

CITY OF ONALASKA MEETING NOTICE

COMMITTEE/BOARD: Finance & Personnel Committee
DATE OF MEETING: June 6, 2018 (Wednesday)
PLACE OF MEETING: City Hall – 415 Main Street (Common Council Chambers)
TIME OF MEETING: 7:15 p.m. (no earlier than 7:15 p.m. or immediately following the Utilities Committee Meeting)

PURPOSE OF MEETING

1. Call to order and roll call.
2. Approval of minutes from the previous meeting.
3. Public Input (limited to 3 minutes/individual)

Consideration and possible action on the following items:

FINANCE

4. 2017 Audit Presentation-City of Onalaska Financials
5. Authorization to use Hawkins Ash CPAs (HABCO) to review/analyze the Water/Sewer, and Storm Water rates in preparation of the 2019 mortgage revenue bonds.
6. Omni Center financials for 2018
7. General Fund Financials 2018
8. Accept the Bureau of Transportation Safety (BOTS), Wisconsin Department of Transportation grant in the amount of \$4,000 for police equipment
9. Accept the transcription rate of 13 cents per line for 2019 from Kirk Bey (no increase from 2018)

PLEASE TAKE FURTHER NOTICE that members of the Common Council of the City of Onalaska who do not serve on the committee may attend this meeting to gather information about a subject over which they have decision making responsibility.

Therefore, further notice is hereby given that the above meeting may constitute a meeting of the Common Council and is hereby noticed as such, even though it is not contemplated that the Common Council will take any formal action at this meeting.

Notices Mailed To:

Mayor Joe Chilsen

*Ald. Jim Olson

*Ald. Jerry Every

*Ald. Kim Smith-Chair

Ald. Jim Binash

Ald. Ron Gjertsen

Ald. Diane Wulf

City Administrator City Attorney

Dept. Heads La Crosse Tribune

Coulee Courier

FOX WKTY WLXR WLAX WKBT WXOW

*Committee Members

WPPA Steward IAFF Steward

Onalaska Omni Center

Onalaska Public Library

Date Notices Mailed and Posted 5/31/18

In compliance with the Americans with Disabilities Act of 1990, the City of Onalaska will provide reasonable accommodations to qualified individuals with a disability to ensure equal access to public meetings provided notification is given to the City Clerk within seventy-two (72) hours prior to the public meeting and that the requested accommodation does not create an undue hardship for the City.

PERSONNEL

10. Review and consideration of changes to job descriptions for:
 - a. Information Technology Specialist Grade 18 to IT Support Administrator Grade 21
 - b. Assistant Police Chief

11. Review and consideration of authorization to replace, post, and advertise for:
 - a. IT Support Administrator
 - b. Police Officer
 - c. Firefighter/EMT

12. Review and consideration of changes to the following policies:
 - a. 2.05 Recruitment and Selection Policy

13. Review and consideration of stipend for Assistant Fire Chief for Interim duties related to turnover in the fire department.

14. **Closed Session:** To consider a motion to convene in Closed Session under Section 19.85(1)(f) of the Wisconsin Statutes for the purpose of considering financial, medical, social or personal histories or disciplinary data of specific persons, preliminary consideration of specific personnel problems or the investigation of charges against specific persons except where par. (b) applies which, if discussed in public, would be likely to have a substantial adverse effect upon the reputation of any person referred to in such histories or data, or involved in such problems or investigations:
 - Discussion of extensions of unpaid leave per 7.01 Leave of Absence Policy

If any action is required in Open Session, as the result of the Closed Session, the Committee will reconvene in Open Session to take the necessary action and/or continue on with the printed agenda.

Adjournment

CITY OF ONALASKA, WISCONSIN

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

DECEMBER 31, 2017

CITY OF ONALASKA, WISCONSIN

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

To the Common Council
City of Onalaska, Wisconsin

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Onalaska, for the year ended December 31, 2017. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated February 21, 2018. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2017. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the City's financial statements were:

- The allowance for doubtful accounts for accounts receivable is based on the status of court penalty collections.
- The amortization of loss on refunding and premium on long-term debt is based on using the straight-line method over the life of the loan.
- Depreciation is based on using the straight-line method over the estimated useful life of the asset.
- The net pension liability (WRS) is based on an actuarial review of the statewide retirement system (WRS). The net pension liability was measured as of December 31, 2016, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2015 rolled forward to December 31, 2016. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The City's proportion of the net pension asset was based on the City's share of contributions to the pension plan relative to the contributions of all participating employers.

We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The audit adjustments listed on pages 5 through 11 were detected as a result of audit procedures and have been corrected by management.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated May 3, 2018.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the budgetary comparison schedule - general fund and Wisconsin Retirement System Schedules, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on supplementary information, which accompanies the financial statements but are RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

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

Very truly yours,

Hawkins Ash CPAs, LLP

La Crosse, Wisconsin
May 3, 2018

CITY OF ONALASKA, WISCONSIN
ADJUSTING JOURNAL ENTRIES
DECEMBER 31, 2017

<u>Account</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
<u>Adjusting Journal Entry # 1</u>			
To adjust reserved to actual for restricted investment accounts less restricted debt and accrued interest.			
610-34101	FUND BALANCE (SURPLUS/DEF)	4,199	
620-34101	FUND BALANCE (SURPLUS/DEF)	2,091	
610-34130	FUND BALANCE - RESERVED		4,199
620-34130	FUND BALANCE - RESERVED		2,091
	TOTAL	<u>6,290</u>	<u>6,290</u>
<u>Adjusting Journal Entry # 2</u>			
To record sewer depreciation expense.			
620-53690-403	DEPRECIATION	450,915	
620-18917	RES. DEPRECIATION - LIFT STATIONS		12,829
620-18917	RES. DEPRECIATION - LIFT STATIONS		14,338
620-18918	ACCUMULATED DEPRECIATION - SERVICE CONN		36,249
620-18919	RES. DEPRECIATION - INTERCEPTORS		10,639
620-18920	RES. DEPRECIATION - FLOW METERS		727
620-18921	RES. DEPRECIATION - SEWAGE SYSTEM		231,809
620-18922	RES. DEPRECIATION - OFFICE FURNITURE		22,705
620-18923	RES. DEPRECIATION - TRANSPORTATION EQUIPMENT		98,855
620-18925	RES. DEPRECIATION - EQUIPMENT MISC.		6,814
620-18926	RES. DEPRECIATION - UTILITY BUILDING		15,950
	TOTAL	<u>450,915</u>	<u>450,915</u>
<u>Adjusting Journal Entry # 3</u>			
To record water depreciation expense.			
610-53790-403	DEPRECIATION EXPENSE	559,029	
610-53790-404	DEPRECIATION EXPENSE - CONTRIBUTED	212,551	
610-18540	ACCUMULATED DEPRECIATION - TOOLS, SHOP & GARAGE		10,890
610-18558	ACCUMULATED DEPRECIATION - TANS & DIST MAIN		43,261
610-18560	ACCUMULATED DEPRECIATION - MAINS CONTRIBUTED		101,266
610-18561	ACCUMULATED DEPRECIATION - HYDRANTS		8,157
610-18599	ACCUMULATED DEPRECIATION - STRUCTURES & IMPROVEMENTS		30,868
610-18601	ACCUMULATED DEPRECIATION - STRUCTURES CONTRIBUTED		8,551
610-18603	ACCUMULATED DEPRECIATION - OTHER POWER PROD		2,003
610-18604	ACCUMULATED DEPRECIATION - ELECTRIC PUMPING EQUIP		43,591
610-18605	ACCUMULATED DEPRECIATION - WELLS & SPRINGS		142,467
610-18606	ACCUMULATED DEPRECIATION - DIST RES & STAND		28,285
610-18607	ACCUMULATED DEPRECIATION - RESERVOIRS CONTRIBUTED		9,605
610-18890	ACCUMULATED DEPRECIATION - SERVICES		11,946
610-18891	ACCUMULATED DEPRECIATION - SERVICES CONTRIBUTED		66,495
610-18901	ACCUMULATED DEPRECIATION - HYDRANTS CONTRIBUTED		26,634
610-18903	ACCUMULATED DEPRECIATION - OTHER TRANS & DIST		499
610-18904	ACCUMULATED DEPRECIATION - POWER EQUIP		288
610-18905	ACCUMULATED DEPRECIATION - COMMUNICATION EQUIP		1,830
610-18906	ACCUMULATED DEPRECIATION - COM EQUIP SCADA.		32,742
610-18907	ACCUMULATED DEPRECIATION - ELECTRIC PUMPING EQUIP		4,649
610-18908	ACCUMULATED DEPRECIATION - OTHER PLUMBING EQUIP		62
610-18909	ACCUMULATED DEPRECIATION - WATER TREATMENT EQUIP		7,174
610-18910	ACCUMULATED DEPRECIATION - METERS		157,944
610-18911	ACCUMULATED DEPRECIATION - COMPUTER EQUIP		7,913
610-18911	ACCUMULATED DEPRECIATION - COMPUTER EQUIP		24,460
	TOTAL	<u>771,580</u>	<u>771,580</u>

CITY OF ONALASKA, WISCONSIN
ADJUSTING JOURNAL ENTRIES
DECEMBER 31, 2017

<u>Account</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
<u>Adjusting Journal Entry # 4</u>			
To record CY JMA charge to sewer.			
610-14207	DUE FROM SEWER	132,370	
610-00000-46459	MISC SERVICE REVENUE		19,498
610-53790-403	DEPRECIATION EXPENSE		78,972
610-57400-120	WAGES REGULAR		1,207
610-57400-150	FICA		92
610-57400-151	RETIREMENT (WRS)		68
610-57400-151	RETIREMENT (WRS)		140
610-57400-476	MAINT OF METERS		1,363
610-57500-120	WAGES REGULAR		864
610-57500-150	FICA		68
610-57600-302	TAXES		30,098
	TOTAL	<u>132,370</u>	<u>132,370</u>
<u>Adjusting Journal Entry # 5</u>			
To record CY JMA charge from water.			
620-53690-403	DEPRECIATION	78,972	
620-58200-150	FICA	92	
620-58200-151	RETIREMENT (WRS)	140	
620-58200-481	MAINT OF SEWAGE COLLECTION SYSTEM	1,207	
620-58200-481	MAINT OF SEWAGE COLLECTION SYSTEM	1,363	
620-58300-110	SALARIES - REGULAR	864	
620-58300-150	FICA	68	
620-58300-151	RETIREMENT (WRS)	68	
620-58400-302	TAXES	30,098	
620-58400-340	OPERATING SUPPLIES	19,498	
620-25600	DUE TO WATER		132,370
	Total	<u>132,370</u>	<u>132,370</u>
<u>Adjusting Journal Entry # 6</u>			
To record water portion of capital outlay.			
415-25600	DUE TO WATER	46,024	
416-25600	DUE TO WATER	36,229	
417-25600	DUE TO WATER	88,694	
610-18526	TRANSMISSION & DISTRIBUTION - MAIN	118,830	
610-18528	HYDRANTS	19,337	
610-18538	TRANSPORTATION EQUIP	21,848	
610-18850	SERVICES	10,932	
414-57000-029	SPRUCE ST. RECON.		46,024
415-57000-042	STH35-STR.RECONST. POPULAR TO RIDERS CLUB		36,229
417-53440-093	BOPW FAC./EQUIP.		21,848
417-57000-029	SPRUCE ST. RECON.		66,846
610-14211	DUE FROM CAPITAL PROJECTS		170,947
	TOTAL	<u>341,894</u>	<u>341,894</u>

CITY OF ONALASKA, WISCONSIN
ADJUSTING JOURNAL ENTRIES
DECEMBER 31, 2017

Account	Description	Debit	Credit
Adjusting Journal Entry # 7			
To record sewer portion of capital outlay.			
409-25610	DUE TO SEWER	14,407	
414-25610	DUE TO SEWER	30,000	
415-25610	DUE TO SEWER	40,358	
416-25610	DUE TO SEWER	654,797	
417-25610	DUE TO SEWER	47,399	
620-18205	BUILDING & LIFT STATIONS	200,150	
620-18509	TRANSPORTATION EQUIP	362,901	
620-18510	EQUIPMENT - LIFT STATIONS	128,000	
620-18511	SERV CONNECTIONS TRAPS & ACCESS	14,568	
620-18513	SEWAGE SYSTEM	81,342	
409-58000-086	SEWER LIFT STATIONS		14,407
414-58000-029	SPRUCE ST. RECON.		30,000
415-58000-044	WI DOT I90 IMPROVEMENTS		40,358
416-58000-061	STR. RECONSTRUCTION - GREEN ST.		40,974
416-58000-077	UTILITY EQUIPMENT		300,080
416-58000-086	SEWER UTILITY LIFT STATION		313,743
417-57000-093	BOPW FAC./EQUIP.		21,848
417-58000-014	STREET RECON.		13,718
417-58000-029	SPRUCE ST. RECON.		11,833
620-14211	DUE FROM CAPITAL PROJECTS		786,961
	TOTAL	1,573,922	1,573,922

Adjusting Journal Entry # 8

To record storm portion of capital outlay.

411-25620	DUE TO STORM WATER	42,582	
413-25620	DUE TO STORM WATER	66,813	
414-25620	DUE TO STORM WATER	35,927	
417-25620	DUE TO STORM WATER	146,714	
660-18545	STORM WATER MACHINERY/EQUIPMENT	21,848	
660-18575	STORM WATER INFRASTRUCTURE	270,188	
411-53440-031	STORM WTR. OUTFALLS		42,582
413-53440-031	STORM WATER OUTFALLS		66,813
414-53440-029	SPRUCE ST. RECON.		35,927
417-53440-029	SPRUCE ST. RECON.		124,866
417-58000-093	BOPW FAC./EQUIPMENT		21,848
660-14212	STORM WATER DUE FROM CIP		292,036
	TOTAL	584,072	584,072

Adjusting Journal Entry # 9

To record water, sewer, storm developer contributions.

610-18527	MAINS-CONTRIBUTED	206,330	
610-18851	SERVICES-CONTRIBUTED	5,000	
610-18902	HYDRANTS-CONTRIBUTED	21,424	
660-18575	STORM WATER INFRASTRUCTURE	17,910	
610-0000-46467	CONTRIBUTED CAPITAL PER GASB 33		232,754
660-0000-46426	STORM WATER DEVELOPER CONTRIBUTION		17,910
	TOTAL	250,664	250,664

Adjusting Journal Entry # 10

To record storm water disposals.

660-18975	STORM WATER ACCUMULATED DEPRECIATION	31,987	
660-59910-000	GAIN/LOSS ON FIXED ASSETS	6,837	
660-18575	STORM WATER INFRASTRUCTURE		38,824
	TOTAL	38,824	38,824

CITY OF ONALASKA, WISCONSIN
ADJUSTING JOURNAL ENTRIES
DECEMBER 31, 2017

Account	Description	Debit	Credit
Adjusting Journal Entry # 11			
To record storm water depreciation expense.			
660-57000-000	STORM WATER DEPRECIATION EXPENSE	524,511	
660-18945	STORM WATER MACH/EQUIPMENT ACCUMULATED DEPRECIATION		35,167
660-18975	STORM WATER ACCUMULATED DEPRECIATION		423,158
660-18976	STORM WATER BLDG STRT/ACCUMULATED DEPRECIATION		66,186
	TOTAL	524,511	524,511
Adjusting Journal Entry # 12			
To record fixed asset disposals and loss on disposal.			
910-0000-49401	Loss on disposal of fixed assets	12,896	
910-18600	ACCUMULATED DEPRECIATION - VEHICLES	48,378	
910-18701	ACCUMULATED DEPRECIATION - INFRASTRUCTURE	660,926	
910-18960	ACCUMULATED DEPRECIATION - MACHINERY AND EQUIPMENT	19,345	
910-18961	ACCUMULATED DEPRECIATION - OFFICE FURNITURE/EQUIPMENT	22,391	
910-18515	OFFICE FURNITURE & EQUIPMENT		22,391
910-18559	MACHINERY AND EQUIPMENT		32,241
910-18598	VEHICLES		48,378
910-18700	INFRASTRUCTURE		660,926
	TOTAL	763,936	763,936
Adjusting Journal Entry # 13			
To record current year fixed asset additions.			
910-18150	CONSTRUCTION WORK IN PROGRESS	712,257	
910-18207	IMPROVEMENTS OTHER THAN BUILDINGS	433,730	
910-18211	BLDGS/STRUCTURES/BUILDING IMPROVEMENTS	14,717	
910-18515	OFFICE FURNITURE & EQUIPMENT	34,624	
910-18559	MACHINERY AND EQUIPMENT	298,429	
910-18598	VEHICLES	151,746	
910-18700	INFRASTRUCTURE	1,306,963	
910-34100	FUND BALANCE		2,952,466
	TOTAL	2,952,466	2,952,466
Adjusting Journal Entry # 14			
To record current year depreciation expense.			
910-56990-540	DEPRECIATION - GENERAL GOVERNMENT	131,112	
910-57000-002	DEPRECIATION - PUBLIC SAFETY	279,731	
910-57000-003	DEPRECIATION - PUBLIC WORKS	1,806,401	
910-57000-004	DEPRECIATION - CULTURE/RECREATION/EDUCATION	641,457	
910-57000-005	DEPRECIATION - CONSERVATION/DEVELOPMENT	796	
910-18600	ACCUMULATED DEPRECIATION - VEHICLES		355,388
910-18701	ACCUMULATED DEPRECIATION - INFRASTRUCTURE		1,619,369
910-18960	ACCUMULATED DEPRECIATION - MACHINERY AND EQUIPMENT		173,696
910-18961	ACCUMULATED DEPRECIATION - OFFICE FURNITURE/EQUIPMENT		28,662
910-18962	ACCUMULATED DEPRECIATION - BLDGS/STRUCTURES/BLDG IMP		580,027
910-18963	ACCUMULATED DEPRECIATION - IMPROVEMENTS OTHER THAN BLDGS		102,355
	TOTAL	2,859,497	2,859,497
Adjusting Journal Entry # 15			
To record sewer disposals.			
620-18921	RES. DEPRECIATION - SEWAGE SYSTEM	18,391	
620-18923	RES. DEPRECIATION - TRANSPORTATION EQUIP	261,923	
620-18509	TRANSPORATION EQUIPMENT		261,923
620-18513	SEWAGE SYSTEM		18,391
	TOTAL	280,314	280,314

CITY OF ONALASKA, WISCONSIN
ADJUSTING JOURNAL ENTRIES
DECEMBER 31, 2017

Account	Description	Debit	Credit
Adjusting Journal Entry # 16			
To record water disposals.			
610-18558	ACCUMULATED DEPRECIATION - TRANS & DIST MAI	33,700	
610-18561	ACCUMULATED DEPRECIATION - HYDRANTS	5,000	
610-18890	ACCUMULATED DEPRECIATION - SERVICES	3,900	
610-18910	ACCUMULATED DEPRECIATION - METERS	30,970	
610-18914	ACCUMULATED DEPRECIATION - TRANSPORTAION EQUIPMENT	29,923	
610-18526	TRANSMISSION & DISTRIBUTION - MAIN		33,700
610-18528	HYDRANTS		5,000
610-18537	METERS		30,970
610-18538	TRANSPORTATION EQUIPMENT		29,923
610-18850	SERVICES		3,900
	Total	103,493	103,493

Adjusting Journal Entry # 17			
To reclassify prior year governmental activates WRS contributions made prior to measurement date (Jan-Dec of prior year).			
920-51000-000	ALLOCATED WRS - GENERAL GOVERNMENT	31,288	
920-52000-000	ALLOCATED WRS - PUBLIC SAFETY	381,519	
920-53000-000	ALLOCATED WRS - PUBLIC WORKS	28,489	
920-55000-000	ALLOCATED WRS - CULTURE, RECREATION, AND EDUCATION	23,628	
920-56000-000	ALLOCATED WRS - CONSERVATION AND DEVELOPMENT	2,952	
920-19200	DEFERRED OUTFLOW - WRS PENSION - CONTRIBUTION		467,876
	TOTAL	467,876	467,876

Adjusting Journal Entry # 18			
To reclassify prior year governmental activities WRS contributions made prior to measurement date (Jan-Dec of prior year).			
610-57500-686	ALLOCATED WRS	31,371	
620-58200-686	ALLOCATED WRS	21,946	
630-53981-686	ALLOCATED WRS	2,617	
640-55450-686	ALLOCATED WRS	8,827	
650-58900-686	ALLOCATED WRS	819	
660-53440-686	ALLOCATED WRS	9,419	
610-19200	DEFERRED OUTFLOW - WRS - CONTRIBUTIONS		31,371
620-19200	DEFERRED OUTFLOW - WRS PENSION - CONTRIBUTION		21,946
630-19200	DEFERRED OUTFLOW - WRS PENSION - CONTRIBUTION		2,617
640-19200	DEFERRED OUTFLOW - WRS PENSION - CONTRIBUTION		8,827
650-19200	DEFERRED OUTFLOW - WRS PENSION - CONTRIBUTION		819
660-19200	DEFERRED OUTFLOW - WRS PENSION - CONTRIBUTION		9,419
	TOTAL	74,999	74,999

Adjusting Journal Entry # 19			
To reclassify governmental activities current year WRS contributions made after measurement date (Jan-Dec current year).			
920-18200	DEFERRED OUTFLOW - WRS PENSION - CONTRIBUTIONS	536,428	
920-51000-000	ALLOCATED WRS - GENERAL GOVERNMENT		35,023
920-52000-000	ALLOCATED WRS - PUBLIC SAFETY		443,935
920-53000-000	ALLOCATED WRS - PUBLIC WORKS		29,410
920-55000-000	ALLOCATED WRS - CULTURE, RECREATION, AND EDUCATION		25,607
920-56000-000	ALLOCATED WRS - CONSERVATION AND DEVELOPMENT		2,453
	TOTAL	536,428	536,428

CITY OF ONALASKA, WISCONSIN
ADJUSTING JOURNAL ENTRIES
DECEMBER 31, 2017

Account	Description	Debit	Credit
Adjusting Journal Entry # 20			
To reclassify proprietary current year WRS contributions made after measurement date (Jan-Dec current year).			
610-19200	DEFERRED OUTFLOW-WRS-CONTRIBUTIONS	30,419	
620-19200	DEFERRED OUTFLOW - WRS PENSION - CONTRIBUTION	23,994	
630-19200	DEFERRED OUTFLOW - WRS PENSION - CONTRIBUTION	2,771	
640-19200	DEFERRED OUTFLOW - WRS PENSION - CONTRIBUTION	9,781	
650-19200	DEFERRED OUTFLOW - WRS PENSION - CONTRIBUTION	1,052	
660-19200	DEFERRED OUTFLOW - WRS PENSION - CONTRIBUTION	10,952	
610-57500-686	ALLOCATED WRS		30,419
620-58200-686	ALLOCATED WRS		23,994
630-53981-686	ALLOCATED WRS		2,771
640-55450-686	ALLOCATED WRS		9,781
650-58900-686	ALLOCATED WRS		1,052
660-53440-686	ALLOCATED WRS		10,952
	TOTAL	78,969	78,969
Adjusting Journal Entry # 21			
To record governmental activities current year changes in net pension liability.			
920-23900	WRS NET PENSION LIAB.	308,955	
920-34300	RESTRICTED FOR WRS PENSIONS	378,519	
920-51000-000	ALLOCATED WRS - GENERAL GOVERNMENT	29,190	
920-52000-000	ALLOCATED WRS - PUBLIC SAFETY	369,985	
920-53000-000	ALLOCATED WRS - PUBLIC WORKS	24,511	
920-55000-000	ALLOCATED WRS - CULTURE, RECREATION, AND EDUCATION	21,341	
920-56000-000	ALLOCATED WRS - CONSERVATION AND DEVELOPMENT	2,044	
920-19200	DEFERRED OUTFLOW - WRS PENSION - CONTRIBUTION		737,566
920-25200	DEFERRED INFLOW - WRS PENSION		18,460
920-34100	FUND BALANCE		378,519
	TOTAL	1,134,545	1,134,545
Adjusting Journal Entry # 22			
To record proprietary current year changes in net pension liability.			
610-23900	WRS NET PENSION LIABILITY	24,106	
610-25200	DEFERRED INFLOW - WRS PENSION	12,953	
610-34300	RESTRICTED FOR WRS PENSION	38,407	
610-57500-686	ALLOCATED WRS	37,455	
620-23900	WRS NET PENSION LIAB.	15,205	
620-25200	DEFERRED INFLOW - WRS PENSION	2,120	
620-34300	RESTRICTED FOR WRS PENSION	20,496	
620-58200-686	ALLOCATED WRS	22,544	
630-23900	WRS NET PENSION LIAB.	1,868	
630-25200	DEFERRED INFLOW - WRS PENSION	484	
630-34300	RESTRICTED FOR WRS PENSION	2,656	
630-53981-686	ALLOCATED WRS	2,810	
640-23900	WRS NET PENSION LIAB.	6,036	
640-25200	DEFERRED INFLOW - WRS PENSION	520	
640-34300	RESTRICTED FOR WRS PENSION	7,937	
640-55450-686	ALLOCATED WRS	8,891	
650-23900	WRS PENSION LIABILITY	472	
650-34300	RESTRICTED FOR WRS PENSION	397	
650-58900-686	ALLOCATED WRS	630	
660-23900	WRS PENSION LIABILITY	6,127	
660-34300	RESTRICTED FOR WRS PENSION	7,259	
660-53440-686	ALLOCATED WRS	8,792	

CITY OF ONALASKA, WISCONSIN
ADJUSTING JOURNAL ENTRIES
DECEMBER 31, 2017

<u>Account</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
<u>Adjusting Journal Entry # 22 - Continued</u>			
610-19200	DEFERRED OUTFLOW - WRS - CONTRIBUTIONS		74,514
610-34100	FUND BALANCE		38,407
620-19200	DEFERRED OUTFLOW - WRS PENSION - CONTRIBUTION		39,869
620-34100	FUND BALANCE		20,496
630-19200	DEFERRED OUTFLOW - WRS PENSION - CONTRIBUTION		5,162
630-34100	FUND BALANCE		2,656
640-19200	DEFERRED OUTFLOW - WRS PENSION - CONTRIBUTION		15,447
640-34100	FUND BALANCE		7,937
650-19200	DEFERRED OUTFLOW - WRS PENSION - CONTRIBUTION		780
650-25200	DEFERRED INFLOW - WRS PENSION		322
650-34100	FUND BALANCE		397
660-19200	DEFERRED OUTFLOW - WRS PENSION - CONTRIBUTION		14,157
660-25200	DEFERRED INFLOW - WRS PENSION		762
660-34100	FUND BALANCE		7,259
	TOTAL	<u>228,165</u>	<u>228,165</u>
<u>Adjusting Journal Entry # 23</u>			
To gross up revenue for BOTs grant.			
100-52100-290	OTHER CONTRACTUAL SERVICES	35,466	
100-00000-43522	BOTS GRANT REVENUE - STATE AID		35,466
	TOTAL	<u>35,466</u>	<u>35,466</u>
<u>Adjusting Journal Entry # 24</u>			
To adjust Dot parking ticket account to past three years of collections.			
100-51980-398	UNCOLLECTABLE ACCOUNTS	4,380	
100-21405	DOT - PARKING TICKETS		4,380
	TOTAL	<u>4,380</u>	<u>4,380</u>
<u>Adjusting Journal Entry # 25</u>			
To record proceeds for the sold parks bobcat.			
207-55200-810	GENERAL EQUIPMENT OUTLAY - PARK	17,000	
207-00000-48005	PROCEEDS		17,000
	TOTAL	<u>17,000</u>	<u>17,000</u>
<u>Adjusting Journal Entry # 26</u>			
To record donated portion of Skogen park.			
203-55200-814	LAND OUTLAY	51,048	
203-00000-48500	DONATIONS		51,048
	TOTAL	<u>51,048</u>	<u>51,048</u>

CITY OF ONALASKA, WISCONSIN

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

DECEMBER 31, 2017

CITY OF ONALASKA, WISCONSIN
SUMMARY FINANCIAL REPORT

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DECEMBER 31, 2017

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6	Statement of Revenue, Expenses, and Changes in Net Assets
	Other Funds
7	Statement of Revenue, Expenditures, and Fund Equity
8	Other Financial Information

INDEPENDENT AUDITORS' REPORT

To the Common Council
City of Onalaska, Wisconsin

The accompanying summary financial reports of the City of Onalaska, Wisconsin (the "City") as of and for the year ended December 31, 2017, as listed in the table of contents, are derived from the audited basic financial statements of governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of City of Onalaska, Wisconsin, as of and for the year ended December 31, 2017. We expressed an unmodified audit opinion on those audited financial statements in our report dated May 3, 2018.

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

Management's Responsibility for the Summary Financial Reports

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

Auditor's Responsibility

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

Opinion

In our opinion, the summary financial reports of the City of Onalaska, Wisconsin as of and for the year ended December 31, 2017 referred to above are consistent, in all material respects, with the audited financial statements from which they have been derived, on the basis described in the other financial information.

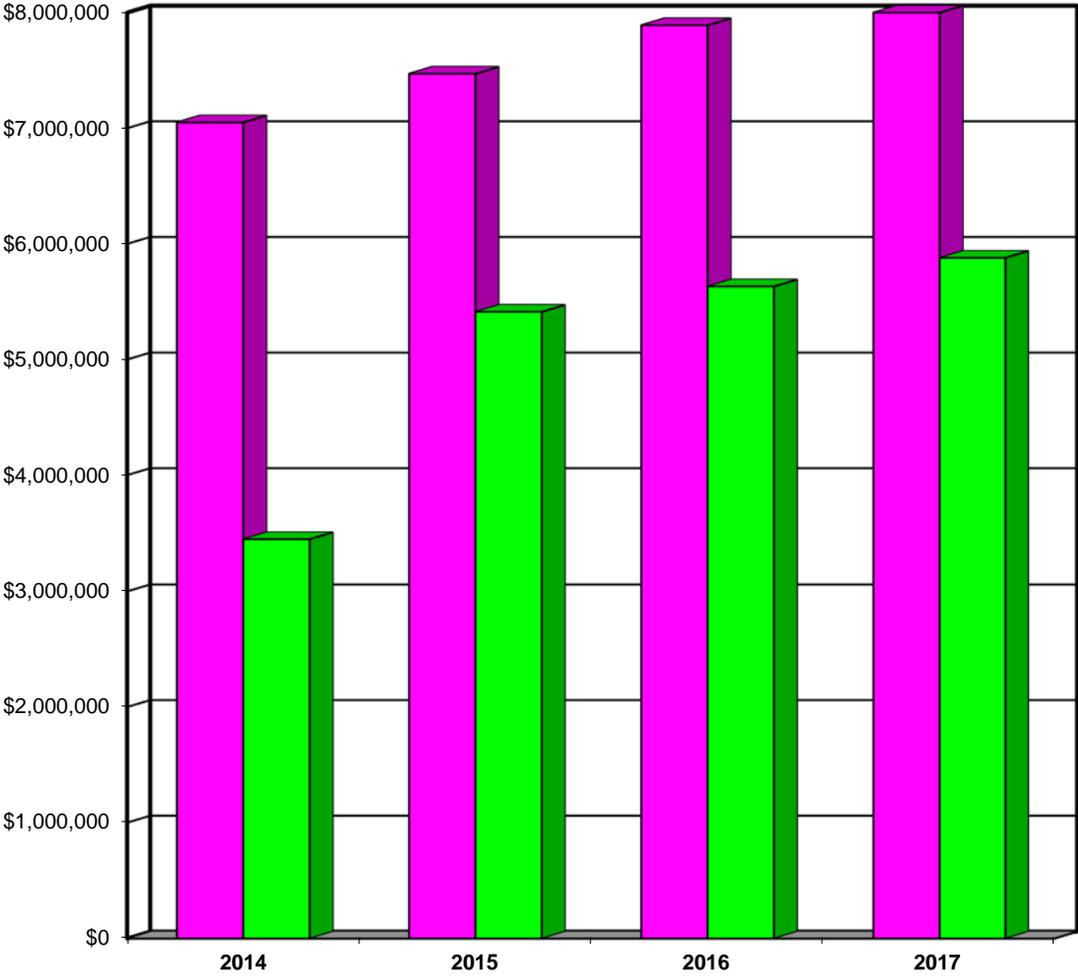
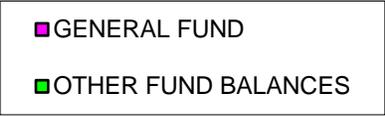
Hawkins Ash CPAs, LLP

La Crosse, Wisconsin
May 3, 2018

CITY OF ONALASKA, WISCONSIN
COMBINED BALANCE SHEET
INCLUDING COMPONENT UNIT

<u>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</u>	DECEMBER 31,	
	2017	2016
ASSETS		
Cash and investments	\$ 37,897,371	\$ 36,610,157
Restricted cash	1,267,167	1,259,433
Receivables		
Taxes	21,769,772	23,235,614
Special assessments	598,404	613,813
Customers and other	1,401,796	1,572,375
Interfund	1,767,490	2,399,146
Intergovernmental	172,693	142,780
Inventories and prepaids	155,973	157,660
Capital assets, less accumulated depreciation	53,474,416	53,533,734
TOTAL ASSETS	118,505,082	119,524,712
DEFERRED OUTFLOWS OF RESOURCES		
Wisconsin Retirement System pension	435,657	581,616
Loss on refunding	435,431	451,918
TOTAL DEFERRED OUTFLOWS OF RESOURCES	871,088	1,033,534
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 119,376,170	\$ 120,558,246
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND EQUITY</u>		
LIABILITIES		
Payables	\$ 1,557,357	\$ 1,487,045
Accrued interest expense	127,402	154,423
Interfund payables	1,767,490	2,399,146
Taxes and special assessments		
Due to other governments	28,914,243	28,900,851
Deferred revenue until next year	10,794,228	11,188,573
Net pension liability (Wisconsin Retirement System)	48,263	102,077
Compensated absences	177,451	176,567
Long-term debt	19,093,123	19,645,353
Premium on long-term debt	76,125	65,101
TOTAL LIABILITIES	62,555,682	64,119,136
DEFERRED INFLOWS OF RESOURCES		
Wisconsin Retirement System pension	201,967	216,960
Unavailable revenue	314,329	324,891
TOTAL DEFERRED INFLOWS OF RESOURCES	516,296	541,851
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	63,071,978	64,660,987
EQUITY		
Net position	42,120,726	42,375,104
General fund balance	8,304,344	7,890,595
Other fund balances	5,879,122	5,631,560
TOTAL EQUITY	56,304,192	55,897,259
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND EQUITY	\$ 119,376,170	\$ 120,558,246

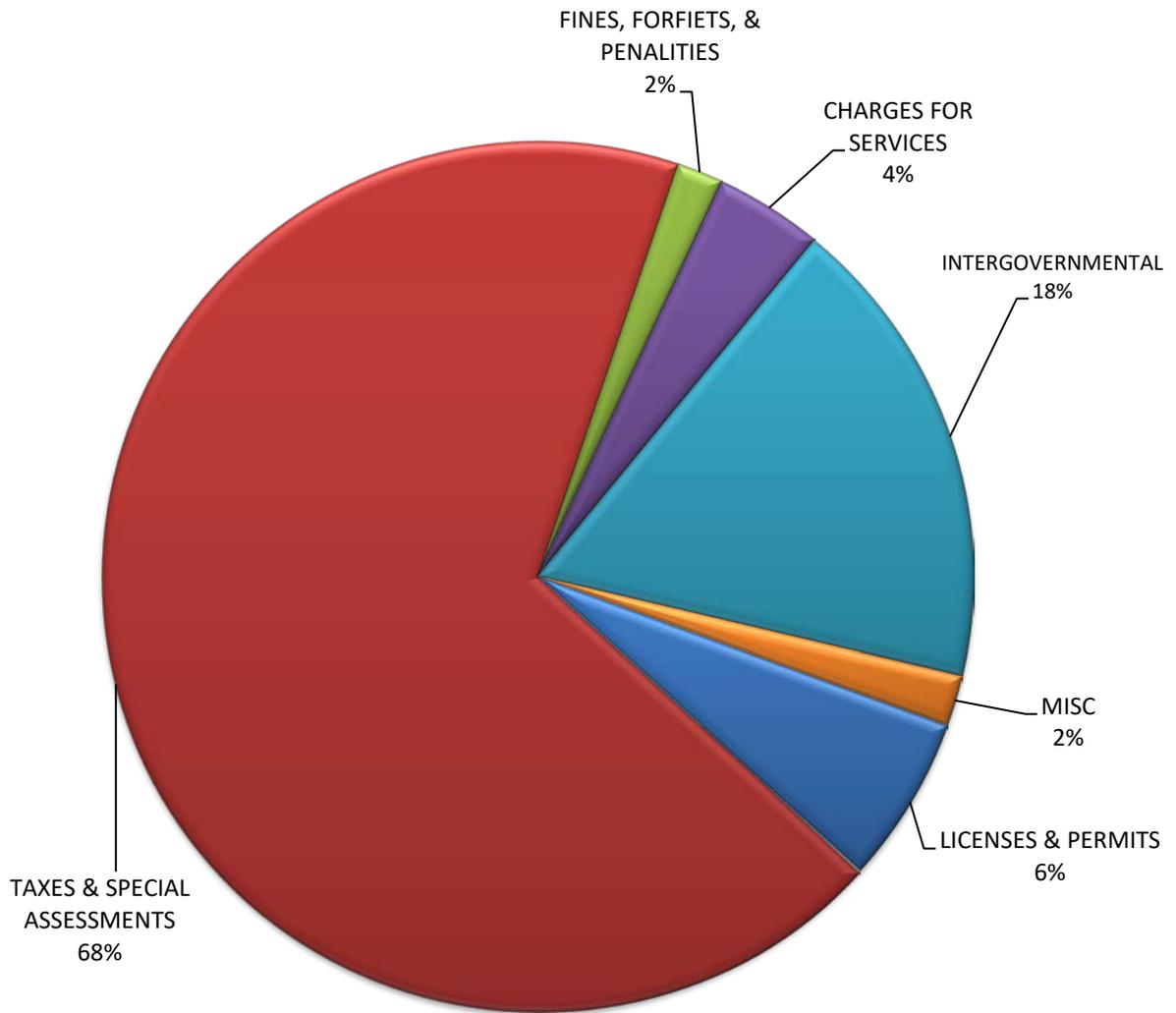
CITY OF ONALASKA, WISCONSIN 2014-2017 FUND BALANCES



CITY OF ONALASKA, WISCONSIN
REVENUE
GENERAL FUND
YEAR ENDED DECEMBER 31, 2017

	2017		2016
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>ACTUAL</u>
REVENUE			
Taxes			
Property	\$ 5,879,553	\$ 5,879,461	\$ 5,722,093
Payments in lieu of taxes	121,000	135,664	146,123
Special Assessments	15,391	34,247	54,141
Intergovernmental			
State shared taxes	774,554	793,488	769,505
State grants and payments	723,900	774,182	730,759
Licenses and Permits			
Business and occupational licenses	227,125	226,442	230,986
Nonbusiness licenses	54,800	67,111	62,275
Building permits and inspection fees	172,350	246,848	201,705
Zoning permits and fees	6,500	11,055	11,991
Fines, Forfeits, and Penalties			
Law and ordinance violations	130,000	151,692	123,495
Public Charges for Services			
General government	9,970	13,490	12,348
Public safety	6,000	7,762	12,500
Culture, recreation, and education	188,848	211,608	210,639
Other	700	451	880
Intergovernmental Charges for Services			
Other local governments	56,700	121,590	143,011
Miscellaneous			
Interest	62,436	87,400	70,680
Insurance recoveries	12,500	35,038	41,613
Donations/contributions	21,000	21,785	16,659
Miscellaneous	13,000	23,850	26,174
Operating Transfer In	<u>380,000</u>	<u>438,350</u>	<u>444,519</u>
TOTAL REVENUE	<u>\$ 8,856,327</u>	<u>\$ 9,281,514</u>	<u>\$ 9,032,096</u>

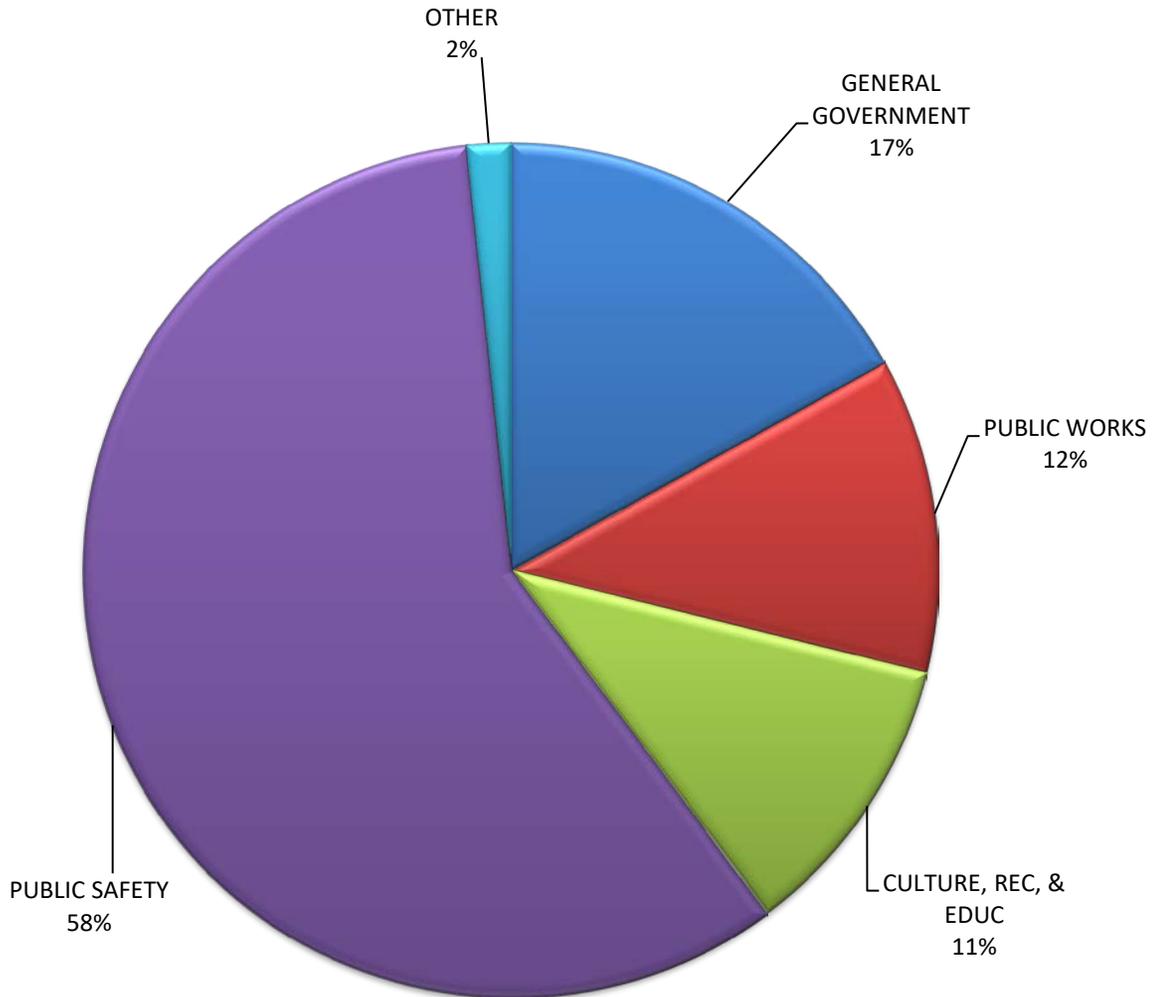
CITY OF ONALASKA, WISCONSIN 2017 GENERAL FUND REVENUE



CITY OF ONALASKA, WISCONSIN
EXPENDITURES
GENERAL FUND
YEAR ENDED DECEMBER 31, 2017

EXPENDITURES	2017		2016
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>ACTUAL</u>
General Government			
Common council	\$ 58,704	\$ 47,448	\$ 47,543
Municipal court	525	704	963
City attorney	110,000	102,837	140,558
Mayor	16,062	15,705	29,961
Finance	205,731	194,914	172,417
Clerk and elections	183,395	177,180	229,809
Auditing, personnel, and management	87,848	88,998	91,083
Assessor	343,977	339,002	358,990
City hall	170,209	160,851	161,332
Other general government	375,594	336,131	228,780
Public Safety			
Police department	2,863,245	2,871,319	2,712,912
Fire department	1,779,345	1,751,104	1,648,086
Inspections	440,322	430,881	443,554
Other	8,200	8,512	7,000
Public Works			
Engineering	115,976	115,430	115,469
Street department	693,549	681,009	659,742
Street signs and markings	19,100	18,802	23,053
Street lighting	243,405	215,963	230,058
Health and Human Services			
Animal pound	65,232	65,232	44,313
Culture, Recreation, and Education			
Library	93,150	86,209	88,027
Parks	322,845	311,451	295,031
Recreation	388,070	370,380	364,655
Swimming pool	176,947	174,744	176,121
Conservation and Development			
Planning	94,896	77,959	85,063
Operating Transfers Out	-	225,000	258,000
TOTAL EXPENDITURES	<u>\$ 8,856,327</u>	<u>\$ 8,867,765</u>	<u>\$ 8,612,520</u>

CITY OF ONALASKA, WISCONSIN 2017 GENERAL FUND EXPENDITURES

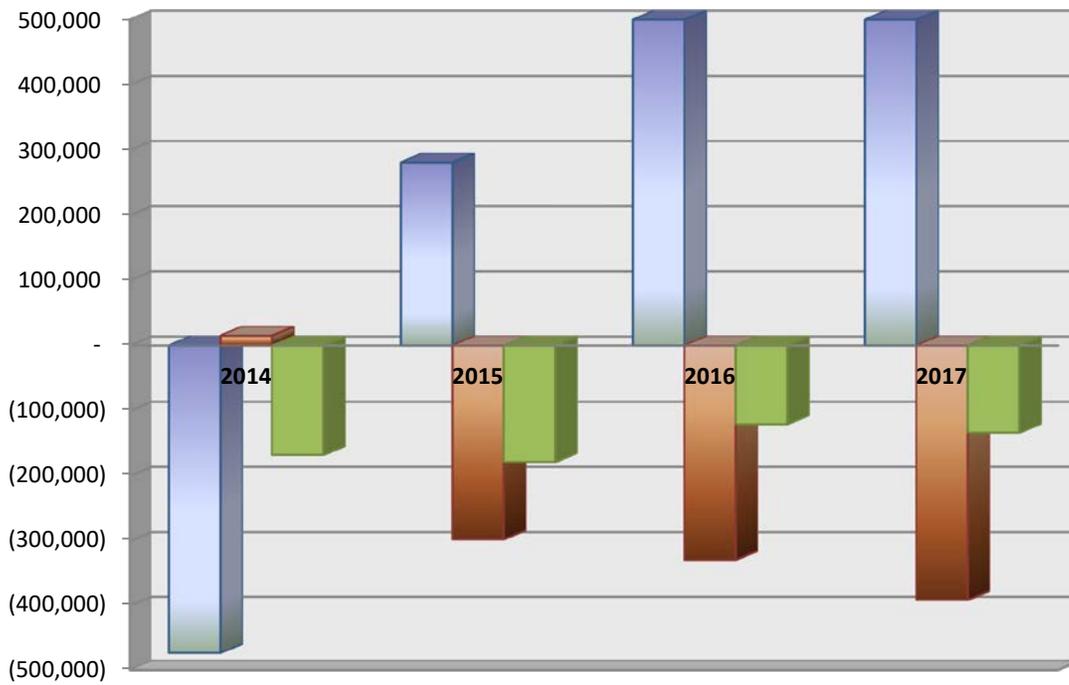


CITY OF ONALASKA, WISCONSIN
STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET ASSETS
WATER, SEWER, AND STORM WATER UTILITY

	YEAR ENDED DECEMBER 31,					
	WATER		SEWER		STORM WATER	
	2017	2016	2017	2016	2017	2016
OPERATING REVENUE						
Charges for services	<u>\$ 2,378,978</u>	<u>\$ 2,231,701</u>	<u>\$ 1,841,435</u>	<u>\$ 1,844,276</u>	<u>\$ 789,494</u>	<u>\$ 771,590</u>
OPERATING EXPENSES						
Operations	565,147	551,297	374,548	345,271	290,445	283,912
Maintenance	56,297	47,222	28,000	16,031	25,948	22,795
General and administration	463,356	439,513	1,273,827	1,318,924	70,577	57,338
Depreciation	692,608	628,809	529,887	459,011	524,511	517,873
Taxes	35,760	36,287	26,242	23,993	11,707	10,263
TOTAL OPERATING EXPENSES	<u>1,813,168</u>	<u>1,703,128</u>	<u>2,232,504</u>	<u>2,163,230</u>	<u>923,188</u>	<u>892,181</u>
OPERATING INCOME (LOSS)	<u>565,810</u>	<u>528,573</u>	<u>(391,069)</u>	<u>(318,954)</u>	<u>(133,694)</u>	<u>(120,591)</u>
NONOPERATING (EXPENSES) REVENUE						
Intergovernmental grants	10,634	-	-	-	28,696	30,058
Interest income	10,158	4,814	20,248	5,707	884	696
Contributions	-	-	12	159	17,910	9,400
Interest expense	(150,694)	(136,371)	(63,648)	(65,421)	(153,893)	(143,443)
Miscellaneous revenue	-	-	-	-	4,641	9,559
Loss on disposal of capital assets	-	-	-	-	(6,837)	(1,516)
Debt issuance costs	5,407	(6,993)	3,314	(3,490)	(340)	-
Amortization expense	(11,732)	(12,278)	(4,001)	(1,720)	-	-
Capital contributions	232,754	17,875	-	9,200	-	-
Transfer out	(408,252)	(414,820)	(30,098)	(29,699)	-	-
TOTAL NONOPERATING (EXPENSES)	<u>(311,725)</u>	<u>(547,773)</u>	<u>(74,173)</u>	<u>(85,264)</u>	<u>(108,939)</u>	<u>(95,246)</u>
CHANGE IN NET POSITION	254,085	(19,200)	(465,242)	(404,218)	(242,633)	(215,837)
NET POSITION AT BEGINNING OF YEAR	<u>15,433,522</u>	<u>15,452,722</u>	<u>11,325,899</u>	<u>11,730,117</u>	<u>14,105,588</u>	<u>14,321,425</u>
NET POSITION AT END OF YEAR	<u>\$ 15,687,607</u>	<u>\$ 15,433,522</u>	<u>\$ 10,860,657</u>	<u>\$ 11,325,899</u>	<u>\$ 13,862,955</u>	<u>\$ 14,105,588</u>

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

- WATER
- SEWER
- STORM WATER



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

	FUND BALANCES/ NET POSITION			FUND BALANCES/ NET POSITION
	JANUARY 1, 2017	REVENUE	EXPENDITURES	DECEMBER 31, 2017
Special Revenue				
Nonresident and park	\$ 507,627	\$ 96,580	\$ 295,739	\$ 308,468
Special projects/donations	1,816,880	312,707	329,163	1,800,424
Refuse and recycling	368,013	983,877	988,642	363,248
Shared ride taxi	236,603	725,621	698,628	263,596
Equipment replacement	963,456	319,590	57,527	1,225,519
Police reserves	3,422	9,930	9,343	4,009
Municipal court	156,035	334,871	326,625	164,281
Debt Service	615,890	6,229,527	6,077,764	767,653
Capital Projects				
1990, 1996-2005 Projects	74,632	560	-	75,192
2006 Projects	9,807	-	-	9,807
2007 Projects	287	1	-	288
2008 Projects	259,143	1	-	259,144
2009 Projects	(37,390)	-	1	(37,391)
2010 Projects	10	-	-	10
2011 Projects	(5,199)	90,036	62,327	22,510
2012 Projects	(19,292)	-	-	(19,292)
2013 Projects	(31,857)	1	-	(31,856)
2014 Projects	44,598	89	8,686	36,001
2015 Projects	109,980	169	112,856	(2,707)
2016 Projects	558,914	23,595	266,928	315,581
2017 Projects	-	3,075,923	2,721,286	354,637
Enterprise				
Tourism	668,512	667,897	628,085	708,324
Cemetery	557,791	78,950	92,544	544,197
Gundersen Lutheran Parking Ramp	72,366	251,550	79,683	244,233
Omni Center	(95,558)	634,878	634,209	(94,889)
TOTAL	<u>\$ 6,834,670</u>	<u>\$ 13,836,353</u>	<u>\$ 13,390,036</u>	<u>\$ 7,280,987</u>

CITY OF ONALASKA, WISCONSIN
OTHER FINANCIAL INFORMATION
DECEMBER 31, 2017

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

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

General Capital Assets - The City added \$2,952,466 of general capital assets during 2017, of which \$1,306,963 was infrastructure, \$151,746 was for vehicles, \$164,458 was for a single axle plow truck, \$256,328 was for the Skogen parking lot, and \$96,705 for the Nathan Hill playground.

	Balances <u>1/1/17</u>	<u>Additions</u>	<u>Retirements</u>	Balances <u>12/31/17</u>
General Capital Assets	\$ 82,885,435	\$ 2,952,466	\$ (763,936)	\$ 85,073,965
Less Accumulated Depreciation	<u>37,758,709</u>	<u>2,859,497</u>	<u>(751,040)</u>	<u>39,867,166</u>
General Capital Assets, net	<u>\$ 45,126,726</u>	<u>\$ 92,969</u>	<u>\$ (12,896)</u>	<u>\$ 45,206,799</u>

Water, Sewer, and Storm Water Utilities - The City added \$1,909,696 of water, sewer, and storm water fixed assets during 2017, of which \$250,664 was contributed by developers.

Long-Term Debt - General obligation long-term debt decreased \$1,108,875 to an outstanding general obligation debt balance of \$40,953,013, at December 31, 2017. The City is well below its debt limit of \$95,538,420.

	Balances <u>1/1/17</u>	<u>Additions</u>	<u>Retirements</u>	Balances <u>12/31/17</u>
General Obligation Long-Term Debt	<u>\$ 42,061,888</u>	<u>\$ 6,522,355</u>	<u>\$ (6,631,230)</u>	<u>\$ 41,953,013</u>

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

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

CITY OF ONALASKA, WISCONSIN

**FINANCIAL STATEMENTS
WITH INDEPENDENT AUDITORS'
REPORT**

DECEMBER 31, 2017

CITY OF ONALASKA, WISCONSIN

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DECEMBER 31, 2017

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CITY OF ONALASKA, WISCONSIN

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DECEMBER 31, 2017

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OTHER REPORT

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INDEPENDENT AUDITORS' REPORT

To the Common Council
City of Onalaska, Wisconsin

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Onalaska (the "City"), as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free from material misstatement.

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Onalaska, as of December 31, 2017, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and Wisconsin Retirement System Schedules on pages 5 through 13 and 51 through 53 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

The combining and individual nonmajor fund financial statements and schedule of information required by 2015 water and sewer revenue bonds are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedule of information required by 2015 water and sewer revenue bonds are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated February 2018, on our consideration of the City of Onalaska's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Onalaska's internal control over financial reporting and compliance.

Hawkins Ash CPAs, LLP

La Crosse, Wisconsin
May 3, 2018

CITY OF ONALASKA, WISCONSIN
MANAGEMENT'S DISCUSSION & ANALYSIS

CITY OF ONALASKA, WISCONSIN

Management's Discussion and Analysis

As management of the City of Onalaska, we offer readers of the City of Onalaska's financial statements this narrative overview and analysis of the financial activities of the City of Onalaska for the fiscal year ended December 31, 2017. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in the City's financial statements, which follow this narrative.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of resources of the City of Onalaska exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$73,717,191 (*net position*).
- The City's total net position decreased by \$132,272 during 2017.
- As of the close of the current fiscal year, the City of Onalaska's governmental funds reported combined ending fund balances of \$14,183,466, an increase of \$661,311 in comparison with the prior year. Approximately \$7,800,168 of this total amount, or 55 percent, is available for spending at the City's discretion (*unassigned*).
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$7,800,168, or 90 percent of total General Fund expenditures for the fiscal year.
- The City of Onalaska's total debt decreased by \$385,927, or 1 percent during the current fiscal year.
- The City of Onalaska maintains an Aa-2 bond rating.

OVERVIEW OF THE FINANCIAL STATEMENTS

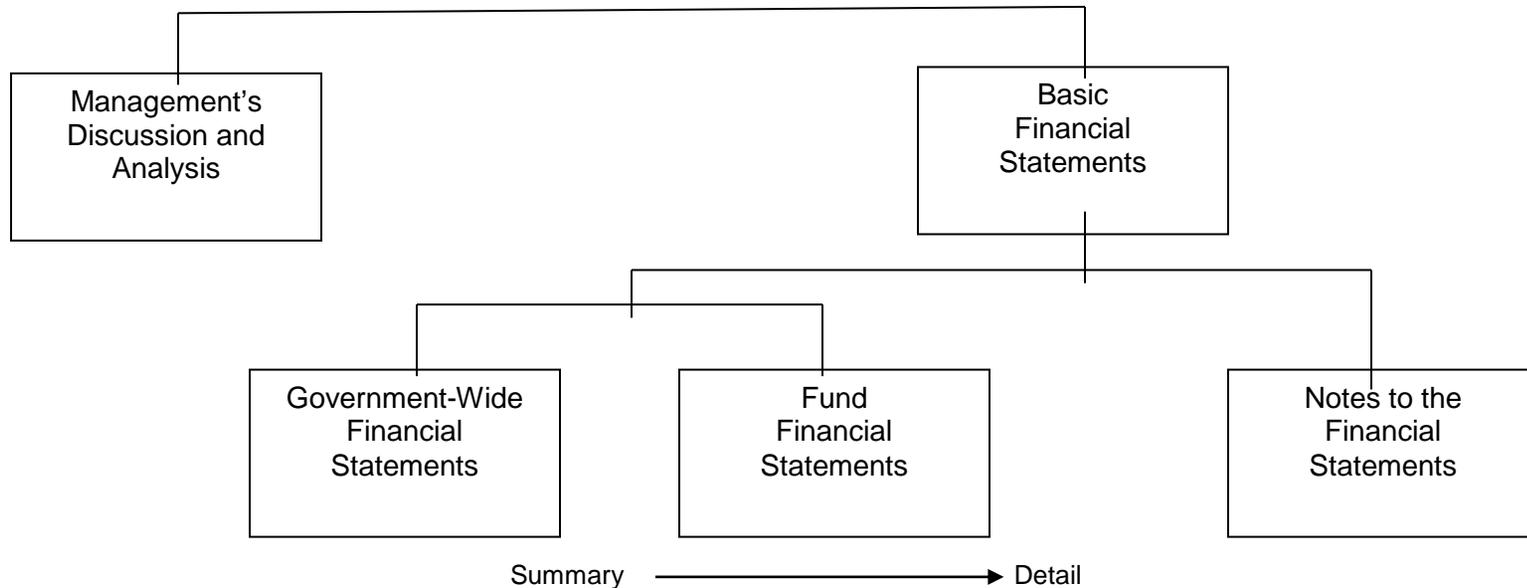
This discussion and analysis is intended to serve as an introduction to the City of Onalaska's basic financial statements, which consist of three components (see Diagram 1):

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

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

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

Diagram 1
Required Components of the Annual Financial Report



BASIC FINANCIAL STATEMENTS

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

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

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

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

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

A. Government-Wide Financial Statements

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

The Government-wide statements are divided into three categories:

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

B. Fund Financial Statements

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

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

- **Governmental Funds**

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

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

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

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

- ***Proprietary Funds***

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

- ***Fiduciary Funds***

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

C. *Notes to the Financial Statements*

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

Other Information

In addition to the basic financial statements and accompanying notes, this report includes the combining statements referred to earlier in connection with non-major government funds, non-major enterprise funds, and information required by the 2017 water and sewer revenue bonds.

Required supplementary information can be found beginning on pages 51 through 53 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Figure 1

CITY OF ONALASKA'S NET POSITION

	GOVERNMENTAL ACTIVITIES			BUSINESS-TYPE ACTIVITIES			TOTAL		
	2017	2016	Change	2017	2016	Change	2017	2016	Change
Current & Other Assets	\$ 26,171,827	\$ 25,859,010	\$ 312,817	\$ 7,869,464	\$ 8,526,131	\$ (656,667)	\$ 34,041,291	\$ 34,385,141	\$ (343,850)
Capital Assets	45,206,799	45,126,726	80,073	53,474,416	53,533,734	(59,318)	98,681,215	98,660,460	20,755
Deferred Outflows of Resources	3,479,666	4,075,580	(595,914)	871,088	1,033,534	(162,446)	4,350,754	5,109,114	(758,360)
Total Assets and Deferred Outflows of Resources	<u>74,858,292</u>	<u>75,061,316</u>	<u>(230,024)</u>	<u>62,214,968</u>	<u>63,093,399</u>	<u>(878,431)</u>	<u>137,073,260</u>	<u>138,154,715</u>	<u>(1,081,455)</u>
Long-Term Liabilities Outstanding	26,706,642	26,438,712	267,930	18,151,156	18,860,925	(709,769)	44,857,798	45,299,637	(441,839)
Other Liabilities	4,355,490	4,582,597	(227,107)	1,734,432	1,622,503	111,929	6,089,922	6,205,100	(115,178)
Deferred Inflows of Resources	11,892,053	12,258,664	(366,611)	516,296	541,851	(25,555)	12,408,349	12,800,515	(392,166)
Total Liabilities and Deferred Inflows of Resources	<u>42,954,185</u>	<u>43,279,973</u>	<u>(325,788)</u>	<u>20,401,884</u>	<u>21,025,279</u>	<u>(623,395)</u>	<u>63,356,069</u>	<u>64,305,252</u>	<u>(949,183)</u>
Net Position									
Net Investment in Capital Assets	18,732,176	18,638,012	94,164	35,555,322	37,925,747	(2,370,425)	54,287,498	56,563,759	(2,276,261)
Restricted	5,545,924	5,934,766	(388,842)	1,114,758	1,185,620	(70,862)	6,660,682	7,120,386	(459,704)
Unrestricted	7,626,007	7,208,565	417,442	5,143,004	2,956,753	2,186,251	12,769,011	10,165,318	2,603,693
Total Net Position	<u>\$ 31,904,107</u>	<u>\$ 31,781,343</u>	<u>\$ 122,764</u>	<u>\$ 41,813,084</u>	<u>\$ 42,068,120</u>	<u>\$ (255,036)</u>	<u>\$ 73,717,191</u>	<u>\$ 73,849,463</u>	<u>\$ (132,272)</u>

As noted earlier, net position may serve over time as one useful indicator of a government's financial condition. The assets and deferred outflows of resources of the City of Onalaska exceeded liabilities and deferred inflows or resources by \$73,717,191 as of December 31, 2017 (See Figure 1). The City's net position decreased by \$132,272 for the fiscal year ended December 31, 2017. By far, the largest portion (74%) reflects the City's investment in capital assets (e.g. land, buildings, machinery, and equipment); less any related debt still outstanding that was issued to acquire those items. The City of Onalaska uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the City of Onalaska's investment in its capital assets is reported net of the outstanding related debt, the resources needed to repay that debt must be provided by other sources, since the capital assets cannot be used to liquidate these liabilities.

Governmental Activities. Governmental activities increased the City's net position by \$122,764 (see Figure 1).

Business-type Activities. Business-type activities decreased the City's net position by \$255,036 (see Figure 1).

Figure 2

CITY OF ONALASKA'S CHANGE IN NET POSITION

	GOVERNMENTAL ACTIVITIES			BUSINESS-TYPE ACTIVITIES			TOTAL		
	2017	2016	Change	2017	2016	Change	2017	2016	Change
REVENUE									
Program Revenue									
Charges for services	\$ 1,481,752	\$ 1,379,555	\$ 102,197	\$ 5,466,982	\$ 5,347,434	\$ 119,548	\$ 6,948,734	\$ 6,726,989	\$ 221,745
Operating grants and contributions	1,615,497	1,591,565	23,932	69,286	187,872	(118,586)	1,684,783	1,779,437	(94,654)
Capital grants and contributions	158,705	138,646	20,059	261,298	36,475	224,823	420,003	175,121	244,882
General Revenue									
Property taxes, levied for general purposes	10,905,182	10,548,164	357,018	324,891	332,695	(7,804)	11,230,073	10,880,859	349,214
Other taxes	322,311	332,509	(10,198)	717,468	747,685	(30,217)	1,039,779	1,080,194	(40,415)
Intergovernmental revenue not restricted to specific programs	760,565	1,190,711	(430,146)	79,203	64,033	15,170	839,768	1,254,744	(414,976)
Interest and investment income	106,529	80,932	25,597	33,873	13,367	20,506	140,402	94,299	46,103
Miscellaneous	377,696	435,251	(57,555)	42,424	10,042	32,382	420,120	445,293	(25,173)
TOTAL REVENUE	15,728,237	15,697,333	30,904	6,995,425	6,739,603	255,822	22,723,662	22,436,936	286,726
EXPENSES									
General government	2,503,312	1,986,055	517,257	-	-	-	2,503,312	1,986,055	517,257
Public safety	5,942,866	5,537,145	405,721	-	-	-	5,942,866	5,537,145	405,721
Public works	4,673,350	5,098,831	(425,481)	-	-	-	4,673,350	5,098,831	(425,481)
Health and human services	65,232	44,313	20,919	-	-	-	65,232	44,313	20,919
Culture, recreation, and education	1,787,273	2,141,986	(354,713)	-	-	-	1,787,273	2,141,986	(354,713)
Conservation and development	81,737	100,853	(19,116)	-	-	-	81,737	100,853	(19,116)
Interest and fiscal charges	919,023	1,014,832	(95,809)	-	-	-	919,023	1,014,832	(95,809)
Water	-	-	-	1,970,187	1,858,770	111,417	1,970,187	1,858,770	111,417
Sewer	-	-	-	2,296,839	2,233,861	62,978	2,296,839	2,233,861	62,978
Storm Water	-	-	-	1,084,258	1,035,624	48,634	1,084,258	1,035,624	48,634
Cemetery	-	-	-	92,544	69,141	23,403	92,544	69,141	23,403
Tourism	-	-	-	561,441	578,128	(16,687)	561,441	578,128	(16,687)
Gundersen Lutheran parking ramp	-	-	-	235,157	238,819	(3,662)	235,157	238,819	(3,662)
Omni Center	-	-	-	634,859	622,186	12,673	634,859	622,186	12,673
TOTAL EXPENSES	15,972,793	15,924,015	48,778	6,875,285	6,636,529	238,756	22,848,078	22,560,544	287,534
CHANGE IN NET POSITION BEFORE TRANSFERS	(244,556)	(226,682)	(17,874)	120,140	103,074	17,066	(124,416)	(123,608)	(808)
TRANSFERS	367,320	51,345	315,975	(375,176)	(109,345)	(265,831)	(7,856)	(58,000)	50,144
CHANGE IN NET POSITION	122,764	(175,337)	298,101	(255,036)	(6,271)	(248,765)	(132,272)	(181,608)	49,336
NET POSITION, BEGINNING OF YEAR 1/1	31,781,343	31,956,680	(175,337)	42,068,120	42,074,391	(6,271)	73,849,463	74,031,071	(181,608)
NET POSITION, END OF YEAR, 12/31	\$ 31,904,107	\$ 31,781,343	\$ 122,764	\$ 41,813,084	\$ 42,068,120	\$ (255,036)	\$ 73,717,191	\$ 73,849,463	\$ (132,272)

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

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

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

The general fund is the chief operating fund of the City of Onalaska. At the end of the current fiscal year, the unassigned fund balance of the General Fund was \$7,800,168, while the total fund balance reached \$8,304,344. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and the total fund balance to total fund expenditures. The unassigned fund balance represents 90 percent of the total General Fund expenditures, while total fund balance represents 96 percent of that same amount.

At December 31, 2017, the governmental funds of the City of Onalaska reported a combined fund balance of \$14,183,466, a 5 percent increase over last year. Included in this change in fund balance is an increase in fund balance in both the Special Revenue Fund and Capital Projects Fund.

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

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

Proprietary Funds. The City of Onalaska's proprietary funds provide the same type of information found in the government-wide statements, but in more detail. Unrestricted net position of the Water, Sewer, Storm Water, Tourism, and Gundersen Lutheran parking ramp departments at the end of the fiscal year amounted to \$5,271,919; the Cemetery, and Omni Center to (\$128,915). The total change in unrestricted net position was \$2,197,180 for Water, Sewer, Storm Water, Tourism and Gundersen Lutheran parking ramp and (\$10,929) for Cemetery and Omni Center. Other factors concerning the finances of these funds have already been addressed in the discussion of the City of Onalaska's business-type activities.

Capital Asset and Debt Administration

Capital assets. The City of Onalaska's investment in capital assets for its governmental and business-type activities as of December 31, 2017, totals \$98,681,215 (net of accumulated depreciation). These assets include buildings, roads, bridges, land, machinery and equipment, park facilities, and vehicles.

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

Additions:

- Reconstruction of Spruce Street.
- Mini Excavator.
- Purchase of a dump truck.
- Purchase of several police vehicles.
- Purchase backhoe.
- Fire pumper truck

Disposals:

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

Figure 3

CITY OF ONALASKA'S CAPITAL ASSETS

	GOVERNMENTAL ACTIVITIES			BUSINESS-TYPE ACTIVITIES			TOTAL		
	2017	2016	Change	2017	2016	Change	2017	2016	Change
Land	\$ 3,548,248	\$ 3,548,248	\$ -	\$ 1,284,641	\$ 1,284,641	\$ -	\$ 4,832,889	\$ 4,832,889	\$ -
Buildings	23,570,753	23,556,036	14,717	13,908,804	13,694,490	214,314	37,479,557	37,250,526	229,031
Infrastructure	43,912,692	43,266,655	646,037	62,059,085	61,281,608	777,477	105,971,777	104,548,263	1,423,514
Improvements	2,981,523	2,547,793	433,730	-	-	-	2,981,523	2,547,793	433,730
Machinery & Equipment	10,147,134	9,765,345	381,789	5,369,186	4,873,910	495,276	15,516,320	14,639,255	877,065
Construction in Progress	913,615	201,358	712,257	-	-	-	913,615	201,358	712,257
Less: Accumulated Depreciation	<u>(39,867,166)</u>	<u>(37,758,709)</u>	<u>(2,108,457)</u>	<u>(29,147,300)</u>	<u>(27,600,917)</u>	<u>(1,546,383)</u>	<u>(69,014,466)</u>	<u>(65,359,626)</u>	<u>(3,654,840)</u>
TOTAL	<u>\$45,206,799</u>	<u>\$45,126,726</u>	<u>\$ 80,073</u>	<u>\$53,474,416</u>	<u>\$53,533,732</u>	<u>\$ (59,316)</u>	<u>\$98,681,215</u>	<u>\$98,660,458</u>	<u>\$ 20,757</u>

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

Figure 4

CITY OF ONALASKA'S OUTSTANDING LONG-TERM OBLIGATIONS

	GOVERNMENTAL ACTIVITIES			BUSINESS-TYPE ACTIVITIES			TOTAL		
	2017	2016	Change	2017	2016	Change	2017	2016	Change
General Obligation Bonds/Notes	\$27,834,084	\$27,712,062	\$ 122,022	\$14,118,929	\$14,349,826	\$ (230,897)	\$41,953,013	\$42,061,888	\$ (108,875)
Mortgage Revenue Bonds	-	-	-	4,943,733	5,266,089	(322,356)	4,943,733	5,266,089	(322,356)
Other Long-Term Obligations	832,327	734,191	98,136	245,430	298,262	(52,832)	1,077,757	1,032,453	45,304
TOTAL	<u>\$28,666,411</u>	<u>\$28,446,253</u>	<u>\$ 220,158</u>	<u>\$19,308,092</u>	<u>\$19,914,177</u>	<u>\$ (606,085)</u>	<u>\$47,974,503</u>	<u>\$48,360,430</u>	<u>\$ (385,927)</u>

Long-Term Obligations. As of December 31, 2017, the City of Onalaska had total long-term obligations outstanding of \$47,974,503, of which \$41,953,013 is backed by the full faith and credit of the City. The remainder of the debt represents bonds secured solely by specified revenue sources, such as revenue bonds.

The City of Onalaska's total debt decreased by \$385,927, or 1 percent during the past fiscal year.

State of Wisconsin statutes limit the amount of general obligation debt that a unit of government can issue to 5 percent of the total equalized valuation of taxable property located within the government's boundaries. The 2017 equalized valuation was \$1,910,768,400. The legal debt margin for the City of Onalaska is \$95,538,420. The City has a margin of indebtedness of \$55,353,060.

Additional information regarding the City of Onalaska's long-term debt can be found in Note 5 beginning on page 38 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

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

- Low unemployment. The Onalaska area's unemployment rate of 2.4 percent is below the State average of 2.7 percent.
- The City's population estimates indicate a 20-year projection of 25,000, a 34 percent increase over our current population (supported by a recent Geographic Information System study).
- The City's adjusted gross income per return is \$70,678, compared to the state average of \$55,267.
- The new construction valuation for 2017 was 33,246,287, up \$4,524,000 from 2016, which includes tax-exempt permits totaling \$3,857,000.
- The City's portion of the mill rate decreased 4.32 percent.

REQUESTS FOR INFORMATION

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

CITY OF ONALASKA, WISCONSIN
BASIC FINANCIAL STATEMENTS

CITY OF ONALASKA, WISCONSIN
GOVERNMENT-WIDE FINANCIAL STATEMENTS

CITY OF ONALASKA, WISCONSIN
STATEMENT OF NET POSITION
DECEMBER 31, 2017

<u>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</u>	PRIMARY GOVERNMENT			COMPONENT UNIT
	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL	
ASSETS				
Cash and investments	\$ 15,710,049	\$ 3,904,490	\$ 19,614,539	\$ 299,953
Restricted cash and investments	-	1,267,167	1,267,167	-
Receivables				
Taxes	10,520,110	314,329	10,834,439	-
Delinquent personal property taxes	3,969	-	3,969	-
Accounts	3,445	1,190,910	1,194,355	-
Interest	-	1	1	-
Special assessments	16,427	6,622	23,049	-
Other, net of allowance for doubtful accounts	103,890	103,550	207,440	-
Internal balances	(650,376)	642,687	(7,689)	7,689
Due from other governments	162,059	10,634	172,693	-
Inventories	-	107,498	107,498	-
Prepaid items	40,680	7,795	48,475	-
Special assessments	261,574	313,781	575,355	-
Capital assets, net of accumulated depreciation				
Land and construction in progress	4,461,863	1,284,641	5,746,504	-
Buildings, systems, and equipment	<u>40,744,936</u>	<u>52,189,775</u>	<u>92,934,711</u>	-
TOTAL ASSETS	<u>71,378,626</u>	<u>61,343,880</u>	<u>132,722,506</u>	<u>307,642</u>
DEFERRED OUTFLOWS OF RESOURCES				
Loss on refunding	520,300	435,431	955,731	-
Wisconsin Retirement System pension	<u>2,959,366</u>	<u>435,657</u>	<u>3,395,023</u>	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>3,479,666</u>	<u>871,088</u>	<u>4,350,754</u>	-
 TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	 <u>\$ 74,858,292</u>	 <u>\$ 62,214,968</u>	 <u>\$137,073,260</u>	 <u>\$ 307,642</u>

(Continued on page 15)

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

CITY OF ONALASKA, WISCONSIN
STATEMENT OF NET POSITION - Continued
DECEMBER 31, 2017

<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION</u>	PRIMARY GOVERNMENT			COMPONENT UNIT
	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL	
LIABILITIES				
Accounts payable	\$ 955,800	\$ 291,982	\$ 1,247,782	\$ -
Accrued payroll and fringe benefits	235,319	55,575	290,894	-
Accrued interest	315,322	114,190	429,512	-
Accrued liabilities	6,403	12,278	18,681	-
Unearned revenue - other	-	3,389	3,389	-
Current portion of long-term obligations	2,842,646	919,182	3,761,828	-
Payable from restricted assets				
Accrued interest	-	13,212	13,212	-
Current portion of long-term debt	-	324,624	324,624	-
Long-term obligations				
General obligation bonds and notes	25,134,201	13,230,208	38,364,409	-
Mortgage revenue bonds	-	4,619,109	4,619,109	-
Premium on long-term debt	495,501	76,125	571,626	-
Net pension liability (Wisconsin Retirement System)	327,845	48,263	376,108	-
Compensated absences	749,095	177,451	926,546	-
TOTAL LIABILITIES	31,062,132	19,885,588	50,947,720	-
DEFERRED INFLOWS OF RESOURCES				
Wisconsin Retirement System pension	1,371,943	201,967	1,573,910	
Unavailable revenue - tax roll	10,520,110	314,329	10,834,439	-
TOTAL DEFERRED INFLOWS OF RESOURCES	11,892,053	516,296	12,408,349	-
NET POSITION				
Net investment in capital assets	18,732,176	35,555,322	54,287,498	-
Restricted for:				
Debt service	767,653	927,331	1,694,984	-
Capital projects	981,924	-	981,924	-
Special revenue	2,536,769	-	2,536,769	-
Other - WRS pension	1,259,578	187,427	1,447,005	-
Unrestricted	7,626,007	5,143,004	12,769,011	307,642
TOTAL NET POSITION	31,904,107	41,813,084	73,717,191	307,642
TOTAL LIABILITIES, DEFERRED INFLOWS OR RESOURCES, AND NET POSITION				
	\$ 74,858,292	\$ 62,214,968	\$ 137,073,260	\$ 307,642

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

CITY OF ONALASKA, WISCONSIN
STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2017

FUNCTIONS/PROGRAMS	EXPENSES	PROGRAM REVENUE		NET (EXPENSES) REVENUE AND CHANGES IN NET POSITION			COMPONENT UNIT
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	
PRIMARY GOVERNMENT							
GOVERNMENTAL ACTIVITIES							
General government	\$ 2,503,312	\$ 847,558	\$ -	\$ -	\$ (1,655,754)	\$ (1,655,754)	
Public safety	5,942,866	256,756	163,712	2,078	(5,520,320)	(5,520,320)	
Public works	4,673,350	100,095	1,228,713	156,627	(3,187,915)	(3,187,915)	
Health and human services	65,232	-	-	-	(65,232)	(65,232)	
Culture, recreation, and education	1,787,273	277,343	223,072	-	(1,286,858)	(1,286,858)	
Conservation and development	81,737	-	-	-	(81,737)	(81,737)	
Interest and fiscal charges	919,023	-	-	-	(919,023)	(919,023)	
TOTAL GOVERNMENTAL ACTIVITIES	<u>15,972,793</u>	<u>1,481,752</u>	<u>1,615,497</u>	<u>158,705</u>	<u>(12,716,839)</u>	<u>(12,716,839)</u>	
BUSINESS-TYPE ACTIVITIES							
Water	1,970,187	2,378,978	-	243,388	\$ 652,179	652,179	
Sewer	2,296,839	1,841,435	12	-	(455,392)	(455,392)	
Storm water	1,084,258	789,494	4,641	17,910	(272,213)	(272,213)	
Cemetery	92,544	54,315	24,475	-	(13,754)	(13,754)	
Tourism	561,441	598	-	-	(560,843)	(560,843)	
Gundersen Lutheran parking ramp	235,157	-	31,404	-	(203,753)	(203,753)	
Omni Center	634,859	402,162	8,754	-	(223,943)	(223,943)	
TOTAL BUSINESS-TYPE ACTIVITIES	<u>6,875,285</u>	<u>5,466,982</u>	<u>69,286</u>	<u>261,298</u>	<u>(1,077,719)</u>	<u>(1,077,719)</u>	
TOTAL PRIMARY GOVERNMENT	<u>\$ 22,848,078</u>	<u>\$ 6,948,734</u>	<u>\$ 1,684,783</u>	<u>\$ 420,003</u>	<u>\$ (12,716,839)</u>	<u>\$ (1,077,719)</u>	<u>\$ (13,794,558)</u>
COMPONENT UNIT							
Community Development Authority	<u>\$ 7,856</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>			<u>\$ (7,856)</u>
GENERAL REVENUE							
Property taxes, levied for general purposes				\$ 10,905,182	\$ 324,891	\$ 11,230,073	\$ -
Other taxes				322,311	717,468	1,039,779	-
Intergovernmental revenue not restricted to specific programs				760,565	79,203	839,768	-
Interest and investment income				106,529	33,873	140,402	658
Miscellaneous				377,696	42,424	420,120	-
TRANSFERS				<u>367,320</u>	<u>(375,176)</u>	<u>(7,856)</u>	<u>7,856</u>
TOTAL GENERAL REVENUE AND TRANSFERS				<u>12,839,603</u>	<u>822,683</u>	<u>13,662,286</u>	<u>8,514</u>
CHANGE IN NET POSITION				122,764	(255,036)	(132,272)	658
NET POSITION - BEGINNING OF YEAR				<u>31,781,343</u>	<u>42,068,120</u>	<u>73,849,463</u>	<u>306,984</u>
NET POSITION - END OF YEAR				<u>\$ 31,904,107</u>	<u>\$ 41,813,084</u>	<u>\$ 73,717,191</u>	<u>\$ 307,642</u>

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

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

CITY OF ONALASKA, WISCONSIN
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2017

<u>ASSETS</u>	<u>GENERAL FUND</u>	<u>DEBT SERVICE</u>	<u>2017 CAPITAL PROJECTS</u>	<u>NONMAJOR GOVERNMENTAL FUNDS</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
Cash and investments	\$ 8,580,026	\$ 769,617	\$ 823,595	\$ 5,536,811	\$ 15,710,049
Receivables					
Taxes	5,729,884	3,474,033	-	1,316,193	10,520,110
Delinquent personal property taxes	3,969	-	-	-	3,969
Special assessments	278,001	-	-	-	278,001
Other, net of allowance for doubtful accounts	93,276	-	-	14,059	107,335
Due from other governments	-	-	-	162,059	162,059
Prepaid items	40,680	-	-	-	40,680
Due from other funds	89,351	-	-	-	89,351
TOTAL ASSETS	<u>\$ 14,815,187</u>	<u>\$ 4,243,650</u>	<u>\$ 823,595</u>	<u>\$ 7,029,122</u>	<u>\$ 26,911,554</u>
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</u>					
LIABILITIES					
Accounts payable	\$ 276,611	\$ -	\$ 225,091	\$ 454,098	\$ 955,800
Accrued payroll and fringe benefits	231,904	-	-	3,415	235,319
Accrued liabilities	1,715	-	-	4,688	6,403
Due to other funds	-	1,964	243,867	493,896	739,727
TOTAL LIABILITIES	<u>510,230</u>	<u>1,964</u>	<u>468,958</u>	<u>956,097</u>	<u>1,937,249</u>
 DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue					
Tax roll	5,729,884	3,474,033	-	1,316,193	10,520,110
Special assessments	270,729	-	-	-	270,729
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>6,000,613</u>	<u>3,474,033</u>	<u>-</u>	<u>1,316,193</u>	<u>10,790,839</u>
 FUND BALANCES					
Nonspendable	40,680	-	-	-	40,680
Restricted	-	767,653	354,637	3,164,056	4,286,346
Committed	-	-	-	1,592,776	1,592,776
Assigned	463,496	-	-	-	463,496
Unassigned	7,800,168	-	-	-	7,800,168
TOTAL FUND BALANCES	<u>8,304,344</u>	<u>767,653</u>	<u>354,637</u>	<u>4,756,832</u>	<u>14,183,466</u>
 TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	 <u>\$ 14,815,187</u>	 <u>\$ 4,243,650</u>	 <u>\$ 823,595</u>	 <u>\$ 7,029,122</u>	 <u>\$ 26,911,554</u>

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

CITY OF ONALASKA, WISCONSIN
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2017

Fund balances - total governmental funds \$ 14,183,466

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. 45,206,799

Deferred charges for loss on refunding are recognized as an expense in the funds but deferred on the statement of net position. 520,300

Some revenue is unavailable in the funds because they are not available to pay current period's expenditures. 270,729

Wisconsin Retirement System deferred outflows of resources and deferred inflows of resources are not current financial resources and are not reported in fund statements. 1,587,423

Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities - both current and long-term - are reported in the statement of net position.

Accrued interest payable	\$ (315,322)	
Bonds and notes payable	(27,834,084)	
Premium	(555,032)	
Wisconsin Retirement System net pension liability	(327,845)	
Compensated absences	<u>(832,327)</u>	
		<u>(29,864,610)</u>

TOTAL NET POSITION OF GOVERNMENTAL ACTIVITIES \$ 31,904,107

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

CITY OF ONALASKA, WISCONSIN
STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2017

	GENERAL FUND	DEBT SERVICE	2017 CAPITAL PROJECTS	NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
REVENUE					
Taxes	\$ 6,015,125	\$ 3,949,843	\$ -	\$ 1,262,525	\$ 11,227,493
Special assessment	34,247	-	-	-	34,247
Intergovernmental	1,567,670	4,640	-	634,184	2,206,494
Licenses and permits	551,456	-	-	380	551,836
Fines, forfeits, and penalties	151,692	-	-	249,126	400,818
Public charges for services	233,311	-	-	108,665	341,976
Intergovernmental charges for services	121,590	-	-	102,283	223,873
Miscellaneous	168,073	3,949	9,569	540,461	722,052
TOTAL REVENUE	8,843,164	3,958,432	9,569	2,897,624	15,708,789
EXPENDITURES					
Current					
General government	1,463,770	-	-	324,695	1,788,465
Public safety	5,061,816	-	-	73,854	5,135,670
Public works	1,031,204	-	-	1,656,326	2,687,530
Health and human services	65,232	-	-	-	65,232
Culture, recreation, and education	942,784	-	-	150,232	1,093,016
Conservation and development	77,959	-	-	-	77,959
Capital outlay	-	-	2,675,621	1,105,325	3,780,946
Debt service					
Principal	-	2,994,853	-	-	2,994,853
Interest and fiscal charges	-	857,872	45,665	-	903,537
TOTAL EXPENDITURES	8,642,765	3,852,725	2,721,286	3,310,432	18,527,208
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES					
	200,399	105,707	(2,711,717)	(412,808)	(2,818,419)
OTHER FINANCING SOURCES (USES)					
Issuance of long-term debt	-	-	3,012,355	-	3,012,355
Issuance of refunding debt	-	2,185,000	-	-	2,185,000
Transfer in	438,350	-	-	225,000	663,350
Transfer out	(225,000)	-	-	(71,030)	(296,030)
Payment to refunding bond escrow agent	-	(2,225,039)	-	-	(2,225,039)
Premium on long-term debt	-	86,095	53,999	-	140,094
TOTAL OTHER FINANCING SOURCES	213,350	46,056	3,066,354	153,970	3,479,730
NET CHANGE IN FUND BALANCE					
	413,749	151,763	354,637	(258,838)	661,311
FUND BALANCE AT BEGINNING OF YEAR	7,890,595	615,890	-	5,015,670	13,522,155
FUND BALANCE AT END OF YEAR	\$ 8,304,344	\$ 767,653	\$ 354,637	\$ 4,756,832	\$ 14,183,466

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

CITY OF ONALASKA, WISCONSIN
RECONCILIATION OF STATEMENT OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE
OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2017

Net change in fund balances - total governmental funds		\$ 661,311
<i>Amounts reported for governmental activities in the statement of activities are different because:</i>		
The acquisition of capital assets are reported in the governmental funds as expenditures. However, for governmental activities those costs are shown in the statement of net position and allocated over their estimated useful lives as annual depreciation expense in the statement of activities.		
Capital outlay reported in governmental fund statements	\$ 3,780,946	
Depreciation expense reported in the statement of activities	<u>(2,859,497)</u>	
Amount by which capital outlays are greater than depreciation in the current period:		921,449
The net effect of various miscellaneous transactions involving capital assets (i.e., noncapitalized outlay and contributions) is to decrease net position:		
		(841,376)
Some capital assets acquired during the year were financed with long-term debt. The amount of the long-term debt is reported in the governmental funds as a source of financing. In the statement of net position however, long-term debt is not reported as a financing source, but rather constitutes a long-term liability. The amount of long-term debt issued in the governmental funds statement is:		
		(5,197,355)
Wisconsin Retirement System net pension liability, deferred outflows of resources, and deferred inflows of resources changes.		
		(378,519)
Certain employee benefits are reported in the government funds when amounts are paid. The statement of activities reports the value of benefits earned during the year.		
This year the accrual of these benefits increased by:		(98,137)
Certain revenue is unavailable in the governmental funds because they are not available to pay current period expenditures. In the statement of activities, these are recorded as revenue in the current year.		
		(8,920)
Repayment of principal on long-term debt is reported in the governmental funds as an expenditure, but is reported as a reduction in long-term debt in the statement of net position and does not affect the statement of activities.		
The amount of long-term debt principal payments in the current year:		5,075,334
Governmental funds report the effect of premiums, discounts, and loss on refunding when debt is first issued, whereas, these amounts are deferred and amortized in the statement of activities.		
The net effect of these differences in the current year:		(7,463)
In governmental funds interest payments and other debt costs on outstanding debt are reported as an expenditure when paid. In the statement of activities, interest is reported as it accrues.		
The amount of interest and other debt costs paid during the current period	\$ 903,537	
The amount of interest and other debt costs accrued during the current period	<u>(907,097)</u>	
Interest and other debt costs paid is less than interest and other debt costs accrued by:		<u>(3,560)</u>
CHANGE IN NET POSITION - GOVERNMENTAL ACTIVITIES		<u>\$ 122,764</u>

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

CITY OF ONALASKA, WISCONSIN
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2017

<u>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</u>	<u>WATER</u>	<u>SEWER</u>	<u>STORM WATER</u>	<u>TOURISM</u>	<u>GUNDERSEN LUTHERAN PARKING RAMP</u>	<u>NONMAJOR ENTERPRISE FUNDS</u>	<u>TOTAL ENTERPRISE FUNDS</u>
ASSETS							
CURRENT ASSETS							
Cash and investments	\$ 323,826	\$ 2,526,236	\$ 471,769	\$ 521,888	\$ 60,771	\$ -	\$ 3,904,490
Restricted cash and investments							
Revenue bond special redemption fund	125,375	41,792	-	-	-	-	167,167
Revenue bond depreciation fund	475,000	400,000	-	-	-	-	875,000
Reserve fund	167,250	55,750	-	-	-	-	223,000
Other	-	-	-	-	-	2,000	2,000
Accounts receivable							
Customer	496,234	432,524	205,087	-	2,156	54,909	1,190,910
Taxes	-	-	-	-	314,329	-	314,329
Other	8,350	47,266	-	47,934	-	-	103,550
Interest receivable	-	-	-	-	-	1	1
Due from other funds	1,147,587	329,500	193,363	-	-	-	1,670,450
Due from other governments	10,634	-	-	-	-	-	10,634
Inventories	103,585	-	-	-	-	3,913	107,498
Prepaid expense	-	-	-	-	-	7,795	7,795
TOTAL CURRENT ASSETS	<u>2,857,841</u>	<u>3,833,068</u>	<u>870,219</u>	<u>569,822</u>	<u>377,256</u>	<u>68,618</u>	<u>8,576,824</u>
NONCURRENT ASSETS							
CAPITAL ASSETS							
Land	107,877	2,002	959,975	-	-	214,787	1,284,641
Buildings	1,234,789	1,473,143	3,259,298	2,364,007	5,560,530	17,037	13,908,804
Improvements other than buildings	25,405,857	15,074,782	21,233,411	-	-	345,033	62,059,083
Machinery and equipment	2,566,926	2,222,738	504,632	3,217	-	71,675	5,369,188
TOTAL CAPITAL ASSETS	<u>29,315,449</u>	<u>18,772,665</u>	<u>25,957,316</u>	<u>2,367,224</u>	<u>5,560,530</u>	<u>648,532</u>	<u>82,621,716</u>
Less accumulated depreciation	10,064,792	8,450,065	9,445,420	121,416	963,825	101,782	29,147,300
NET CAPITAL ASSETS	<u>19,250,657</u>	<u>10,322,600</u>	<u>16,511,896</u>	<u>2,245,808</u>	<u>4,596,705</u>	<u>546,750</u>	<u>53,474,416</u>
OTHER ASSETS							
Special assessments	183,384	137,019	-	-	-	-	320,403
TOTAL NONCURRENT ASSETS	<u>19,434,041</u>	<u>10,459,619</u>	<u>16,511,896</u>	<u>2,245,808</u>	<u>4,596,705</u>	<u>546,750</u>	<u>53,794,819</u>
TOTAL ASSETS	<u>22,291,882</u>	<u>14,292,687</u>	<u>17,382,115</u>	<u>2,815,630</u>	<u>4,973,961</u>	<u>615,368</u>	<u>62,371,643</u>
DEFERRED OUTFLOWS OF RESOURCES							
Wisconsin Retirement System pension	167,816	132,370	60,420	5,804	-	69,247	435,657
Loss on refunding	86,141	31,374	36,553	-	281,363	-	435,431
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>253,957</u>	<u>163,744</u>	<u>96,973</u>	<u>5,804</u>	<u>281,363</u>	<u>69,247</u>	<u>871,088</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 22,545,839</u>	<u>\$ 14,456,431</u>	<u>\$ 17,479,088</u>	<u>\$ 2,821,434</u>	<u>\$ 5,255,324</u>	<u>\$ 684,615</u>	<u>\$ 63,242,731</u>

(Continued on page 22)

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

CITY OF ONALASKA, WISCONSIN
STATEMENT OF NET POSITION - Continued
PROPRIETARY FUNDS
DECEMBER 31, 2017

<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION</u>	<u>WATER</u>	<u>SEWER</u>	<u>STORM WATER</u>	<u>TOURISM</u>	<u>GUNDERSEN LUTHERAN PARKING RAMP</u>	<u>NONMAJOR ENTERPRISE FUNDS</u>	<u>TOTAL ENTERPRISE FUNDS</u>
LIABILITIES							
CURRENT LIABILITIES PAYABLE FROM CURRENT ASSETS							
Accounts payable	\$ 64,805	\$ 104,589	\$ 16,912	\$ 41,531	\$ 86	\$ 64,059	\$ 291,982
Accrued liabilities							
Payroll and fringe benefits	23,596	16,731	5,656	789	-	8,803	55,575
Interest	15,315	16,923	32,557	17,719	31,676	-	114,190
Other	-	-	-	-	-	12,278	12,278
Due to other funds	-	938,579	-	-	-	89,184	1,027,763
Unearned revenue - other	975	2,414	-	-	-	-	3,389
Current portion of long-term obligations	<u>161,961</u>	<u>111,745</u>	<u>211,891</u>	<u>101,465</u>	<u>330,000</u>	<u>2,120</u>	<u>919,182</u>
TOTAL CURRENT LIABILITIES PAYABLE FROM CURRENT ASSETS	266,652	1,190,981	267,016	161,504	361,762	176,444	2,424,359
CURRENT LIABILITIES PAYABLE FROM RESTRICTED ASSETS							
Accrued revenue bond interest	10,925	2,287	-	-	-	-	13,212
Current portion of revenue bonds	<u>278,374</u>	<u>46,250</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>324,624</u>
TOTAL CURRENT LIABILITIES PAYABLE FROM RESTRICTED ASSETS	289,299	48,537	-	-	-	-	337,836
TOTAL CURRENT LIABILITIES	<u>555,951</u>	<u>1,239,518</u>	<u>267,016</u>	<u>161,504</u>	<u>361,762</u>	<u>176,444</u>	<u>2,762,195</u>
NONCURRENT LIABILITIES							
Revenue bonds	4,154,109	465,000	-	-	-	-	4,619,109
General obligation bonds	1,973,808	1,757,280	3,252,097	1,912,023	4,335,000	-	13,230,208
Premium on long-term debt	23,696	7,898	20,095	24,436	-	-	76,125
Net pension liability (Wisconsin Retirement System)	18,591	14,664	6,693	643	-	7,672	48,263
Compensated absences	<u>54,279</u>	<u>50,048</u>	<u>42,222</u>	<u>11,813</u>	<u>-</u>	<u>19,089</u>	<u>177,451</u>
TOTAL NONCURRENT LIABILITIES	6,224,483	2,294,890	3,321,107	1,948,915	4,335,000	26,761	18,151,156
TOTAL LIABILITIES	<u>6,780,434</u>	<u>3,534,408</u>	<u>3,588,123</u>	<u>2,110,419</u>	<u>4,696,762</u>	<u>203,205</u>	<u>20,913,351</u>
DEFERRED INFLOWS OF RESOURCES							
Wisconsin Retirement System pension	77,798	61,366	28,010	2,691	-	32,102	201,967
Unavailable revenue - tax roll	-	-	-	-	314,329	-	314,329
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>77,798</u>	<u>61,366</u>	<u>28,010</u>	<u>2,691</u>	<u>314,329</u>	<u>32,102</u>	<u>516,296</u>
NET POSITION							
Net investment in capital assets	12,988,451	8,309,473	13,262,420	235,160	213,068	546,750	35,555,322
Restricted	549,753	505,345	25,717	2,470	-	31,473	1,114,758
Unrestricted	<u>2,149,403</u>	<u>2,045,839</u>	<u>574,818</u>	<u>470,694</u>	<u>31,165</u>	<u>(128,915)</u>	<u>5,143,004</u>
TOTAL NET POSITION	<u>15,687,607</u>	<u>10,860,657</u>	<u>13,862,955</u>	<u>708,324</u>	<u>244,233</u>	<u>449,308</u>	<u>41,813,084</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	<u>\$ 22,545,839</u>	<u>\$ 14,456,431</u>	<u>\$ 17,479,088</u>	<u>\$ 2,821,434</u>	<u>\$ 5,255,324</u>	<u>\$ 684,615</u>	<u>\$ 63,242,731</u>

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

CITY OF ONALASKA, WISCONSIN
STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2017

	WATER	SEWER	STORM WATER	TOURISM	GUNDERSEN LUTHERAN PARKING RAMP	NONMAJOR ENTERPRISE FUNDS	TOTAL ENTERPRISE FUNDS
OPERATING REVENUE							
Charges for services	\$ 1,924,892	\$ 1,787,747	\$ 788,894	\$ -	\$ -	\$ 444,155	\$ 4,945,688
Interdepartmental sales	403,078	-	-	-	-	-	403,078
Miscellaneous	51,008	53,688	600	598	-	47,989	153,883
TOTAL OPERATING REVENUE	<u>2,378,978</u>	<u>1,841,435</u>	<u>789,494</u>	<u>598</u>	<u>-</u>	<u>492,144</u>	<u>5,502,649</u>
OPERATING EXPENSES							
Plant and maintenance expenses:							
Operations	565,147	374,548	290,445	34,687	-	424,396	1,689,223
Maintenance	56,297	28,000	25,948	-	-	3,565	113,810
General and administrative	463,356	1,273,827	70,577	353,694	5,543	270,449	2,437,446
Depreciation	692,608	529,887	524,511	118,414	74,140	22,617	1,962,177
Taxes	35,760	26,242	11,707	2,050	-	5,726	81,485
TOTAL OPERATING EXPENSES	<u>1,813,168</u>	<u>2,232,504</u>	<u>923,188</u>	<u>508,845</u>	<u>79,683</u>	<u>726,753</u>	<u>6,284,141</u>
OPERATING INCOME (LOSS)	<u>565,810</u>	<u>(391,069)</u>	<u>(133,694)</u>	<u>(508,247)</u>	<u>(79,683)</u>	<u>(234,609)</u>	<u>(781,492)</u>
NONOPERATING REVENUE (EXPENSE)							
Taxes	-	-	-	-	324,891	-	324,891
Intergovernmental	10,634	-	28,696	-	81,911	-	121,241
Room tax	-	-	-	717,468	-	-	717,468
Interest income	10,158	20,248	884	2,180	222	181	33,873
Contributions	-	12	-	-	-	24,475	24,487
Miscellaneous revenue	-	-	4,641	247	-	14,614	19,502
Interest expense	(150,694)	(63,648)	(153,893)	(54,123)	(127,338)	-	(549,696)
Loss on disposal of capital assets	-	-	(6,837)	-	-	-	(6,837)
Debt issuance costs	5,407	3,314	(340)	-	-	-	8,381
Amortization of bond premium	6,523	2,648	-	-	-	-	9,171
Amortization of loss on refunding	(18,255)	(6,649)	-	1,527	(28,136)	-	(51,513)
TOTAL NONOPERATING (EXPENSE) REVENUE	<u>(136,227)</u>	<u>(44,075)</u>	<u>(126,849)</u>	<u>667,299</u>	<u>251,550</u>	<u>39,270</u>	<u>650,968</u>
INCOME (LOSS) BEFORE TRANSFERS AND CAPITAL CONTRIBUTIONS	429,583	(435,144)	(260,543)	159,052	171,867	(195,339)	(130,524)
TRANSFERS IN	-	-	-	-	-	182,414	182,414
TRANSFERS (OUT)	(408,252)	(30,098)	-	(119,240)	-	-	(557,590)
CAPITAL CONTRIBUTIONS	<u>232,754</u>	<u>-</u>	<u>17,910</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>250,664</u>
CHANGE IN NET POSITION	254,085	(465,242)	(242,633)	39,812	171,867	(12,925)	(255,036)
TOTAL NET POSITION - BEGINNING	<u>15,433,522</u>	<u>11,325,899</u>	<u>14,105,588</u>	<u>668,512</u>	<u>72,366</u>	<u>462,233</u>	<u>42,068,120</u>
TOTAL NET POSITION - ENDING	<u>\$ 15,687,607</u>	<u>\$ 10,860,657</u>	<u>\$ 13,862,955</u>	<u>\$ 708,324</u>	<u>\$ 244,233</u>	<u>\$ 449,308</u>	<u>\$ 41,813,084</u>

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

CITY OF ONALASKA, WISCONSIN
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2017

	WATER	SEWER	STORM WATER	TOURISM	GUNDERSEN LUTHERAN PARKING RAMP	NONMAJOR ENTERPRISE FUNDS	TOTAL ENTERPRISE FUNDS
CASH FLOWS FROM OPERATING ACTIVITIES							
Cash from sales and services	\$ 1,981,955	\$ 1,826,076	\$ 787,244	\$ 2,428	\$ -	\$ 472,779	\$ 5,070,482
Cash from public fire protection	403,078	-	-	-	-	-	403,078
Cash paid from quasi-external operating transactions with other funds	-	738,757	41,241	-	-	2,095	782,093
Cash paid to suppliers for goods and service	(530,663)	(1,294,498)	(175,030)	(359,319)	(7,613)	(348,266)	(2,715,389)
Cash paid to employees for services	(547,508)	(482,279)	(219,534)	(29,485)	-	(307,440)	(1,586,246)
Cash paid for quasi-external operating transactions with other funds	(56,727)	-	-	(29,000)	-	(21,706)	(107,433)
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	<u>1,250,135</u>	<u>788,056</u>	<u>433,921</u>	<u>(415,376)</u>	<u>(7,613)</u>	<u>(202,538)</u>	<u>1,846,585</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES							
Transfer from other funds	-	-	-	-	-	182,414	182,414
Transfer (to) other funds	(408,252)	(30,098)	-	(119,240)	-	-	(557,590)
Contributions	-	12	-	-	-	24,475	24,487
Room tax	-	-	-	707,497	-	-	707,497
NET CASH (USED IN) PROVIDED BY NONCAPITAL FINANCING ACTIVITIES	<u>(408,252)</u>	<u>(30,086)</u>	<u>-</u>	<u>588,257</u>	<u>-</u>	<u>206,889</u>	<u>356,808</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES							
Acquisition and construction of capital assets	(410,510)	(892,690)	(324,618)	-	-	(31,214)	(1,659,032)
Debt principal payment	(520,049)	(200,842)	(755,183)	(92,184)	(310,000)	-	(1,878,258)
Interest paid	(146,662)	(63,495)	(157,915)	(71,859)	(128,405)	-	(568,336)
Nonoperating income	10,634	-	33,338	247	81,911	14,614	140,744
Proceeds from debt	234,400	245,600	868,445	-	-	-	1,348,445
Payment to escrow agent	-	-	(39,365)	-	-	-	(39,365)
Tax revenue received	-	-	-	-	324,891	-	324,891
Special assessments received	2,216	4,410	-	-	-	-	6,626
NET CASH (USED IN) CAPITAL AND RELATED FINANCING ACTIVITIES	<u>(829,971)</u>	<u>(907,017)</u>	<u>(375,298)</u>	<u>(163,796)</u>	<u>(31,603)</u>	<u>(16,600)</u>	<u>(2,324,285)</u>
CASH FLOWS FROM INVESTING ACTIVITIES							
Interest received	10,460	20,825	2,021	2,180	222	182	35,890
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	22,372	(128,222)	60,644	11,265	(38,994)	(12,067)	(85,002)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>1,069,079</u>	<u>3,152,000</u>	<u>411,125</u>	<u>510,623</u>	<u>99,765</u>	<u>14,067</u>	<u>5,256,659</u>
CASH AND CASH EQUIVALENTS AT END AT YEAR	<u>\$ 1,091,451</u>	<u>\$ 3,023,778</u>	<u>\$ 471,769</u>	<u>\$ 521,888</u>	<u>\$ 60,771</u>	<u>\$ 2,000</u>	<u>\$ 5,171,657</u>

(Continued on page 25)

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

CITY OF ONALASKA, WISCONSIN
STATEMENT OF CASH FLOWS - Continued
PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2017

	WATER	SEWER	STORM WATER	TOURISM	GUNDERSEN LUTHERAN PARKING RAMP	NONMAJOR ENTERPRISE FUNDS	TOTAL ENTERPRISE FUNDS
RECONCILIATION OF OPERATING INCOME (LOSS) TO CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES							
Operating income (loss)	\$ 565,810	\$ (391,069)	\$ (133,694)	\$ (508,247)	\$ (79,683)	\$ (234,609)	\$ (781,492)
Adjustments to reconcile operating (loss) income to net cash provided by (used in) operating activities							
Depreciation	692,608	529,887	524,511	118,414	74,140	22,617	1,962,177
Depreciation charged to sewer	78,972	(78,972)	-	-	-	-	-
Changes in assets and liabilities							
(Increase) decrease in assets							
Accounts receivable	(70,379)	(55,237)	(2,250)	-	8,406	(19,365)	(138,825)
WRS net pension asset and deferred inflows/outflows	38,407	20,496	7,259	397	-	10,593	77,152
Due from other funds	(56,727)	606,387	41,241	-	-	-	590,901
Due from other governments	(2,433)	40,126	-	1,433	-	-	39,126
Inventories	50	-	-	-	-	-	50
Increase (decrease) in liabilities							
Accounts payable	12,432	(18,172)	4,585	435	86	33,029	32,395
Due to other funds	-	132,370	-	(29,000)	-	(19,611)	83,759
Unearned revenue - other	(105)	(248)	-	-	(10,562)	-	(10,915)
Other accrued expenses	(8,500)	2,488	(7,731)	1,192	-	4,808	(7,743)
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	<u>\$ 1,250,135</u>	<u>\$ 788,056</u>	<u>\$ 433,921</u>	<u>\$ (415,376)</u>	<u>\$ (7,613)</u>	<u>\$ (202,538)</u>	<u>\$ 1,846,585</u>

(Continued on page 26)

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

CITY OF ONALASKA, WISCONSIN
STATEMENT OF CASH FLOWS - Continued
PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2017

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

	WATER			SEWER		
	CASH AND INVESTMENTS	RESTRICTED CASH AND INVESTMENTS	TOTALS	CASH AND INVESTMENTS	RESTRICTED CASH AND INVESTMENTS	TOTALS
Cash and Cash Equivalents	<u>\$ 323,826</u>	<u>\$ 767,625</u>	<u>\$ 1,091,451</u>	<u>\$ 2,526,236</u>	<u>\$ 497,542</u>	<u>\$ 3,023,778</u>
	STORM SEWER			GUNDERSEN LUTHERAN PARKING RAMP		
	CASH AND INVESTMENTS	RESTRICTED CASH AND INVESTMENTS	TOTALS	CASH AND INVESTMENTS	RESTRICTED CASH AND INVESTMENTS	TOTALS
Cash and Cash Equivalents	<u>\$ 471,769</u>	<u>\$ -</u>	<u>\$ 471,769</u>	<u>\$ 60,771</u>	<u>\$ -</u>	<u>\$ 60,771</u>
	NONMAJOR ENTERPRISE FUNDS			TOTALS		
	CASH AND INVESTMENTS	RESTRICTED CASH AND INVESTMENTS	TOTALS	CASH AND INVESTMENTS	RESTRICTED CASH AND INVESTMENTS	TOTALS
Cash and Cash Equivalents	<u>\$ -</u>	<u>\$ 2,000</u>	<u>\$ 2,000</u>	<u>\$ 3,904,490</u>	<u>\$ 1,267,167</u>	<u>\$ 5,171,657</u>
	TOURISM					
	CASH AND INVESTMENTS	RESTRICTED CASH AND INVESTMENTS	TOTALS			
Cash and Cash Equivalents	<u>\$ 521,888</u>	<u>\$ -</u>	<u>\$ 521,888</u>			

NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES

Water Utility

During 2017, \$232,754 of capital additions were contributed to the Utility by developers and customers.

During 2017, \$103,493 of fixed assets were retired.

During 2017, \$6,220 of bond premium amortization and \$18,254 of loss on refunding amortization were recorded.

Sewer Utility

During 2017, \$280,314 of fixed assets were retired.

During 2017, \$2,073 of bond premium amortization and \$6,647 of loss on refunding amortization were recorded.

Storm Water Utility

During 2017, \$17,910 of capital additions were contributed to the Utility by developers and customers.

During 2017, \$38,824 of fixed assets were retired.

Gundersen Lutheran Parking Ramp

During 2017, \$28,136 of loss on refunding amortization were recorded.

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

CITY OF ONALASKA, WISCONSIN
STATEMENT OF FIDICIARY NET POSITION
AGENCY FUND
DECEMBER 31, 2017

ASSETS

Cash and investments	\$ 17,982,879
Taxes receivable	<u>10,931,364</u>
TOTAL ASSETS	<u>\$ 28,914,243</u>

LIABILITIES

Due to other governments	<u>\$ 28,914,243</u>
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The accompanying notes are an integral part of these financial statements.

CITY OF ONALASKA, WISCONSIN
NOTES TO THE BASIC FINANCIAL STATEMENTS

CITY OF ONALASKA, WISCONSIN
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2017

NOTE 1 - Summary of Significant Accounting Policies

The financial statements of the City of Onalaska, Wisconsin (the "City") have been prepared in conformity with generally accepted accounting principles (GAAP), as applied to government units. The Governmental Accounting Standards Boards (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting principles and policies utilized by the City are described below.

Reporting Entity

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

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

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

Component Unit

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

Related Organization

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

CITY OF ONALASKA, WISCONSIN
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2017

NOTE 1 - Summary of Significant Accounting Policies - Continued

Basis of Presentation

Government-Wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds, while business-type activities incorporate data from the government's enterprise funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

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

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

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenue. Direct expenses are those that are clearly identifiable with a specific function or segment. The City does not allocate indirect expenses to functions in the statement of activities. Program revenue includes 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not included among program revenue are reported as general revenue.

Fund Financial Statements

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

- a. Total assets, liabilities, revenue, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type, and
- b. The same element of the individual governmental fund or enterprise fund that met the 10 percent test is at least 5 percent of the corresponding total for all governmental and enterprise funds combined.
- c. In addition, any other governmental or proprietary fund that the City believes is particularly important to financial statement users may be reported as a major fund.

CITY OF ONALASKA, WISCONSIN
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2017

NOTE 1 - Summary of Significant Accounting Policies - Continued

The City reports the following major governmental funds:

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

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

2017 Capital Projects Fund - Accounts for financial resources to be used for the acquisition or construction of major capital facilities.

The City reports the following major enterprise funds:

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

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

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

Tourism - Accounts for the tourism activity for the City.

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

In addition, the City reports the following fund type:

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

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

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

CITY OF ONALASKA, WISCONSIN
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2017

NOTE 1 - Summary of Significant Accounting Policies - Continued

Measurement Focus and Basis of Accounting

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

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

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

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

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

The proprietary funds distinguish *operating* revenue and expenses from *nonoperating* items. Operating revenue and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenue of the water and sewer utilities is a charge to customers for sales and services. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenue and expenses not meeting this definition are reported as nonoperating revenue and expenses.

CITY OF ONALASKA, WISCONSIN
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2017

NOTE 1 - Summary of Significant Accounting Policies - Continued

Cash and Cash Equivalents

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

Accounts Receivable

Accounts receivable are recorded at gross amounts less an allowance for doubtful accounts of \$840,392. No provision for uncollectible accounts receivable has been made in the accompanying proprietary fund financial statements because the water and sewer has the right to place delinquent bills on the tax roll.

Due To/From Advance To/From Other Funds

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

Interfund Transactions

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

Inventory

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

Prepaid Items

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

Restricted Cash and Investments

Restricted cash and investments include the following restricted asset accounts:

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

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

CITY OF ONALASKA, WISCONSIN
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 DECEMBER 31, 2017

NOTE 1 - Summary of Significant Accounting Policies - Continued

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

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

Capital Assets

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

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

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

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

Debt Premiums and Discounts

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

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

Compensated Absences

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

CITY OF ONALASKA, WISCONSIN
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2017

NOTE 1 - Summary of Significant Accounting Policies - Continued

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

Pensions

For purposes of measuring the net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Wisconsin Retirement System (WRS) and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by WRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Deferred Outflows and Inflows of Resources

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

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

Claims and Judgments

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. Claims and judgments that would normally be liquidated with expendable available financial resources are recorded during the year as expenditures in the governmental funds. If they are not to be liquidated with expendable available financial resources, no liability is recognized in the governmental fund statements. The related expenditure is recognized when the liability is liquidated. Claims and judgments are recorded in the government-wide statements and proprietary funds as expenses when the related liabilities are incurred. There were no significant claims or judgments at year end.

CITY OF ONALASKA, WISCONSIN
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2017

NOTE 1 - Summary of Significant Accounting Policies - Continued

Net Position Classifications

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

Fund Balance Classifications

The City classifies its fund equity as follows:

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

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

State and Federal Aids

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

Use of Estimates

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

CITY OF ONALASKA, WISCONSIN
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 DECEMBER 31, 2017

NOTE 2 - Cash and Investments

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

As of December 31, 2017, the City had the following investments:

<u>INVESTMENT</u>	<u>WEIGHTED AVERAGE MATURITIES</u>	<u>FAIR VALUE</u>
State of Wisconsin Investment Pool	Less than one year	<u>\$ 598,088</u>

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

- 1) State of Wisconsin Local Government Investment Pool fair value is determined by the Pool's investment board based on published market quotations (level 2 inputs).

Investment Pool Information - Participation in the State of Wisconsin Local Government Investment Pool is voluntary. The Pool's regulatory oversight is provided by state statutes and its investment board. The fair value of the City's position in the Pool is the same as the value of the Pool shares. At December 31, 2017, the Pool's fair value was 100 percent of book value.

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

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

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

Custodial Credit Risk - Deposits - Custodial credit is the risk that, in the event of a bank failure, the City and the Component Unit's deposits may not be returned. The State of Wisconsin's Public Deposit Guarantee Fund created under Chapter 34 of the Wisconsin Statutes protects designated public depositories against any losses of public funds up to \$400,000 subject to the total amount of the Guarantee Fund available. As of December 31, 2017, \$13,364,800 of the City's bank balance of \$35,170,470 was exposed to custodial credit risk as follows:

Uninsured, collateral pledged by bank	<u>\$ 13,364,800</u>
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CITY OF ONALASKA, WISCONSIN
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2017

NOTE 3 - Property Taxes

Property taxes attach as an enforceable lien on property in December when the tax roll is certified. Taxes are levied in December and payable in two installments on January 31 and July 31, or payable in full on January 31. Special assessments, charges, and personal property taxes are payable in full on January 31. The City bills and collects its own property taxes and also taxes for the State, County, Technical College, and Public Schools until February 1, at which time all uncollected real estate taxes are turned over to the County for collection. Collection of the taxes and remittance of them to the appropriate entities are accounted for in the Tax Agency Fund. City property tax revenue is recognized in the year they are levied for and available for use. The 2017 tax roll has been set up as a receivable and offset by the amounts due to other governmental units and deferred income tax revenue for the City's portion. Advance tax collections are offset against the receivable.

NOTE 4 - Capital Assets

Capital asset balances and activity for the year ended December 31, 2017, are as follows:

	<u>BALANCES</u> <u>1/1/17</u>	<u>ADDITIONS</u>	<u>RETIREMENTS</u>	<u>BALANCES</u> <u>12/31/17</u>
<u>GOVERNMENTAL ACTIVITIES</u>				
<i>Capital assets not being depreciated:</i>				
Land	\$ 3,548,248	\$ -	\$ -	\$ 3,548,248
Construction in progress	<u>201,358</u>	<u>712,257</u>	<u>-</u>	<u>913,615</u>
Total capital assets not being depreciated	<u>3,749,606</u>	<u>712,257</u>	<u>-</u>	<u>4,461,863</u>
<i>Capital assets being depreciated</i>				
Buildings	23,556,036	14,717	-	23,570,753
Infrastructure	43,266,655	1,306,963	(660,926)	43,912,692
Improvements other than buildings	2,547,793	433,730	-	2,981,523
Machinery and equipment	<u>9,765,345</u>	<u>484,799</u>	<u>(103,010)</u>	<u>10,147,134</u>
Total capital assets being depreciated	<u>79,135,829</u>	<u>2,240,209</u>	<u>(763,936)</u>	<u>80,612,102</u>
Less accumulated depreciation for:				
Buildings	8,753,021	580,027	-	9,333,048
Infrastructure	21,097,258	1,619,369	(660,926)	22,055,701
Improvements other than buildings	1,078,226	102,355	-	1,180,581
Machinery and equipment	<u>6,830,204</u>	<u>557,746</u>	<u>(90,114)</u>	<u>7,297,836</u>
Total accumulated depreciation	<u>37,758,709</u>	<u>2,859,497</u>	<u>(751,040)</u>	<u>39,867,166</u>
Total capital assets being depreciated, net	<u>41,377,120</u>	<u>(619,288)</u>	<u>(12,896)</u>	<u>40,744,936</u>
GOVERNMENTAL ACTIVITIES - CAPITAL ASSETS, NET	<u>\$45,126,726</u>	<u>\$ 92,969</u>	<u>\$ (12,896)</u>	<u>\$ 45,206,799</u>

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

General government	\$ 131,112
Public safety	279,731
Public works	1,806,401
Culture, recreation, and education	641,457
Conservation and development	<u>796</u>
Total	<u>\$ 2,859,497</u>

CITY OF ONALASKA, WISCONSIN
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2017

NOTE 4 - Capital Assets - Continued

<u>BUSINESS-TYPE ACTIVITIES</u>	<u>BALANCES</u> <u>1/1/17</u>	<u>ADDITIONS</u>	<u>RETIREMENTS</u>	<u>BALANCES</u> <u>12/31/17</u>
<i>Capital assets not being depreciated:</i>				
Land	\$ 1,284,641	\$ _____	\$ _____	\$ 1,284,641
<i>Capital assets being depreciated</i>				
Buildings	13,694,490	214,314	-	13,908,804
Infrastructure	61,281,610	908,260	(130,785)	62,059,085
Machinery and equipment	4,873,910	787,122	(291,846)	5,369,186
Total capital assets being depreciated	<u>79,850,010</u>	<u>1,909,696</u>	<u>(422,631)</u>	<u>81,337,075</u>
Less accumulated depreciation for:				
Buildings	2,409,002	328,801	-	2,737,803
Infrastructure	21,572,520	1,313,658	(123,948)	22,762,230
Machinery and equipment	3,619,395	319,718	(291,846)	3,647,267
Total accumulated depreciation	<u>27,600,917</u>	<u>1,962,177</u>	<u>(415,794)</u>	<u>29,147,300</u>
Total capital assets being depreciated, net	<u>52,249,093</u>	<u>(52,481)</u>	<u>(6,837)</u>	<u>52,189,775</u>
BUSINESS-TYPE ACTIVITIES - CAPITAL ASSETS, NET	<u>\$ 53,533,734</u>	<u>\$ (52,481)</u>	<u>\$ (6,837)</u>	<u>\$ 53,474,416</u>

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

Water	\$ 692,608
Sewer	529,887
Storm Water	524,511
Parking Ramp	74,140
Cemetery	22,617
Tourism	118,414
Total	<u>\$ 1,962,177</u>

NOTE 5 - Long-Term Obligations

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

Summary of Long-Term Obligations

<u>GOVERNMENTAL ACTIVITIES:</u>	<u>BALANCES</u> <u>1/1/17</u>	<u>ADDITIONS</u>	<u>PAYMENTS</u>	<u>BALANCES</u> <u>12/31/17</u>	<u>DUE WITHIN</u> <u>ONE YEAR</u>
State Trust Fund Loans	\$ 1,536,888	\$ 242,355	\$ (521,230)	\$ 1,258,013	\$ 463,604
General Obligation Bonds	26,175,174	4,955,000	(4,554,103)	26,576,071	2,236,279
Premium	474,469	140,094	(59,531)	555,032	59,531
Employee benefits:					
Vacation pay	221,506	21,937	-	243,443	24,344
Sick pay	512,685	76,199	-	588,884	58,888
WRS net pension liability	636,800	-	(308,955)	327,845	-
TOTAL GOVERNMENTAL ACTIVITIES	<u>\$29,557,522</u>	<u>\$ 5,435,585</u>	<u>\$ (5,443,819)</u>	<u>\$29,549,288</u>	<u>\$ 2,842,646</u>

CITY OF ONALASKA, WISCONSIN
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2017

NOTE 5 - Long-Term Obligations - Continued

<u>BUSINESS-TYPE ACTIVITIES:</u>	<u>BALANCES</u> <u>1/1/17</u>	<u>ADDITIONS</u>	<u>PAYMENTS</u>	<u>BALANCES</u> <u>12/31/17</u>	<u>DUE WITHIN</u> <u>ONE YEAR</u>
General Obligations Bonds	\$14,349,826	\$ 1,325,000	\$(1,555,897)	\$14,118,929	\$ 888,721
Mortgage Revenue Bonds	5,266,089	-	(322,356)	4,943,733	324,624
Premium	74,921	23,445	(11,496)	86,870	10,745
Employee Benefits:					
Vacation pay	59,382	2,378	-	61,760	6,175
Sick pay	136,803	-	(1,396)	135,407	13,541
WRS net pension liability	102,077	-	(53,814)	48,263	-
TOTAL BUSINESS-TYPE ACTIVITIES	<u>\$19,989,098</u>	<u>\$ 1,350,823</u>	<u>\$(1,944,959)</u>	<u>\$19,394,962</u>	<u>\$ 1,243,806</u>

Interest cost incurred during the year totaled \$805,976 for governmental activities and \$534,643 for business-type activities. Total interest paid during the year aggregated \$806,979 for governmental activities and \$561,665 for business-type activities. Zero interest was capitalized in governmental-type and business-type capital assets.

Governmental Fund Debt

All Governmental Fund debt is secured by the full faith and credit and unlimited taxing powers of the City. The Governmental Fund debt is expected to be repaid with general property taxes and special assessments. Governmental Fund debt at December 31, 2017, is comprised of the following issues:

<u>ISSUE DESCRIPTION</u>	<u>RATES (%)</u>	<u>DATES OF</u> <u>MATURITY</u>	<u>BALANCE</u> <u>12/31/17</u>
<u>State Trust Fund Loans</u>			
2013 Issues	2.500%	2018	\$ 88,590
2014 Issues	2.500 - 3.000%	2019	211,839
2015 Issues	3.000%	2020	607,535
2016 Issues	2.500%	2021	107,694
2017 Issues	3.000%	2022	<u>242,355</u>
			<u>1,258,013</u>
<u>General Obligation Bonds</u>			
2005 Issue	4.000 - 4.250%	2018	112,361
2006 Issues	4.000 - 4.250%	2021	165,000
2007 Issues	3.750 - 4.250%	2026	547,898
2008 Issues	2.750 - 4.050%	2027	500,280
2009 Issue	3.000 - 4.625%	2028	530,237
2010 Issues	1.250 - 5.850%	2029	263,767
2011 Issues	2.000 - 4.000%	2030	363,998
2012 Issues	2.000 - 3.000%	2031	6,453,260
2013 Issues	2.000 - 3.000%	2032	1,536,922
2014 Issues	2.000 - 4.000%	2033	2,120,340
2015 Issues	2.000 - 4.000%	2034	2,042,656
2016 Issues	1.000 - 3.000%	2027	6,984,352
2017 Issues	2.000 - 3.000%	2031	<u>4,955,000</u>
			<u>26,576,071</u>
TOTAL GOVERNMENTAL FUND DEBT			<u>\$ 26,834,084</u>

CITY OF ONALASKA, WISCONSIN
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2017

NOTE 5 - Long-Term Obligations - Continued

Enterprise Debt

Enterprise Fund debt is expected to be repaid with Enterprise Fund revenue. Enterprise Fund debt at December 31, 2017, is comprised of the following issues:

<u>ISSUE DESCRIPTION</u>	<u>RATES (%)</u>	<u>DATES OF MATURITY</u>	<u>BALANCE 12/31/17</u>
<u>General Obligation Bonds</u>			
2005 Issue	4.000 - 4.250%	2018	\$ 7,639
2007 Issues	3.750 - 4.250%	2026	22,102
2008 Issues	2.750 - 4.050%	2027	84,720
2009 Issue	3.000 - 4.625%	2028	79,763
2010 Issue	1.250 - 5.850%	2029	1,631,233
2011 Issue	2.000 - 4.000%	2030	361,002
2012 Issues	0.650 - 3.300%	2031	5,391,740
2013 Issues	2.000 - 3.000%	2032	683,078
2014 Issues	2.000 - 4.000%	2033	559,660
2015 Issue	2.000 - 4.000%	2034	692,344
2016 Issues	1.000 - 3.000%	2027	3,280,648
2017 Issues	2.000 - 3.000%	2031	1,325,000
			<u>14,118,929</u>
<u>Mortgage Revenue Bonds</u>			
2015 Issue	2.000 - 3.000%	2027	2,045,000
2016 Issues	1.650%	2035	2,898,733
			<u>4,943,733</u>
TOTAL ENTERPRISE DEBT			<u>\$ 19,062,662</u>

Mortgage Revenue Bond Requirements

The City's Mortgage Revenue Bonds require that cash be set aside in separate funds and restricted for specific purposes. Required and actual amounts as of December 31, 2017, are as follows:

	<u>WATER UTILITY</u>		<u>SEWER UTILITY</u>	
	<u>REQUIRED</u>	<u>ACTUAL</u>	<u>REQUIRED</u>	<u>ACTUAL</u>
Special Redemption Fund	\$ 125,379	\$ 125,379	\$ 41,792	\$ 41,792
Reserve Fund	167,250	167,250	55,750	55,750
Depreciation Fund	475,000	475,000	400,000	400,000

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

General Obligation Debt Limit Calculation

The 2017 equalized valuation of the City as certified by the Wisconsin Department of Revenue is \$1,910,768,400. The legal debt limit and margin of indebtedness as of December 31, 2017, in accordance with Section 67.03(1)(b) of the Wisconsin Statutes follows:

Debt limit (5% of \$1,910,768,400)	\$ 95,538,420
Applicable long-term debt	(41,953,013)
Amount available in debt service fund	<u>767,653</u>
MARGIN OF INDEBTEDNESS	<u>\$ 55,353,060</u>

CITY OF ONALASKA, WISCONSIN
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2017

NOTE 5 - Long-Term Obligations - Continued

Maturities of Long-Term Obligations

Maturities of the long-term debt to maturity, at December 31, 2017, are:

<u>YEARS</u>	<u>GOVERNMENTAL FUND DEBT</u>		<u>ENTERPRISE FUND DEBT</u>	
	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>
2018	\$ 2,699,883	\$ 1,118,026	\$ 1,213,345	\$ 564,495
2019	2,730,396	790,233	1,269,480	521,529
2020	2,497,094	729,627	1,315,739	493,291
2021	2,168,958	614,453	1,344,871	453,249
2022	2,146,720	509,665	1,373,075	411,725
2023-2027	9,221,962	1,676,810	7,776,107	1,371,573
2028-2032	4,565,451	693,447	3,349,373	423,456
2033-2036	<u>1,803,620</u>	<u>115,631</u>	<u>1,420,672</u>	<u>68,359</u>
TOTAL	<u>\$ 27,834,084</u>	<u>\$ 6,247,892</u>	<u>\$ 19,062,662</u>	<u>\$ 4,307,677</u>

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

Advance and Current Refunding - The City issued \$2,985,000 of general obligation refunding bonds, with interest rates at 2.5 percent. The proceeds were used to advance refund \$2,860,000 of outstanding 2007, 2008, 2009, and 2011 general obligation bonds which had interest rates ranging from 3.0 to 4.0 percent. The net proceeds of \$3,057,485 (including a \$117,617 premium and after payment of \$43,575 in underwriting fees and other issuance costs) were deposited in an irrevocable trust with an escrow agent to provide funds for the future debt service payment on the refunded bonds. As a result, a portion of the 2007, 2008, 2009, and 2011 general obligation bonds are considered defeased and the liability for those bonds has been removed from the statement of net position.

The reacquisition price exceeded the net carrying amount of the old debt by \$183,923. This amount will be amortized over the shorter life of the old debt or new refunding debt. The government refunded a portion of the 2007, 2008, 2009, and 2011 general obligation bonds to reduce its total debt service payments by \$143,937 and to obtain an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$119,958.

NOTE 6 - Defeasance of Debt

The original accounting loss on a prior year advance refunding transaction was \$180,000. This loss is being amortized over 15 years using the straight-line method. At December 31, 2017, there are four remaining years of amortization and the unamortized balance is \$35,944.

The original accounting loss on two prior year advance refunding transactions was \$409,978 and \$422,044. These losses were being amortized over 12 and 15 years using the straight-line method. At December 31, 2017, there seven and ten remaining years of amortization and the unamortized balances are \$239,154 and \$281,363, respectively.

CITY OF ONALASKA, WISCONSIN
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2017

NOTE 6 - Defeasance of Debt - Continued

The original accounting loss on a prior year advance refunding transaction was \$196,731. This loss is being amortized over twelve years using the straight-line method. At December 31, 2017, there are nine remaining years of amortization and the unamortized balance is \$117,514.

The original accounting loss on a prior year advance refunding transaction was \$138,712. This loss is being amortized over ten years using the straight-line method. At December 31, 2017, there are eight remaining years of amortization and the unamortized balance is \$110,970.

The original accounting loss on a current year advance refunding transaction was \$183,923. This loss is being amortized over fourteen years using the straight-line method. At December 31, 2017, there are thirteen remaining years of amortization and the unamortization balance is \$170,786.

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

At December 31, 2017, \$4,095,000 of bonds outstanding are considered defeased.

NOTE 7 - Wisconsin Retirement System

Plan Description - The WRS is a cost-sharing multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, and expected to work at least 1200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

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

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

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

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

CITY OF ONALASKA, WISCONSIN
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 DECEMBER 31, 2017

NOTE 7 - Wisconsin Retirement System - Continued

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

The WRS also provides death and disability benefits for employees.

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

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

Contributions - Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for general category employees, including teachers, and Executives and Elected Officials. Starting on January 1, 2016, the Executives & Elected Officials Category was merged into the General Employee Category. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

During the reporting period, the WRS recognized \$429,225 contributions from the employer.

Contribution rates as of December 31, 2017 are:

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

CITY OF ONALASKA, WISCONSIN
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2017

NOTE 7 - Wisconsin Retirement System - Continued

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

At December 31, 2017, the City reported a liability of \$376,108 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2015 rolled forward to December 31, 2015. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The City's proportion of the net pension liability was based on the City's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2016, the City's proportion was 0.04563095%, which was an increase of 0.00016105% from its proportion measured as of December 31, 2015.

For the year ended December 31, 2017, the City recognized pension expense of \$961,510.

At December 31, 2017, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 143,410	\$1,182,827
Net differences between projected and actual earnings on pension plan investments	2,242,979	370,833
Changes in assumptions	393,236	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	-	20,205
Employer contributions subsequent to the measurement date	615,398	-
Total	\$3,395,023	\$1,573,910

\$615,398 reported as deferred outflows related to pension resulting from the WRS Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended December 31, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year ended December 31:	Deferred Outflow of Resources	Deferred Inflows of Resources
2017	\$969,091	\$(476,612)
2018	969,091	(476,612)
2019	810,602	(475,470)
2020	30,187	(145,111)
2021	654	(105)

CITY OF ONALASKA, WISCONSIN
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2017

NOTE 7 - Wisconsin Retirement System - Continued

Actuarial Assumptions - The total pension liability in the December 31, 2016, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2015
Measurement Date of Net Pension Liability (Asset)	December 31, 2016
Actuarial Cost Method:	Entry Age
Asset Valuation Method:	Fair Market Value
Long-Term Expected Rate of Return:	7.2%
Discount Rate:	7.2%
Salary Increases:	
Inflation	3.2%
Seniority/Merit	0.2% - 5.6%
Mortality:	Wisconsin 2012 Mortality Table
Post-retirement Adjustments*	2.1%

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

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

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

Asset Allocation Targets and Expected Returns (as of December 31, 2016)

	Current Asset Allocation %	Destination Target Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %
<u>Core Fund Asset Class</u>				
Global Equities	50	45	8.3	5.4
Fixed Income	24.5	37	4.2	1.4
Inflation Sensitive Assets	15.5	20	4.3	1.5
Real Estate	8	7	6.5	3.6
Private Equity/Debt	8	7	9.4	6.5
Multi-Asset	4	4	6.6	3.7
Total Core Fund	110	120	7.4	4.5

CITY OF ONALASKA, WISCONSIN
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 DECEMBER 31, 2017

NOTE 7 - Wisconsin Retirement System - Continued

	Current Asset Allocation %	Destination Target Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %
<u>Variable Fund Asset Class</u>				
U.S. Equities	70	70	7.6	4.7
International Equities	30	30	8.5	5.6
Total Variable Fund	100	100	7.9	5.0
New England Pension Consultants Long-Term US CPI (Inflation) Forecast : 2.75% Asset Allocations are managed within established ranges, target percentages may differ from actual monthly allocations				

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

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

	1% Decrease to Discount Rate (6.20%)	Current Discount Rate (7.20%)	1% Increase To Discount Rate (8.20%)
City of Onalaska's proportionate share of the net pension liability (asset)	\$4,947,942	\$376,108	(\$3,144,411)

Pension Plan Fiduciary Net Position - Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at <http://etf.wi.gov/publications/cafr.htm>.

Payables to the Pension Plan

At December 31, 2017, the City reported a payable of \$36,555 for the outstanding amount of contributions to the pension plan required for the year ended December 31, 2017.

CITY OF ONALASKA, WISCONSIN
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2017

NOTE 8 - Interfund Receivables, Payables, Advances, and Transfers

Individual interfund receivable and payable balances at December 31, 2017, are as follows:

<u>FUND TRANSFERRED TO</u>	<u>FUND TRANSFERRED FROM</u>	<u>AMOUNT</u>
CDA	Special Projects/Donations	\$ 7,856
General	CDA	167
General	Omni Center	87,089
General	Cemetery	2,095
Water	Debt Service	791
Water	Sewer	938,579
Water	2002 Capital Projects	2,328
Water	2003 Capital Projects	853
Water	2004 Capital Projects	1,307
Water	2005 Capital Projects	923
Water	2006 Capital Projects	825
Water	2008 Capital Projects	19,218
Water	2012 Capital Projects	51,532
Water	2013 Capital Projects	3,744
Water	2014 Capital Projects	8,790
Water	2015 Capital Projects	63,155
Water	2016 Capital Projects	48,933
Water	2017 Capital Projects	6,609
Sewer	Debt Service	1,173
Sewer	1996 Capital Projects	61
Sewer	1997 Capital Projects	8,944
Sewer	2005 Capital Projects	14,350
Sewer	2007 Capital Projects	13,884
Sewer	2009 Capital Projects	74,415
Sewer	2013 Capital Projects	29,154
Sewer	2014 Capital Projects	12,355
Sewer	2015 Capital Projects	12,504
Sewer	2016 Capital Projects	38,374
Sewer	2017 Capital Projects	133,175
Storm Water	2010 Capital Projects	39,475
Storm Water	2011 Capital Projects	125,464
Storm Water	2013 Capital Projects	24,404
Storm Water	2015 Capital Projects	3,112
Storm Water	2017 Capital Projects	104,083
2012 Capital Projects	Storm Water	983
2014 Capital Projects	Storm Water	690
2016 Capital Projects	Storm Water	101,502
2006 Capital Projects	Sewer	8,889
		<u>\$ 1,991,785</u>

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

CITY OF ONALASKA, WISCONSIN
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2017

NOTE 8 - Interfund Receivables, Payables, Advances, and Transfers - Continued

Individual fund transfers during 2017 are as follows:

<u>FUND TRANSFERRED TO</u>	<u>FUND TRANSFERRED FROM</u>	<u>AMOUNT</u>
Equipment Replacement	General Fund	\$ 225,000
General Fund	Water Fund	408,252
General Fund	Sewer Fund	30,098
Omni Center	Special Projects/Donations	71,030
Omni Center	Tourism	111,384
CDA	Tourism	7,856
		<u>\$ 853,620</u>

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

NOTE 9 - Net Position and Fund Balances

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

<u>FUND</u>	<u>PURPOSE/REASON</u>	<u>AMOUNT</u>
<u>Nonspendable</u>		
General Fund	Prepaid Expenses	<u>\$ 40,680</u>
<u>Restricted</u>		
Debt Service	Debt Service	\$ 767,653
Capital Projects	1996-2005 Debt Referendums	75,192
Capital Projects	2006 Debt Referendum	9,807
Capital Projects	2007 Debt Referendum	288
Capital Projects	2008 Debt Referendum	259,144
Capital Projects	2009 Debt Referendum	(37,391)
Capital Projects	2010 Debt Referendum	10
Capital Projects	2011 Debt Referendum	22,510
Capital Projects	2012 Debt Referendum	(19,292)
Capital Projects	2013 Debt Referendum	(31,856)
Capital Projects	2014 Debt Referendum	36,001
Capital Projects	2015 Debt Referendum	(2,707)
Capital Projects	2016 Debt Referendum	315,581
Capital Projects	2017 Debt Referendum	354,637
Special Revenue	Nonresident Park & Recreation	308,468
Special Revenue	Special Projects/Donations	1,800,424
Special Revenue	Shared Ride Taxi	263,596
Special Revenue	Municipal Court	164,281
	TOTAL RESTRICTED FUND BALANCES	<u>\$ 4,286,346</u>
<u>Committed</u>		
Special Revenue	Refuse and Recycling	\$ 363,248
Special Revenue	Equipment Replacement	1,225,519
Special Revenue	Police Reserves	4,009
	TOTAL COMMITTED	<u>\$ 1,592,776</u>

CITY OF ONALASKA, WISCONSIN
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2017

NOTE 9 - Net Position and Fund Balances

<u>FUND</u>	<u>PURPOSE/REASON</u>	<u>AMOUNT</u>
<u>Assigned</u>		
General	Street Department Equipment	\$ 36,236
General	S.I.R. Insurance Deductible	146,990
General	Downtown Redevelopment	18,500
General	Computer Hardware/Software Update	15,000
General	Health/Dental/Vacation Former Employee	4,000
General	Street Maintenance Shop4	29,000
General	Street Snow & Ice	142,000
General	Street Lights	10,000
General	City Study	45,270
General	Tree Brush	4,500
General	City Hall Vehicle	3,000
General	Recreation/Parks	9,000
TOTAL ASSIGNED FUND BALANCE		<u>\$ 463,496</u>
<u>Restrictions - Enterprise Funds</u>		
Tourism	WRS Pension	\$ 2,470
Omni Center	WRS Pension	22,967
Water	WRS Pension	71,427
Sewer	WRS Pension	56,340
Storm Water	WRS Pension	25,717
Water	Water Bond Requirements	478,326
Sewer	Sewer Bond Requirements	449,005
Cemetery	Cemetery Restricted Donations	2,000
Cemetery	WRS Pension	6,506
TOTAL RESTRICTED NET POSITION		<u>\$ 1,114,758</u>

The Sewer Utility collects hook-up fees per City ordinance. At December 31, 2017, \$626,165 of the unrestricted net position balance has been designated for these collections.

Per City ordinance, the Cemetery allocates 20 percent of current year lot sales for perpetual care and capital improvements. At December 31, 2017, \$388,391 of unrestricted net position balance has been designated for these purposes.

The following funds had fund balance deficits at December 31, 2017:

<u>FUND</u>	<u>PURPOSE/REASON</u>	<u>AMOUNT</u>
<u>Deficit</u>		
Omni Center	Operating expenses exceed operating income	<u>\$ 94,889</u>

NOTE 10 - Risk Management

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

CITY OF ONALASKA, WISCONSIN
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2017

NOTE 10 - Risk Management - Continued

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

The City had no material outstanding claims liability at December 31, 2017. Estimates for claims liabilities are based on the requirements of Governmental Accounting Standards Board Statement No. 10, which requires that liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of loss can be reasonably estimated.

NOTE 11 - Subsequent Event

In April 2018, the City issued \$3,625,000 of general obligation bonds, and \$1,570,000 of note anticipation notes.

CITY OF ONALASKA, WISCONSIN
REQUIRED SUPPLEMENTARY INFORMATION

CITY OF ONALASKA, WISCONSIN
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
YEAR ENDED DECEMBER 31, 2017

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET
REVENUE				
Taxes	\$ 6,380,553	\$ 6,380,553	\$ 6,015,125	\$ (365,428)
Special assessment	15,391	15,391	34,247	18,856
Intergovernmental	1,498,454	1,498,454	1,567,670	69,216
Licenses and permits	460,775	460,775	551,456	90,681
Fines, forfeits, and penalties	130,000	130,000	151,692	21,692
Public charges for services	205,518	205,518	233,311	27,793
Intergovernmental charges for services	56,700	56,700	121,590	64,890
Miscellaneous	108,936	108,936	168,073	59,137
TOTAL REVENUE	<u>8,856,327</u>	<u>8,856,327</u>	<u>8,843,164</u>	<u>(13,163)</u>
EXPENDITURES				
Current				
General government	1,517,845	1,552,045	1,463,770	88,275
Public safety	5,125,312	5,091,112	5,061,816	29,296
Public works	1,072,030	1,072,030	1,031,204	40,826
Health and human services	65,232	65,232	65,232	-
Culture, recreation, and education	981,012	981,012	942,784	38,228
Conservation and development	94,896	94,896	77,959	16,937
TOTAL EXPENDITURES	<u>8,856,327</u>	<u>8,856,327</u>	<u>8,642,765</u>	<u>213,562</u>
EXCESS OF REVENUE (UNDER) OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>200,399</u>	<u>200,399</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	438,350	438,350
Transfers out	-	-	(225,000)	(225,000)
TOTAL OTHER FINANCING SOURCES	<u>-</u>	<u>-</u>	<u>213,350</u>	<u>213,350</u>
NET CHANGE IN FUND BALANCE	<u>-</u>	<u>-</u>	<u>413,749</u>	<u>413,749</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>7,890,595</u>	<u>7,890,595</u>	<u>7,890,595</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 7,890,595</u>	<u>\$ 7,890,595</u>	<u>\$ 8,304,344</u>	<u>\$ 413,749</u>

CITY OF ONALASKA, WISCONSIN
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
ON BUDGETARY ACCOUNTING AND CONTROL
YEAR ENDED DECEMBER 31, 2017

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

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

Excess of Actual Expenditures Over Budget in Individual Funds

There were no expenditures that exceed budget, for the year ended December 31, 2017.

CITY OF ONALASKA, WISCONSIN
WISCONSIN RETIREMENT SYSTEM SCHEDULES
YEAR ENDED DECEMBER 31, 2017

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

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

SCHEDULE OF CONTRIBUTIONS
Last 10 Fiscal Years

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

The City implemented the Government Accounting Standards Board Statement No. 68 for the year ended December 31, 2015. Requirements have been implemented prospectively; therefore, the above illustrations do not reflect similar information for the 7 preceding years.

Notes to Required Supplementary Information for the Year Ended December 31, 2017

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

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

CITY OF ONALASKA, WISCONSIN
OTHER SUPPLEMENTARY INFORMATION

CITY OF ONALASKA, WISCONSIN
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2017

	SPECIAL REVENUE FUNDS							CAPITAL PROJECTS	TOTAL NONMAJOR GOVERNMENTAL FUNDS
	NONRESIDENT AND PARK	SPECIAL PROJECTS/ DONATIONS	REFUSE AND RECYCLING	SHARED RIDE TAXI	EQUIPMENT REPLACEMENT	POLICE RESERVES	MUNICIPAL COURT SYSTEM		
ASSETS									
Cash and investments	\$ 512,628	\$ 1,807,519	\$ 423,995	\$ 277,807	\$ 1,233,752	\$ 4,009	\$ 158,763	\$ 1,118,338	\$ 5,536,811
Taxes receivable	-	-	898,862	188,353	163,006	-	65,972	-	1,316,193
Other receivables	-	8,330	5,728	-	-	-	1	-	14,059
Due from other governments	-	-	-	39,917	-	-	32,106	90,036	162,059
TOTAL ASSETS	\$ 512,628	\$ 1,815,849	\$ 1,328,585	\$ 506,077	\$ 1,396,758	\$ 4,009	\$ 256,842	\$ 1,208,374	\$ 7,029,122
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES									
LIABILITIES									
Accounts payable	\$ 204,160	\$ 7,569	\$ 65,789	\$ 54,128	\$ 8,233	\$ -	\$ 19,172	\$ 95,047	\$ 454,098
Accrued payroll and fringe benefits	-	-	686	-	-	-	2,729	-	3,415
Accrued liabilities	-	-	-	-	-	-	4,688	-	4,688
Due to other funds	-	7,856	-	-	-	-	-	486,040	493,896
TOTAL LIABILITIES	204,160	15,425	66,475	54,128	8,233	-	26,589	581,087	956,097
DEFERRED INFLOWS OF RESOURCES									
Unavailable revenue - tax roll	-	-	898,862	188,353	163,006	-	65,972	-	1,316,193
FUND BALANCES									
Restricted	308,468	1,800,424	-	263,596	-	-	164,281	627,287	3,164,056
Committed	-	-	363,248	-	1,225,519	4,009	-	-	1,592,776
TOTAL FUND BALANCES	308,468	1,800,424	363,248	263,596	1,225,519	4,009	164,281	627,287	4,756,832
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 512,628	\$ 1,815,849	\$ 1,328,585	\$ 506,077	\$ 1,396,758	\$ 4,009	\$ 256,842	\$ 1,208,374	\$ 7,029,122

CITY OF ONALASKA, WISCONSIN
COMBINING STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2017

	SPECIAL REVENUE FUNDS							CAPITAL PROJECTS	TOTAL NONMAJOR GOVERNMENTAL FUNDS
	NONRESIDENT AND PARK	SPECIAL PROJECTS/ DONATIONS	REFUSE AND RECYCLING	SHARED RIDE TAXI	EQUIPMENT REPLACEMENT	POLICE RESERVES	MUNICIPAL COURT SYSTEM		
REVENUE									
Taxes	\$ -	\$ 80,702	\$ 859,522	\$ 186,123	\$ 83,609	\$ -	\$ 52,569	\$ -	\$ 1,262,525
Intergovernmental	-	6,460	40,459	472,151	2,078	-	-	113,036	634,184
Licenses and permits	-	380	-	-	-	-	-	-	380
Fines, forfeits, and penalties	-	-	-	-	-	-	249,126	-	249,126
Public charges for services	44,676	2,699	61,290	-	-	-	-	-	108,665
Intergovernmental charges for services	-	-	-	67,347	-	1,830	33,106	-	102,283
Miscellaneous	51,904	222,466	22,606	-	233,903	8,100	70	1,412	540,461
TOTAL REVENUE	<u>96,580</u>	<u>312,707</u>	<u>983,877</u>	<u>725,621</u>	<u>319,590</u>	<u>9,930</u>	<u>334,871</u>	<u>114,448</u>	<u>2,897,624</u>
EXPENDITURES									
Current									
General government	-	-	-	-	-	-	324,695	-	324,695
Public safety	-	64,511	-	-	-	9,343	-	-	73,854
Public works	-	2,291	988,642	665,393	-	-	-	-	1,656,326
Culture, recreation, and education	63	150,169	-	-	-	-	-	-	150,232
Capital outlay	295,676	41,162	-	33,235	282,527	-	1,930	450,795	1,105,325
TOTAL EXPENDITURES	<u>295,739</u>	<u>258,133</u>	<u>988,642</u>	<u>698,628</u>	<u>282,527</u>	<u>9,343</u>	<u>326,625</u>	<u>450,795</u>	<u>3,310,432</u>
EXCESS OF REVENUE (UNDER) OVER EXPENDITURES	<u>(199,159)</u>	<u>54,574</u>	<u>(4,765)</u>	<u>26,993</u>	<u>37,063</u>	<u>587</u>	<u>8,246</u>	<u>(336,347)</u>	<u>(412,808)</u>
OTHER FINANCING (USES) SOURCES									
Transfers in	-	-	-	-	225,000	-	-	-	225,000
Transfers out	-	(71,030)	-	-	-	-	-	-	(71,030)
TOTAL OTHER FINANCING (USES) SOURCES	<u>-</u>	<u>(71,030)</u>	<u>-</u>	<u>-</u>	<u>225,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>153,970</u>
NET CHANGE IN FUND BALANCE	<u>(199,159)</u>	<u>(16,456)</u>	<u>(4,765)</u>	<u>26,993</u>	<u>262,063</u>	<u>587</u>	<u>8,246</u>	<u>(336,347)</u>	<u>(258,838)</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>507,627</u>	<u>1,816,880</u>	<u>368,013</u>	<u>236,603</u>	<u>963,456</u>	<u>3,422</u>	<u>156,035</u>	<u>963,634</u>	<u>5,015,670</u>
FUND BALANCE AT END OF YEAR	<u>\$ 308,468</u>	<u>\$ 1,800,424</u>	<u>\$ 363,248</u>	<u>\$ 263,596</u>	<u>\$ 1,225,519</u>	<u>\$ 4,009</u>	<u>\$ 164,281</u>	<u>\$ 627,287</u>	<u>\$ 4,756,832</u>

CITY OF ONALASKA, WISCONSIN
COMBINING STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS
DECEMBER 31, 2017

<u>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</u>	<u>CEMETERY</u>	<u>OMNI CENTER</u>	<u>TOTAL NONMAJOR ENTERPRISE FUNDS</u>
ASSETS			
CURRENT ASSETS			
Restricted cash and investments	\$ 2,000	\$ -	\$ 2,000
Accounts receivable			
Customer	-	54,909	54,909
Interest receivable	1	-	1
Inventories	-	3,913	3,913
Prepaid expense	-	7,795	7,795
TOTAL CURRENT ASSETS	<u>2,001</u>	<u>66,617</u>	<u>68,618</u>
NONCURRENT ASSETS			
CAPITAL ASSETS			
Land	214,787	-	214,787
Buildings	17,037	-	17,037
Improvements other than buildings	345,033	-	345,033
Machinery and equipment	<u>71,675</u>	<u>-</u>	<u>71,675</u>
TOTAL CAPITAL ASSETS	648,532	-	648,532
Less accumulated depreciation	<u>101,782</u>	<u>-</u>	<u>101,782</u>
NET CAPITAL ASSETS	<u>546,750</u>	<u>-</u>	<u>546,750</u>
TOTAL ASSETS	548,751	66,617	615,368
DEFERRED OUTFLOWS OF RESOURCES			
Wisconsin Retirement System pension	<u>15,287</u>	<u>53,960</u>	<u>69,247</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 564,038</u>	<u>\$ 120,577</u>	<u>\$ 684,615</u>

(Continued on page 57)

CITY OF ONALASKA, WISCONSIN
COMBINING STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS
DECEMBER 31, 2017

<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION</u>	<u>CEMETERY</u>	<u>OMNI CENTER</u>	<u>TOTAL NONMAJOR ENTERPRISE FUNDS</u>
LIABILITIES			
CURRENT LIABILITIES			
Accounts payable	\$ 469	\$ 63,590	\$ 64,059
Accrued liabilities			
Payroll and fringe benefits	1,574	7,229	8,803
Other	-	12,278	12,278
Due to other funds	2,095	87,089	89,184
Current portion of long-term obligations	692	1,428	2,120
TOTAL CURRENT LIABILITIES	4,830	171,614	176,444
NONCURRENT LIABILITIES			
Compensated absences	6,230	12,859	19,089
Net pension liability (Wisconsin Retirement System)	1,694	5,978	7,672
TOTAL NONCURRENT LIABILITIES	7,924	18,837	26,761
TOTAL LIABILITIES	12,754	190,451	203,205
DEFERRED INFLOWS OF RESOURCES			
Wisconsin Retirement System pension	7,087	25,015	32,102
NET POSITION			
Net investment in capital assets	546,750	-	546,750
Restricted	8,506	22,967	31,473
Unrestricted	(11,059)	(117,856)	(128,915)
TOTAL NET POSITION	544,197	(94,889)	449,308
 TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	\$ 564,038	\$ 120,577	\$ 684,615

CITY OF ONALASKA, WISCONSIN
COMBINING STATEMENT OF REVENUE, EXPENSES, AND
CHANGES IN NET POSITION
NONMAJOR ENTERPRISE FUNDS
YEAR ENDED DECEMBER 31, 2017

	<u>CEMETERY</u>	<u>OMNI CENTER</u>	<u>TOTAL NONMAJOR ENTERPRISE FUNDS</u>
OPERATING REVENUE			
Charges for service	\$ 48,503	\$ 395,652	\$ 444,155
Miscellaneous	5,812	42,177	47,989
TOTAL OPERATING REVENUE	<u>54,315</u>	<u>437,829</u>	<u>492,144</u>
OPERATING EXPENSES			
Operations	40,773	383,623	424,396
Maintenance	3,565	-	3,565
General and administrative	19,863	250,586	270,449
Depreciation	22,617	-	22,617
Taxes	5,726	-	5,726
TOTAL OPERATING EXPENSES	<u>92,544</u>	<u>634,209</u>	<u>726,753</u>
OPERATING (LOSS)	<u>(38,229)</u>	<u>(196,380)</u>	<u>(234,609)</u>
NONOPERATING REVENUE (EXPENSE)			
Interest income	160	21	181
Contributions	24,475	-	24,475
Miscellaneous revenue	-	14,614	14,614
TOTAL NONOPERATING REVENUE	<u>24,635</u>	<u>14,635</u>	<u>39,270</u>
(LOSS) BEFORE TRANSFERS	<u>(13,594)</u>	<u>(181,745)</u>	<u>(195,339)</u>
TRANSFERS IN	<u>-</u>	<u>182,414</u>	<u>182,414</u>
CHANGE IN NET POSITION	<u>(13,594)</u>	<u>669</u>	<u>(12,925)</u>
TOTAL NET POSITION - BEGINNING	<u>557,791</u>	<u>(95,558)</u>	<u>462,233</u>
TOTAL NET POSITION - ENDING	<u>\$ 544,197</u>	<u>\$ (94,889)</u>	<u>\$ 449,308</u>

CITY OF ONALASKA, WISCONSIN
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
YEAR ENDED DECEMBER 31, 2017

	CEMETERY	OMNI CENTER	TOTAL NONMAJOR ENTERPRISE FUNDS
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash from sales and services	\$ 54,715	\$ 418,064	\$ 472,779
Cash from quasi-external operating transactions with other funds	2,095	-	2,095
Cash paid to suppliers for goods and services	(15,190)	(333,076)	(348,266)
Cash paid to employees for services	(47,109)	(260,331)	(307,440)
Cash paid for quasi-external operating transactions with other funds	-	(21,706)	(21,706)
NET CASH (USED IN) OPERATING ACTIVITIES	<u>(5,489)</u>	<u>(197,049)</u>	<u>(202,538)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfers from other funds	-	182,414	182,414
Contributions	24,475	-	24,475
NET CASH PROVIDED BY NONCAPITAL FINANCING ACTIVITIES	<u>24,475</u>	<u>182,414</u>	<u>206,889</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Acquisition of capital assets	(31,214)	-	(31,214)
Nonoperating income	-	14,614	14,614
NET CASH (USED IN) PROVIDED BY CAPITAL AND RELATED ACTIVITIES	<u>(31,214)</u>	<u>14,614</u>	<u>(16,600)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest received	161	21	182
NET (DECREASE) IN CASH AND CASH EQUIVALENTS	(12,067)	-	(12,067)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>14,067</u>	<u>-</u>	<u>14,067</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 2,000</u>	<u>\$ -</u>	<u>\$ 2,000</u>

(Continued on page 60)

CITY OF ONALASKA, WISCONSIN, WISCONSIN
COMBINING STATEMENT OF CASH FLOWS - Continued
NONMAJOR ENTERPRISE FUNDS
YEAR ENDED DECEMBER 31, 2017

	<u>CEMETERY</u>	<u>OMNI CENTER</u>	<u>TOTAL NONMAJOR ENTERPRISE FUNDS</u>
<u>RECONCILIATION OF OPERATING INCOME TO CASH (USED IN) OPERATING ACTIVITIES</u>			
Operating (loss)	\$ (38,229)	\$ (196,380)	\$ (234,609)
Adjustments to reconcile operating (loss) to net cash (used in) operating activities			
Depreciation	22,617	-	22,617
Changes in assets and liabilities			
Decrease (increase) in assets			
Accounts receivable	400	(19,765)	(19,365)
WRS net pension asset and deferred inflows/outflows	2,656	7,937	10,593
Increase (decrease) in liabilities			
Accounts payable	(210)	33,239	33,029
Other accrued expenses	5,182	(374)	4,808
Due to other funds	2,095	(21,706)	(19,611)
NET CASH (USED IN) OPERATING ACTIVITIES	<u>\$ (5,489)</u>	<u>\$ (197,049)</u>	<u>\$ (202,538)</u>

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

	<u>CASH AND INVESTMENTS</u>	<u>CEMETERY RESTRICTED CASH AND INVESTMENTS</u>	<u>TOTALS</u>
Cash and Cash Equivalents	<u>\$ -</u>	<u>\$ 2,000</u>	<u>\$ 2,000</u>
	<u>CASH AND INVESTMENTS</u>	<u>OMNI CENTER RESTRICTED CASH AND INVESTMENTS</u>	<u>TOTALS</u>
Cash and Cash Equivalents	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	<u>CASH AND INVESTMENTS</u>	<u>TOTALS RESTRICTED CASH AND INVESTMENTS</u>	<u>TOTALS</u>
Cash and Cash Equivalents	<u>\$ -</u>	<u>\$ 2,000</u>	<u>\$ 2,000</u>

CITY OF ONALASKA, WISCONSIN
SCHEDULE OF INFORMATION REQUIRED
BY 2015 WATER AND SEWER REVENUE BONDS
DECEMBER 31, 2017

1. System connections at December 31, 2017:

	<u>WATER</u>	<u>SEWER</u>
Residential	6,081	6,069
Commercial	438	434
Public Authority	39	40
Industrial	7	7
Multifamily	101	101
Irrigation	135	134
	<u>6,801</u>	<u>6,785</u>

2. Volume of water used to compute the water and sewer charge for 2017 is as follows:

	<u>GALLONS (000's)</u>
Residential	389,639
Commercial	151,869
Public Authority	30,200
Industrial	5,714
Multifamily	56,858
Irrigation	36,132

3. Insurance policies in force at December 31, 2017:

<u>NAME OF INSURER</u>	<u>AMOUNT OF POLICY</u>	<u>RISKS COVERED</u>	<u>POLICY EXPIRATION</u>
Cities and Villages Mutual Insurance Company Policy CWC 19-028	\$100,000 Each Accident \$500,000 Policy Limit \$100,000 Each Employee	Workers' Compensation	1-1-18
Cities and Villages Mutual Insurance Company Policy PEL110	\$5,000,000 Excess of \$17,500/\$70,000 Retained Limit	Excess Liability	1-1-18
Beaklay Policy PEM0000120-00	\$8,000,000 Excess of \$2,000,000	Second Layer Excess Liability	1-1-18
Evanston Insurance Company Policy MKCV4IM0047026	\$10,000,000 per Occurrence \$1,000 deductible	Automobile Physical Damage	1-1-18
Hanover Insurance Company Policy BDF 1041122	\$2,000,000 Policy Limit/ \$10,000 deductible	Employee Theft and Dishonesty/Robbery/Fraud	1-1-18
	\$250,000 Policy Limit/ \$5,000 deductible	Money Orders and Counterfeit Paper Currency	
XL CATLINE Insurance Company Boiler Insurance Policy US00074147PR17A	\$100,000,000 \$2,500 deductible	Boiler Breakdown (Library, Omni Center, City Hall, and Public Works Facility)	1-1-18

(Continued on page 62)

CITY OF ONALASKA, WISCONSIN
SCHEDULE OF INFORMATION REQUIRED
BY 2015 WATER AND SEWER REVENUE BONDS - Continued
DECEMBER 31, 2017

3. Insurance policies in force at December 31, 2017 - Continued:

<u>NAME OF INSURER</u>	<u>AMOUNT OF POLICY</u>	<u>RISKS COVERED</u>	<u>POLICY EXPIRATION</u>
Municipal Property Property Insurance Policy MP-01-240034	\$70,425,303	Buildings, Personal Property, Inland Marine, and Property in the Open	1-1-18
	\$1,449,000	Contractor Equipment	1-1-18
	\$53,500	Monies and Securities	1-1-18
	\$600,000	Monies and Securities - Increased Coverage	1-1-18
	\$25,000	Special Limit Endorsement	1-1-18
Ironshore Spec. Ins. Company Policy 002590601	\$25,000 deductible \$1,000,000 each insured event	Employment Practice Liability	1-1-18

CITY OF ONALASKA, WISCONSIN
OTHER REPORT

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

To the Common Council
City of Onalaska, Wisconsin

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Onalaska, Wisconsin (the "City") as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated May 3, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

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

Purpose of this Report

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

Hawkins Ash CPAs, LLP

La Crosse, Wisconsin
May 3, 2018

CITY OF ONALASKA
2018 Capital Improvement Projects - ADOPTED

Frost's
REVISED
 12-6-17
 713
K

	<u>Sanitary Sewer</u>	<u>Water</u>	<u>Storm Sewer</u>	<u>Tourism</u>	<u>General</u>	<u>Total Cost</u>	<u>Less Amount Already Bonded</u>	<u>Less Amount Other Sources</u>	<u>Amount Needed by Borrowing</u>	
I. Public Works Department										
1. Sidewalk repair program (New)	\$ -	\$ -	\$ -	\$ -	\$ 90,000	\$ 90,000	\$ -	\$ -	\$ 90,000	418-51000-011
2. Pavement maintenance program w/ La Crosse County Hwy Dept (New)	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ -	\$ -	\$ 250,000	418-51000-009
3. Railroad quiet zone study 2nd Ave SW & Irvin St										
a. Design Study (2013 CIP #24, 2017 CIP #3)	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	\$ -	2006 CIP 406-51000-027
b. Construction (2017 CIP #3)	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	\$ -	2017 CIP 417-51000-027
4. Water Main Replacement & Street Reconstruction (incl. curb & gutter) - Holiday Heights (2015 Proposed #10, 2016 Proposed #4 & 2017 Proposed #4), East Young Dr, West Young Dr, Medary Ln, & Hoffman Pl - (PASER 2.4)	\$ 76,000	\$ 585,000	\$ 200,000	\$ -	\$ 823,000	\$ 1,684,000	\$ -	\$ -	\$ 1,684,000	418-51000-040 418-57000-040 418-58000-040 418-53440-040
5. East Main St - Theater Rd to Marcou Rd - pavement replacement (2014 Proposed #28, 2015 Proposed #11, 2016 Proposed #5, 2017 Proposed #5) - PASER 3.0	\$ -	\$ -	\$ -	\$ -	\$ 909,000	\$ 909,000	\$ -	\$ -	\$ 909,000	418-51000-033
6. Green Coulee intersection improvements at East Main St (2015 Proposed #16, 2016 Proposed #7, 2017 Proposed #6)										
a. Design										
1) Schematic Design	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ 100,000	418-51000-001
2) Preliminary Design	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 200,000	\$ -	\$ -	\$ 200,000	
7. Sand Lake Rd reconstruction - Redwood St to Riders Club Rd (2016 Proposed #14, 2017 Proposed #7)										
a. Design (2019)	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ 50,000	
b. Construction (2020)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
8. Stormwater Management pond capacity enhancements @ USH 53 & Sand Lake Rd (NEW)	\$ -	\$ -	\$ 125,000	\$ -	\$ -	\$ 125,000	\$ -	\$ -	\$ 125,000	SKIP
9. Street reconstruction - King St, 5th Ave N to 6th Ave N & 6th Ave N reconstruction - Main St to Monroe St (2015 Proposed #25, 2016 Proposed #15, 2017 Proposed #8) (PASER 2.5)	\$ 9,000	\$ 51,000	\$ 21,000	\$ -	\$ 160,000	\$ 241,000	\$ -	\$ -	\$ 241,000	418-51000-061 418-57000-061 418-58000-061 418-53440-061

FINAL

F.S

	<u>Sanitary Sewer</u>	<u>Water</u>	<u>Storm Sewer</u>	<u>Tourism</u>	<u>General</u>	<u>Total Cost</u>	<u>Less Amount Already Bonded</u>	<u>Less Amount Other Sources</u>	<u>Amount Needed by Borrowing</u>	
I. Public Works Department (cont'd)										
10. Street paving (2017 Proposed #22) - Pinecrest Ln, Valley Ct & Fairfield Pl (PASER 3.0)	\$	\$	\$	\$	\$ 137,000	\$ 137,000	\$	\$	\$ 137,000	
11. Street reconstruction (2017 Proposed #23) - 2nd Ave SW - STH 35 to railroad tracks & Oak Forest Dr - 2nd Ave SW to STH 35 (PASER 2.3) moved gen'l to 2019	\$	10,000	238,000	78,000	\$	236,000	\$	\$	326,000	skip
12. East Main St/N Kinney Coulee Rd (2017 Proposed #24) - Concrete pavement repairs	\$	\$	\$	\$	\$ 25,000	\$ 25,000	\$	\$	25,000	→ 418-51000-024
13. Abbey Rd reconstruction (2017 Proposed #26) City limits to Commerce Rd (moved gen'l to 2019)	\$	272,000	333,000	285,000	\$	633,000	\$	\$	890,000	skip
14. Riders Club Rd street renovation (2014 CIP #21, 2015 CIP #7, 2016 CIP #33 & 2017 CIP #15) - STH 35 to Sand Lake Rd (PASER 2.6)										
a. Design (100%)	\$	\$	\$	\$	\$ 125,000	\$ 125,000	\$ 125,000	\$	\$	2014 CIP #21 414-51000-039 2016 CIP #33 (\$65,000) 416-51000-039 2017 CIP #15 (\$30,000) 417-51000-039
b. Right of way acquisition (100%)	\$	\$	\$	\$	\$ 95,000	\$ 95,000	\$ 95,000	\$	\$	
c. Construction (80% STP-U Funding) (20% - City Funding)	\$	20,000	\$	\$	\$ 1,415,880	\$ 1,435,880	\$	\$ 1,148,704	\$ 287,176	STP-U Grant 418-51000-039 418-58000-039
15. Braund St/PH Design - Braund St to Theater Rd PH to Hwy 16 - street reconstruction (2014 CIP #22, 2015 CIP #8, 2016 CIP #34, & 2017 CIP #16)										
a. Design - PASER 2.0 (100%)	\$	\$	\$	\$	\$ 55,000	\$ 55,000	\$ 55,000	\$	\$	2014 CIP #22 414-51000-033 2016 CIP #34 (\$35,000) 416-51000-033 2017 CIP #16 (\$30,000) 417-51000-033
b. Right of way acquisition local (100%)	\$	\$	\$	\$	\$ 65,000	\$ 65,000	\$ 65,000	\$	\$	
c. Construction (80% STP-U) (20% City)	\$	6,000	\$	\$	\$ 549,557	\$ 555,557	\$	\$ 387,596	\$ 167,961	STP-U Grant 418-51000-033 418-58000-033
16. Green Coulee water high service zone improvements Reservoir Design (2016 CIP #9, 2017 CIP #17)	\$	\$	150,000	\$	\$	\$ 150,000	\$ 70,000	\$	\$ 80,000	2016 CIP #11 (\$50,000) 416-57000-037 2017 CIP #17 (\$20,000) 417-57000-037 skip
17. Tandem Axle Dump Truck w/ plow, wing & muni-box (NEW)	\$	\$	\$	\$	\$ 202,000	\$ 202,000	\$	\$	\$ 202,000	418-51000-093
18. Street paving - Tillman, Johnson Dr, Lincoln St (PASER 2.0) (NEW)	\$	\$	\$	\$	\$ 104,000	\$ 104,000	\$	\$	\$ 104,000	
19. Alley paving project - 3rd Ave S to 2nd Ave S & Main St to Irvin St (NEW)	\$	\$	\$	\$	\$ 30,000	\$ 30,000	\$	\$	\$ 30,000	418-51000-015
20. Street paving - Oak Ave N from Vilas St to Westwood Dr, Parkridge Dr, Sunset Pl, Terrace Dr & Sunrise Ct (PASER 2.3) (NEW)	\$	\$	\$	\$	\$ 337,000	\$ 337,000	\$	\$	\$ 337,000	

Meeting Dates:
 8OPW - 09/05/17
 8OPW - 10/03/17
 8OPW - 11/08/17
 8OPW HEARING - 12/05/17

	<u>Sanitary Sewer</u>	<u>Water</u>	<u>Storm Sewer</u>	<u>Tourism</u>	<u>General</u>	<u>Total Cost</u>	<u>Less Amount Already Bonded</u>	<u>Less Amount Other Sources</u>	<u>Amount Needed by Borrowing</u>	
<u>I. Public Works Department (cont'd)</u>										
21. Street paving - Wilson St from 13th Ave S to Oak Forest Dr - (PASER 2.0) (NEW)	\$	\$	\$	\$	\$ 171,000	\$ 171,000	\$	\$	\$ 171,000	
22. Street reconstruction - PH from theater Rd to STH 16 - (PASER 2.0) (NEW)	\$	\$	\$	\$	\$ 160,000	\$ 160,000	\$	\$	\$ 160,000	418-51000-033
23. Sanitary sewer slip lining (NEW) (& #12 2019)	\$ 500,000	\$	\$	\$	\$	\$ 500,000	\$	\$	\$ 500,000	Skip
24. Fiber computer cable from City Hall to Public Works Facility & Library (NEW)										
a. Design (2018)	\$ 10,000	\$ 10,000	\$ 3,000	\$	\$ 10,000	\$ 33,000	\$	\$	\$ 33,000	418-51000-094
b. Construction (2019) - \$165,000	\$	\$	\$	\$	\$	\$	\$	\$	\$	418-57000-094
										418-58000-094
										418-53442-094
25. SCADA System upgrades (NEW)	\$ 44,000	\$ 76,000	\$	\$	\$	\$ 120,000	\$	\$	\$ 120,000	418-57000-038
										418-58000-038
26. Street paving - Irvin St from 2nd Ave S to 3rd Ave S, including streetscaping (NEW) (PASER 2.0)	\$	\$	\$	\$	\$ 62,000	\$ 62,000	\$	\$	\$ 62,000	418-51000-062
27. Street paving - Pierce St from Oak to 8th, 7th Ave N from Madison to Well St & Oak Ave N from Madison St to Well St (NEW) (PASER 2.3)	\$	\$	\$	\$	\$ 170,000	\$ 170,000	\$	\$	\$ 170,000	
28. 6th Ave lift station - reconstruction (2017 #30)										
a. Preliminary Design (2017)	\$ 40,000	\$	\$	\$	\$	\$ 40,000	\$ 40,000	\$	\$	2017 CIP 417-58000-086
b. Final Design & Bidding (2018)	\$ 60,000	\$	\$	\$	\$	\$ 60,000	\$	\$	\$ 60,000	418-58000-086
b. Construction (2019) \$600,000	\$	\$	\$	\$	\$	\$	\$	\$	\$	
29. Traffic signal replacement/renovation (NEW)										
a. 12th & Sand Lake Rd	\$	\$	\$	\$	\$ 151,000	\$ 151,000	\$	\$	\$ 151,000	418-51000-013
b. Theater Rd & East Main St	\$	\$	\$	\$	\$ 170,000	\$ 170,000	\$	\$	\$ 170,000	
30. WiFi upgrade/expansion at City buildings (NEW)	\$	\$	\$	\$	\$ 23,500	\$ 23,500	\$	\$	\$ 23,500	* 418-51000-094
31. Pond 17/108" outfall pond repairs (FEMA) (NEW)	\$	\$	\$ 75,000	\$	\$	\$ 75,000	\$	\$ 60,000	\$ 15,000	see S.W. Exp.
32. John St storm sewer replacement (NEW)	\$	\$	\$ 100,000	\$	\$	\$ 100,000	\$	\$	\$ 100,000	
33. Sand Lake Rd street lighting - Rolling Oaks to CTH 5N (NEW)	\$	\$	\$	\$	\$ 113,000	\$ 113,000	\$	\$	\$ 113,000	
34. Public Art	\$	\$	\$	\$	\$ 75,000	\$ 75,000	\$	\$	\$ 75,000	

Meeting Dates:
 BC/W - 09/05/17
 BOPW - 10/03/17
 BOPW - 11/08/17
 BOPW HEARING -12/05/17

	<u>Sanitary Sewer</u>	<u>Water</u>	<u>Storm Sewer</u>	<u>Tourism</u>	<u>General</u>	<u>Total Cost</u>	<u>Less Amount Already Bonded</u>	<u>Less Amount Other Sources</u>	<u>Amount Needed by Borrowing</u>	
<u>II. Planning Department</u>										
35. Ordinance updates for Zoning Code Plan (2017 Proposed #39)	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ 100,000	* 4/18-5/1000-035
36. Urban Forestry - General (NEW)	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ 25,000	
37. Urban Forestry - Tree Planting (NEW)	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ 25,000	
38. Urban Forestry - Management Plan Update (NEW)	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ -	\$ 12,500	\$ 12,500	WIS DNR Grant 4/18-5/1000-075
39. Sand Lake Rd Special Area Land Use Plan (NEW)	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ 30,000	
40. Waterfront improvements										Tourism 650-18150
a. Main St plaza enhancements (NEW Benches)	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -	Lax Foundation Est
b. Interpretive Signage (New)	\$ -	\$ -	\$ -	\$ -	\$ 18,000	\$ 18,000	\$ -	\$ 18,000	\$ -	
c. Drinking fountain/bottle waterfill station (New)	\$ -	\$ -	\$ -	\$ -	\$ 7,000	\$ 7,000	\$ -	\$ -	\$ 7,000	
<u>III. Fire Department</u>										
41. Land & Facilities (Proposed 2006)										
a. Purchase land (1.5 acres @ \$6,000/sq-ft) Fire Station #2 - 5TH 16 & 190 vicinity	\$ -	\$ -	\$ -	\$ -	\$ 396,000	\$ 396,000	\$ -	\$ -	\$ 396,000	
<u>IV. Parks & Recreation Department</u>										
42. Playground resurfacing (NEW)	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ 50,000	4/18-5/1000-081
43. Waterfront Building - siding & roof (NEW)	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ 50,000	
44. Meier Farm playground - outdoor fitness equipment (NEW)	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ -	\$ 20,000	\$ 30,000	Park Fund 203-55200-810 4/18-5/1000-081
45. Playground replacement (NEW)										
a. Hilltopper Heights	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ -	\$ -	\$ 75,000	4/18-5/1000-081
46. Community Center - redesign plan (NEW)	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ 10,000	* 4/18-5/1000-055
47. Rowe Park - parking lot for Shelter #1 (NEW)	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ 50,000	
<u>V. Police</u>										
48. Replace two (2) squad cars & one (1) unmarked squad car (NEW) 545-797	\$ -	\$ -	\$ -	\$ -	\$ 103,003	\$ 103,003	\$ -	\$ -	\$ 103,003	* 4/18-5/1000-090
49. All-terrain vehicle (Proposed 2016 #52 & 2017 #52)	\$ -	\$ -	\$ -	\$ -	\$ 28,000	\$ 28,000	\$ -	\$ -	\$ 28,000	
<u>VI. Omni Center</u>										
50. Mezzanine in Arena #1 (NEW)	\$ -	\$ -	\$ -	\$ -	\$ 16,589	\$ 16,589	\$ -	\$ 16,589	\$ -	Special Projects 204-55450-810 25F72
51. Arena roof - Arena #1 (NEW)	\$ -	\$ -	\$ -	\$ -	\$ 90,000	\$ 90,000	\$ -	\$ 90,000	\$ -	
52. Water cooler w/ bottle filling station (2) (NEW)	\$ -	\$ -	\$ -	\$ -	\$ 4,800	\$ 4,800	\$ -	\$ 4,800	\$ -	

	<u>Sanitary Sewer</u>	<u>Water</u>	<u>Storm Sewer</u>	<u>Tourism</u>	<u>General</u>	<u>Total Cost</u>	<u>Less Amount Already Bonded</u>	<u>Less Amount Other Sources Special Projects</u>	<u>Amount Needed by Borrowing</u>
VI. Omni Center Cont.									
53. Lobby/hallway/restrooms AC replacement	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ -	\$ 15,000	\$ -
54. Portable volleyball standards (2 sets) (NEW)	\$ -	\$ -	\$ -	\$ -	\$ 13,796	\$ 13,796	\$ -	\$ 13,796	\$ -
55. Sport court covering and racks (NEW)	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ -	\$ 40,000	\$ -
56. Portable basketball standards (1 set) (NEW)	\$ -	\$ -	\$ -	\$ -	\$ 36,000	\$ 36,000	\$ -	\$ -	\$ 36,000
VII. Library									
57. NONE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IX. City Hall									
58. Boiler replacement to high efficiency (NEW)	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ 40,000
59. LED lighting Hwy 16 & in front of City Hall (NEW)	\$ -	\$ -	\$ -	\$ -	\$ 3,500	\$ 3,500	\$ -	\$ -	\$ 3,500
60. Carpet Police Dept 1st floor (NEW)	\$ -	\$ -	\$ -	\$ -	\$ 26,000	\$ 26,000	\$ -	\$ -	\$ 26,000
61. LED light replacement (NEW)	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ 25,000
X. Items from 2019 CIP									
62 Street reconstruction - Sunset Vista Subdivision									
a. West Ave - Troy St to Royal	\$ 95,000	\$ 165,000	\$ 23,000	\$ -	\$ 166,000	\$ 283,000	\$ -	\$ -	\$ 283,000
b. Park Ave W - Troy St to Park	\$ -	\$ -	\$ 39,000	\$ -	\$ 167,000	\$ 39,000	\$ -	\$ -	\$ 39,000
c. Park Ave - Troy St to Royal St	\$ 129,000	\$ 154,000	\$ 25,000	\$ -	\$ 174,000	\$ 308,000	\$ -	\$ -	\$ 308,000
d. 4th Ave N - Troy St to Quincy St	\$ 161,000	\$ 197,000	\$ 19,000	\$ -	\$ 212,000	\$ 377,000	\$ -	\$ -	\$ 377,000
e. Royal St - STH 35 to East Ave	\$ 70,000	\$ 111,000	\$ -	\$ -	\$ 112,000	\$ 181,000	\$ -	\$ -	\$ 181,000
63 6th Ave lift station - reconstruction	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ 600,000	\$ -	\$ -	\$ 600,000
64 Street reconstruction - Troy st - Hwy 35 to 6th Ave N (Paser 1.9) (NEW)	\$ 164,000	\$ 176,000	\$ 573,000	\$ -	\$ 463,000	\$ 913,000	\$ -	\$ -	\$ 913,000
65 Cemetery Fence	\$ -	\$ -	\$ -	\$ -	\$ 60,000	\$ 60,000	\$ -	\$ -	\$ 60,000
TOTALS:	\$ 2,266,000	\$ 2,246,000	\$ 1,466,000	\$ 50,000	\$ 6,108,125	\$ 12,136,125	\$ 495,000	\$ 1,876,985	\$ 9,764,140

204-55450-810
 DSFR

*
 *
 *
 418-51000-048

* = 387,500

skip

60,000
 418-51000-074

	<u>Projected Costs</u>	<u>Less Already Bonded</u>	<u>Less Other Sources</u>	<u>Net Project Cost</u>	<u>Issuance Costs</u>	<u>Projected Bond Issue</u>
Sewer Projects	\$ 2,266,000	\$ 40,000	\$ -	\$ 2,226,000	\$ -	\$ 2,226,000
Water Projects	\$ 2,246,000	\$ 70,000	\$ -	\$ 2,176,000	\$ -	\$ 2,176,000
Storm Water Projects	\$ 1,466,000	\$ -	\$ 60,000	\$ 1,406,000	\$ -	\$ 1,406,000
Tourism	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ -	\$ -
General Projects	\$ 6,108,125	\$ 385,000	\$ 1,766,985	\$ 3,956,140	\$ -	\$ 3,956,140
Grand Totals	\$ 12,136,125	\$ 495,000	\$ 1,876,985	\$ 9,764,140	\$ -	\$ 9,764,140

OK

2018 Approved CIP

REVISED
12-8-17

@ 3:11
FB

FINAL

Approved 2018 CIP

Sewer	Water	Storm	General	General
2,226,000	2,176,000	1,406,000	(Ineligible for bonding)	3,956,140
			<i>OK = 5,808,000</i>	

Less: projects to be funded in 2018

Project #	Sewer	Water	Storm	General	General
4	76,000	585,000	200,000		
9	9,000	51,000	21,000		
14	20,000				
15	6,000				
24	10,000	10,000	3,000		
25	44,000	76,000			
28	40,000				
30				23,500	(23,500)
35				100,000	(100,000)
46				10,000	(10,000)
48				103,003	(103,003)
58				40,000	(40,000)
60				26,000	(26,000)
61				25,000	(25,000)
65				60,000	(60,000)
	205,000	722,000	224,000	387,503	3,568,637

NAN

Bond

1,538,503



2018 CIP projects funded in 2019

2,021,000	1,454,000	1,182,000	<i>= 4,657,000</i>
-----------	-----------	-----------	--------------------

0 *
* = 387,503 +
w/s/w - 1,151,000 +
1,538,503 *
0 *

F-5

Buehler, Fred

From: Monica Hauser <mhauser@hawkinsashcpas.com>
Sent: Thursday, May 24, 2018 5:05 PM
To: Buehler, Fred
Subject: RE: Discussion on utility rates for upcoming Revenue Bonds and Close-out CIP Accts.

Hi Fred,
 See below for estimates for rate work for revenue bonds. Let me know if you are looking for something different or if you have any questions.

City of Onalaska					
Rate study work					
5/24/2018					
For each fund: review and project expenses and revenues incorporate new debt into expense projection calculate rate of return calculate revenue requirements					
		<u>estimated</u>		<u>Cost per</u>	
		<u>hours</u>	<u>rate/hr</u>	<u>fund:</u>	
Water	Review of current exp/rev as noted above	6	\$ 160	\$960	> 1200-
	simplified rate increase if allowed/needed	1.5	\$ 160	\$240	
Sewer	Review of current exp/rev as noted above	6	\$ 160	\$960	> 1600-
	sewer rate analysis/new rate proposal, if needed	4	\$ 160	\$640	
Storm	Review of current exp/rev as noted above	6	\$ 160	\$960	> 1920-
	storm rate analysis/new rate proposal, if needed	6	\$ 160	\$960	

} 4,720-

Monica Hauser, CPA | Partner | Hawkins Ash CPAs
 500 South Second St, Suite 200
 La Crosse, WI 54601-4029

office 608.784.7737 | direct 608.793.3142 | mobile 608.386.8509 | fax 608.785.2140
 e-mail mhauser@hawkinsashcpas.com

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City of Onalaska

F-6
Balance Sheet
Account Summary

As Of 05/14/2018

REVISED
5-14-18

[Handwritten signature]

Account	Name	Balance
Fund: 640 - OMNI CENTER		
Assets		
640-11100	CASH	-111,590.96
640-11104	TEMPORARY CASH	0.00
640-11300	INVESTMENTS	0.00
640-11302	INVESTMENTS 95 & 96	0.00
640-11304	C.D.A. - INVESTMENT-RINK EXPANSION	0.00
640-11370	INVESTMENTS (BOND ACCT)	0.00
640-11501	RESERVE FUND 1992	0.00
640-11505	SPEC TRUST (ADOPT-A-PRO)	0.00
640-11800	PETTY CASH	7,040.00
640-12100	TAXES RECEIVABLE	0.00
640-13000	ACCOUNTS RECEIVABLE	23,501.89
640-16202	PREPAID INSURANCE	7,794.82
640-16500	INVENTORY	3,912.88
640-18100	LAND	0.00
640-18104	LAND IMPROVEMENT	0.00
640-18150	CONSTRUCTION WORK IN PROGRESS	0.00
640-18152	C.W.I.P. - CAMPAIGN FUNDING	0.00
640-18153	C.W.I.P. CAMP FUND CDA	0.00
640-18201	BUILDING #1	0.00
640-18202	BUILDING #2	0.00
640-18203	BUILDING #3	0.00
640-18500	EQUIPMENT	0.00
640-18502	OFFICE EQUIPMENT	0.00
640-18504	C.D.A. - TRANSPORTATION EQUIP	0.00
640-18595	LEASE EQUIPMENT	0.00
640-18931	PROVISION FOR DEPRECIATION	0.00
640-18980	UNAMORTIZED BOND COSTS	0.00
640-19000	WRS NET PENSION ASSET	0.00
640-19200	DEF. OUTFLOW-WRS PENSION-CONTRIBL	53,960.00
	Total Assets:	-15,381.37
		-15,381.37
Liability		
640-21100	ACCOUNTS PAYABLE	5,884.03
640-21110	AP PENDING (DUE TO POOL)	433.39
640-21111	PAYROLL CORRECTIONS	0.00
640-21112	SALES TAX PAYABLE	-825.29
640-21511	FICA W/H	0.00
640-21512	FEDERAL W/H	0.00
640-21513	STATE W/H - WI	0.00
640-21515	FICA W/H - MEDICARE	0.00
640-21520	RETIREMENT W/H	0.00
640-21528	BC/BS HEALTH INS	0.00
640-21529	HEALTH INS W/H (EMPL. HEAL. INS. CO.)	0.00
640-21530	HEALTH INS	0.00
640-21531	CANCER INS	0.00
640-21532	LIFE INSURANCE W/H	0.00
640-21533	HEALTH/DENTAL/LIFE INS PREMIUMS	0.00
640-21534	MEDICAL & DEP CARE - SECT. 125	0.00
640-21535	WI-RETIREMENT SYSTEM (P.T.EE)	0.00
640-21540	UNITED WAY	0.00
640-21560	COMMUNITY CREDIT UNION W/H	0.00
640-21570	UNION DUES	0.00
640-21571	LOCAL 150 UNION DUES W/H	0.00

Balance Sheet

As Of 05/14/2018

Account	Name	Balance
640-21572	1ST FINANCIAL SVGS.	0.00
640-21573	DEFERRED COMPENSATION	0.00
640-21581	SUPPORT PAYMENTS	0.00
640-21700	ACCRUED WAGES	0.00
640-21800	ACCUMULATED EMPLOYEE BENEFIT (VAC	7,753.95
640-21820	ACCUMULATED EMPLOYEE BENEFIT (SICK	6,533.32
640-21900	LIQUOR SALES	4,757.00
640-22403	INTEREST ACCRUED - RESTRICTED ASSETS	0.00
640-22408	INTEREST ACCRUED - G.O.	0.00
640-22409	INTEREST ACCRUED - CITY	0.00
640-22901	CURRENT PORTION REDEV.	0.00
640-22903	CURRENT PORTION G.O. ISSUE	0.00
640-22905	CURRENT PORTION CITY LOAN	0.00
640-22906	CURRENT PORT.-CITY LOAN RLC	0.00
640-22907	CURRENT PORTION OF LEASE PAYABLE	0.00
640-23415	SECURITY DEPOSITS	2,810.50
640-23421	SEC DEP - SPRING	14,050.00
640-23422	SEC DEP - FALL	6,735.00
640-23423	SEC DEP- SPORTS & ADVENT.	0.00
640-23424	SEC DEP- WEDDING EXPO	0.00
640-23425	SEC DEP - SERV./EQUIP./PRODUCT	0.00
640-23900	WRS NET PENSION LIAB.	5,978.00
640-25100	DUE TO GENERAL FUND	0.00
640-25200	DEFERRED INFLOW-WRS PENSION	25,015.00
640-26101	DEFERRED REVENUE	0.00
640-29000	LOAN PAYABLE TO TOURISM	0.00
640-29001	LOAN PAYABLE TO CITY	0.00
640-29002	LEASE PAYABLE	0.00
640-29204	BONDS PAYABLE 1993	0.00
640-29207	BONDS PAYABLE 1994	0.00
640-29210	BONDS PAYABLE 1995	0.00
640-29213	BONDS PAYABLE 1996	0.00
640-29216	BONDS PAYABLE 1997	0.00
640-29219	BONDS PAYABLE 1998	0.00
640-29221	DEF. LOSS ON EARLY RET.	0.00
640-29222	1998 REFUNDING L.R.B.I.	0.00
640-29224	BONDS PAYABLE - 2002	0.00
640-29225	BONDS PAYABLE - 2006	0.00
640-29226	S.T.F.L. LOAN - 2007	0.00
640-29227	C.D.A. G.O. BONDS PAYABLE-2010	0.00
	Total Liability:	79,124.90
Equity		
640-31202	CONTRIBUTIONS FROM OTHERS	0.00
640-31203	DEPR./CHARGEBACK	0.00
640-31204	CONTRIBUTIONS FROM MUNIC.	0.00
640-32000	INVESTMENT IN CAPITAL ASSETS	0.00
640-34100	FUND BALANCE	-117,858.11
640-34141	SURPLUS/DEFICIT	0.00
640-34148	RESERVED RETAINED EARNINGS	0.00
640-34300	RESTRICTED FOR WRS PENSION	22,967.00
	Total Beginning Equity:	-94,891.11
Total Revenue		209,217.39
Total Expense		208,832.55
Revenues Over/Under Expenses		384.84
	Total Equity and Current Surplus (Deficit):	-94,506.27
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>-15,381.37</u>



	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 640 - OMNI CENTER						
Revenue						
640-00000-41110	GENERAL PROPERTY TAXES	0.00	0.00	0.00	0.00	0.00 %
640-00000-41210	ROOM TAX REVENUE	0.00	0.00	0.00	0.00	0.00 %
640-00000-46716	RECR FEES >AGE 18	2,200.00	2,200.00	0.00	-2,200.00	100.00 %
640-00000-46741	ICE RENTAL INCOME (NONTAXABLE)	157,719.00	157,719.00	0.00	76,440.46	-81,278.54 51.53 %
640-00000-46742	ICE RENTAL INCOME (TAXABLE)	44,585.00	44,585.00	0.00	5,055.12	-39,529.88 88.66 %
640-00000-46744	CONCESSION REV. (TAXABLE)	40,000.00	40,000.00	203.08	28,417.76	-11,582.24 28.96 %
640-00000-46745	CATERING REVENUE - (TAXABLE)	6,000.00	6,000.00	0.00	478.68	-5,521.32 92.02 %
640-00000-46746	CONCESSION REVENUE (VENDING)	750.00	750.00	0.00	794.27	44.27 105.90 %
640-00000-46747	CONCESSION REVENUE (EVENTS)	0.00	0.00	0.00	0.00	0.00 0.00 %
640-00000-46748	CONCESSION REVENUE - NON-ALC	0.00	0.00	0.00	0.00	0.00 0.00 %
640-00000-46749	VENDING INCOME (NONTAXABLE)	1,750.00	1,750.00	0.00	478.70	-1,271.30 72.65 %
640-00000-46751	PRO SHOP REVENUE	6,000.00	6,000.00	0.00	661.18	-5,338.82 88.98 %
640-00000-46752	RENTALS INC. (ARENA) TAXAB	12,000.00	12,000.00	0.00	12,567.74	567.74 104.73 %
640-00000-46754	RENTAL INC. (ARENA NON-TAX.)	10,000.00	10,000.00	275.00	5,325.00	-4,675.00 46.75 %
640-00000-46755	RENTAL INC. (SHELTER - TAXABLE)	1,500.00	1,500.00	142.18	308.85	-1,191.15 79.41 %
640-00000-46756	RENTAL INC. (MEETING NON-TAX.)	6,000.00	6,000.00	125.00	570.88	-5,429.12 90.49 %
640-00000-46757	RENTAL INC. (SPACE/ST-TAX.)	35,000.00	35,000.00	0.00	2,250.00	-32,750.00 93.57 %
640-00000-46758	RENTAL INC. (SUPPLIES - TAXABLE)	5,000.00	5,000.00	29.22	3,585.35	-1,414.65 28.29 %
640-00000-46759	LABOR INC. (HOUSEPERSON NON-T	2,500.00	2,500.00	0.00	24.87	-2,475.13 99.01 %
640-00000-46760	RENTAL INC. (SHELTER NON-TAXAB	1,000.00	1,000.00	0.00	0.00	-1,000.00 100.00 %
640-00000-46761	ADVERTISING INCOME	0.00	0.00	0.00	0.00	0.00 0.00 %
640-00000-46763	ADMISSION SALES - TAXABLE	5,000.00	5,000.00	0.00	610.93	-4,389.07 87.78 %
640-00000-46765	ADMISSION SALES - NONTAXABLE	4,000.00	4,000.00	-1,399.20	6,280.50	2,280.50 157.01 %
640-00000-46766	RENTAL INC. (MTG. ROOM - TAX)	5,000.00	5,000.00	0.00	1,913.93	-3,086.07 61.72 %
640-00000-46767	RENTAL INC. SUPPLIES - NONTAX	1,200.00	1,200.00	278.46	571.79	-628.21 52.35 %
640-00000-46768	LABOR INC. - HOUSEPERSON TAX	7,500.00	7,500.00	0.00	3,167.81	-4,332.19 57.76 %
640-00000-46769	CATERING REVENUE - (NON TAX.)	3,500.00	3,500.00	0.00	630.00	-2,870.00 82.00 %
640-00000-48001	MISC. INCOME (NONTAXABLE)	7,000.00	7,000.00	0.00	49.50	-6,950.50 99.29 %
640-00000-48002	MISC INCOME TAXABLE	1,000.00	1,000.00	0.00	50.00	-950.00 95.00 %
640-00000-48100	INTEREST INCOME	0.00	0.00	0.00	0.00	0.00 0.00 %
640-00000-48102	INTEREST INC/RECEIVABLE	0.00	0.00	0.00	0.00	0.00 0.00 %
640-00000-48103	GAIN ON REFUNDING	0.00	0.00	0.00	0.00	0.00 0.00 %
640-00000-48203	RENTAL LEASE	0.00	0.00	0.00	0.00	0.00 0.00 %
640-00000-48205	RENTAL INCOME (CITY)	45,000.00	45,000.00	0.00	16,730.73	-28,269.27 62.82 %
640-00000-48401	INS. RE-IMBURSEMENT CLAIMS - O	0.00	0.00	0.00	0.00	0.00 0.00 %
640-00000-48500	DONATIONS	0.00	0.00	0.00	0.00	0.00 0.00 %
640-00000-48513	DONATIONS (O.E.C. LIQ. AGR)	11,000.00	11,000.00	0.00	0.00	-11,000.00 100.00 %
640-00000-48515	DONATIONS (SPONSORSHIPS)	5,000.00	5,000.00	417.32	1,217.32	-3,782.68 75.65 %
640-00000-49201	OPERATING TRANSFER IN	183,174.00	183,174.00	0.00	41,036.02	-142,137.98 77.60 %
640-00000-49221	TRANSFER FROM CITY (TOURI)	0.00	0.00	0.00	0.00	0.00 0.00 %
640-00000-49406	SALE OF CITY PROPERTY - OMNI	0.00	0.00	0.00	0.00	0.00 0.00 %
640-00000-49900	DEPRECIATION/CHARGEBACK	0.00	0.00	0.00	0.00	0.00 0.00 %
	Revenue Total:	610,378.00	610,378.00	71.06	209,217.39	-401,160.61 65.72 %
Expense						
640-55450-110	SALARIES - REGULAR	140,580.00	140,580.00	5,384.27	42,202.40	98,377.60 69.98 %
640-55450-120	WAGES - REGULAR	13,330.00	13,330.00	247.04	4,339.37	8,990.63 67.45 %
640-55450-121	OVERTIME - REGULAR	0.00	0.00	0.00	0.00	0.00 0.00 %
640-55450-124	WAGES - PERM PT	0.00	0.00	0.00	0.00	0.00 0.00 %
640-55450-125	OVERTIME - PERM PT	0.00	0.00	0.00	0.00	0.00 0.00 %
640-55450-126	WAGES - TEMP/SEAS	58,639.00	58,639.00	1,657.52	25,247.75	33,391.25 56.94 %

① Tourism - 1st QTR 21,617.52
 " - Addit'l 3,625 - } 41,036.02
 Fund # 204 Transfer 15,793.50

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
640-5450-127	OVERTIME - TEMP/SEAS	0.00	0.00	0.00	0.00	0.00	0.00 %
640-5450-150	FICA	16,260.00	16,260.00	526.85	5,241.32	11,018.68	67.77 %
640-5450-151	RETIREMENT (WRS)	10,312.00	10,312.00	376.67	3,085.91	7,226.09	70.07 %
640-5450-152	HEALTH INSURANCE	47,417.00	47,417.00	2,352.30	12,386.64	35,030.36	73.88 %
640-5450-153	DENTAL INSURANCE	2,943.00	2,943.00	231.79	944.10	1,998.90	67.92 %
640-5450-154	LIFE INSURANCE	52.00	52.00	3.34	13.26	38.74	74.50 %
640-5450-211	BOILER CONTRACTUAL	0.00	0.00	0.00	712.13	-712.13	0.00 %
640-5450-213	HVAC CONTRACTUAL	7,500.00	7,500.00	0.00	164.00	7,336.00	97.81 %
640-5450-214	FIRE CONTRACTUAL	1,560.00	1,560.00	0.00	165.00	1,395.00	89.42 %
640-5450-220	WATER/SEWER/STORM WATER	7,717.00	7,717.00	0.00	4,377.13	3,339.87	43.28 %
640-5450-221	ELECTRIC & GAS	173,286.00	173,286.00	0.00	51,409.13	121,876.87	70.33 %
640-5450-225	PHONE/INTERNET/CABLE	8,500.00	8,500.00	665.83	4,100.42	4,399.58	51.76 %
640-5450-240	SOFTWARE MAINTENANCE CONTR	3,320.00	3,320.00	0.00	947.40	2,372.60	71.46 %
640-5450-241	EQUIPMENT MAINTENANCE CONT	0.00	0.00	58.97	58.97	-58.97	0.00 %
640-5450-242	EQUIPMENT RENTAL	0.00	0.00	0.00	0.00	0.00	0.00 %
640-5450-243	LEASES	0.00	0.00	0.00	0.00	0.00	0.00 %
640-5450-244	WEBSITE	0.00	0.00	0.00	0.00	0.00	0.00 %
640-5450-290	OTHER CONTRACTUAL SERVICES	16,225.00	16,225.00	528.42	5,551.68	10,673.32	65.78 %
640-5450-291	TRANSCRIPTION CONTRACTUAL	0.00	0.00	0.00	0.00	0.00	0.00 %
640-5450-292	ELECTRICAL CONTRACTUAL	0.00	0.00	0.00	0.00	0.00	0.00 %
640-5450-293	PLUMBING CONTRACTUAL	0.00	0.00	0.00	0.00	0.00	0.00 %
640-5450-301	SALES TAX	0.00	0.00	0.00	0.00	0.00	0.00 %
640-5450-310	OFFICE SUPPLIES	400.00	400.00	258.86	258.86	141.14	35.29 %
640-5450-311	POSTAGE	25.00	25.00	0.00	1.88	23.12	92.48 %
640-5450-312	COPY USAGE & PAPER	2,350.00	2,350.00	167.09	509.15	1,840.85	78.33 %
640-5450-320	SUBSCRIPTIONS & DUES	500.00	500.00	0.00	0.00	500.00	100.00 %
640-5450-323	GENERAL ADVERTISING	15,000.00	15,000.00	2,900.00	7,651.16	7,348.84	48.99 %
640-5450-324	RECRUITMENT	100.00	100.00	0.00	185.00	-85.00	-85.00 %
640-5450-330	SEMINARS, CONF & TRAVEL	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
640-5450-340	OPERATING SUPPLIES	16,000.00	16,000.00	475.20	3,486.80	12,513.20	78.21 %
640-5450-341	PRINTING & FORMS	0.00	0.00	376.69	376.69	-376.69	0.00 %
640-5450-342	CLEANING & SANITARY SUPPLIES	5,500.00	5,500.00	238.60	2,345.29	3,154.71	57.36 %
640-5450-343	CONCESSIONS SUPPLIES	23,000.00	23,000.00	1,141.05	10,602.82	12,397.18	53.90 %
640-5450-344	VENDING SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00 %
640-5450-345	BAR SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00 %
640-5450-346	CATERING SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00 %
640-5450-347	PRO SHOP	500.00	500.00	0.00	0.00	500.00	100.00 %
640-5450-350	BLDG & GRDS MAINT & REPAIRS	11,000.00	11,000.00	74.42	3,393.49	7,606.51	69.15 %
640-5450-360	VEHICLE MAINT. & REPAIRS	500.00	500.00	0.00	-515.33	1,015.33	203.07 %
640-5450-361	REGULAR FUEL	575.00	575.00	0.00	0.00	575.00	100.00 %
640-5450-362	OFF ROAD FUEL	50.00	50.00	0.00	16.62	33.38	66.76 %
640-5450-363	EQUIPMENT MAINT & REPAIRS	5,500.00	5,500.00	223.24	2,675.01	2,824.99	51.36 %
640-5450-510	INS - WORKERS COMP	7,000.00	7,000.00	0.00	2,803.50	4,196.50	59.95 %
640-5450-511	INS - FIRE, COMP/COLL, BOILER	11,309.00	11,309.00	0.00	11,875.00	-566.00	-5.00 %
640-5450-512	INS - VEHICLES	120.00	120.00	0.00	120.00	0.00	0.00 %
640-5450-513	INS - CVMIC, LIABILITY, PROF	2,108.00	2,108.00	0.00	2,000.00	108.00	5.12 %
640-5450-514	SIR	0.00	0.00	0.00	0.00	0.00	0.00 %
640-5450-515	INS - MONIES & SECURITIES	75.00	75.00	0.00	100.00	-25.00	-33.33 %
640-5450-516	EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00	0.00	0.00 %
640-5450-517	UNEMPLOYMENT	125.00	125.00	0.00	0.00	125.00	100.00 %
640-5450-540	DEPR - GENERAL EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00 %
640-5450-541	DEPR - VEHICLE	0.00	0.00	0.00	0.00	0.00	0.00 %
640-5450-542	DEPR - OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00 %
640-5450-543	DEPR - BLDG, STRUCTURE, BLDG I	0.00	0.00	0.00	0.00	0.00	0.00 %
640-5450-544	DEPR - IMPROV OTHER THAN LAND	0.00	0.00	0.00	0.00	0.00	0.00 %
640-5450-620	INTEREST	0.00	0.00	0.00	0.00	0.00	0.00 %
640-5450-686	ALLOCATED - WRS	0.00	0.00	0.00	0.00	0.00	0.00 %
640-5450-690	OTHER DEBT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00 %

Budget Report

For Fiscal: 2018 Period Ending: 05/31/2018

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
450-692	AMORTIZED BOND COSTS	0.00	0.00	0.00	0.00	0.00	0.00 %
640-5450-693	BOND ISSUANCE COSTS	0.00	0.00	0.00	0.00	0.00	0.00 %
640-55450-720	DONATIONS	0.00	0.00	0.00	0.00	0.00	0.00 %
	Expense Total:	610,378.00	610,378.00	17,888.15	208,832.55	401,545.45	65.79 %
	Fund: 640 - OMNI CENTER Surplus (Deficit):	0.00	0.00	-17,817.09	384.84	384.84	0.00 %
	Report Surplus (Deficit):	0.00	0.00	-17,817.09	384.84	384.84	0.00 %



City of Onalaska

Balance Sheet Account Summary

As Of 05/14/2018

F-7

Account	Name	Balance
Fund: 100 - GENERAL FUND		
Assets		
100-11100	CASH	-157,752.20
100-11103	CASH-CAFE PLAN	10,124.83
100-11305	TEMPORARY INVESTMENTS	12,105,617.21
100-11400	ONAL FIRE DEPT. (CARINS IRIS)	0.00
100-11510	DONATIONS SAVINGS ACCT	4,636.37
100-11511	NON-CITY INVESTMENTS	141.70
100-11800	PETTY CASH	4,220.00
100-12101	R/E & P/P TAXES REC.	0.00
100-12110	DELQ. S/A FROM COUNTRY-2008	0.00
100-12111	DELQ. S/A FROM COUNTY-2009	0.00
100-12112	DELQ S/A FROM CO.-2010	0.00
100-12113	DELQ. S/A FROM CO.-2011	1,043.82
100-12114	DELQ.S/A FROM CO.-2012	883.16
100-12115	DELQ,S/A FROM CO.-2013	407.07
100-12116	DELQ. S/A FROM CO. - 2014	690.23
100-12117	DELQ.S/A FROM CO. - 2015	842.90
100-12118	DELQ. S/A FROM CO. 2016	2,445.65
100-12119	DELQ. S/A FROM CO. - 2017	8,940.10
100-12332	2017-18 Delq. / PP TAXES	27,779.39
100-12333	2005 DELQ. P/P TAXES	0.00
100-12334	2006/07 DELQ. P/P TAXES	0.00
100-12335	2007/08 DELQ. P/P TAXES	0.00
100-12336	2008/09 DELQ P/P TAXES	0.00
100-12337	2009-10 DELQ. P/P TAXES	0.00
100-12338	2010-11 DELQ P/P TAXES	0.00
100-12339	2011-12 DELQ. P/P TAXES	0.00
100-12340	2012-13 DELQ. P/P TAXES	0.00
100-12341	2013-14 DELQ. P/P TAXES	0.00
100-12342	2014-15 DELQ. P/P TAXES	0.00
100-12343	2015-16 DELQ. P/P TAXES	0.00
100-12344	2016-17 DELQ. P/P TAXES	3,968.52
100-12609	S/A STORM SEWER	0.00
100-12611	S/A STREET CONSTRUCTION	130,637.79
100-12613	S/A CURB & GUTTER	48,084.52
100-12626	S/A SIDEWALK	58,361.77
100-12632	S/A ALLEY PAVING	13,006.86
100-13100	OTHER ACCOUNTS RECEIVABLE	24,954.41
100-13102	A/REC. - CDA/OMNI NOTE	0.00
100-13113	A/ REC. - OMNI	0.00
100-13115	ACCOUNTS RECEIVABLE - G. LUTH	0.00
100-13122	ALLOWANCE FOR UNCOLLECTIBLE ACCOL	0.00
100-13125	ACCOUNTS RECEIVABLE - C.D.A. MGMT	111.73
100-13300	INTEREST RECEIVABLE	0.00
100-14000	DUE FROM OTHER GOVERNMENTS	0.00
100-14207	DUE FROM SEWER	0.00
100-14209	DUE FROM CEMETERY	0.00
100-14210	DUE FROM OMNI CENTER	0.00
100-14213	DUE FROM TAX AGENCY FUND	0.00
100-14215	DUE FROM S/R-O.S.R.	0.00
100-14216	DUE FROM DEBT SERVICE	0.00
100-16200	PRE-PAID INSURANCE	40,708.36
Total Assets:		12,329,854.19
		<u>12,329,854.19</u>

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Balance Sheet

As Of 05/14/2018

Account	Name	Balance
Liability		
100-21100	ACCOUNTS PAYABLE	55,759.91
100-21110	AP PENDING (DUE TO POOL)	12,944.36
100-21111	CORRECTIONS PAYABLE	-1,015.36
100-21112	G.F. SALES TAX PAYABLE	0.00
100-21405	DOT-PARKING TICKETS	-3,554.00
100-21511	FICA W/H	0.00
100-21512	FEDERAL W/H	0.00
100-21513	STATE W/H - WI	0.00
100-21515	FICA W/H - MEDICARE	0.00
100-21520	RETIREMENT W/H	0.00
100-21528	BC/BS HEALTH INS	0.00
100-21529	HEALTH INS W/H (EMPL. HEAL. INS. CO.)	0.00
100-21530	HEALTH INS	0.00
100-21531	CANCER INS	0.00
100-21532	LIFE INSURANCE W/H	8.23
100-21533	HEALTH/DENTAL/LIFE INS PREMIUMS	0.00
100-21534	MEDICAL & DEP CARE - SECT. 125	0.00
100-21535	WI-RETIREMENT SYSTEM (P.T.EE)	0.00
100-21540	UNITED WAY	0.00
100-21560	COMMUNITY CREDIT UNION W/H	0.00
100-21570	UNION DUES	0.00
100-21571	LOCAL 150 UNION DUES W/H	0.00
100-21572	1ST FINANCIAL SVGS.	0.00
100-21573	DEFERRED COMPENSATION	0.00
100-21574	DUE TO EMPLOYEES CAFE PLAN	9,543.39
100-21581	SUPPORT PAYMENTS	0.00
100-21700	ACCRUED WAGES	0.00
100-21901	PAYABLE TO SHARED RIDE	0.00
100-23420	ANTI-ANNEXATION FEES	961.25
100-24220	BAIL BOND DEPOSITS	0.00
100-24230	PARTIAL PMT. - POLICE CITATIONS	0.00
100-24330	DOG LICENSES DUE CO	55.00
100-24600	MOBILE HOME TAX DUE - OSD	1,016.77
100-25600	DUE TO WATER	0.00
100-26000	DEFERRED REVENUE	0.00
100-26151	DEFERRED REVENUE- C.D.A. MGMT.	0.00
100-26209	POSTPONED S/A -STORM SEWER	0.00
100-26210	POSTPONED S/A-STREET	130,637.79
100-26220	POSTPONED S/A-CURB & GUTTER	48,084.52
100-26230	POSTPONED S/A-SIDEWALK	58,381.59
100-26260	POSTPONED S/A-ALLEY PAVING	17,199.77
100-28000	NON-CITY FUNDS	141.68
	Total Liability:	330,164.90

Equity		
100-32000	INVESTMENT IN CAPITAL ASSETS	0.00
100-34100	FUND BALANCE	7,840,845.67
100-34142	RESERVED FUND BALANCE	0.00
100-34207	STREET DEPT-STREET DEPT EQUIPMENT	36,236.00
100-34208	STORM SWR EQUIPMENTS	0.00
100-34209	LIBRARY CONTRACTUAL	0.00
100-34210	ENG. STATION WAGON	0.00
100-34211	LACROSSE CO. HWY. STR. MAINT.	0.00
100-34212	F. DEPT. TURN-OUT GEAR/VEH. EQUIP.	0.00
100-34213	S.I.R INS. DEDUCTIBLE	146,990.00
100-34214	DOWNTOWN REDEVELOPMENT	18,500.00
100-34215	COMPUTER HDWR./SOFTWARE UPDATE	15,000.00
100-34216	HEA./DENTAL/VAC. FORMER EMPLOYEE	4,000.00
100-34217	ILLEGAL ASSESSMENTS	0.00
100-34218	TREE BRUSH	4,500.00

Balance Sheet

As Of 05/14/2018

Account	Name	Balance
<u>100-34219</u>	ENGINEERING EQUIPMENT	0.00
<u>100-34220</u>	PROP/COLLISION	0.00
<u>100-34221</u>	DIRECT PAYROLL SOFTWARE	0.00
<u>100-34222</u>	CARIN IRIS EQUIP	0.00
<u>100-34223</u>	CITY LIBRARY REPAIRS	0.00
<u>100-34224</u>	STREET SEALING	0.00
<u>100-34225</u>	STREET (MAINT. SHOP)	29,000.00
<u>100-34226</u>	STREET SNOW & ICE	142,000.00
<u>100-34227</u>	STREET LIGHTS	10,000.00
<u>100-34228</u>	RECR./PARKS/C.CTR./POOL	9,000.00
<u>100-34229</u>	CITY STUDY	45,270.00
<u>100-34230</u>	CITY ATTORNEY	0.00
<u>100-34231</u>	CITY HALL EQUIPMENT	0.00
<u>100-34232</u>	FIRE DEPT REPAIRS	0.00
<u>100-34233</u>	CITY HALL VEHICLE	3,000.00
<u>100-34234</u>	FIRE DEPT TRAINING EQUIP.	0.00
<u>100-34235</u>	FIRE DEPT ATV	0.00
	Total Beginning Equity:	8,304,341.67
Total Revenue		6,732,238.74
Total Expense		3,036,891.12
Revenues Over/Under Expenses		3,695,347.62
	Total Equity and Current Surplus (Deficit):	11,999,689.29
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>12,329,854.19</u>



		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 100 - GENERAL FUND							
Revenue							
Department: 00000 - NON DEPARTMENTAL							
100-00000-41110	GENERAL PROPERTY TAXES	5,729,884.00	5,729,884.00	0.00	5,729,884.00	0.00	0.00 %
100-00000-41111	OMITTED TAXES (R/E & P/P)	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000-41140	MOBILE HOME TAXES	65,000.00	65,000.00	1,647.74	31,041.12	-33,958.88	52.24 %
100-00000-41141	P/P CHARGEBACK TAXES	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000-41210	ROOM TAX REVENUE	40,037.00	40,037.00	568.91	8,203.86	-31,833.14	79.51 %
100-00000-41300	PAYMENTS IN LIEU OF TAXES	126,000.00	126,000.00	0.00	99,403.97	-26,596.03	21.11 %
100-00000-41320	TAXES ON MUNICIPAL OWNED UTI	420,000.00	420,000.00	0.00	0.00	-420,000.00	100.00 %
100-00000-41800	INTEREST ON TAXES	1,500.00	1,500.00	4.05	411.84	-1,088.16	72.54 %
100-00000-42010	S/A STREET	7,581.00	7,581.00	0.00	7,581.17	0.17	100.00 %
100-00000-42020	S/A CURB & GUTTER	2,181.00	2,181.00	0.00	2,180.76	-0.24	0.01 %
100-00000-42030	S/A SIDEWALK	4,517.00	4,517.00	0.00	5,410.90	893.90	119.79 %
100-00000-42050	S/A ALLEY	1,254.00	1,254.00	0.00	1,253.65	-0.35	0.03 %
100-00000-42060	S/A STORM SEWER	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000-43211	FEDERAL LAW ENFORCEMENT GRA	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000-43221	FEDERAL GRANT - HIGHWAY	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000-43300	FED GOV'T REVENUE	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000-43307	FEMA MONEY	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000-43309	SHARED REVENUE FROM STATE	659,964.00	659,964.00	0.00	0.00	-659,964.00	100.00 %
100-00000-43401	STATE AID COMPUTERS	45,000.00	45,000.00	0.00	0.00	-45,000.00	100.00 %
100-00000-43420	FIRE INSURANCE FOR STATE	78,000.00	78,000.00	0.00	0.00	-78,000.00	100.00 %
100-00000-43521	LAW ENFORCEMENT TRAINING AID	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000-43530	STATE AID ROAD ALLOTMENT	790,000.00	790,000.00	0.00	388,822.26	-401,177.74	50.78 %
100-00000-43541	STATE AID FOR CONNECTING STRE	39,700.00	39,700.00	0.00	20,029.10	-19,670.90	49.55 %
100-00000-43610	PAYMENT FOR MUNICIPAL SERVICE	3,500.00	3,500.00	0.00	3,047.41	-452.59	12.93 %
100-00000-43620	STATE AID IN LIEU OF TAXES	136.00	136.00	0.00	111.01	-24.99	18.38 %
100-00000-43690	STATE AID OTHER PAYMENTS	0.00	0.00	-2,080.14	3,046.96	3,046.96	0.00 %
100-00000-44110	LIQUOR & MALT BEVERAGE LICENS	22,800.00	22,800.00	2,280.00	25,965.00	3,165.00	113.88 %
100-00000-44120	OPERATOR LICENSE	4,500.00	4,500.00	582.00	2,038.00	-2,462.00	54.71 %
100-00000-44160	CIGARETTE LICENSE	1,200.00	1,200.00	100.00	1,100.00	-100.00	8.33 %
100-00000-44170	CABLE TV LICENSE	164,000.00	164,000.00	0.00	8,309.08	-155,690.92	94.93 %
100-00000-44171	CELL TOWER FEES	12,600.00	12,600.00	0.00	4,699.32	-7,900.68	62.70 %
100-00000-44175	MOBILE HOME LICENSE	375.00	375.00	0.00	990.00	615.00	264.00 %
100-00000-44185	TAXIE CAB LICENSE	875.00	875.00	0.00	125.00	-750.00	85.71 %
100-00000-44190	SOLICITERS LICENSE	100.00	100.00	0.00	80.00	-20.00	20.00 %
100-00000-44193	ELECTRICAL LICENSE	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000-44194	HTG/GAS PIPING LICENSES	750.00	750.00	0.00	2,520.00	1,770.00	336.00 %
100-00000-44195	OTHER LICENSES	12,000.00	12,000.00	928.00	12,146.00	146.00	101.22 %
100-00000-44196	MOTEL/HOTEL PERMITS	210.00	210.00	0.00	60.00	-150.00	71.43 %
100-00000-44210	BICYCLE LICENSE	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000-44215	DOG LICENSE	35,000.00	35,000.00	3.00	6,857.00	-28,143.00	80.41 %
100-00000-44220	CAT LICENSE	24,000.00	24,000.00	610.00	20,754.00	-3,246.00	13.53 %
100-00000-44300	INSPECTION FEES	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000-44310	BUILDING PERMITS	105,000.00	105,000.00	1,664.20	42,194.90	-62,805.10	59.81 %
100-00000-44311	PLAN REVIEW	500.00	500.00	80.00	720.00	220.00	144.00 %
100-00000-44315	ELECTRICAL PERMITS	20,000.00	20,000.00	898.50	17,573.65	-2,426.35	12.13 %
100-00000-44320	HEATING & A/C PERMITS	17,000.00	17,000.00	195.00	5,006.00	-11,994.00	70.55 %
100-00000-44323	PLUMBING PERMIT FEES	16,000.00	16,000.00	539.00	8,062.00	-7,938.00	49.61 %
100-00000-44325	STREET OPENING PERMITS	750.00	750.00	25.00	300.00	-450.00	60.00 %
100-00000-44330	SIDEWALK PERMIT	750.00	750.00	0.00	140.00	-610.00	81.33 %

Budget Report

For Fiscal: 2018 Period Ending: 05/31/2018

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
1	000-44335						
	RAILROAD PERMIT	150.00	150.00	0.00	0.00	-150.00	100.00 %
100-00000	44336						
	RECREATIONAL BURNING PERMIT	11,000.00	11,000.00	880.00	6,600.00	-4,400.00	40.00 %
100-00000	44340						
	OTHER PERMITS	200.00	200.00	25.00	250.00	50.00	125.00 %
100-00000	44345						
	P.U.D. PERMIT	0.00	0.00	0.00	700.00	700.00	0.00 %
100-00000	44347						
	SITE PLANS	1,500.00	1,500.00	250.00	1,175.00	-325.00	21.67 %
100-00000	44410						
	ZONING	6,000.00	6,000.00	184.60	5,043.95	-956.05	15.93 %
100-00000	45110						
	COURT PENALTIES	90,000.00	90,000.00	0.00	35,571.85	-54,428.15	60.48 %
100-00000	45112						
	1/2 COURT COSTS DUE CITY	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000	45115						
	PARKING VIOLATIONS	45,000.00	45,000.00	900.00	38,591.25	-6,408.75	14.24 %
100-00000	46100						
	GEN'L GOV'T REVENUE (SHARED-RI	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000	46105						
	GENERAL GOVERNMENT FEES	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000	46110						
	PLAT FILING FEES	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000	46115						
	LICENSE PUBLICATION FEES	470.00	470.00	50.00	330.00	-140.00	29.79 %
100-00000	46120						
	SALES MATERIAL & SUPLS	9,500.00	9,500.00	6.75	3,354.37	-6,145.63	64.69 %
100-00000	46121						
	TOPO FEES	0.00	0.00	0.00	117.70	117.70	0.00 %
100-00000	46210						
	FIRE PROTECTION SERVICE	51,000.00	51,000.00	0.00	24,287.49	-26,712.51	52.38 %
100-00000	46220						
	POLICE REPORTS	1,000.00	1,000.00	36.75	532.20	-467.80	46.78 %
100-00000	46221						
	FALSE ALARMS	5,000.00	5,000.00	0.00	330.00	-4,670.00	93.40 %
100-00000	46222						
	POLICE SECURITY FEES	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000	46300						
	HIGHWAY MAINT. & SNOWPLOWI	500.00	500.00	0.00	660.69	160.69	132.14 %
100-00000	46427						
	DEVELOPER CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000	46440						
	WEED CUTTING/MOWING REVENU	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000	46490						
	ENGINEERING SERVICES	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000	46710						
	NON-PROFIT SHELTER/VENDING RE	1,200.00	1,200.00	0.00	573.38	-626.62	52.22 %
100-00000	46711						
	PARK FACILITY RENTAL	12,000.00	12,000.00	0.00	6,551.28	-5,448.72	45.41 %
100-00000	46715						
	RECREATION FEES	70,000.00	70,000.00	724.00	41,632.09	-28,367.91	40.53 %
100-00000	46716						
	RECR. FEES > AGE 18	8,600.00	8,600.00	0.00	3,500.00	-5,100.00	59.30 %
100-00000	46725						
	SWIMMING POOL REVENUE	67,425.00	67,425.00	0.00	6,069.73	-61,355.27	91.00 %
1	000-46726						
	SWIMMING POOL LESSONS	6,720.00	6,720.00	60.00	2,534.19	-4,185.81	62.29 %
100-00000	46727						
	SWIMMING POOL MISC	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000	46728						
	SWIMMING POOL CONCESSIONS	29,135.00	29,135.00	0.00	0.00	-29,135.00	100.00 %
100-00000	46729						
	SWIMMING POOL ADVERT. INCOM	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000	46840						
	URBAN DEVELOPMENT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000	47310						
	INTERGOV'T - GEN'L GOV'T	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000	47320						
	OTHER LOCAL GOV'T/LAW ENFORC	33,201.00	33,201.00	0.00	18,774.05	-14,426.95	43.45 %
100-00000	47330						
	INTERGOV'T CHGS. FOR STR SERV.	8,500.00	8,500.00	0.00	0.00	-8,500.00	100.00 %
100-00000	48000						
	MISCELLANEOUS INCOME	12,000.00	12,000.00	-2,665.71	1,113.57	-10,886.43	90.72 %
100-00000	48100						
	INTEREST INCOME	60,000.00	60,000.00	0.00	49,416.88	-10,583.12	17.64 %
100-00000	48130						
	INTEREST DONATION ACCT.	0.00	0.00	0.00	5.27	5.27	0.00 %
100-00000	48131						
	INTEREST - NON CITY	0.00	0.00	0.00	0.02	0.02	0.00 %
100-00000	48150						
	INTEREST - STREET ASSMT.	2,787.00	2,787.00	0.00	2,787.26	0.26	100.01 %
100-00000	48155						
	INTEREST - CURB & GUTTER ASSMT	684.00	684.00	0.00	684.37	0.37	100.05 %
100-00000	48160						
	INTEREST - SIDEWALK ASSMT.	1,776.00	1,776.00	0.00	1,768.38	-7.62	0.43 %
100-00000	48170						
	INTEREST - ALLEY ASSMT.	571.00	571.00	0.00	571.17	0.17	100.03 %
100-00000	48180						
	INTEREST - STORM SEWER ASSMT.	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000	48190						
	INVESTMENT INCOME (CVMIC)	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000	48200						
	RENTAL INCOME & CDA SUBLEASE	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000	48210						
	RENT- FINLEY PROP (JAYCEES)	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000	48211						
	RENT LIBRARY FACILITIES	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000	48302						
	SALE OF FIRE EQUIP	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000	48403						
	INSURANCE REIMB - POLICE	0.00	0.00	0.00	255.75	255.75	0.00 %
100-00000	48404						
	INSURANCE REIMB - HWY	0.00	0.00	0.00	928.70	928.70	0.00 %
100-00000	48405						
	INSURANCE REIMB - GENERAL	0.00	0.00	0.00	12,334.00	12,334.00	0.00 %
100-00000	48406						
	INSURANCE DIVIDENDS	13,504.00	13,504.00	0.00	0.00	-13,504.00	100.00 %
100-00000	48408						
	INSURANCE WAIVER	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000	48500						
	DONATIONS	0.00	0.00	0.00	0.00	0.00	0.00 %
1	0000-48510						
	CONTRIBUTION FROM SCHOOL DIS	21,000.00	21,000.00	0.00	5,126.19	-15,873.81	75.59 %
1	0000-48530						
	CAPITAL CONTRIBUTIONS PARK	0.00	0.00	0.00	0.00	0.00	0.00 %

Budget Report

For Fiscal: 2018 Period Ending: 05/31/2018

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
1	000-49000						
	GAIN ON SALE OF CITY PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00 %
	100-00000-49201 OPERATING TRANSFERS IN	0.00	0.00	0.00	0.00	0.00	0.00 %
	100-00000-49224 TRANSIT IN/5% SALES/COMP. PLAN	0.00	0.00	0.00	0.00	0.00	0.00 %
	100-00000-49402 SALE OF CITY PROPERTY - OTHER E	0.00	0.00	0.00	0.00	0.00	0.00 %
	100-00000-49403 SALE OF CITY PROPERTY - POLICE	0.00	0.00	0.00	0.00	0.00	0.00 %
	100-00000-49997 SURPLUS FUNDS APPLIED	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 00000 - NON DEPARTMENTAL Total:		9,023,087.00	9,023,087.00	8,496.65	6,732,238.74	-2,290,848.26	25.39 %
Revenue Total:		9,023,087.00	9,023,087.00	8,496.65	6,732,238.74	-2,290,848.26	25.39 %
Expense							
Department: 51100 - COMMON COUNCIL							
	100-51100-110 SALARIES - REGULAR	29,600.00	29,600.00	0.00	10,400.00	19,200.00	64.86 %
	100-51100-150 FICA	2,264.00	2,264.00	0.00	795.60	1,468.40	64.86 %
	100-51100-291 TRANSCRIPTION CONTRACTUAL	7,200.00	7,200.00	326.95	1,166.88	6,033.12	83.79 %
	100-51100-310 OFFICE SUPPLIES	700.00	700.00	19.99	19.99	680.01	97.14 %
	100-51100-311 POSTAGE	200.00	200.00	0.00	0.00	200.00	100.00 %
	100-51100-312 COPY USAGE & PAPER	1,000.00	1,000.00	103.24	238.61	761.39	76.14 %
	100-51100-320 SUBSCRIPTIONS & DUES	5,671.00	5,671.00	0.00	5,671.43	-0.43	-0.01 %
	100-51100-322 LEGAL NOTICES	12,140.00	12,140.00	70.75	1,369.08	10,770.92	88.72 %
	100-51100-341 PRINTING & FORMS	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 51100 - COMMON COUNCIL Total:		58,775.00	58,775.00	520.93	19,661.59	39,113.41	66.55 %
Department: 51110 - POLICE & FIRE COMMISSION							
	100-51110-290 OTHER CONTRACTUAL SERVICES	0.00	0.00	75.26	173.28	-173.28	0.00 %
	100-51110-291 TRANSCRIPTION CONTRACTUAL	0.00	0.00	0.00	0.00	0.00	0.00 %
	100-51110-310 OFFICE SUPPLIES	0.00	0.00	0.00	60.00	-60.00	0.00 %
	100-51110-311 POSTAGE	0.00	0.00	0.00	0.00	0.00	0.00 %
	100-51110-312 COPY USAGE & PAPER	100.00	100.00	13.25	13.25	86.75	86.75 %
Department: 51110 - POLICE & FIRE COMMISSION Total:		100.00	100.00	88.51	246.53	-146.53	-146.53 %
Department: 51200 - MUNICIPAL COURT							
	100-51200-290 OTHER CONTRACTUAL SERVICES	100.00	100.00	0.00	0.00	100.00	100.00 %
	100-51200-340 OPERATING SUPPLIES	212.00	212.00	0.00	172.03	39.97	18.85 %
Department: 51200 - MUNICIPAL COURT Total:		312.00	312.00	0.00	172.03	139.97	44.86 %
Department: 51300 - LEGAL							
	100-51300-290 OTHER CONTRACTUAL SERVICES	138,000.00	138,000.00	7,495.62	33,992.28	104,007.72	75.37 %
	100-51300-310 OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00 %
	100-51300-320 SUBSCRIPTIONS & DUES	0.00	0.00	0.00	293.87	-293.87	0.00 %
Department: 51300 - LEGAL Total:		138,000.00	138,000.00	7,495.62	34,286.15	103,713.85	75.15 %
Department: 51408 - CITY ADMINISTRATOR							
	100-51408-110 SALARIES REGULAR	91,071.00	91,071.00	3,538.13	31,031.01	60,039.99	65.93 %
	100-51408-150 FICA	6,967.00	6,967.00	265.63	2,332.41	4,634.59	66.52 %
	100-51408-151 RETIREMENT (WRS)	6,102.00	6,102.00	237.05	2,079.13	4,022.87	65.93 %
	100-51408-152 HEALTH INSURANCE	4,978.00	4,978.00	414.87	2,074.35	2,903.65	58.33 %
	100-51408-153 DENTAL INSURANCE	758.00	758.00	63.14	315.70	442.30	58.35 %
	100-51408-154 LIFE INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00 %
	100-51408-225 PHONE/INTERNET/CABLE	1,100.00	1,100.00	0.00	145.50	954.50	86.77 %
	100-51408-241 EQUIPMENT MAINT. CONTRACTUA	250.00	250.00	0.00	0.00	250.00	100.00 %
	100-51408-290 OTHER CONTRACTUAL SERVICES	750.00	750.00	0.00	0.00	750.00	100.00 %
	100-51408-310 OFFICE SUPPLIES	1,000.00	1,000.00	12.58	12.58	987.42	98.74 %
	100-51408-311 POSTAGE	270.00	270.00	0.47	9.85	260.15	96.35 %
	100-51408-312 COPY USAGE/PAPER	400.00	400.00	26.89	32.66	367.34	91.84 %
	100-51408-320 SUBSCRIPTIONS & DUES	600.00	600.00	0.00	0.00	600.00	100.00 %
	100-51408-321 CERTIFICATIONS & LICENSES	200.00	200.00	0.00	0.00	200.00	100.00 %
	100-51408-330 SEMINARS,CONF. & TRAVEL	1,000.00	1,000.00	69.70	69.70	930.30	93.03 %
	100-51408-340 OPERATING SUPPLIES	3,000.00	3,000.00	0.00	15.00	2,985.00	99.50 %
	100-51408-341 PRINTING & FORMS	400.00	400.00	0.00	0.00	400.00	100.00 %
Department: 51408 - CITY ADMINISTRATOR Total:		118,846.00	118,846.00	4,628.46	38,117.89	80,728.11	67.93 %

		Original	Current	Period	Fiscal	Variance	
		Total Budget	Total Budget	Activity	Activity	Favorable	Percent
						(Unfavorable)	Remaining
Department: 51410 - MAYOR							
100-51410-110	SALARIES - REGULAR	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51410-124	WAGES - PERM PT	12,390.00	12,390.00	476.53	4,288.77	8,101.23	65.39 %
100-51410-150	FICA	948.00	948.00	36.46	328.14	619.86	65.39 %
100-51410-151	RETIREMENT (WRS)	712.00	712.00	27.36	246.24	465.76	65.42 %
100-51410-152	HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51410-153	DENTAL INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51410-154	LIFE INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51410-225	PHONE/INTERNET/CABLE	828.00	828.00	9.32	187.67	640.33	77.33 %
100-51410-290	OTHER CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51410-310	OFFICE SUPPLIES	340.00	340.00	0.00	0.00	340.00	100.00 %
100-51410-311	POSTAGE	60.00	60.00	0.00	0.00	60.00	100.00 %
100-51410-312	COPY USAGE & PAPER	100.00	100.00	0.61	6.35	93.65	93.65 %
100-51410-320	SUBSCRIPTIONS & DUES	175.00	175.00	0.00	567.14	-392.14	-224.08 %
100-51410-330	SEMINARS, CONF & TRAVEL	400.00	400.00	0.00	30.00	370.00	92.50 %
100-51410-340	OPERATING SUPPLIES	200.00	200.00	0.00	0.00	200.00	100.00 %
100-51410-341	PRINTING & FORMS	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 51410 - MAYOR Total:		16,153.00	16,153.00	550.28	5,654.31	10,498.69	65.00 %
Department: 51411 - FINANCE							
100-51411-110	SALARIES - REGULAR	69,915.00	69,915.00	2,918.42	26,265.78	43,649.22	62.43 %
100-51411-120	WAGES - REGULAR	23,946.00	23,946.00	912.25	8,284.90	15,661.10	65.40 %
100-51411-124	WAGES - PERM PT	26,944.00	26,944.00	1,026.00	9,753.26	17,190.74	63.80 %
100-51411-125	OVERTIME - PERM PT	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51411-126	WAGES - TEMP./SEAS.	6,150.00	6,150.00	0.00	0.00	6,150.00	100.00 %
100-51411-150	FICA	9,712.00	9,712.00	356.04	3,260.71	6,451.29	66.43 %
100-51411-151	RETIREMENT (WRS)	7,513.00	7,513.00	313.94	2,600.34	4,912.66	65.39 %
100-51411-152	HEALTH INSURANCE	11,073.00	11,073.00	950.19	4,750.95	6,322.05	57.09 %
100-51411-153	DENTAL INSURANCE	1,679.00	1,679.00	115.68	578.40	1,100.60	65.55 %
100-51411-154	LIFE INSURANCE	80.00	80.00	6.27	31.35	48.65	60.81 %
100-51411-225	PHONE/INTERNET/CABLE	570.00	570.00	31.81	165.45	404.55	70.97 %
100-51411-241	EQUIPMENT MAINTENANCE CONT	500.00	500.00	0.00	0.00	500.00	100.00 %
100-51411-290	OTHER CONTRACTUAL SERVICES	4,500.00	4,500.00	0.00	2,731.92	1,768.08	39.29 %
100-51411-310	OFFICE SUPPLIES	1,200.00	1,200.00	105.21	570.28	629.72	52.48 %
100-51411-311	POSTAGE	1,500.00	1,500.00	108.13	772.85	727.15	48.48 %
100-51411-312	COPY USAGE & PAPER	1,000.00	1,000.00	460.14	881.41	118.59	11.86 %
100-51411-320	SUBSCRIPTIONS & DUES	150.00	150.00	0.00	110.00	40.00	26.67 %
100-51411-322	LEGAL NOTICES	0.00	0.00	0.00	365.12	-365.12	0.00 %
100-51411-330	SEMINARS, CONF & TRAVEL	1,325.00	1,325.00	0.00	0.00	1,325.00	100.00 %
100-51411-340	OPERATING SUPPLIES	3,015.00	3,015.00	0.00	91.04	2,923.96	96.98 %
100-51411-341	PRINTING & FORMS	500.00	500.00	0.00	196.03	303.97	60.79 %
Department: 51411 - FINANCE Total:		171,272.00	171,272.00	7,304.08	61,409.79	109,862.21	64.14 %
Department: 51420 - CITY CLERK							
100-51420-110	SALARIES - REGULAR	72,554.00	72,554.00	2,762.71	24,864.39	47,689.61	65.73 %
100-51420-120	WAGES - REGULAR	51,674.00	51,674.00	1,959.92	17,675.41	33,998.59	65.79 %
100-51420-121	OVERTIME - REGULAR	286.00	286.00	0.00	0.00	286.00	100.00 %
100-51420-124	WAGES - PERM PT	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51420-125	OVERTIME - PERM PT	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51420-126	WAGES - TEMP/SEAS	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51420-127	OVERTIME - TEMP/SEAS	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51420-150	FICA	9,525.00	9,525.00	331.16	3,007.59	6,517.41	68.42 %
100-51420-151	RETIREMENT (WRS)	8,342.00	8,342.00	316.42	2,850.20	5,491.80	65.83 %
100-51420-152	HEALTH INSURANCE	21,003.00	21,003.00	1,750.22	8,751.10	12,251.90	58.33 %
100-51420-153	DENTAL INSURANCE	2,335.00	2,335.00	194.60	973.00	1,362.00	58.33 %
100-51420-154	LIFE INSURANCE	91.00	91.00	7.62	38.10	52.90	58.13 %
100-51420-225	PHONE/INTERNET/CABLE	1,200.00	1,200.00	74.54	372.70	827.30	68.94 %
100-51420-241	EQUIPMENT MAINTENANCE CONT	435.00	435.00	0.00	0.00	435.00	100.00 %
100-51420-291	TRANSCRIPTION CONTRATUAL	200.00	200.00	0.00	0.00	200.00	100.00 %
100-51420-310	OFFICE SUPPLIES	1,230.00	1,230.00	10.97	52.53	1,177.47	95.73 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
100-51420-311	POSTAGE	2,200.00	2,200.00	105.91	705.46	1,494.54	67.93 %
100-51420-312	COPY USAGE & PAPER	1,000.00	1,000.00	414.63	549.47	450.53	45.05 %
100-51420-320	SUBSCRIPTIONS & DUES	340.00	340.00	0.00	150.00	190.00	55.88 %
100-51420-321	CERTIFICATIONS & LICENSES	100.00	100.00	0.00	30.00	70.00	70.00 %
100-51420-322	LEGAL NOTICES	210.00	210.00	0.00	44.69	165.31	78.72 %
100-51420-324	RECRUITMENT	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51420-330	SEMINARS, CONF & TRAVEL	2,050.00	2,050.00	0.00	35.00	2,015.00	98.29 %
100-51420-340	OPERATING SUPPLIES	755.00	755.00	0.00	12.72	742.28	98.32 %
100-51420-341	PRINTING & FORMS	250.00	250.00	0.00	0.00	250.00	100.00 %
100-51420-381	EMPLOYMENT TESTING	80.00	80.00	7.00	14.00	66.00	82.50 %
Department: 51420 - CITY CLERK Total:		175,860.00	175,860.00	7,935.70	60,126.36	115,733.64	65.81 %
Department: 51440 - ELECTIONS							
100-51440-126	WAGES - TEMP/SEAS	18,647.00	18,647.00	0.00	4,543.88	14,103.12	75.63 %
100-51440-150	FICA	470.00	470.00	0.00	0.00	470.00	100.00 %
100-51440-241	EQUIPMENT MAINTENANCE CONT	1,400.00	1,400.00	0.00	1,283.56	116.44	8.32 %
100-51440-310	OFFICE SUPPLIES	700.00	700.00	0.00	188.10	511.90	73.13 %
100-51440-311	POSTAGE	600.00	600.00	24.34	405.97	194.03	32.34 %
100-51440-312	COPY USAGE & PAPER	600.00	600.00	2.83	200.25	399.75	66.63 %
100-51440-322	LEGAL NOTICES	2,200.00	2,200.00	316.48	815.35	1,384.65	62.94 %
100-51440-324	RECRUITMENT	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51440-330	SEMINARS, CONF & TRAVEL	100.00	100.00	0.00	0.00	100.00	100.00 %
100-51440-340	OPERATING SUPPLIES	1,780.00	1,780.00	368.35	1,377.70	402.30	22.60 %
100-51440-341	PRINTING & FORMS	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00 %
Department: 51440 - ELECTIONS Total:		28,497.00	28,497.00	712.00	8,814.81	19,682.19	69.07 %
Department: 51500 - AUDIT							
100-51500-290	OTHER CONTRACTUAL SERVICES	17,515.00	17,515.00	0.00	14,780.00	2,735.00	15.62 %
Department: 51500 - AUDIT Total:		17,515.00	17,515.00	0.00	14,780.00	2,735.00	15.62 %
Department: 51510 - HUMAN RESOURCES							
100-51510-110	SALARIES - REGULAR	39,122.00	39,122.00	1,539.22	13,510.98	25,611.02	65.46 %
100-51510-120	WAGES- REGULAR	17,668.00	17,668.00	682.50	6,142.50	11,525.50	65.23 %
100-51510-124	WAGES - PERM. PT	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51510-150	FICA	4,344.00	4,344.00	149.90	1,341.39	3,002.61	69.12 %
100-51510-151	RETIREMENT (WRS)	3,805.00	3,805.00	148.86	1,316.78	2,488.22	65.39 %
100-51510-152	HEALTH INSURANCE	18,482.00	18,482.00	1,540.19	7,700.95	10,781.05	58.33 %
100-51510-153	DENTAL INSURANCE	1,090.00	1,090.00	90.81	454.05	635.95	58.34 %
100-51510-154	LIFE INSURANCE	12.00	12.00	1.05	5.25	6.75	56.25 %
100-51510-225	PHONE/INTERNET/CABLE	150.00	150.00	9.45	47.25	102.75	68.50 %
100-51510-241	EQUIPMENT MAINTENANCE CONT	190.00	190.00	0.00	0.00	190.00	100.00 %
100-51510-290	OTHER CONTRACTUAL SERVICES	6,162.00	6,162.00	216.00	2,317.25	3,844.75	62.39 %
100-51510-310	OFFICE SUPPLIES	445.00	445.00	54.66	188.29	256.71	57.69 %
100-51510-311	POSTAGE	200.00	200.00	11.51	53.03	146.97	73.49 %
100-51510-312	COPY USAGE & PAPER	295.00	295.00	56.60	173.18	121.82	41.29 %
100-51510-320	SUBSCRIPTIONS & DUES	535.00	535.00	0.00	509.00	26.00	4.86 %
100-51510-321	CERTIFICATIONS & LICENSES	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51510-330	SEMINARS, CONF & TRAVEL	775.00	775.00	0.00	149.00	626.00	80.77 %
100-51510-340	OPERATING SUPPLIES	650.00	650.00	0.00	200.42	449.58	69.17 %
100-51510-341	PRINTING & FORMS	300.00	300.00	0.00	0.00	300.00	100.00 %
Department: 51510 - HUMAN RESOURCES Total:		94,225.00	94,225.00	4,500.75	34,109.32	60,115.68	63.80 %
Department: 51530 - ASSESSOR							
100-51530-120	WAGES - REGULAR	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51530-121	OVERTIME - REGULAR	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51530-128	WAGES - BOR	300.00	300.00	0.00	0.00	300.00	100.00 %
100-51530-150	FICA	23.00	23.00	0.00	0.00	23.00	100.00 %
100-51530-151	RETIREMENT (WRS)	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51530-152	HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51530-153	DENTAL INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51530-154	LIFE INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00 %

Budget Report

For Fiscal: 2018 Period Ending: 05/31/2018

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
100-530-225	PHONE/INTERNET/CABLE	450.00	450.00	28.16	140.80	309.20	68.71 %
100-51530-240	SOFTWARE MAINTENANCE-CONTR	3,500.00	3,500.00	0.00	0.00	3,500.00	100.00 %
100-51530-290	OTHER CONTRACTUAL SERVICES	236,931.00	236,931.00	19,223.83	96,149.15	140,781.85	59.42 %
100-51530-291	TRANSCRIPTION CONTRACTUAL	250.00	250.00	0.00	0.00	250.00	100.00 %
100-51530-310	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51530-311	POSTAGE	1,000.00	1,000.00	492.61	838.60	161.40	16.14 %
100-51530-312	COPY USAGE & PAPER	250.00	250.00	5.39	6.92	243.08	97.23 %
100-51530-340	OPERATING SUPPLIES	250.00	250.00	86.38	86.38	163.62	65.45 %
100-51530-341	PRINTING & FORMS	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 51530 - ASSESSOR Total:		242,954.00	242,954.00	19,836.37	97,221.85	145,732.15	59.98 %

Department: 51540 - IT

100-51540-110	SALARIES - REGULAR	35,282.00	35,282.00	1,052.47	11,778.31	23,503.69	66.62 %
100-51540-120	WAGES-REGULAR	5,889.00	5,889.00	227.50	2,047.50	3,841.50	65.23 %
100-51540-124	WAGES - PERM. PT	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51540-126	WAGES TEMP./SEAS.	1,500.00	1,500.00	0.00	0.00	1,500.00	100.00 %
100-51540-150	FICA	2,365.00	2,365.00	87.36	999.23	1,365.77	57.75 %
100-51540-151	RETIREMENT (WRS)	2,758.00	2,758.00	78.12	918.68	1,839.32	66.69 %
100-51540-152	HEALTH INSURANCE	6,680.00	6,680.00	210.02	2,436.82	4,243.18	63.52 %
100-51540-153	DENTAL INSURANCE	789.00	789.00	12.97	275.89	513.11	65.03 %
100-51540-154	LIFE INSURANCE	7.00	7.00	0.00	1.80	5.20	74.29 %
100-51540-225	PHONE/INTERNET/CABLE	1,504.00	1,504.00	0.00	2,232.68	-728.68	-48.45 %
100-51540-240	SOFTWARE MAINTENANCE CONTR	23,443.00	23,443.00	0.00	5,858.00	17,585.00	75.01 %
100-51540-241	EQUIPMENT MAINTENANCE CONT	2,400.00	2,400.00	0.00	0.00	2,400.00	100.00 %
100-51540-244	WEBSITE	1,200.00	1,200.00	0.00	0.00	1,200.00	100.00 %
100-51540-290	OTHER CONTRACTUAL SERVICES	14,004.00	14,004.00	1,777.35	8,874.45	5,129.55	36.63 %
100-51540-310	OFFICE SUPPLIES	0.00	0.00	41.98	41.98	-41.98	0.00 %
100-51540-311	POSTAGE	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51540-312	COPY USAGE & PAPER	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51540-320	SUBSCRIPTIONS & DUES	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
100-51540-321	CERTIFICATIONS & LICENSES	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51540-330	SEMINARS, CONF & TRAVEL	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
100-51540-340	OPERATING SUPPLIES	4,934.00	4,934.00	41.99	782.58	4,151.42	84.14 %
100-51540-341	PRINTING & FORMS	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51540-363	EQUIPMENT MAINT & REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51540-399	ADD'L SOFTWARE & UPGRADES	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 51540 - IT Total:		104,755.00	104,755.00	3,529.76	36,247.92	68,507.08	65.40 %

Department: 51600 - CITY HALL

100-51600-110	SALARIES - REGULAR	49,488.00	49,488.00	1,884.58	16,858.56	32,629.44	65.93 %
100-51600-124	WAGES - PERM PT	11,831.00	11,831.00	343.50	3,055.01	8,775.99	74.18 %
100-51600-125	OVERTIME - PERM PT	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51600-126	WAGES - TEMP/SEAS	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51600-127	OVERTIME - TEMP/SEAS	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51600-150	FICA	4,691.00	4,691.00	162.33	1,458.44	3,232.56	68.91 %
100-51600-151	RETIREMENT (WRS)	3,316.00	3,316.00	126.27	1,129.53	2,186.47	65.94 %
100-51600-152	HEALTH INSURANCE	8,529.00	8,529.00	710.72	3,553.60	4,975.40	58.34 %
100-51600-153	DENTAL INSURANCE	492.00	492.00	41.00	205.00	287.00	58.33 %
100-51600-154	LIFE INSURANCE	31.00	31.00	2.55	12.75	18.25	58.87 %
100-51600-211	BOILER CONTRACTUAL	670.00	670.00	0.00	0.00	670.00	100.00 %
100-51600-212	ELEVATORS	5,748.00	5,748.00	0.00	838.68	4,909.32	85.41 %
100-51600-213	HVAC CONTRACTUAL	6,096.00	6,096.00	516.20	516.20	5,579.80	91.53 %
100-51600-214	FIRE CONTRACTUAL	2,739.00	2,739.00	186.64	296.64	2,442.36	89.17 %
100-51600-220	WATER/SEWER/STORM WATER	8,460.00	8,460.00	0.00	2,579.52	5,880.48	69.51 %
100-51600-221	ELECTRIC & GAS	40,000.00	40,000.00	0.00	12,562.91	27,437.09	68.59 %
100-51600-225	PHONE/INTERNET/CABLE	5,868.00	5,868.00	413.08	2,230.05	3,637.95	62.00 %
100-51600-240	SOFTWARE MAINT. CONTRACTUAL	600.00	600.00	0.00	600.00	0.00	0.00 %
100-51600-241	EQUIPMENT MAINTENANCE CONT	1,350.00	1,350.00	0.00	549.00	801.00	59.33 %
100-51600-242	EQUIPMENT RENTAL	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51600-243	LEASES	750.00	750.00	0.00	375.71	374.29	49.91 %

Budget Report

For Fiscal: 2018 Period Ending: 05/31/2018

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
1	600-290						
	OTHER CONTRACTUAL SERVICES	3,923.00	3,923.00	89.40	1,558.94	2,364.06	60.26 %
100-51600-292	ELECTRICAL CONTRACTUAL	300.00	300.00	0.00	0.00	300.00	100.00 %
100-51600-293	PLUMBING CONTRACTUAL	300.00	300.00	0.00	0.00	300.00	100.00 %
100-51600-310	OFFICE SUPPLIES	283.00	283.00	0.00	0.00	283.00	100.00 %
100-51600-311	POSTAGE	500.00	500.00	0.00	0.00	500.00	100.00 %
100-51600-312	COPY USAGE & PAPER	0.00	0.00	0.00	8.91	-8.91	0.00 %
100-51600-320	SUBSCRIPTIONS & DUES	0.00	0.00	0.00	39.76	-39.76	0.00 %
100-51600-324	RECRUITMENT	50.00	50.00	0.00	0.00	50.00	100.00 %
100-51600-330	SEMINARS, CONF & TRAVEL	100.00	100.00	0.00	0.00	100.00	100.00 %
100-51600-340	OPERATING SUPPLIES	6,525.00	6,525.00	65.46	1,376.61	5,148.39	78.90 %
100-51600-341	PRINTING & FORMS	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51600-342	CLEANING & SANITARY SUPPLIES	3,000.00	3,000.00	0.00	1,701.53	1,298.47	43.28 %
100-51600-350	BLDG & GRDS MAINT & REPAIRS	4,225.00	4,225.00	266.78	1,731.54	2,493.46	59.02 %
100-51600-360	VEHICLE MAINT. & REPAIRS	500.00	500.00	4.50	4.50	495.50	99.10 %
100-51600-361	REGULAR FUEL	850.00	850.00	20.69	60.21	789.79	92.92 %
100-51600-362	OFF ROAD FUEL	250.00	250.00	23.09	73.67	176.33	70.53 %
100-51600-363	EQUIPMENT MAINT & REPAIRS	1,000.00	1,000.00	0.00	782.97	217.03	21.70 %
100-51600-381	EMPLOYMENT TESTING	50.00	50.00	0.00	7.00	43.00	86.00 %
	Department: 51600 - CITY HALL Total:	172,515.00	172,515.00	4,856.79	54,167.24	118,347.76	68.60 %
	Department: 51900 - OTHER GOVERNMENT						
100-51900-339	LOSS	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51900-397	MISCELLANEOUS EXPENSE	0.00	0.00	-27.72	-361.67	361.67	0.00 %
	Department: 51900 - OTHER GOVERNMENT Total:	0.00	0.00	-27.72	-361.67	361.67	0.00 %
	Department: 51938 - SICK LEAVE PAYOUT						
100-51938-516	EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00	0.00	0.00 %
	Department: 51938 - SICK LEAVE PAYOUT Total:	0.00	0.00	0.00	0.00	0.00	0.00 %
	Department: 51939 - WORKER'S COMPENSATION						
939-510	INS - WORKERS COMP	76,732.00	76,732.00	0.00	37,903.50	38,828.50	50.60 %
	Department: 51939 - WORKER'S COMPENSATION Total:	76,732.00	76,732.00	0.00	37,903.50	38,828.50	50.60 %
	Department: 51940 - UNEMPLOYMENT COMPENSATION						
100-51940-517	UNEMPLOYMENT	3,000.00	3,000.00	42.75	171.00	2,829.00	94.30 %
	Department: 51940 - UNEMPLOYMENT COMPENSATION Total:	3,000.00	3,000.00	42.75	171.00	2,829.00	94.30 %
	Department: 51941 - SALES TAX						
100-51941-301	SALES TAX	9,700.00	9,700.00	400.42	886.65	8,813.35	90.86 %
	Department: 51941 - SALES TAX Total:	9,700.00	9,700.00	400.42	886.65	8,813.35	90.86 %
	Department: 51942 - ILLEGAL ASSESSMENTS						
100-51942-397	MISCELLANEOUS EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00 %
	Department: 51942 - ILLEGAL ASSESSMENTS Total:	0.00	0.00	0.00	0.00	0.00	0.00 %
	Department: 51943 - INS - FIRE, COMP / COLL, BOILER						
100-51943-511	INS - FIRE, COMP/COLL, BOILER	40,800.00	40,800.00	0.00	39,509.00	1,291.00	3.16 %
	Department: 51943 - INS - FIRE, COMP / COLL, BOILER Total:	40,800.00	40,800.00	0.00	39,509.00	1,291.00	3.16 %
	Department: 51944 - INS - VEHICLES						
100-51944-512	INS - VEHICLES	18,800.00	18,800.00	0.00	18,840.00	-40.00	-0.21 %
	Department: 51944 - INS - VEHICLES Total:	18,800.00	18,800.00	0.00	18,840.00	-40.00	-0.21 %
	Department: 51945 - PROPERTY & LIABILITY VEHICLE INSURANCE						
100-51945-513	INS - CVMIC, LIABILITY, PROF	34,373.00	34,373.00	0.00	31,094.00	3,279.00	9.54 %
	Department: 51945 - PROPERTY & LIABILITY VEHICLE INSURANCE	34,373.00	34,373.00	0.00	31,094.00	3,279.00	9.54 %
	Department: 51946 - SIR						
100-51946-514	SIR	2,000.00	2,000.00	0.00	5,000.00	-3,000.00	-150.00 %
	Department: 51946 - SIR Total:	2,000.00	2,000.00	0.00	5,000.00	-3,000.00	-150.00 %
	Department: 51947 - MONIES & SECURITIES INSURANCE MISC						
100-51947-515	INS - MONIES & SECURITIES	1,600.00	1,600.00	0.00	1,036.00	564.00	35.25 %
	Department: 51947 - MONIES & SECURITIES INSURANCE MISC Tot	1,600.00	1,600.00	0.00	1,036.00	564.00	35.25 %

Budget Report

For Fiscal: 2018 Period Ending: 05/31/2018

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Department: 51980 - UNCOLLECTABLE ACCOUNTS							
100-51980-398	UNCOLLECTABLE ACCOUNTS	0.00	0.00	0.00	3,875.07	-3,875.07	0.00 %
Department: 51980 - UNCOLLECTABLE ACCOUNTS Total:		0.00	0.00	0.00	3,875.07	-3,875.07	0.00 %
Department: 52100 - POLICE							
100-52100-110	SALARIES - REGULAR	228,123.00	228,123.00	3,373.95	66,153.96	161,969.04	71.00 %
100-52100-120	WAGES - REGULAR	1,593,923.00	1,593,923.00	58,263.12	519,865.68	1,074,057.32	67.38 %
100-52100-121	OVERTIME - REGULAR	70,120.00	70,120.00	2,877.48	26,197.52	43,922.48	62.64 %
100-52100-122	OVERTIME - SPECIAL PROJECTS	0.00	0.00	743.47	4,276.88	-4,276.88	0.00 %
100-52100-124	WAGES - PERM PT	9,994.00	9,994.00	1,052.88	4,252.60	5,741.40	57.45 %
100-52100-125	OVERTIME - PERM PT	0.00	0.00	0.00	0.00	0.00	0.00 %
100-52100-126	WAGES - TEMP/SEAS	24,243.00	24,243.00	976.50	8,316.16	15,926.84	65.70 %
100-52100-127	OVERTIME - TEMP/SEAS	0.00	0.00	0.00	0.00	0.00	0.00 %
100-52100-140	SHIFT DIFFERENTIAL	0.00	0.00	222.16	2,157.94	-2,157.94	0.00 %
100-52100-141	ON CALL	9,200.00	9,200.00	200.00	1,800.00	7,400.00	80.43 %
100-52100-150	FICA	148,073.00	148,073.00	4,808.80	45,142.59	102,930.41	69.51 %
100-52100-151	RETIREMENT (WRS)	250,291.00	250,291.00	9,524.79	88,338.58	161,952.42	64.71 %
100-52100-152	HEALTH INSURANCE	452,651.00	452,651.00	34,495.87	175,827.41	276,823.59	61.16 %
100-52100-153	DENTAL INSURANCE	27,404.00	27,404.00	2,054.53	10,501.77	16,902.23	61.68 %
100-52100-154	LIFE INSURANCE	535.00	535.00	35.49	187.42	347.58	64.97 %
100-52100-221	ELECTRIC & GAS	16,000.00	16,000.00	0.00	4,568.33	11,431.67	71.45 %
100-52100-225	PHONE/INTERNET/CABLE	5,940.00	5,940.00	382.89	2,555.59	3,384.41	56.98 %
100-52100-226	MOBILE DATA AIR CARDS	9,000.00	9,000.00	0.00	1,820.63	7,179.37	79.77 %
100-52100-240	SOFTWARE MAINTENANCE CONTR	21,463.00	21,463.00	2,148.00	16,230.52	5,232.48	24.38 %
100-52100-241	EQUIPMENT MAINTENANCE CONT	4,459.00	4,459.00	0.00	3,019.20	1,439.80	32.29 %
100-52100-242	EQUIPMENT RENTAL	0.00	0.00	0.00	0.00	0.00	0.00 %
100-52100-290	OTHER CONTRACTUAL SERVICES	2,594.00	2,594.00	536.28	1,196.07	1,397.93	53.89 %
100-52100-310	OFFICE SUPPLIES	1,300.00	1,300.00	0.00	363.21	936.79	72.06 %
100-52100-311	POSTAGE	2,000.00	2,000.00	167.31	957.92	1,042.08	52.10 %
100-52100-312	COPY USAGE & PAPER	1,000.00	1,000.00	11.34	567.29	432.71	43.27 %
100-52100-320	SUBSCRIPTIONS & DUES	3,205.00	3,205.00	0.00	2,765.00	440.00	13.73 %
100-52100-321	CERTIFICATIONS & LICENSES	700.00	700.00	0.00	0.00	700.00	100.00 %
100-52100-324	RECRUITMENT	500.00	500.00	0.00	0.00	500.00	100.00 %
100-52100-330	SEMINARS, CONF & TRAVEL	15,400.00	15,400.00	0.00	5,613.30	9,786.70	63.55 %
100-52100-340	OPERATING SUPPLIES	12,000.00	12,000.00	139.58	3,442.18	8,557.82	71.32 %
100-52100-341	PRINTING & FORMS	1,800.00	1,800.00	0.00	363.96	1,436.04	79.78 %
100-52100-342	CLEANING & SANITARY SUPPLIES	150.00	150.00	0.00	0.00	150.00	100.00 %
100-52100-350	BLDG & GRDS MAINT & REPAIRS	1,300.00	1,300.00	94.76	195.85	1,104.15	84.93 %
100-52100-360	VEHICLE MAINT. & REPAIRS	12,000.00	12,000.00	321.18	2,707.94	9,292.06	77.43 %
100-52100-361	REGULAR FUEL	41,423.00	41,423.00	3,351.70	13,169.46	28,253.54	68.21 %
100-52100-363	EQUIPMENT MAINT & REPAIRS	1,500.00	1,500.00	0.00	0.00	1,500.00	100.00 %
100-52100-380	PUBLIC EDUCATION	500.00	500.00	0.00	0.00	500.00	100.00 %
100-52100-381	EMPLOYMENT TESTING	2,000.00	2,000.00	274.00	1,513.70	486.30	24.32 %
100-52100-382	UNIFORMS & SAFETY ATTIRE	12,000.00	12,000.00	501.91	2,909.03	9,090.97	75.76 %
100-52100-390	AMMUNITION	6,000.00	6,000.00	0.00	0.00	6,000.00	100.00 %
100-52100-391	ERT SUPPLIES	1,500.00	1,500.00	0.00	103.80	1,396.20	93.08 %
100-52100-392	NON LETHAL SUPPLIES	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00 %
100-52100-399	ADD'L SOFTWARE & UPGRADES	1,500.00	1,500.00	0.00	0.00	1,500.00	100.00 %
Department: 52100 - POLICE Total:		2,993,791.00	2,993,791.00	126,557.99	1,017,081.49	1,976,709.51	66.03 %
Department: 52200 - FIRE							
100-52200-110	SALARIES - REGULAR	172,371.00	172,371.00	6,568.83	58,621.98	113,749.02	65.99 %
100-52200-120	WAGES - REGULAR	626,268.00	626,268.00	22,803.26	207,043.01	419,224.99	66.94 %
100-52200-121	OVERTIME - REGULAR	46,000.00	46,000.00	3,207.59	25,669.95	20,330.05	44.20 %
100-52200-123	OVERTIME - DOUBLE TIME	0.00	0.00	0.00	0.00	0.00	0.00 %
100-52200-124	WAGES - PERM PT	72,735.00	72,735.00	6,441.35	21,704.59	51,030.41	70.16 %
100-52200-125	OVERTIME - PERM PT	0.00	0.00	0.00	0.00	0.00	0.00 %
100-52200-141	ON CALL	0.00	0.00	15.00	225.00	-225.00	0.00 %
100-52200-150	FICA	17,811.00	17,811.00	927.45	5,579.64	12,231.36	68.67 %
100-52200-151	RETIREMENT (WRS)	168,670.00	168,670.00	6,616.12	58,463.09	110,206.91	65.34 %

			Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
1	200-152	HEALTH INSURANCE	208,445.00	208,445.00	17,370.44	86,852.20	121,592.80	58.33 %
	100-52200-153	DENTAL INSURANCE	12,819.00	12,819.00	1,068.23	5,341.15	7,477.85	58.33 %
	100-52200-154	LIFE INSURANCE	226.00	226.00	18.86	94.30	131.70	58.27 %
	100-52200-212	ELEVATORS	0.00	0.00	0.00	0.00	0.00	0.00 %
	100-52200-221	ELECTRIC & GAS	17,256.00	17,256.00	0.00	5,710.41	11,545.59	66.91 %
	100-52200-225	PHONE/INTERNET/CABLE	3,000.00	3,000.00	177.07	1,113.89	1,886.11	62.87 %
	100-52200-226	MOBILE DATA AIR CARDS	2,400.00	2,400.00	0.00	760.29	1,639.71	68.32 %
	100-52200-240	SOFTWARE MAINTENANCE CONTR	6,208.00	6,208.00	0.00	5,407.50	800.50	12.89 %
	100-52200-241	EQUIPMENT MAINTENANCE CONT	3,488.00	3,488.00	0.00	2,488.00	1,000.00	28.67 %
	100-52200-242	EQUIPMENT RENTAL	0.00	0.00	0.00	0.00	0.00	0.00 %
	100-52200-290	OTHER CONTRACTUAL SERVICES	7,255.00	7,255.00	0.00	1,505.00	5,750.00	79.26 %
	100-52200-310	OFFICE SUPPLIES	500.00	500.00	0.00	60.53	439.47	87.89 %
	100-52200-311	POSTAGE	200.00	200.00	3.66	60.15	139.85	69.93 %
	100-52200-312	COPY USAGE & PAPER	180.00	180.00	0.12	99.77	80.23	44.57 %
	100-52200-320	SUBSCRIPTIONS & DUES	1,626.00	1,626.00	0.00	305.00	1,321.00	81.24 %
	100-52200-321	CERTIFICATIONS & LICENSES	1,000.00	1,000.00	0.00	153.51	846.49	84.65 %
	100-52200-324	RECRUITMENT	250.00	250.00	0.00	0.00	250.00	100.00 %
	100-52200-330	SEMINARS, CONF & TRAVEL	4,300.00	4,300.00	0.00	230.00	4,070.00	94.65 %
	100-52200-340	OPERATING SUPPLIES	7,041.00	7,041.00	378.00	2,384.66	4,656.34	66.13 %
	100-52200-341	PRINTING & FORMS	200.00	200.00	0.00	0.00	200.00	100.00 %
	100-52200-342	CLEANING & SANITARY SUPPLIES	2,000.00	2,000.00	0.00	143.02	1,856.98	92.85 %
	100-52200-350	BLDG & GRDS MAINT & REPAIRS	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
	100-52200-360	VEHICLE MAINT. & REPAIRS	6,000.00	6,000.00	391.33	3,525.41	2,474.59	41.24 %
	100-52200-361	REGULAR FUEL	7,000.00	7,000.00	952.62	2,955.28	4,044.72	57.78 %
	100-52200-362	OFF ROAD FUEL	200.00	200.00	0.00	65.33	134.67	67.34 %
	100-52200-363	EQUIPMENT MAINT & REPAIRS	1,500.00	1,500.00	0.00	61.97	1,438.03	95.87 %
	100-52200-380	PUBLIC EDUCATION	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
	100-52200-381	EMPLOYMENT TESTING	2,000.00	2,000.00	1,219.00	1,219.00	781.00	39.05 %
	200-382	UNIFORMS & SAFETY ATTIRE	3,000.00	3,000.00	0.00	314.00	2,686.00	89.53 %
	100-52200-394	EMS - SUPPLIES	3,500.00	3,500.00	117.28	980.57	2,519.43	71.98 %
	100-52200-399	ADD'L SOFTWARE & UPGRADES	150.00	150.00	0.00	187.50	-37.50	-25.00 %
Department: 52200 - FIRE Total:			1,407,599.00	1,407,599.00	68,276.21	499,325.70	908,273.30	64.53 %
Department: 52210 - HYDRANTS								
	100-52210-290	OTHER CONTRACTUAL SERVICES	403,078.00	403,078.00	0.00	0.00	403,078.00	100.00 %
Department: 52210 - HYDRANTS Total:			403,078.00	403,078.00	0.00	0.00	403,078.00	100.00 %
Department: 52400 - INSPECTIONS								
	100-52400-110	SALARIES - REGULAR	39,221.00	39,221.00	1,513.06	13,396.74	25,824.26	65.84 %
	100-52400-120	WAGES - REGULAR	265,275.00	265,275.00	10,073.61	90,628.97	174,646.03	65.84 %
	100-52400-121	OVERTIME - REGULAR	0.00	0.00	0.00	0.00	0.00	0.00 %
	100-52400-126	WAGES - TEMP./SEAS.	500.00	500.00	0.00	0.00	500.00	100.00 %
	100-52400-150	FICA	23,332.00	23,332.00	818.41	7,412.46	15,919.54	68.23 %
	100-52400-151	RETIREMENT (WRS)	20,401.00	20,401.00	776.32	6,969.84	13,431.16	65.84 %
	100-52400-152	HEALTH INSURANCE	73,287.00	73,287.00	6,190.45	31,035.44	42,251.56	57.65 %
	100-52400-153	DENTAL INSURANCE	4,413.00	4,413.00	373.35	1,872.36	2,540.64	57.57 %
	100-52400-154	LIFE INSURANCE	189.00	189.00	15.72	78.60	110.40	58.41 %
	100-52400-225	PHONE/INTERNET/CABLE	2,340.00	2,340.00	85.07	831.04	1,508.96	64.49 %
	100-52400-241	EQUIPMENT MAINTENANCE CONT	0.00	0.00	0.00	0.00	0.00	0.00 %
	100-52400-290	OTHER CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00 %
	100-52400-294	WEIGHTS & MEASURES	8,800.00	8,800.00	8,800.00	8,800.00	0.00	0.00 %
	100-52400-310	OFFICE SUPPLIES	800.00	800.00	0.00	0.00	800.00	100.00 %
	100-52400-311	POSTAGE	700.00	700.00	40.33	123.03	576.97	82.42 %
	100-52400-312	COPY USAGE & PAPER	1,500.00	1,500.00	0.49	64.17	1,435.83	95.72 %
	100-52400-320	SUBSCRIPTIONS & DUES	390.00	390.00	0.00	280.00	110.00	28.21 %
	100-52400-321	CERTIFICATIONS & LICENSES	120.00	120.00	360.00	612.02	-492.02	-410.02 %
	100-52400-324	RECRUITMENT	0.00	0.00	0.00	0.00	0.00	0.00 %
	100-52400-330	SEMINARS, CONF & TRAVEL	3,000.00	3,000.00	0.00	2,098.00	902.00	30.07 %
	2400-340	OPERATING SUPPLIES	150.00	150.00	0.00	52.83	97.17	64.78 %
	100-52400-341	PRINTING & FORMS	1,125.00	1,125.00	0.00	0.00	1,125.00	100.00 %

Budget Report

For Fiscal: 2018 Period Ending: 05/31/2018

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
100-360	VEHICLE MAINT. & REPAIRS	300.00	300.00	11.49	164.94	135.06	45.02 %
100-52400-361	REGULAR FUEL	3,100.00	3,100.00	225.53	899.05	2,200.95	71.00 %
100-52400-381	EMPLOYMENT TESTING	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 52400 - INSPECTIONS Total:		448,943.00	448,943.00	29,283.83	165,319.49	283,623.51	63.18 %
Department: 52601 - EMERGENCY GOVERNMENT							
100-52601-290	OTHER CONTRACTUAL SERVICES	10,000.00	10,000.00	0.00	10,000.00	0.00	0.00 %
100-52601-340	OPERATING SUPPLIES	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
Department: 52601 - EMERGENCY GOVERNMENT Total:		11,000.00	11,000.00	0.00	10,000.00	1,000.00	9.09 %
Department: 52700 - JAIL							
100-52700-290	OTHER CONTRACTUAL SERVICES	200.00	200.00	0.00	0.00	200.00	100.00 %
Department: 52700 - JAIL Total:		200.00	200.00	0.00	0.00	200.00	100.00 %
Department: 53100 - ENGINEERING							
100-53100-110	SALARIES - REGULAR	77,993.00	77,993.00	2,997.59	26,662.23	51,330.77	65.81 %
100-53100-120	WAGES - REGULAR	2,201.00	2,201.00	86.02	757.38	1,443.62	65.59 %
100-53100-121	OVERTIME - REGULAR	0.00	0.00	0.00	0.00	0.00	0.00 %
100-53100-150	FICA	6,135.00	6,135.00	219.50	1,965.22	4,169.78	67.97 %
100-53100-151	RETIREMENT (WRS)	5,373.00	5,373.00	206.60	1,837.08	3,535.92	65.81 %
100-53100-152	HEALTH INSURANCE	17,983.00	17,983.00	1,540.19	7,742.54	10,240.46	56.95 %
100-53100-153	DENTAL INSURANCE	1,108.00	1,108.00	95.14	478.51	629.49	56.81 %
100-53100-154	LIFE INSURANCE	26.00	26.00	2.15	10.75	15.25	58.65 %
100-53100-225	PHONE/INTERNET/CABLE	2,326.00	2,326.00	87.20	741.10	1,584.90	68.14 %
100-53100-240	SOFTWARE MAINTENANCE CONTR	400.00	400.00	0.00	280.00	120.00	30.00 %
100-53100-241	EQUIPMENT MAINTENANCE CONT	400.00	400.00	0.00	0.00	400.00	100.00 %
100-53100-310	OFFICE SUPPLIES	1,300.00	1,300.00	0.00	0.00	1,300.00	100.00 %
100-53100-311	POSTAGE	500.00	500.00	4.25	95.00	405.00	81.00 %
100-53100-312	COPY USAGE & PAPER	650.00	650.00	0.06	376.46	273.54	42.08 %
100-53100-320	SUBSCRIPTIONS & DUES	250.00	250.00	0.00	211.00	39.00	15.60 %
100-53100-321	CERTIFICATIONS & LICENSES	0.00	0.00	0.00	0.00	0.00	0.00 %
100-53100-322	LEGAL NOTICES	0.00	0.00	0.00	0.00	0.00	0.00 %
100-53100-323	GENERAL ADVERTISING	0.00	0.00	0.00	0.00	0.00	0.00 %
100-53100-330	SEMINARS, CONF & TRAVEL	700.00	700.00	0.00	0.00	700.00	100.00 %
100-53100-340	OPERATING SUPPLIES	1,000.00	1,000.00	245.97	583.85	416.15	41.62 %
100-53100-341	PRINTING & FORMS	125.00	125.00	0.00	0.00	125.00	100.00 %
100-53100-360	VEHICLE MAINT. & REPAIRS	500.00	500.00	4.50	113.45	386.55	77.31 %
100-53100-361	REGULAR FUEL	700.00	700.00	141.91	406.15	293.85	41.98 %
100-53100-399	ADD'L SOFTWARE & UPGRADES	550.00	550.00	0.00	0.00	550.00	100.00 %
Department: 53100 - ENGINEERING Total:		120,220.00	120,220.00	5,631.08	42,260.72	77,959.28	64.85 %
Department: 53310 - BOARD OF PUBLIC WORKS							
100-53310-291	TRANSCRIPTION CONTRACTUAL	1,200.00	1,200.00	101.40	375.05	824.95	68.75 %
100-53310-311	POSTAGE	50.00	50.00	0.00	0.00	50.00	100.00 %
100-53310-312	COPY USAGE & PAPER	600.00	600.00	0.00	0.00	600.00	100.00 %
100-53310-322	LEGAL NOTICES	400.00	400.00	0.00	0.00	400.00	100.00 %
Department: 53310 - BOARD OF PUBLIC WORKS Total:		2,250.00	2,250.00	101.40	375.05	1,874.95	83.33 %
Department: 53311 - STREET							
100-53311-110	SALARIES - REGULAR	42,851.00	42,851.00	1,651.83	14,655.75	28,195.25	65.80 %
100-53311-120	WAGES - REGULAR	293,832.00	293,832.00	11,780.11	104,251.77	189,580.23	64.52 %
100-53311-121	OVERTIME - REGULAR	14,000.00	14,000.00	0.00	6,525.96	7,474.04	53.39 %
100-53311-124	WAGES - PERM PT	4,937.00	4,937.00	45.00	327.94	4,609.06	93.36 %
100-53311-125	OVERTIME - PERM PT	0.00	0.00	0.00	0.00	0.00	0.00 %
100-53311-126	WAGES - TEMP/SEAS	5,070.00	5,070.00	58.62	58.62	5,011.38	98.84 %
100-53311-127	OVERTIME - TEMP/SEAS	0.00	0.00	0.00	0.00	0.00	0.00 %
100-53311-150	FICA	27,592.00	27,592.00	964.21	9,051.02	18,540.98	67.20 %
100-53311-151	RETIREMENT (WRS)	23,496.00	23,496.00	899.94	8,404.00	15,092.00	64.23 %
100-53311-152	HEALTH INSURANCE	97,113.00	97,113.00	9,166.23	44,150.93	52,962.07	54.54 %
100-53311-153	DENTAL INSURANCE	7,041.00	7,041.00	601.18	3,005.90	4,035.10	57.31 %
100-53311-154	LIFE INSURANCE	190.00	190.00	14.74	73.70	116.30	61.21 %
100-53311-211	BOILER CONTRACTUAL	100.00	100.00	0.00	0.00	100.00	100.00 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
1.	311-213	HVAC CONTRACTUAL	800.00	800.00	0.00	113.05	686.95 85.87 %
	100-53311-214	FIRE CONTRACTUAL	650.00	650.00	103.54	144.79	505.21 77.72 %
	100-53311-220	WATER/SEWER/STORM WATER	2,100.00	2,100.00	0.00	1,149.06	950.94 45.28 %
	100-53311-221	ELECTRIC & GAS	8,662.00	8,662.00	0.00	3,863.97	4,798.03 55.39 %
	100-53311-225	PHONE/INTERNET/CABLE	2,694.00	2,694.00	217.95	1,671.52	1,022.48 37.95 %
	100-53311-230	COUNTY HWY DEPT SERVICES	250.00	250.00	0.00	0.00	250.00 100.00 %
	100-53311-240	SOFTWARE MAINTENANCE CONTR	710.00	710.00	0.00	637.50	72.50 10.21 %
	100-53311-241	EQUIPMENT MAINTENANCE CONT	100.00	100.00	0.00	0.00	100.00 100.00 %
	100-53311-242	EQUIPMENT RENTAL	11,500.00	11,500.00	0.00	8,645.00	2,855.00 24.83 %
	100-53311-243	LEASES	0.00	0.00	0.00	0.00	0.00 0.00 %
	100-53311-290	OTHER CONTRACTUAL SERVICES	16,000.00	16,000.00	552.63	3,409.90	12,590.10 78.69 %
	100-53311-310	OFFICE SUPPLIES	200.00	200.00	52.80	52.80	147.20 73.60 %
	100-53311-311	POSTAGE	300.00	300.00	0.00	0.00	300.00 100.00 %
	100-53311-312	COPY USAGE & PAPER	50.00	50.00	0.00	43.50	6.50 13.00 %
	100-53311-320	SUBSCRIPTIONS & DUES	0.00	0.00	0.00	0.00	0.00 0.00 %
	100-53311-322	LEGAL NOTICES	100.00	100.00	0.00	162.44	-62.44 -62.44 %
	100-53311-324	RECRUITMENT	50.00	50.00	0.00	0.00	50.00 100.00 %
	100-53311-330	SEMINARS, CONF & TRAVEL	500.00	500.00	0.00	391.52	108.48 21.70 %
	100-53311-340	OPERATING SUPPLIES	4,850.00	4,850.00	197.79	2,710.85	2,139.15 44.11 %
	100-53311-341	PRINTING & FORMS	100.00	100.00	0.00	0.00	100.00 100.00 %
	100-53311-342	CLEANING & SANITARY SUPPLIES	600.00	600.00	0.00	235.76	364.24 60.71 %
	100-53311-350	BLDG & GRDS MAINT & REPAIRS	1,500.00	1,500.00	239.35	696.24	803.76 53.58 %
	100-53311-360	VEHICLE MAINT. & REPAIRS	5,500.00	5,500.00	1,404.26	9,400.98	-3,900.98 -70.93 %
	100-53311-361	REGULAR FUEL	20,800.00	20,800.00	1,717.72	6,183.53	14,616.47 70.27 %
	100-53311-362	OFF ROAD FUEL	5,000.00	5,000.00	231.80	878.13	4,121.87 82.44 %
	100-53311-363	EQUIPMENT MAINT & REPAIRS	12,000.00	12,000.00	1,702.19	2,657.85	9,342.15 77.85 %
	100-53311-370	SALT & SAND	77,105.00	77,105.00	0.00	45,848.61	31,256.39 40.54 %
	100-53311-371	TREE & BRUSH MAINTENANCE	2,500.00	2,500.00	81.00	313.34	2,186.66 87.47 %
1	311-375	STREET MAINT & REPAIRS	5,000.00	5,000.00	0.00	29.98	4,970.02 99.40 %
	100-53311-381	EMPLOYMENT TESTING	500.00	500.00	0.00	311.50	188.50 37.70 %
	100-53311-382	UNIFORMS & SAFETY ATTIRE	1,000.00	1,000.00	0.00	55.40	944.60 94.46 %
	100-53311-399	ADD'L SOFTWARE & UPGRADES	0.00	0.00	0.00	0.00	0.00 0.00 %
		Department: 53311 - STREET Total:	697,343.00	697,343.00	31,682.89	280,112.81	417,230.19 59.83 %
		Department: 53312 - STREET SIGNS & SIGNALS					
	100-53312-221	ELECTRIC & GAS	7,800.00	7,800.00	0.00	627.21	7,172.79 91.96 %
	100-53312-290	OTHER CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00 0.00 %
	100-53312-292	ELECTRICAL CONTRACTUAL	800.00	800.00	0.00	0.00	800.00 100.00 %
	100-53312-372	STREET SIGN MAINT & REPAIRS	9,000.00	9,000.00	33.30	1,053.13	7,946.87 88.30 %
	100-53312-373	STREET SIGNAL MAINT & REPAIRS	1,500.00	1,500.00	0.00	0.00	1,500.00 100.00 %
		Department: 53312 - STREET SIGNS & SIGNALS Total:	19,100.00	19,100.00	33.30	1,680.34	17,419.66 91.20 %
		Department: 53315 - STREET LIGHTS					
	100-53315-221	ELECTRIC & GAS	225,955.00	225,955.00	13,135.91	65,339.94	160,615.06 71.08 %
	100-53315-290	OTHER CONTRACTUAL SERVICES	0.00	0.00	92.00	92.00	-92.00 0.00 %
	100-53315-292	ELECTRICAL CONTRACTUAL	12,000.00	12,000.00	0.00	0.00	12,000.00 100.00 %
	100-53315-374	STREET LIGHT MAINT & REPAIRS	2,000.00	2,000.00	215.67	215.67	1,784.33 89.22 %
		Department: 53315 - STREET LIGHTS Total:	239,955.00	239,955.00	13,443.58	65,647.61	174,307.39 72.64 %
		Department: 53440 - STORM WATER					
	100-53440-200	GF STORM WATER ERU	0.00	0.00	0.00	0.00	0.00 0.00 %
		Department: 53440 - STORM WATER Total:	0.00	0.00	0.00	0.00	0.00 0.00 %
		Department: 54110 - ANIMAL CONTROL					
	100-54110-290	OTHER CONTRACTUAL SERVICES	66,840.00	66,840.00	5,570.00	22,280.00	44,560.00 66.67 %
		Department: 54110 - ANIMAL CONTROL Total:	66,840.00	66,840.00	5,570.00	22,280.00	44,560.00 66.67 %
		Department: 55110 - LIBRARY					
	100-55110-110	SALARIES - REGULAR	29,111.00	29,111.00	1,109.07	9,918.45	19,192.55 65.93 %
	100-55110-124	WAGES - PERM PT	10,616.00	10,616.00	405.00	2,535.75	8,080.25 76.11 %
	100-55110-125	OVERTIME - PERM PT	0.00	0.00	0.00	0.00	0.00 0.00 %
	100-55110-126	WAGES - TEMP/SEAS	0.00	0.00	0.00	0.00	0.00 0.00 %

Budget Report

For Fiscal: 2018 Period Ending: 05/31/2018

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
100-55110-127	OVERTIME - TEMP/SEAS	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55110-150	FICA	3,039.00	3,039.00	111.00	914.11	2,124.89	69.92 %
100-55110-151	RETIREMENT (WRS)	1,950.00	1,950.00	74.31	664.59	1,285.41	65.92 %
100-55110-152	HEALTH INSURANCE	5,075.00	5,075.00	422.94	2,114.70	2,960.30	58.33 %
100-55110-153	DENTAL INSURANCE	294.00	294.00	24.46	122.30	171.70	58.40 %
100-55110-154	LIFE INSURANCE	18.00	18.00	1.52	7.60	10.40	57.78 %
100-55110-211	BOILER CONTRACTUAL	635.00	635.00	0.00	501.00	134.00	21.10 %
100-55110-213	HVAC CONTRACTUAL	2,996.00	2,996.00	0.00	0.00	2,996.00	100.00 %
100-55110-214	FIRE CONTRACTUAL	1,249.00	1,249.00	104.26	104.26	1,144.74	91.65 %
100-55110-220	WATER/SEWER/STORM WATER	4,146.00	4,146.00	0.00	908.95	3,237.05	78.08 %
100-55110-221	ELECTRIC & GAS	25,774.00	25,774.00	0.00	6,571.09	19,202.91	74.50 %
100-55110-225	PHONE/INTERNET/CABLE	750.00	750.00	53.82	272.98	477.02	63.60 %
100-55110-240	SOFTWARE MAINTENANCE CONTR	750.00	750.00	0.00	600.00	150.00	20.00 %
100-55110-242	EQUIPMENT RENTAL	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55110-290	OTHER CONTRACTUAL SERVICES	1,320.00	1,320.00	0.00	218.35	1,101.65	83.46 %
100-55110-291	TRANSCRIPTION CONTRACTUAL	75.00	75.00	0.00	0.00	75.00	100.00 %
100-55110-292	ELECTRICAL CONTRACTUAL	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55110-293	PLUMBING CONTRACTUAL	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55110-310	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55110-311	POSTAGE	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55110-312	COPY USAGE & PAPER	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55110-340	OPERATING SUPPLIES	2,475.00	2,475.00	25.32	483.58	1,991.42	80.46 %
100-55110-342	CLEANING & SANITARY SUPPLIES	2,100.00	2,100.00	0.00	761.28	1,338.72	63.75 %
100-55110-350	BLDG & GRDS MAINT & REPAIRS	1,750.00	1,750.00	895.00	935.47	814.53	46.54 %
100-55110-360	VEHICLE MAINT. & REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55110-363	EQUIPMENT MAINT. & REPAIRS	150.00	150.00	44.61	44.61	105.39	70.26 %
Department: 55110 - LIBRARY Total:		94,273.00	94,273.00	3,271.31	27,679.07	66,593.93	70.64 %
Department: 55200 - PARKS							
100-55200-110	SALARIES - REGULAR	61,946.00	61,946.00	2,371.43	21,342.87	40,603.13	65.55 %
100-55200-120	WAGES - REGULAR	77,246.00	77,246.00	2,964.00	26,536.77	50,709.23	65.65 %
100-55200-121	OVERTIME - REGULAR	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
100-55200-124	WAGES - PERM PT	9,000.00	9,000.00	0.00	0.00	9,000.00	100.00 %
100-55200-125	OVERTIME - PERM PT	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55200-126	WAGES - TEMP/SEAS	21,101.00	21,101.00	1,585.35	4,970.92	16,130.08	76.44 %
100-55200-127	OVERTIME - TEMP/SEAS	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55200-150	FICA	13,028.00	13,028.00	502.61	3,828.32	9,199.68	70.61 %
100-55200-151	RETIREMENT (WRS)	9,996.00	9,996.00	392.86	3,310.92	6,685.08	66.88 %
100-55200-152	HEALTH INSURANCE	33,703.00	33,703.00	2,808.60	14,043.00	19,660.00	58.33 %
100-55200-153	DENTAL INSURANCE	2,025.00	2,025.00	168.73	843.65	1,181.35	58.34 %
100-55200-154	LIFE INSURANCE	59.00	59.00	4.93	24.65	34.35	58.22 %
100-55200-214	FIRE CONTRACTUAL	250.00	250.00	131.09	131.09	118.91	47.56 %
100-55200-220	WATER/SEWER/STORM WATER	16,823.00	16,823.00	0.00	7,291.38	9,531.62	56.66 %
100-55200-221	ELECTRIC & GAS	20,750.00	20,750.00	0.00	5,717.21	15,032.79	72.45 %
100-55200-225	PHONE/INTERNET/CABLE	3,200.00	3,200.00	316.58	1,584.10	1,615.90	50.50 %
100-55200-240	SOFTWARE MAINTENANCE CONTR	600.00	600.00	0.00	600.00	0.00	0.00 %
100-55200-242	EQUIPMENT RENTAL	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55200-290	OTHER CONTRACTUAL SERVICES	380.00	380.00	0.00	265.01	114.99	30.26 %
100-55200-291	TRANSCRIPTION CONTRACTUAL	600.00	600.00	77.48	215.67	384.33	64.06 %
100-55200-292	ELECTRICAL CONTRACTUAL	200.00	200.00	0.00	0.00	200.00	100.00 %
100-55200-293	PLUMBING CONTRACTUAL	200.00	200.00	0.00	0.00	200.00	100.00 %
100-55200-310	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55200-311	POSTAGE	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55200-312	COPY USAGE & PAPER	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55200-320	SUBSCRIPTIONS & DUES	400.00	400.00	0.00	400.00	0.00	0.00 %
100-55200-321	CERTIFICATIONS & LICENSES	150.00	150.00	0.00	0.00	150.00	100.00 %
100-55200-330	SEMINARS, CONF & TRAVEL	590.00	590.00	0.00	47.44	542.56	91.96 %
100-55200-340	OPERATING SUPPLIES	11,675.00	11,675.00	92.75	3,184.38	8,490.62	72.72 %
100-55200-342	CLEANING & SANITARY SUPPLIES	4,000.00	4,000.00	0.00	1,163.34	2,836.66	70.92 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
100-55200-350	BLDG & GRDS MAINT & REPAIRS	12,000.00	12,000.00	3,629.40	9,351.51	2,648.49	22.07 %
100-55200-360	VEHICLE MAINT. & REPAIRS	3,000.00	3,000.00	94.81	1,398.90	1,601.10	53.37 %
100-55200-361	REGULAR FUEL	6,500.00	6,500.00	563.73	1,973.86	4,526.14	69.63 %
100-55200-362	OFF ROAD FUEL	3,400.00	3,400.00	281.56	1,051.77	2,348.23	69.07 %
100-55200-363	EQUIPMENT MAINT & REPAIRS	4,500.00	4,500.00	182.70	3,761.85	738.15	16.40 %
100-55200-371	TREE & BRUSH MAINTENANCE	1,750.00	1,750.00	0.00	199.13	1,550.87	88.62 %
100-55200-381	EMPLOYMENT TESTING	75.00	75.00	0.00	0.00	75.00	100.00 %
100-55200-382	UNIFORMS & SAFETY ATTIRE	150.00	150.00	0.00	0.00	150.00	100.00 %
Department: 55200 - PARKS Total:		320,297.00	320,297.00	16,168.61	113,237.74	207,059.26	64.65 %
Department: 55300 - RECREATION							
100-55300-110	SALARIES - REGULAR	176,386.00	176,386.00	6,755.15	60,796.35	115,589.65	65.53 %
100-55300-120	WAGES - REGULAR	26,524.00	26,524.00	399.47	8,532.54	17,991.46	67.83 %
100-55300-121	OVERTIME - REGULAR	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55300-124	WAGES - PERM PT	13,703.00	13,703.00	0.00	2,951.20	10,751.80	78.46 %
100-55300-125	OVERTIME - PERM PT	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55300-126	WAGES - TEMP/SEAS	55,410.00	55,410.00	2,202.06	10,210.83	45,199.17	81.57 %
100-55300-127	OVERTIME - TEMP/SEAS	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55300-150	FICA	20,810.00	20,810.00	677.79	5,978.91	14,831.09	71.27 %
100-55300-151	RETIREMENT (WRS)	13,595.00	13,595.00	479.36	4,570.51	9,024.49	66.38 %
100-55300-152	HEALTH INSURANCE	43,518.00	43,518.00	3,228.66	17,336.76	26,181.24	60.16 %
100-55300-153	DENTAL INSURANCE	2,591.00	2,591.00	194.68	1,037.15	1,553.85	59.97 %
100-55300-154	LIFE INSURANCE	45.00	45.00	3.76	18.80	26.20	58.22 %
100-55300-225	PHONE/INTERNET/CABLE	4,250.00	4,250.00	127.46	972.20	3,277.80	77.12 %
100-55300-240	SOFTWARE MAINTENANCE CONTR	250.00	250.00	0.00	0.00	250.00	100.00 %
100-55300-241	EQUIPMENT MAINTENANCE CONT	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55300-290	OTHER CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55300-310	OFFICE SUPPLIES	1,350.00	1,350.00	0.00	102.33	1,247.67	92.42 %
100-55300-311	POSTAGE	3,950.00	3,950.00	26.27	2,120.37	1,829.63	46.32 %
100-55300-312	COPY USAGE & PAPER	3,600.00	3,600.00	13.25	868.02	2,731.98	75.89 %
100-55300-320	SUBSCRIPTIONS & DUES	775.00	775.00	0.00	600.00	175.00	22.58 %
100-55300-321	CERTIFICATIONS & LICENSES	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55300-330	SEMINARS, CONF & TRAVEL	2,100.00	2,100.00	0.00	90.00	2,010.00	95.71 %
100-55300-340	OPERATING SUPPLIES	27,300.00	27,300.00	649.70	6,222.95	21,077.05	77.21 %
100-55300-341	PRINTING & FORMS	6,000.00	6,000.00	0.00	3,067.51	2,932.49	48.87 %
100-55300-381	EMPLOYMENT TESTING	250.00	250.00	0.00	0.00	250.00	100.00 %
Department: 55300 - RECREATION Total:		402,407.00	402,407.00	14,757.61	125,476.43	276,930.57	68.82 %
Department: 55420 - AQUATIC CENTER							
100-55420-120	WAGES - REGULAR	20,680.00	20,680.00	800.00	7,092.48	13,587.52	65.70 %
100-55420-121	OVERTIME - REGULAR	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55420-126	WAGES - TEMP/SEAS	80,308.00	80,308.00	22.49	371.41	79,936.59	99.54 %
100-55420-127	OVERTIME - TEMP/SEAS	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55420-150	FICA	7,726.00	7,726.00	57.56	528.15	7,197.85	93.16 %
100-55420-151	RETIREMENT (WRS)	1,386.00	1,386.00	53.60	475.20	910.80	65.71 %
100-55420-152	HEALTH INSURANCE	6,721.00	6,721.00	560.07	2,800.35	3,920.65	58.33 %
100-55420-153	DENTAL INSURANCE	415.00	415.00	34.60	173.00	242.00	58.31 %
100-55420-154	LIFE INSURANCE	4.00	4.00	0.32	1.60	2.40	60.00 %
100-55420-220	WATER/SEWER/STORM WATER	7,530.00	7,530.00	0.00	2,921.44	4,608.56	61.20 %
100-55420-221	ELECTRIC & GAS	16,000.00	16,000.00	0.00	2,273.88	13,726.12	85.79 %
100-55420-225	PHONE/INTERNET/CABLE	350.00	350.00	46.78	233.90	116.10	33.17 %
100-55420-290	OTHER CONTRACTUAL SERVICES	11,542.00	11,542.00	5,478.52	5,478.52	6,063.48	52.53 %
100-55420-321	CERTIFICATIONS & LICENSES	250.00	250.00	0.00	0.00	250.00	100.00 %
100-55420-330	SEMINARS, CONF & TRAVEL	250.00	250.00	0.00	0.00	250.00	100.00 %
100-55420-340	OPERATING SUPPLIES	4,450.00	4,450.00	0.00	349.00	4,101.00	92.16 %
100-55420-342	CLEANING & SANITARY SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55420-343	CONCESSIONS SUPPLIES	15,579.00	15,579.00	0.00	81.04	15,497.96	99.48 %
100-55420-350	BLDG & GRDS MAINT & REPAIRS	4,576.00	4,576.00	0.00	102.96	4,473.04	97.75 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
100-420-363	EQUIPMENT MAINT & REPAIRS	250.00	250.00	58.96	58.96	191.04	76.42 %
Department: 55420 - AQUATIC CENTER Total:		178,017.00	178,017.00	7,112.90	22,941.89	155,075.11	87.11 %
Department: 56600 - URBAN PLANNING							
100-56600-290	OTHER CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00 %
100-56600-320	SUBSCRIPTIONS & DUES	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 56600 - URBAN PLANNING Total:		0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 56610 - CITY STUDY							
100-56610-295	CITY STUDY	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 56610 - CITY STUDY Total:		0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 56700 - ECONOMIC DEVELOPMENT							
100-56700-290	OTHER CONTRACTUAL SERVICES	13,732.00	13,732.00	13,732.29	13,732.29	-0.29	0.00 %
Department: 56700 - ECONOMIC DEVELOPMENT Total:		13,732.00	13,732.00	13,732.29	13,732.29	-0.29	0.00 %
Department: 56900 - PLANNING & ZONING							
100-56900-110	SALARIES - REGULAR	36,528.00	36,528.00	1,410.76	12,476.04	24,051.96	65.85 %
100-56900-120	WAGES - REGULAR	4,402.00	4,402.00	172.04	1,514.84	2,887.16	65.59 %
100-56900-121	OVERTIME - REGULAR	0.00	0.00	0.00	0.00	0.00	0.00 %
100-56900-126	WAGES - TEMP/SEAS.	500.00	500.00	0.00	0.00	500.00	100.00 %
100-56900-150	FICA	3,131.00	3,131.00	107.99	963.98	2,167.02	69.21 %
100-56900-151	RETIREMENT (WRS)	2,742.00	2,742.00	106.05	937.41	1,804.59	65.81 %
100-56900-152	HEALTH INSURANCE	11,603.00	11,603.00	1,050.14	5,333.89	6,269.11	54.03 %
100-56900-153	DENTAL INSURANCE	711.00	711.00	64.86	329.91	381.09	53.60 %
100-56900-154	LIFE INSURANCE	16.00	16.00	1.33	6.65	9.35	58.44 %
100-56900-225	PHONE/INTERNET/CABLE	2,100.00	2,100.00	65.22	437.96	1,662.04	79.14 %
100-56900-240	SOFTWARE MAINTENANCE CONTR	320.00	320.00	0.00	280.00	40.00	12.50 %
100-56900-241	EQUIPMENT MAINTENANCE CONT	0.00	0.00	0.00	0.00	0.00	0.00 %
100-56900-290	OTHER CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00 %
100-56900-291	TRANSCRIPTION CONTRACTUAL	3,000.00	3,000.00	163.28	570.31	2,429.69	80.99 %
100-56900-310	OFFICE SUPPLIES	820.00	820.00	0.00	0.00	820.00	100.00 %
100-56900-311	POSTAGE	920.00	920.00	64.63	279.38	640.62	69.63 %
100-56900-312	COPY USAGE & PAPER	2,745.00	2,745.00	135.56	1,015.51	1,729.49	63.01 %
100-56900-320	SUBSCRIPTIONS & DUES	480.00	480.00	0.00	463.00	17.00	3.54 %
100-56900-322	LEGAL NOTICES	3,640.00	3,640.00	359.12	1,260.41	2,379.59	65.37 %
100-56900-324	RECRUITMENT	0.00	0.00	0.00	0.00	0.00	0.00 %
100-56900-330	SEMINARS, CONF & TRAVEL	1,800.00	1,800.00	0.00	566.59	1,233.41	68.52 %
100-56900-340	OPERATING SUPPLIES	700.00	700.00	232.98	232.98	467.02	66.72 %
100-56900-360	VEHICLE MAINT. & REPAIRS	300.00	300.00	2.75	15.34	284.66	94.89 %
100-56900-361	REGULAR FUEL	800.00	800.00	0.00	86.95	713.05	89.13 %
Department: 56900 - PLANNING & ZONING Total:		77,258.00	77,258.00	3,936.71	26,771.15	50,486.85	65.35 %
Department: 59200 - TRANSFERS							
100-59200-590	TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 59200 - TRANSFERS Total:		0.00	0.00	0.00	0.00	0.00	0.00 %
Expense Total:		9,023,087.00	9,023,087.00	401,934.41	3,036,891.12	5,986,195.88	66.34 %
Fund: 100 - GENERAL FUND Surplus (Deficit):		0.00	0.00	-393,437.76	3,695,347.62	3,695,347.62	0.00 %
Report Surplus (Deficit):		0.00	0.00	-393,437.76	3,695,347.62	3,695,347.62	0.00 %

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
100 - GENERAL FUND	0.00	0.00	-393,437.76	3,695,347.62	3,695,347.62
Report Surplus (Deficit):	0.00	0.00	-393,437.76	3,695,347.62	3,695,347.62

F-8

Berg, Tim

From: Davis, Joseph L Sr - DOT <Joseph.DavisSr@dot.wi.gov>
Sent: Wednesday, May 23, 2018 4:03 PM
To: slesniewski@eaglepdwi.com; nhudzinski@elmgroviewi.org; jipavec@elmgroviewi.org; Fulton Police; Chief Ken Pileggi - Jefferson Police; dlutz04@jeffersonwis.com; Village of Lannon-police; townofmiltonpd@charter.net; jeffrey.leis@co.monroe.wi.us; Rader, Ronald; muscodapdchief@yahoo.com; rbuerger@oconomowoc-wi.gov; slesniewski@oconomowoc-wi.gov; pepinpd@pepinwisconsin.com; brian.fehd@ci.portage.wi.us; richard.hoega@portagewi.gov; keith.klafke@portagewi.gov; tbecker@reedsburgpolice.com; ghutchinson@waunakeepd.org; akreitzman@waunakeepd.org; jpeterson@waunakeepd.org; Oyen, Jeremy; weichelkraut@villageofbelleville.com; cfrench@fennimore.com; cfreedy@vil.fox-point.wi.us; police@ci.horicon.wi.us; rsaunders@ci.horicon.wi.us; tbishop@village.kewaskum.wi.us; mpd@mondovi.com; wlambrecht@co.ozaukee.wi.us; cknowles@co.ozaukee.wi.us; kmartin@co.ozaukee.wi.us; Ridgeway, Stanley; Swinehart, Daniel; sgt171@hotmail.com; jquamme@ci.middleton.wi.us; Alsaker, Matt; nyland@danesherriff.com; heil@danesherriff.com; gsouse@milwaukee.gov; lpatte@milwaukee.gov; tczarnecki@mukwonagopolice.org; eschmidt@mukwonagopolice.org; Berg, Tim; Miller, Troy; Pamela Sharp; jtrotnic@live.com; agorecki@co.walworth.wi.us; alagle@co.walworth.wi.us; dnelson@co.walworth.wi.us; Gerber, Dave
Cc: Romanski, Randy - DOT; Vande Hey, Laura - DOT; Corsi, Larry - DOT; Bondurant, Tina G - DOT; Wright, Ian L - DOT
Subject: ****CONGRATULATIONS, YOUR AGENCY IS A BOTS EQUIPMENT GRANT WINNER!****
Attachments: 2017 Drive Sober Drawing Winners.pdf

Dear Law Enforcement Partners,

Your agency has been selected to receive a **\$4,000.00 equipment grant** through the ***Bureau of Transportation Safety (BOTS)***! Because of your commitment to participating in the ***National Highway Traffic Safety Administration's (NHTSA) National Mobilizations***, this is just our way of saying thank you as we work to reduce crashes and fatalities in Wisconsin. You must log into your ***Wise Grants*** account and there you will find the grant award for your agencies. Attached is a list of award recipients with their grant ID. **Please expedite the process by claiming the funding and the selection of your equipment request.** If you have questions or need assistance, do not hesitate to contact me directly.

Once again, CONGRATULATIONS! You all are a valued partner.

On behalf of BOTS and NHTSA, all the best and stay safe.

Joe

Joseph Davis, Sr.
SE Region Program Manager/State Patrol
Bureau of Transportation Safety
Wisconsin Department of Transportation
433 W. St. Paul Avenue, Suite 300
Milwaukee, WI 53203
Joseph.DavisSr@dot.wi.gov
414-224-1944 Office
608-598-9668 Cell

Preapproved Equipment

Eligible

Note: To verify equipment eligibility for your grant, contact your SPM or RPM.

48" fluorescent enforcement zone signs

cage bars for squads

cones – reasonable amount

direction flashlights/light batons

driver license scanners

Fatal Vision goggles

laser

lights – emergency vehicle lighting, light bars

mobile digital communicator (MDC)

multi-band radios – Due to the high price (approx.. \$6,000), a quote is needed to determine what percentage will be used for enforcement.

on-site pole speed sign

preliminary breath testers (PBTs)

radar – IACP-approved speed enforcement radar or lidar devices

speed display board

standard radios (approx. \$2,000 each) – handheld and vehicle-mounted

seatbelt cutters

TraCS-compatible equipment

- laptops: Panasonic "Tough Book" approx. \$3,700
- docking station along with power supply and mounting hardware
- thermal printer along with printer cables and a printer mount
- GPS – *not on its own* – only with other TraCS items

vests

video – digital squad video recorders and personal recorders

Ineligible

bicycles

digital cameras

emitters

gloves

hard-mount LED pedestrian and stop signs

license plate readers

measuring wheels

parkas

printer paper for TraCS printers

radio "base" station

raincoats

rear plastic squad seats

records management system (RMS) software
(*i.e. Visionaire*)

Tasers

tire deflation devices (stop sticks or spike strips)

ultrabooks

uniforms

vehicle window tint meter

vehicles

weapons, ammunition, and related accessories

warranties

This Grant Agreement ("Agreement"), entered into by and between the Bureau of Transportation Safety ("BOTS") and _____ ("Grantee"), is executed pursuant to terms that follow.

1. Purpose of this Agreement

The Bureau of Transportation Safety, housed within the Wisconsin Department of Transportation's Division of State Patrol, serves as the administering agency for state and federal grants relating to transportation safety. The purpose of this Agreement is to enable BOTS to award grant funding to Grantee for eligible costs of the Grant Project ("Grant") undertaken as outlined in the project narrative and work plan. The funds shall be used exclusively in accordance with the provisions of this Agreement, as well as applicable federal and state laws and regulations.

2. Term

Work conducted under this Grant must occur within the federal fiscal year: October 1 to September 30. This Agreement expires September 30 of the federal fiscal year during which the Grant is conducted.

3. Implementation

Grantee shall be solely responsible for the design and implementation of the Grant as described in the project narrative and work plan. Grantee agrees to conduct the Grant in accordance with these plans as approved by BOTS.

Modification of the Grant shall require prior approval of BOTS. Any change in project coordinator, financial officer, authorizing official, addresses, or telephone numbers requires written notification to BOTS. If the work plan or other documentation must be changed after the contract is signed, Grantee must submit an amendment request via the Wlse-Grants System. Amended activity may not commence prior to BOTS approval.

Failure to perform planned activity may be considered grounds for termination of funding.

4. Audit and Maintenance of Records

Grantee government subdivisions are responsible for obtaining audits in accordance with the Single Audit Act Amendments of 1996 (31 U.S. C. 7501-8507) and the Single Audit Requirements of 2 C.F.R. §200, Subpart F (A-133 Single Audit Requirements). If Grantee government subdivision is subject to a Single Audit, BOTS must be notified of the audit and subsequent results. If Grantee is subject to these requirements, it will verify that it is compliance with these requirements and that it has filed with the Federal Audit Clearing House. BOTS may take corrective action within six months and may require independent auditors to have access to grantee's records and financial statements. Documentation of costs shall be maintained for three years following final reimbursement. Reimbursement claim cost detail shall include a list of all personnel whose time is claimed; current billing period and year-to-date wages and fringe benefits paid to each person listed; all travel listed individually and broken out by transportation/mileage, meals, lodging, and related costs; all materials and supplies and contractual services, itemized, required to complete project activity. Employee time records for actual hours worked or percent of time dedicated to project activity are to be maintained by Grantee and made available to BOTS upon request with reasonable notice. Each budget item identified as "Other" shall be claimed separately.

5. Monitoring by the State

Grantee consents to monitoring by BOTS staff to ensure compliance with applicable state and federal regulations. Monitoring may occur on-site and will require access to original versions of employee payroll information, citations, and other materials related to the implementation of this grant.

6. Payment of Funds by the State

All highway safety projects are funded on a cost reimbursement basis. State or local funds shall be expended before federal reimbursement is made.

BOTS shall reimburse Grantee only for the actual hours worked, and for other eligible costs, and only if the costs are incurred in performing tasks identified within the grant application. Personnel costs shall be reimbursed on the basis of

actual hourly salary and fringe rate(s) that have been verified and approved by BOTS, or on the basis of percentage of annual salary and fringe dedicated to project activity as described within the grant application. All expenses for which Grantee seeks reimbursement must be documented in the Project Activity Reports.

7. Equipment

Tangible, non-expendable personal property having an acquisition cost of \$5,000 or more, with a useful life of greater than one year, that is purchased in whole or in part by Grantee using funds awarded as part of this Agreement must be justified in the project narrative or work plan and approved by the NHTSA Regional Office in writing before initiating the acquisition of the equipment. Each item shall be tagged, inventoried, and monitored until the federal interest is released. Tangible, non-expendable personal property having an acquisition cost of less than \$5,000, and budgeted as materials and supplies, will also be monitored. Grantee must inform BOTS in writing when equipment is no longer used for the purpose for which it was acquired. Grantee's procurement of property under a grant will follow the same policies and procedures used for procurement from its non-federal funds, provided their procurement procedures follow the requirements for procurement standards set forth in federal law in 2 C.F.R. §§200.318 general procurement standards through 200.326 contract provisions. Each grantee receiving traffic safety funds must maintain written property management standards that comply with the requirements for property standards set forth in federal law in 2 C.F.R. §§200.310 through 200.316. These requirements include, but are not limited to, the maintenance of accurate property records [2 C.F.R. §200.313(d)(1)]. Such records will include a description of the property; a serial number or other identification number; the source of funding for the property (including the FAIN, if applicable); indication of with whom title is vested; acquisition date; cost of the property; percentage (at the end of the budget year) of federal participation in the cost of the project for the federal award under which the property was acquired; location, use, and condition of the property; and ultimate disposition data including the date of disposal and the sale price of the property. Grantees will institute maintenance procedures adequate to keep the property in good condition.

8. Print and Audio Visual Materials

Grantee shall submit all materials developed under this Agreement to BOTS for approval of content and style prior to final production and release. All video materials intended for general public viewing must be close-captioned. Grantee shall credit the Wisconsin Department of Transportation Bureau of Transportation Safety and the National Highway Traffic Safety Administration on all such materials. Grantee may not copyright any portion of materials produced under this Agreement.

9. Program Income

Program income is gross income derived by Grantee from Grant-supported activities. Grantee will report program income on reimbursement claims, stating whether the income is retained or credited as a reduction in federal share of project expenditures. If retained, such income may be used only for highway safety activities and is subject to audit by BOTS.

10. Additional Requirements Where Funds Are Expended on Law Enforcement

- A. Grantee agency certifies that it has a written departmental policy on biased-based policing, or that it will initiate development of one during the grant period.
- B. Grantee agency certifies that it has a written departmental policy on pursuits or that it will initiate development of one during the grant period. The policy should conform to the guidelines of the IACP or a similar pursuit policy.
- C. Grantee agency certifies that it has a written departmental policy on the BAC testing of all drivers involved in fatal vehicle crashes involving alcohol, or that it will initiate one during the grant period. Grantee agency will require a test of all killed drivers and will encourage all surviving drivers to consent to a test.
- D. Grantee agency certifies that it has a written departmental policy on the use of safety belts by employees, or that it will initiate development of one during the grant period.

11. General Costs of Government

The general costs of government (i.e. supplanting) are unallowable except as provided in 2 C.F.R. §200.474. [2 C.F.R. §200.444]. The replacement of routine or existing state or local expenditures with the use of federal grant funds for costs of activities that constitute general expenses required to carry out the overall responsibilities of a state or local agency is prohibited.

12. Guidelines for Allowability of Costs

To be allowable under Federal awards, costs must meet the following general criteria [2 C.F.R. §225, Appendix A, C(1)]:

1. Be necessary and reasonable for proper and efficient performance and administration of Federal awards.
2. Be allocable to Federal awards under the provisions of 2 CFR part 225.
3. Be authorized or not prohibited under State or local laws or regulations.
4. Conform to any limitations or exclusions set forth in these principles, Federal laws, terms and conditions of the Federal award, or other governing regulations as to types or amounts of cost items.
5. Be consistent with policies, regulations, and procedures that apply uniformly to both Federal awards and other activities of the governmental unit.
6. Be accorded consistent treatment. A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost.
7. Except as otherwise provided for in 2 CFR part 225, be determined in accordance with generally accepted accounting principles.
8. Not be included as a cost or used to meet cost sharing or matching requirements of any other Federal award in either the current or a prior period, except as specifically provided by Federal law or regulation.
9. Be the net of all applicable credits.
10. Be adequately documented.

13. Nondiscrimination

During the performance of this contract/funding agreement, the contractor/funding recipient agrees —

1. To comply with all Federal nondiscrimination laws and regulations, as may be amended from time to time;
 2. Not to participate directly or indirectly in the discrimination prohibited by any Federal non-discrimination law or regulation, as set forth in Appendix B of 49 CFR part 21 and herein;
 3. To permit access to its books, records, accounts, other sources of information, and its facilities as required by the State highway safety office, US DOT or NHTSA;
 4. That, in the event a contractor/funding recipient fails to comply with any nondiscrimination provisions in this contract/funding agreement, the State highway safety agency will have the right to impose such contract/agreement sanctions as it or NHTSA determine are appropriate, including but not limited to withholding payments to the contractor/funding recipient under the contract/agreement until the contractor/funding recipient complies; and/or cancelling, terminating, or suspending a contract or funding agreement, in whole or in part; and
- To insert this clause, including paragraphs a through e, in every subcontract and sub-agreement and in every solicitation for a subcontract or sub-agreement, that receives Federal funds under this program.

The grantee will comply with all Federal statutes and implementing regulations relating to nondiscrimination ("Federal Nondiscrimination Authorities"). These include but are not limited to:

• **Title VI of the Civil Rights Act of 1964** (42 U.S.C. 2000d et seq., 78 stat. 252), (prohibits discrimination on the basis of race, color, national origin) and 49 CFR part 21;

• **The Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970**, (42 U.S.C. 4601), (prohibits unfair treatment of persons displaced or whose property has been acquired because of Federal or Federal-aid programs and projects);

• **Federal-Aid Highway Act of 1973**, (23 U.S.C. 324 et seq.), and **Title IX of the Education Amendments of 1972**, as amended (20 U.S.C. 1681-1683 and 1685-1686) (prohibit discrimination on the basis of sex);

·**Section 504 of the Rehabilitation Act of 1973**, (29 U.S.C. 794 et seq.), as amended, (prohibits discrimination on the basis of disability) and 49 CFR part 27;

·**The Age Discrimination Act of 1975**, as amended, (42 U.S.C. 6101 et seq.), (prohibits discrimination on the basis of age);

·**The Civil Rights Restoration Act of 1987**, (Pub. L. 100-209), (broadens scope, coverage and applicability of Title VI of the Civil Rights Act of 1964, The Age Discrimination Act of 1975 and Section 504 of the Rehabilitation Act of 1973, by expanding the definition of the terms "programs or activities" to include all of the programs or activities of the Federal aid recipients, sub-recipients and contractors, whether such programs or activities are Federally-funded or not);

·**Titles II and III of the Americans with Disabilities Act** (42 U.S.C. 12131-12189) (prohibits discrimination on the basis of disability in the operation of public entities, public and private transportation systems, places of public accommodation, and certain testing) and 49 CFR parts 37 and 38

·**Executive Order 12898, Federal Actions to Address Environmental Justice in Minority Populations and Low-Income Populations** (prevents discrimination against minority populations by discouraging programs, policies, and activities with disproportionately high and adverse human health or environmental effects on minority and low-income populations); and

·**Executive Order 13166, Improving Access to Services for Persons with Limited English Proficiency** (guards against Title VI national origin discrimination/discrimination because of limited English proficiency (LEP) by ensuring that funding recipients take reasonable steps to ensure that LEP persons have meaningful access to programs (70 FR at 74087 to 74100).

14. Political Activity (Hatch Act)

Grantee will comply with provisions of the Hatch Act (5 U.S.C. 1501-1508) which limits the political activities of employees whose principal employment activities are funded in whole or in part with Federal funds.

15. Lobbying Activities

Certification Regarding Federal Lobbying

Certification for Contracts, Grants, Loans, and Cooperative Agreements

The undersigned certifies, to the best of his or her knowledge and belief, that:

1. No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or

- employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.
2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.
 3. The undersigned shall require that the language of this certification be included in the award documents for all sub-award at all tiers (including subcontracts, subgrants, and contracts under grant, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

Restriction on State Lobbying

None of the funds under this program will be used for any activity specifically designed to urge or influence a State or local legislator to favor or oppose the adoption of any specific legislative proposal pending before any State or local legislative body. Such activities include both direct and indirect (e.g., "grassroots") lobbying activities, with one exception. This does not preclude a State official whose salary is supported with NHTSA funds from engaging in direct communications with State or local legislative officials, in accordance with customary State practice, even if such communications urge legislative officials to favor or oppose the adoption of a specific pending legislative proposal.

16. Certification Regarding Debarment And Suspension

Grantee certifies that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from entering into this Grant by any federal agency, or by any department, agency, or political subdivision of the state. For purposes of this grant, "principal" includes an officer, director, owner, partner, or other person with primary management and supervisory responsibilities, or a person who has critical influence on or substantive control over the operations of Grantee.

Instructions for Lower Tier Certification:

1. By signing and submitting this proposal, the prospective lower tier participant is providing the certification set out below and agrees to comply with the requirements of 2 CFR Parts 180 and 1300.
2. The certification in this clause is a material representation of fact upon which reliance was placed when this transaction was entered into. If it is later determined that the prospective lower tier participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal government, the department or agency with which this transaction originated may pursue available remedies, including suspension and/or debarment.
3. The prospective lower tier participant shall provide immediate written notice to the person to which this proposal is submitted if at any time the prospective lower tier participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
4. The terms covered transaction, debarment, suspension, ineligible, lower tier, participant, person, primary tier, principal, and voluntarily excluded, as used in this clause, have the meanings set out in the Definition and Coverage sections of 2 CFR Part 180. You may contact the person to whom this proposal is submitted for assistance in obtaining a copy of those regulations.
5. The prospective lower tier participant agrees by submitting this proposal that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is proposed for debarment under 48 CFR part 9, subpart 9.4, debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by NHTSA.
6. The prospective lower tier participant further agrees by submitting this proposal that it will include the clause titled "Instructions for Lower Tier Certification" including the "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion – Lower Tier Covered Transaction," without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions and will require lower tier participants to comply with 2 CFR Parts 180 and 1300.

7. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not proposed for debarment under 48 CFR part 9, subpart 9.4, debarred, suspended, ineligible, or voluntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the List of Parties Excluded from Federal Procurement and Non-procurement Programs.
8. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.
9. Except for transactions authorized under paragraph 5 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is proposed for debarment under 48 CFR part 9, subpart 9.4, suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, the department or agency with which this transaction originated may disallow costs, annul or terminate the transaction, issue a stop work order, debar or suspend you, or take other remedies as appropriate.

Certification Regarding Debarment, Suspension, Ineligibility, and Voluntary Exclusion—Lower Tier Covered Transactions:

1. The prospective lower tier participant certifies, by submission of this proposal, that neither it nor its principals is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any Federal department or agency.
2. Where the prospective lower tier participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal.

17. Buy America Act

The Grantee and each subrecipient will comply with the Buy America requirement (23 U.S.C. 313) when purchasing items using Federal funds. Buy America requires a State, or sub recipient, to purchase only steel, iron and manufactured products produced in the United States with Federal funds, unless the Secretary of Transportation determines that such domestically produced items would be inconsistent with the public interest, that such materials are not reasonably available and of a satisfactory quality, or that inclusion of domestic materials will increase the cost of the overall project contract by more than 25 percent. In order to use Federal funds to purchase foreign produced items, the State must submit a waiver request that provides an adequate basis and justification to and approved by the Secretary of Transportation.

18. Prohibition on using grant funds to check for helmet usage

The Grantee and each sub recipient will not use 23 U.S.C. Chapter 4 grant funds for programs to check helmet usage or to create checkpoints that specifically target motorcyclists.

19. Termination

This grant may be terminated upon BOTS' determination that Grantee has materially failed to comply with terms of this Agreement. Termination may be considered among the criteria for subsequent grant awards.

20. Correspondence

All correspondence outside of Wise-Grants with BOTS regarding this project shall include the Grant Number, and shall be submitted to the following address or e-mail address:

Wisconsin State Patrol

BOTS

P.O. Box 7936

Madison, WI 53707

DOTSafetyGrants@dot.wi.gov

SIGNED:

(Agency Head or Authorizing Official), (Date), (Agency Name)

(Director, Bureau of Transportation Safety), (Date)

Please send signed signature page to DOTSafetyGrants@dot.wi.gov

CITY OF ONALASKA

Grade 2118

Position: IT Specialist Systems Administrator
Location: City Hall
Administrator
Page: 1 of 3

Department: Information Technology
Supervisor: Human Resource Director City
Classification: Salaried Exempt

Approved by F & P Committee: 1/2/08, 9/3/08
Approved by Council: 1/8/08, 9/9/08

Under supervision of the Human Resources Director City Administrator, the IT Specialist Systems Administrator directs the general office staff in the aspects of computer technology for the City of Onalaska. Responsible for providing application, PC hardware, operating system, help desk phone support, maintains the network, performs technology needs analysis, manage projects according to approved and authorized budgets and schedules, set up and control user access to the network the design, implementation, support and maintenance of local and wide area networks within the City; support telephone and cellular telephone service; also provide technical assistance and support to City network users for the various departments within the City of Onalaska; maintains computer hardware and supports network software as required with assistance from the outside contractor. Overall responsible for the operation of the IT department with approval of the City Administrator.

ESSENTIAL JOB FUNCTIONS:

Any one position may not include all the duties listed, nor do the examples listed in their relative order of importance include all the duties that may be found in this position.

- A. Provide assistance to end users on software applications ultimately becoming the in-house expert on applications currently in use. Analyzes, evaluates, and assists in the selection of computer systems, servers, routers, printers, hubs, software, etc. for use on City computers and network, including hardware and software selection and implementation, networking, voice and data telecommunications; performs routine maintenance as required.
B. Able to diagnoses, defines, and resolves problems and/or coordinates the implementation of technology solutions; maintains best practices regarding all functions of the network.
C. Must have strong networking and server administration skills based on Microsoft technologies.
D. Must have a good customer focused attitude and be a problem owner and solver.
E. Maintains server systems, performs backups (both on and off site) & monitors system components to ensure the availability of client/server applications- (i.e. patching servers, upgrading firmware to switches and firewalls.); monitors network for security alerts and breaches.
F. Administers the City email system (account creation, monitoring, and archival); administers the City website and establishes the set up for social media pages.
F-G. Works with supervisors to implement policies and procedures regarding how problems are identified, received, documented, distributed, and corrected.
G-H. Provides end-user technical support including, but not limited to: configuring applications and hardware, supporting daily operation of various support databases and systems, troubleshooting and correcting hardware and software problems, developing custom reports, training system users, providing daily support to the client/customer, and activate/inactivate end users as needed.
H-I. Plans, implements, and supports network to quickly and cost effectively resolve hardware/software issues.
I-J. Tracks, monitors and documents all information technology systems problems and resolutions in a thorough and precise manner.
J-K. Prepares and maintains IT Specialist Systems Administrator budget with assistance from the City Administrator. Manages projects according to approved and authorized budgets and schedules.
K. Support the City's Emergency Operations Team and is responsible for emergency management's tasks as assigned.
L. May perform technology needs analysis for departments as requested.
M-L. Manages, coordinates and maintains the telephone and cellular telephone system and usage, including: evaluation, selection, implementation, installation, security, administration, upgrades, troubleshooting, replacement, training, and monitoring usage trends and billing to be able to select service plans beneficial to the City.

CITY OF ONALASKA

Position: ~~IT Specialist~~ Systems Administrator

Location: City Hall

Administrator

Page: 2 of 3

Department: Information Technology

Supervisor: ~~Human Resource Director~~ City

Classification: Salaried Exempt

Approved by F & P Committee: 1/2/08, 9/3/08

Approved by Council: 1/8/08, 9/9/08

~~N.M.~~ Keep Ensures confidentiality of all work-related matters.

~~O.N.~~ Deploys and supports workstations, mobile devices, and software packages.

RELATED JOB FUNCTIONS:

A. Assists with planning for future system growth/needs/enhancements; may perform technology needs analysis for departments as requested.

B. Supports the City's Emergency Operations Team and is responsible for emergency management's tasks as assigned.

~~A.C.~~ Contributes to a cooperative working effort by demonstrating a willingness to perform other job-related work, as needed or requested. The interdependency of operations is recognized and the abilities and skills exist to do other work as needed or requested. Assistance is given to others and special projects completed as scheduled or requested. This is a recognized and accepted part of being a member of the office support staff.

~~B.D.~~ Other duties as required or assigned.

REQUIREMENTS OF WORK (KNOWLEDGE, SKILLS, AND ABILITIES):

~~A. Basic understanding of project management skills a plus~~ Excellent organization skills and good project management skills.

B. Excellent interpersonal and communication skills; ability to effectively communicate with colleagues on all levels in a multicultural environment; must have a good customer focused attitude and be a problem owner and solver.

C. Must have strong networking and server administration skills based on Microsoft System Software, operating systems and Microsoft Servers

D. Ability to utilize scripting and batch Languages.

~~C.E.~~ Basic analysis skills; the ability to elicit user requirements, create technical specifications and liaise between the various departments, ~~Director of Human Resources~~ City Administrator and vendors.

~~D.F.~~ Good working knowledge of desktop equipment such as PCs, servers, printers, modems, telephones and cellular telephones, scanners and other related networked devices.

~~E.G.~~ Working knowledge of computers and modern electronic data processing principles and practices and working knowledge of modern office practices and procedures.

H. Technical knowledge of the operation and maintenance of computer hardware and peripherals.

~~F.I.~~ Ability to work independently and meet deadlines in a fast-paced, detail-oriented environment.

~~G.J.~~ Flexible work attitude; adaptability to disparate tasks and technologies and the willingness to meet unexpected demands.

~~H.~~ Knowledge of the Microsoft Office Suite, particularly Access.

K. Ability to analyze data and information using established criteria, in order to define consequences and to consider and select alternatives; ability to compare, count, differentiate, measure and/or sort data and information; ability to classify, compute, tabulate, and categorize data.

L. Ability to apply common-sense understanding to carry out instructions furnished in written, oral and diagram form.

~~I.M.~~ Ability to maintain a professional demeanor; calmly approach and solve problems under stressful circumstances; maintain and promote harmony in the workplace; concentrate for extended periods of time; and be flexible.

TRAINING, EXPERIENCE & OTHER REQUIREMENTS:

A. Requires ~~Bachelor's or Associate's or Bachelor's-degree~~ in Computer Science or related field, ~~or~~ with three(3) to five (5) years computer hardware/software/network support experience, or any

CITY OF ONALASKA

Position: IT Specialist Systems Administrator

Department: Information Technology

Location: City Hall

Supervisor: Human Resource Director City

Administrator

Page: 3 of 3

Classification: Salaried Exempt

Approved by F & P Committee: 1/2/08, 9/3/08

Approved by Council: 1/8/08, 9/9/08

combination of education and experience that provides equivalent work experience knowledge, skills, and abilities.

~~B. Minimum 3 years of related technical support experience.~~

~~C.B. Valid driver's license is required.~~

PHYSICAL REQUIREMENTS:

- A. Frequently coordinates eyes, hands, feet and limbs in performing movements requiring skill and training.
- B. Frequently sits at desk, uses hearing, near and far vision and fingers for keyboarding. Remaining time is spent moving between the departments and buildings using verbal communication with users and department staff.
- C. Sits, stands, bends, reaches, crawls, and moves about the office intermittently throughout the day.
- D. Frequently handles papers and manuals, etc., lifts files, copy paper and other office materials.
- E. Frequently moves, lifts and carries computers and associated equipment, and uses hands, arms and fingers for working on computers.
- F. Occasionally stoops, bends, or kneels, and carries items greater than 50 pounds.
- G. Thirty-five (35) percent of workday spent sitting.
- H. Thirty (30) percent of work day spent walking.
- I. Thirty-five (35) percent of workday is spent standing.
- J. All percentages above could vary depending upon duties performed that day.
- K. Hours are occasionally unpredictable due to installations, configurations, research and updates that might be performed outside normal working hours.

Percent of 8 Hour Day

Percent of 8-Hour Day	67 – 100% Consistently	34 – 66% Frequently	6 – 33% Occasionally	0 – 5% Rarely
Sedentary 0–10# max		♦		
Light Freq. to 10# -20#max		♦		
Medium Freq. to 25#-50# max		♦		
Heavy Freq. to 50#-100# max			♦	
Very Heavy Freq. over 50+# - 100+# max				♦

Signature of Employee

Date

Signature of Employer

Date

Job Evaluation Factors Questionnaire

Revised Position
Name

IT Systems Administrator
Position Title

5/14/18
Date

Education Required – Weight 12 out of 100 Weight 4X 12 =48

- 1 High school diploma or equivalent
- 2 High school diploma or equivalent; some additional training or certification
- 3 Associate degree or equivalent work experience
- 4 Bachelor's degree or equivalent work experience
- 5 Master's degree or equivalent work experience

Points	Grade
151-165	10
166-180	11
181-195	12
196-210	13
211-225	14
226-240	15
241-255	16
256-270	17
271-285	18
286-300	19
301-315	20
316-330	21
331-345	22
346-360	23
361-375	24
376-390	25
391-405	26
406-420	27
421-435	28
436-450	29
451-465	30

Experience Required – Weight 15 out of 100 Weight 2X 15 =30

- 0 0-1 years applicable work experience
- 1 1-3 years applicable work experience
- 2 3-5 years applicable work experience
- 3 5-7 years applicable work experience
- 4 7-10 years applicable work experience
- 5 10+ years applicable work experience

Scope of Responsibility - Weight 15 out of 100 Weight 4X 15 =60

- 1 Minimal autonomy and independent judgment are exercised
- 2 Moderate autonomy and independent judgment are exercised; errors are readily detected
- 3 Considerable Autonomy and independent judgment exercised; errors may cause confusion or delay
- 4 High autonomy and independent judgment exercised; errors may cause considerable confusion and adversely affect outside relationships
- 5 Extreme autonomy and independent judgment exercised; errors may affect organizational policy and damage outside relationships

Budget Responsibility - Weight 8 out of 100 Weight 4X 8 =32

- 1 No fiscal responsibility
- 2 Approves expenses within limited spending authority
- 3 Partially responsible for an annual budgeting and approval of expenditures for a department/area
- 4 Fiscally responsible for a departments/area including annual budgeting and approval of expenditures
- 5 Fiscally responsible for multiple departments/areas including annual budgeting and approval of expenditures

Nature of Supervision Received - Weight 10 out of 100 Weight 4X 10 =40

- 1 Immediate supervision; performs routine, repetitive assignments according to instructions and with procedures to follow
- 2 Close supervision; performs routine duties according to established procedures
- 3 General supervision; performs varied assignments following established procedures
- 4 General direction; performs varied assignments within an area according to broadly stated program objectives
- 5 General direction; performs assignments in various functional areas with little or no guidance

Nature of Supervision Exercised - Weight 10 out of 100 Weight 3X 10 =30

- 1 No supervision exercised
- 2 Lead worker of a work group; or assists in directing a work group's activities
- 3 Responsible for a work group within a department
- 4 Responsible for a specific work unit within a City department
- 5 Responsible for an entire department within the City

Mental/Psychological Demands - Weight 7 out of 100 Weight 3X 7 =21

- 1 Unpredictable fluctuations in work volume; frequent interruptions; regular changes in work priority
- 2 Unpredictable fluctuations in work volume; frequent interruptions; frequent changes in work priority; occasional rush orders or conflicting deadlines
- 3 Frequently conflicting deadlines; constant rush orders; constant changes in work priority
- 4 Extremely tight deadlines; frequent exposure to distressing human situations
- 5 Conflicting priorities in matters of serious consequence; repeated or continuous exposure to distressing human situations

Physical Demands - Weight 7 out of 100 Weight 3X 7 =21

- 1 Minimal physical effort; slight risk of minimal injury or illness
- 2 Minimal physical effort; some risk of minimal injury or illness
- 3 Moderate physical effort, such as long periods of standing, walking, bending, climbing, reaching, repetitive motion, or lifting of moderately heavy items
- 4 Considerable physical effort, such as prolonged crouching or crawling in cramped spaces, digging, or frequent lifting of heavy objects; some risk of life-threatening injury or illness
- 5 Considerable risk of life-threatening injury or illness

Social Demands - Weight 8 out of 100 Weight 4X 8 =32

- 1 Basic interpersonal skills needed; responds to simple requests for information
- 2 Moderate interpersonal skills needed; verifies and explains facts/information
- 3 Considerable interpersonal skills needed; teaches, instructs, advises, counsels, guides, or interviews individuals; handles sensitive or confidential information
- 4 High interpersonal skills and understanding needed; persuades, motivates, or influences others; facilitates meetings and negotiations involving important or difficult issues
- 5 Extreme interpersonal skills and sensitivity needed; obtains trust and cooperation from individuals; negotiates critical, highly controversial issues

Working Conditions - Weight 8 out of 100 Weight 1X 8 =8

(disagreeable conditions: dust, dirt, grease, rime, blood or soil, offensive sights or odors, heat or cold, extreme weather conditions, or noise)

- 1 No exposure to disagreeable conditions
- 2 Minimal exposure to disagreeable conditions
- 3 Moderate exposure to disagreeable conditions
- 4 Considerable exposure to disagreeable conditions
- 5 Extreme exposure to disagreeable conditions

Total Weight **322**

Grade **21**

HR Signature

Date

CITY OF ONALASKA

Grade 24

Position: Assistant Police Chief
Location: City Hall
Page: 1 of 4

Department: Police
Supervisor: Chief of Police
Classification: Salaried Exempt

Approved by P & F Commission: 1/15/2007, 3/20/2007, 1/7/09, 5/14/18
 Approved by F & P Committee: 1/3/2007, 1/7/09, 4/6/16, 3/7/18
 Approved by Council: 1/9/2007, 3/21/2007, 1/13/09, 4/12/16, 3/13/18

The Assistant Chief performs at a highly skilled professional level and is considered an upper level/command position. In this role the Assistant Chief performs such tasks of an administrative or investigative nature as directed by the Chief of Police. The Assistant Chief will be held accountable for the accomplishments of the Onalaska Police Department Mission. This position has significant managerial authority and responsibility to assist in the determination of the organizational response to a variety of law enforcement needs and make modifications as conditions dictate.

ESSENTIAL JOB FUNCTIONS:

The Assistant Chief shall have command and management responsibility, under the general direction and supervision of the Police Chief. Any one position may not include all the duties listed, nor do the examples listed in their relative order of importance include all the duties that may be found in positions of the like. Other duties may be required and assigned.

- A. Functions as second in command of the police department and is the commanding officer in the absence of the Chief.
- B. Is responsible for all line functions of the police department; including patrol division and criminal investigations.
- C. Assists in the development, administration and monitoring of annual and long-range departmental goals. Develops and supports programs that are consistent with the goals and objectives of the Onalaska Police Department and its strategic plan.
- D. Provides control and standardization of all the operational procedures, including but not limited to: man power allocation, scheduling, staffing, and organization, methods of patrol, patrol coverage, and special patrol coverage.
- E. Prepares, collects, and reviews timesheets bi-weekly to ensure payroll is accurate for the department and proper hours are recorded, including sick, vacation, and medical leave, etc. appropriately.
- F. Processes and maintains training records, including but not limited to: scheduling, lodging, transportation, contracting with training sites, and ensuring proper completion of City forms. All costs associated herewith must be in compliance with all City of Onalaska and department policies.
- G. Assists in the planning, development, and implementation of policies and procedures that ensure efficient delivery of police services to the community.
- H. Prepares, coordinates, and activates operational plans and orders, reviews plan orders from subordinates and recommends priorities for allocation critical resources of the department.
- I. Provides input to the Chief in evaluating the performance of tasks related to fiscal management, property, personnel, and records management.
- J. Plans, coordinates, and provides budget preparation information for all operations of the department.
- K. Responsible for processing of internal/citizen complaints of officers under his/her direction and makes recommendations for appropriate action and disposition.
- L. Provides personnel recommendations relative to hiring, promotion, transfer, discipline, commendations, and discharge, to the Chief of Police, Human Resources, and the Police and Fire Commission as appropriate.
- M. Supervises and evaluates first-line supervisors, and conveys instructions and information from the Chief.
- N. In the absence of the Chief, supervises and evaluates investigative staff, reviews reports and assigns cases to investigators for follow up as needed.
- O. Oversees and manages the evidence process to ensure chain of custody.

CITY OF ONALASKA

Position: Assistant Police Chief
Location: City Hall
Page: 2 of 4

Department: Police
Supervisor: Chief of Police
Classification: Salaried Exempt

Approved by P & F Commission: 1/15/2007, 3/20/2007, 1/7/09, 5/14/18

Approved by F & P Committee: 1/3/2007, 1/7/09, 4/6/16, 3/7/18

Approved by Council: 1/9/2007, 3/21/2007, 1/13/09, 4/12/16, 3/13/18

- P. Oversees the patrol schedule to ensure sufficient staffing levels to meet the daily and special needs of the City. This includes granting and/or denying vacation and holiday requests, which requires knowledge of relevant employment and /or labor laws, including knowledge of all relevant collective bargaining agreements. Reviews and approves assignments of personnel by sergeants and order changes in assignments as necessary. He/She is authorized to transfer officers temporarily from one shift to another to assure a distribution of the workforce in proportion to the work load on each shift and in compliance with the collective bargaining agreement(s).
- Q. Observes procedures affecting the operation of the department and recommends changes designed to increase its effectiveness.
- R. Assures that all members of the department comply with all standard operation procedures giving special attention to those failures that may jeopardize the safety of officers, citizens, and the reputation of the department.
- S. Makes frequent inspections of the City of Onalaska at irregular times, noting all violations of laws and ordinances requiring police attention and takes the steps necessary to correct the irregularities. Makes tours of inspection of on-duty officers at unusual hours to assure duties are properly being performed.
- T. Participates as needed or requested at civic-related meetings, citizen inquiries, speeches and interviews; coordinates ride-a-longs and other public relations duties as assigned by the Chief.
- U. Represents the department at Common Council and/or committee meetings as needed to explain/justify requests and provide information on other topics or situations related to the police department.
- V. Identifies and addresses critical situations/circumstances that may require law enforcement intervention. Responds as needed to critical incidents/accidents so as to assume operational command and/or control. This includes responsibilities as required within the City Of Onalaska Emergency Operations Plan.
- W. Assists in the administration of discipline and grievance processes within the Police Department.

RELATED JOB FUNCTIONS:

- A. Acts as a member of the City's Emergency Operations Team and is responsible for emergency management tasks as assigned.
- B. Orders supplies, uniforms, and other equipment as needed for the entire Department. Researches cost issues associated therewith, ensures the maintenance of Department equipment, and manages inventory control.
- C. Contributes to a cooperative working effort by demonstrating a willingness to perform other job-related work, as needed or requested. The interdependency of operations is recognized and the abilities and skills exist to do other work as needed or requested. Assistance is given to others and special projects completed as scheduled or requested.
- D. Other duties as required or assigned.

REQUIREMENT OF WORK (KNOWLEDGE, SKILLS, AND ABILITIES):

- A. Knowledge of the techniques, objectives, and technology of modern police procedures and practices.
- B. Knowledge of ordinances, statutes, and laws and their interpretation.
- C. Knowledge of police powers.
- D. Ability to effectively plan and supervise officers and police department administration.
- E. Ability to direct the work of various operation units to provide effective leadership including; teamwork directing, planning, and assigning.

CITY OF ONALASKA

Position: Assistant Police Chief
Location: City Hall
Page: 3 of 4

Department: Police
Supervisor: Chief of Police
Classification: Salaried Exempt

Approved by P & F Commission: 1/15/2007, 3/20/2007, 1/7/09, 5/14/18
Approved by F & P Committee: 1/3/2007, 1/7/09, 4/6/16, 3/7/18
Approved by Council: 1/9/2007, 3/21/2007, 1/13/09, 4/12/16, 3/13/18

- F. Ability to prepare requested reports and records necessary for the effective and efficient operation of the Onalaska Police Department.
- G. Ability to express ideas clearly and concisely both orally and in writing; ability to pay attention to detail.
- H. Excellent computer skills; advanced knowledge of Microsoft Office products; ability to quickly learn new software and other technology.
- I. Ability to exercise sound judgment and discretion in developing and interpreting department policies and procedures.
- J. Ability to work effectively with other city departments and with private groups.
- K. Knowledge of police department budgets and the budgeting process.
- L. Ability to operate a variety of office machines, including: computer, phone/mobile phone, adding machine, fax machine, and copier.
- M. Ability to maintain a professional demeanor; calmly approach and solve problems under stressful circumstances; maintain and promote harmony in the workplace; concentrate for extended periods of time; and be flexible. Must have patience in dealing with people.

TRAINING, EXPERIENCE & OTHER REQUIREMENTS:

- A. Four (4) year Bachelor's Degree preferred from an accredited College or University; or equivalent combination of experience from an accredited college or university in addition to extensive law enforcement experience in police supervision, administration or a related field;
- B. Six (6) years' experience as a police officer with a minimum of three (3) years road experience and five (5) years in a supervisory role in a law enforcement agency.
- C. Certified by the State of Wisconsin Law Enforcement Standards Board.
- D. Valid driver's license required.

PHYSICAL REQUIREMENTS:

- A. Ability to coordinate eyes, hands, feet and limbs in performing movements requiring skill and training.
- B. Ability to exert variable physical effort from sedentary to very heavy physical demands. May involve some lifting, carrying, pushing and pulling.
- C. Reaches shoulder height and above and below shoulder height frequently .
- D. Occasional bending, stooping, climbing up and down stairs.
- E. Ability to sustain prolonged visual concentration
- F. Seventy-five (75%) percent of workday spent sitting.
- G. Fifteen (15%) percent of work day spent walking.
- H. Ten (10%) percent of workday is spent standing.
- I. Moderate, short, to intermittent use of force with subjects and ability to react with sudden movements which may involve heavy to very heavy demands.
- J. Walking, running, jumping, dodging obstacles, climbing, crawling, dragging, pushing/pulling objects or people.
- K. All percentages above could vary, depending upon duties performed that day.

CITY OF ONALASKA

Position: Assistant Police Chief
Location: City Hall
Page: 4 of 4

Department: Police
Supervisor: Chief of Police
Classification: Salaried Exempt

Approved by P & F Commission: 1/15/2007, 3/20/2007, 1/7/09, 5/14/18
 Approved by F & P Committee: 1/3/2007, 1/7/09, 4/6/16, 3/7/18
 Approved by Council: 1/9/2007, 3/21/2007, 1/13/09, 4/12/16, 3/13/18

Percent of 8 Hour Day

	67 – 100 Consistent	34 – 66 Frequent	6 – 33 Occasionally	0 – 5 Rarely
<u>Sedentary</u> 0 – 10# max	x			
<u>Light</u> Freq. to 10# -20#max		x		
<u>Medium</u> Freq. to 25\$-50# max			x	
<u>Heavy</u> Freq. to 50#-100# max				x
<u>Very Heavy</u> Freq. over 50+# - 100+#				x

 Signature of Employee

 Date

 Signature of Employer

 Date

P-12

CITY OF ONALASKA

Policy: Recruitment and Selection

Policy Number: 2.05

Page: 1 of 10

Approved by Committee: 10/18/00, 11/5/03, 6/2/04, 7/7/04, 4/7/10

Approved by Council: 11/14/00, 11/11/03, 6/8/04, 7/13/04, 4/13/10

The City of Onalaska (hereinafter the "City") will recruit and select the best-qualified individual persons for open positions with the City. Human Resources is responsible for developing and conducting an active recruitment and selection program designed to meet current and projected City employment needs. The procedure will be consistent with the City's Equal Opportunity Employment policy and will comply with applicable state and federal laws.

The hiring process ensures that the City obtains the best candidate a qualified individual for the job. If the City establishes clear and objective hiring criteria that result in equal and unbiased treatment of all applicants, few problems should arise in the hiring process. The City will may promote from within, before recruiting externally, whenever that can be done with advantage to the City.

A. Job Description

The job description is the foundation for each of the hiring process and provides significant evidence of the employee's job duties and expectations. The job description must shall accurately detail the essential duties, behavioral competencies, training and education necessary to perform the job. The description should reflect the reality of the employee's job as closely as possible. The Americans with Disabilities Act (hereinafter the "ADA") recognizes considers that a written job description is considered evidence of the essential functions of the job in ADA cases. In order for a job description to stay current, job descriptions should be updated every 3 years. The job description should include as many job duties and expectations possible. Job duties that employees DO NOT perform should NOT be included ion the job description.

In addition, the job description should be updated prior to the start of recruitment for a position. Essential job functions should be delineated. Essential job functions are those functions imperative to the position that a candidate or employee must be able to perform and are critical to ensure compliance with the ADA. In determining what functions are essential, the following factors are considered:

- (a) the employee is actually required to perform the essential job functions;
- (b) the reason the position exists is to perform that the functions;
- (c) the number of others available to perform that the functions;
- (d) the degree of expertise and skill required to perform the functions.

If physical requirements are listed there should be a direct correlation with the essential job functions.

B. Recruitment Procedures - When a position becomes available, the immediate supervisor to whom that position reports will first decideshall make a recommendation whether the position should be filled from within or from outside the City internally or externally, based on the position's requirements, any changes in the job description, and whether a reorganization of the department's work is necessary. This decision recommendation shall be is to be reviewed and discussed by with and approved by the Department Head, Human Resources and City Administrator with the final decision being made by the City Administrator or Mayor.

1. Approval to Fill Positions

- a. Filling of a New or Vacant Position: When a full-time or regular part-time position is vacated, the department head must complete a Personnel-Requisition Request Form through the online application software that includes: a complete justification for filling the position; current or

CITY OF ONALASKA

Policy: Recruitment and Selection

Policy Number: 2.05

Page: 2 of 10

Approved by Committee: 10/18/00, 11/5/03, 6/2/04, 7/7/04, 4/7/10

Approved by Council: 11/14/00, 11/11/03, 6/8/04, 7/13/04, 4/13/10

updated job description; how the position will be advertised; and ~~estimated length of recruitment periods~~. Human Resources will review the completed form and seek Finance & Personnel Committee/Common Council approval.

- b. Seasonal/Limited-Term Positions: ~~If the seasonal position is~~ For budgeted and recurring seasonal positions and has been budgeted in for the current year, the department head must submit complete a Personnel Requisition Request Form to Human Resources through the online application software. Seasonal positions that have continuous postings will ~~and be removed~~ at the end of each year and will be required ~~department heads must~~ complete a new Requisition Request Form each for the next year. Human Resources will review the form and may post the position without further approval.

2. Internal Postings

a. Union

The department should notify Human Resources to initiate the internal posting process as outlined in their collective bargaining agreements. ~~If no qualified applicants come forward, the process will move to an External Posting.~~

b. Non-represented

The department should notify Human Resources to initiate a posting announcement to either a) be announced only within the department where the vacancy exists; b) be announced to all City departments; or c) be announced under a and b as well as the general public.

c. Internal Applications

Any eligible and qualified employee may apply for a posted position by completing ~~an~~ the official City application form or submitting a resume as required by the hiring manager. ~~or resume as required by Human Resources.~~ Where a job posting for internal and external applicants is posted concurrently, internal applicants shall be required to apply using the official City application form. ~~However, Applications or resumes will~~ shall only be considered for the position if the employee(s):

1. Shows they possess the required qualifications;
2. Have been in their current position at least six months;
3. Have no performance improvement plans;
~~Have not been excessively absent or late during the past 12 months; and~~
4. Have received a good rating on their all Consistently Accomplishes Expectations or above on their last performance appraisal.

d. Internal Transfers

Any eligible and qualified employee may apply for a posted position ~~by completing an application or resume as required by Human Resources~~ as set forth in Section 2c. above ~~Resources~~ in order to transfer to another position or department. The department in which the employee is transferring from may request the employee not transfer for up to twelve (12) weeks until another qualified applicant be found for their now open position.

Transfers shall typically take effect within 2 weeks, but no later than 4 weeks, after an employee's acceptance. Factors such as the urgency to fill the position, status of the employee's present workload, and difficulty in filling the employee's present position ~~are to~~ may be considered in determining a transfer date.

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The releasing ~~managers~~supervisor ~~shawill~~ complete the transferring employee's Performance Appraisal within 2 weeks of the transfer date. The hiring manager will receive a copy of the Performance Appraisal, and ~~may~~ consider that input in determining the employee's salary increase during the next scheduled salary review.

Typically, the employee's salary will not change due to a transfer, unless the position is considered a promotional transfer, in which case a promotional salary increase will be considered.

The City may require employees to transfer to specific positions based on business needs and conditions.

e. Internal Appointments

1. The City may require employees to transfer to specific positions based on business needs and conditions.

2. Should the City Administrator, in consultation with the Department Head and Human Resources, determine there is only one qualified candidate within the department or City for the position, that person may be appointed to the position without going through the interview process. All items in Section 2c above must be met to qualify for an internal appointment.

f. Pay Increases Due to Promotions or Appointments

1. Typically, the employee's salary will not change due to a transfer, unless the position is considered a promotional transfer, in which case a promotional increase will be considered.

2. The employee being appointed or promoted will generally move to one step above the next highest pay step in the new pay grade- (i.e., Employee promoted from Grade 12 to Grade 15; current pay is grade 12, step 8 and would move to Grade 15, step 3.) Review of current grade, next step increase date etc. may be taken into consideration ~~account~~ when reviewing pay increases for promotions.

3. External Postings

Once the internal posting process is complete and no qualified candidate exists or where the position shall not be posted internally or shall be posted concurrently with the external posting ~~t~~The department ~~should~~ shall notify Human Resources by completing the Requisition Request form on the online application software to initiate the recruitment process. ~~This process will~~The external posting process shall ~~involve~~comprise the following:

a. Advertising

Human Resources will issue a job announcement to publicize vacancies deemed appropriate for announcement. This should be coordinated with the department head in the department in which the vacancy exists, ~~to ensure the community is aware of job openings and applicants should be as diverse as the community.~~ Possible recruitment sources include: newspapers, journals, periodicals, ~~internet~~websites, social media, job fairs, campus recruitment, employee referrals, employment agencies, and other means of advertising.

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Recruitment and/or advertising ~~should-must~~ not ~~occur-that~~ expresses a preference for applicants based on a protected class, except in the in the narrow circumstances in which the class(es) are deemed to be a bona fide occupational qualification (BFOQ).

Language that is equally applicable to men and women should be used in advertisements; gender-specific job titles should be avoided, as well as advertisements that indicate a preference based on age. The language in advertisements should mirror language from the job description. All job postings should include a non-discrimination notice, i.e. "Equal Opportunity Employer."

b. Application Form

An official City application for employment is required for each position the applicant may be applying for (if multiple positions are available) by using ~~our~~the City's online application software, unless applicant has no access to a computer. If a paper application is given due to lack of computer access then any and all additional questions will be required to be completed to be considered for the position. A resume may not be substituted for the application, however, may be included with the application.

~~Some~~Many City positions ~~may~~ require an applicant to complete ~~a~~ supplemental ~~application form~~ questions in addition to the City's general application. The supplemental ~~application questions~~ helps to elicit more detailed information from the applicant, ~~to better understand their qualifications.~~ Questions that are not directly related to job ~~performance functions~~ and that may directly or indirectly elicit information about protected ~~characteristics information~~ should be avoided.

An EEO/recruitment form ~~will may-~~ be ~~handed out with~~ completed with the online-the application software program, but is kept separate from the application once completed. ~~turned in~~ This form and is not accessible to any department except Human Resources. It is the applicant's choice whether the form is completed. The form is used to compile statistical information for the City and will not be used in making hiring decisions.

4. Rehires Application Form

~~If an applicant~~ Applicants that ~~has~~ worked for the City previously are treated as new applicants for purposes of this policy. ~~(seasonal/temporary positions only) they may fill out a condensed version of an official City application for employment called a "Rehire Application".~~ they will be required to complete the same online application program as other applicants. ~~A resume may not be substituted for the Rehire Application, however, may be included with the Rehire Application.~~

C. Selection Process

1. Screening and Interviewing

- a. Human Resources, City Administrator or their designee along with the applicable department head, will screen the applications based on the job functions and requirements as outlined in the job description. Where the position being hired is within the Police and Fire Departments, the Mayor shall screen the applications in addition to the appropriate Chief (or their designee), City

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Administrator or their designee and Human Resources. (Collectively the individuals working together on the screening shall be known as the "Hiring Managers"). Where a disagreement exists among the Hiring Managers whether to interview a particular applicant, the City shall err on the side of interviewing the applicant.

- b. Applicants whose applications are chosen from the initial screening may be asked to participate in telephone interviews, personal interviews, testing/examinations, and/or other selection processes (depending on the position) at the discretion of the department head and/or Human Resources Hiring Managers. Applicants not chosen from the initial screening will be sent a regret letter notifying the applicant that they have not been chosen for further consideration.
- c. Interview questions shall be drafted by the Hiring Managers and must be motivated by job relevance related to job functions and applicant's qualifications and should be developed with the motivation to obtain information necessary to find the best qualified person individual for the position. ~~Other questions that do not relate to the qualifications for a particular job should be avoided. Human Resources should review all interview questions before being utilized. If information is volunteered from the applicant that is not job related, interviewers should not ask follow up questions and should not be written down.~~ Inquiries may be made during the interview about an applicant's ability to perform both marginal and essential duties and job-related functions. ~~Direct inquiries regarding an applicant's disabilities are prohibited until a conditional job offer is made. However, a variety of techniques may be used to evaluate whether an applicant is qualified for the job, but such techniques must be reviewed by Human Resources before being used to evaluate an applicant.~~

~~Notes concerning an applicant's protected status should not be made at any point of the interview, even if done so to recollect interviewees at a later time. These types of notes may be subpoenaed in any subsequent employment related litigation and regardless of their intended use, could be damaging against the City.~~

- d. The interview will consist of a panel of individuals which will typically be coordinated by Human Resources determined by the Hiring Managers.
 - e. The interview panel will make a hiring recommendation to Human Resources. Human Resources will make a job offer with approved salary contingent on the following:
 - i. Appropriate background checks, pre-employment physicals, drug screens, psychological exams, etc.
 - ii. Positive reference checks from previous employers.~~Job offers from departments or employees other than Human Resources (or its designee) are not binding.~~
 - f. Outside employment agencies may be used to recruit regular and/or temporary employees at the discretion of Human Resources the Hiring Managers.
2. Testing and Selection
The selection process shall maximize reliability, objectivity and validity through a practical and job-related assessment of applicant attributes necessary for successful job performance and career potential. ~~The selection process shall also be balanced to provide promotional opportunities as well as open competitive opportunities at various levels of City employment.~~

a. Selection Devices

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Human Resources shall be responsible for determining when formal selection devices are to be used to screen applicants for job vacancies, except for those positions which fall under jurisdiction of the Police and Fire Commission (Wis. Statute 62.13). Such devices may include, but need not be limited to, a review of training and experience, work sample and performance tests, practical written test, interviews, physical fitness examinations, and background reference inquiries. In the development of selection devices, Human Resources ~~may confer with department heads~~ in collaboration with the Hiring Managers, or others familiar with the knowledge, skills and abilities required in order to determine the specific devices to best measure these factors.

b. Security

Formal selection materials shall be maintained and administered only by ~~the~~ Human Resources ~~department~~. ~~All persons participating in the development and maintenance of materials to ensure a high level of integrity and security shall exercise every precaution.~~

c. Notification of Applicants

~~Human Resources shall provide e~~ Each person competing applicant in the selection process ~~shall be given~~ written notice ~~of his/her~~ of their status within a reasonable time of the completion of the hiring process.

d. Eligibility Lists

For some positions, eligibility lists may be established. Applicants will be informed of the expiration of the list ~~dependent on the position, and with Human Resources approval.~~

e. Internal Promotions

If the successful candidate is an existing full time employee, the original date of hire will be used for the purposes of benefits. Salary will be determined in accordance with this policy as listed in section B, 2, e above ~~based on skills and experience and in accordance and~~ with the approved pay plan.

3.—

D. Background and Reference Checks

Any one of the following background and reference check(s) may be conducted on an applicant, dependent upon the position applied for and as determined by Human Resources in collaboration with the Hiring Managers.

- Verification of background data (i.e. employment, education, licenses)
- Past employer reference checks
- Criminal records
- Driving-Motor Vehicle records (for all positions when driving is a required job function)
- Background investigation with fingerprinting (for all positions involving interaction with children, elderly and vulnerable or at-risk individuals)
- Credit checks (for all positions that involve the management of funds and/or handling of cash or credit cards)

In addition to ~~obtainment of applicant related information~~ obtaining information that helps to determine an applicant's employability and future job success, the City ~~has an obligation~~ will to check references where the ~~employee has job function -requires a~~ "Duty of Care" toward others. A Duty of Care towards others normally exists when an employee is entrusted with the care of the health, finances or safety of customers, children, elderly and vulnerable or at-risk individuals

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clients, clients or the public (i.e. accountant, police officer, attorney). When a background check reveals criminal records or other serious misconduct (other than minor traffic violations) or adverse information under the Fair Credit Reporting Act, Human Resources will consult with the City's Legal Counsel and the City Administrator to ensure compliance with the Fair Credit and Reporting Act and Wisconsin law related to arrest and conviction records.

The indication of a pending arrest or conviction on a City application is not an automatic bar to employment. Consideration of a pending arrest or conviction record in a decision not to hire an individual must indicate a direct and substantial relationship between the arrest/conviction and future job performance.

Information obtained from the reference check will be used solely for the purpose of evaluating a finalist's suitability for employment and will~~shou~~ be kept confidential and shared only with individuals directly involved in the hiring process.

E. Medical and Psychological Evaluations

Medical and psychological evaluations as authorized by the ADA may be required for specific City positions (i.e. police officer, firefighter) and will be given to all entering employees in the same job category regardless of disability, after a job offer has been made. ~~Physical ability tests and tests for the use of illegal drugs are not considered medical examinations under the ADA.~~

F. Required Paperwork

1. Offers of Employment

One of the Hiring Managers will extend the verbal offer of employment to the candidate selected. Human Resources may give offers of employment orally or in writing. If given orally, a formal job offer letter in writing will follow. Human Resources will prepare a written offer of employment for the candidate. Human Resource will coordinate with the applicable department head to establish a start date, as well as the appropriate time for the paperwork to be filled out.

2. Hiring Folder

Human Resources ~~and/or Police and Fire Commission (if applicable)~~ shall keep-maintain a hiring folder (virtual or physical) for each opening which shall contain the following: job description, recruitment ads or notices, applications, tests, a list of all staff involved in the hiring process, interview questions/rating sheets, responses to reference questions, and EEOC data. The results of a medical or psychological exam, obtained after an offer of employment has been made, shall be kept in a separate medical file.

3. Orientation

Human Resources shall notify each eonduct-new employee of the date, time and location of their orientation meeting. -Orientation must occur within three business days of starting work and may be conducted individually or in group settings. in a timely manner and is responsible for ensuring Employees will be expected to complete their Employment Eligibility Verification (I-9) pursuant to the forms instructions and bring the completed form and supporting documentation to orientation along with all other new hire information requested. Orientation will include, but not be limited to: new employee forms completion, benefit plan information, discussion and enrollment, employee handbook acknowledgment and review and information technology setup. enrollment in applicable benefit programs. The new employee's supervisor or department head is responsible for providing a department orientation for the new employee.

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4. Employment Eligibility Verification:

~~The Employment Eligibility Verification form (Form I-9) must be completed by all newly hired employees to verify their identity and eligibility to work in the United States. Employees are considered hired as of the actual commencement of employment for wages. The employee must fill out Section 1 of the form and present documents establishing both identity and employment eligibility within three (3) days of hire.~~

~~The Human Resource Department (or its designee) must examine Section 1 of the form to ensure that it is signed and completed. The documentation provided by the employee must be *physically* examined to ensure identity and employment eligibility. Section 2 of the form must be completed by the City within three (3) days of hire, confirming that the applicant is eligible for employment. If the City fails to follow these steps, a fine between \$110 and \$1,100 may be assessed per violation against the City.~~

5. New Hire Reporting

~~Federal and State law requires employers to report newly hired and re-hired employees in Wisconsin to the Wisconsin New Hire Reporting Center. Human Resources shall report all new hires and re-hires pursuant to the Department of Workforce Development guidelines. All new hires must be reported to the Department of Workforce Development within a specified length of time. Reports must include the employee's name, address, date of birth, social security number, date of hire, and the City's name, address, and federal employer identification number. A copy of the employee's federal W-4 form or Wisconsin WT-4 will meet the reporting requirements.~~

G. Part-time and Seasonal Employees

When it is determined to be in the best interest of the City, the City may utilize part-time, seasonal, and limited term or temporary employees, ~~may be hired.~~

- The selection of candidates to fill part-time, temporary and seasonal positions shall be the same as the selection process as set forth in Sections A through F above.
- ~~Under various~~The City of Onalaska shall adhere to the City's labor agreements and Wisconsin statutes, with respect to determining when part-time, seasonal, and temporary employees may become eligible for benefits or permanent status once they have exceeded a certain number of hours in a rolling calendar year~~twelve month period~~ or series of years.

H. Limited Term Appointments

- Emergency Appointments: Whenever the applicable department head or City Administrator has indicated there is a need to fill a vacancy and Human Resources is unable to provide names of eligible candidates, ~~Human Resources~~the City Administrator after discussion with the applicable department head and Human Resources may authorize filling the vacancy by emergency appointment until proper recruitment can take place.
- Temporary Appointments: ~~Human Resources~~The City Administrator after discussion with the applicable department head and Human Resources may authorize the appointment of a qualified individual on a temporary basis when the need exists. Such appointments shall not exceed ~~12~~600 hours in a 12-month period. The department in need must have sufficient money budgeted to cover the cost of the temporary employee over the anticipated period of need.
- Persons Hired Under Federal or State Manpower Programs: No person shall be hired under Federal or State Manpower programs without prior approval of Human Resources. Persons employed under such programs are considered limited term employees and are not considered

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regular City employees, unless specific action is taken to appoint such employee to a regular City position after he/she has been certified as eligible for such employment by Human Resources.

4. No department shall employ or use volunteers, interns, seasonal employees, temporary employees, co-op students or participate in other wage sharing programs without prior discussion with Human Resources. While such programs appear on the surface to have little or no cost associated with them, there may be liability and training issues that should be reviewed before the City of Onalaska uses this type of help. If such position/program is authorized the department will coordinate the employment conditions, offer letter, approvals and paperwork with Human Resources. Interns and co-op students go through the application processes as set forth above. Volunteers may be required to complete Background and Reference Checks or go through the application and Selection Process as set forth above where they are to be placed in direct contact with at-risk individuals, such as those working with children under the age of 18, developmentally disabled persons, the frail or the elderly. Any volunteer screening will be kept on file in Human Resources. Human Resources in consultation with the applicable Department Head, City Administrator and Legal Counsel shall determine the appropriate level of screening for volunteers based on the type of work to be performed, length of time and level of interaction with the public, at risk individuals, other volunteers and City employees that may be required.

I. -Prohibited Practices

1. -City employees shall not publish a job advertisement that shows a preference for or discourages someone from applying for a job because of his or her race, color, religion, sex (including gender identity, sexual orientation and pregnancy), national origin, age, disability or genetic information or any other trait or class as determined by the U.S. Equal Opportunity Commission (EEOC) (collectively "Protected Classes").
2. City employees shall not recruit in a way that discriminates against Protected Classes. For example relying on word-of-mouth recruitment by a mostly female work force may violate the law if the result is that almost all new hires are female.
3. City employees shall not make decisions about job appointments and promotions based on Protected Classes.
4. As a general rule, information obtained through the applicant interview process must be limited to questions that are essential for determining if an applicant is qualified for the job; whereas information regarding Protected Classes are irrelevant in such determination.
5. Inquiries about an applicant's organizations, clubs, societies, lodges and activities which may indicate information related to Protected Classes if answered, should be avoided in the interview process.
6. City employees are prohibited from making any inquiries regarding disabilities prior to a job offer being made. Human Resources may ask limited questions about reasonable accommodation where they reasonably believe that the applicant may need accommodation because of an obvious or voluntarily disclosed disability or where the applicant has disclosed a need for accommodation. All inquiries made with respect to disabilities post job offer must be made by Human Resources. Human Resources may ask any disability-related question or require a medical examination as long as all individuals selected for the same job are asked the same questions or made to take the same examination.

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Definitions

- A. Ability: A present competence to perform an observable behavior or a behavior which results in an observable product.
- B. Human Resources: The City of Onalaska ~~human resources department.~~Human Resources Director or their designee.
- C. Job Description: a general statement of job duties and responsibilities.
- D. New Position: Any position that will add staff to the existing roster of that department
- E. Police and Fire Commission: The Onalaska Police and Fire Commission which is responsible for hiring Police and Fire department personnel and carrying out the duties set forth in Wis. Stat. §62.13.
- F. Posting: A formal announcement that a position is vacant. ~~Postings may be internal or external or both. The decision of where to announce a position and the length of time may involve many factors, such as: union contract obligations, the urgency to fill a position, and the audience that is targeted.~~
- G. Vacant Position: A position authorized through the budget process that becomes available, by a voluntary or involuntary termination or by retirement.
- H. Promotion: Moving an existing employee to a new position, department, or location at a higher level within a higher grade level either within the same department or to another department due to a change in duties. the City.
- I. Transfer: Moving an existing employee to a new position, department, or location at the same grade level within the City.
- G.J. Volunteer: An individual or group of individuals who, without compensation, performs a task at the direction of and on behalf of City.

Labor Agreements

Those protective service employees who are subject to comprehensive collective bargaining agreement as negotiated or are regulated by the Police & Fire Commission, shall be exempt from the provisions of these rules that are inconsistent with such agreements or other regulations.



CITY OF ONALASKA

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To: Finance and Personnel Committee
Common Council
Eric Rindfleisch

From: Hope Burchell, PHR, SHRM-CP
Human Resources Director

Date: May 31, 2018

Re: Assistant Fire Chief Additional Duties

I am requesting your approval of the plan for the Assistant Fire Chief to receive additional compensation due to turnover in the fire department for the Fire Chief duties until the position is filled.

During this time, I recommend Troy Gudie, Assistant Fire Chief be responsible for the Fire Chief duties listed in his job description that pertain to performing Fire Chief responsibilities in the absence of the Chief .

As a result of the additional responsibilities, some of the many things Troy will be responsible for include:

- Reviewing/approving timesheets and requests for time off from department staff.
- Reviewing/approving Department expenditures.
- Attending the weekly department head meetings, representing the departments and responding to the Mayor and other department heads on matters requested of the Police department.
- Attending meetings including the Common Council, sub-committee meetings, and other meetings as the need arises.
- Responding to questions/budget related matters on behalf of the department.
- Handling questions on grants and other event related projects.
- Serving as supervisor for the department staff including times when staff has questions about what direction to head on a project or with an issue, times when customers/citizens request to speak with the Chief, and other situations where the department head serves as a mediator/establishes direction for difficult situations.
- Priority for items will be established based on deadlines and items of higher importance based on recommendations from Troy, Mayor, City Administrator and/or other department heads.

For taking on these additional duties, I am recommending that Troy be given an additional \$200.00 per pay period from June 24, 2018 until the Fire Chief position starts employment with the City of Onalaska.

If you have any questions regarding this please contact me.