

## PUBLIC NOTICE

PUBLIC NOTICE is hereby given that a regular meeting of the Common Council of the City of Platteville shall be held on Tuesday, June 24, 2014 at 7:00 PM in the Council Chambers at 75 North Bonson Street, Platteville, WI.

### COMMON COUNCIL AGENDA

#### I. CALL TO ORDER

#### II. ROLL CALL

#### III. SPECIAL PRESENTATIONS –

- A. Update on Tornado Recovery Effort
- B. 2013 Audited Financial Statements - Johnson Block and Company, Inc.
- C. Overview of Fiber to the Premises in Platteville - Bob Brown

#### IV. CONSIDERATION OF CONSENT CALENDAR – The following items may be approved on a single motion and vote due to their routine nature or previous discussion. Please indicate to the Council President if you would prefer separate discussion and action.

- A. Minutes – June 10 Regular Council Meeting
- B. Payment of Bills
- C. Appointments to Boards & Commissions
- D. Licenses – One- and/or Two-year Operators’ Licenses
- E. Ordinance 14-08 Amending Section 22.0514(D)(2)(a)(8) Overlay District Creation Petition Application Fee

#### V. CITIZENS’ COMMENTS, OBSERVATIONS and PETITIONS, if any – Please limit comments to no more than five minutes

#### VI. REPORTS –

- A. Committee Reports (Council or Staff Representative)
  - 1. Airport Commission (Daus) 5.12.14
  - 2. Historic Preservation Commission (Kilian) 5.27.14
  - 3. Library Board (Nickels) 5.6.14
  - 4. Water & Sewer Commission (Stockhausen, Kilian, Bonin) 5.12.14
- B. Other Reports
  - 1. Building Inspector Report
  - 2. Department Progress Reports

#### VII. ACTION ITEMS –

- A. IT Budget Amendment [6.10.14]

#### VIII. INFORMATION AND DISCUSSION –

- A. Ordinance Amending Section 3.12(B)(2) City Plan Commission – Council Member Election

#### IX. CLOSED SESSION –

- A. Per Wisconsin Statute 19.85(1)(e) Deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session. – Possible Land Acquisition

**X. ADJOURNMENT**

*If your attendance requires special accommodation, write City Clerk, P.O. Box 780, Platteville, WI 53818 or call (608) 348-9741 Option 6.*

Audit Presentation  
To the City Council

For the Year Ended  
December 31, 2013

June 24, 2014

*Prepared by:*  
*Johnson Block & Company, Inc.*  
*Certified Public Accountants*

# CITY OF PLATTEVILLE

## AUDIT OVERVIEW

- We have completed our audit of the City of Platteville for the year ended December 31, 2013, and have issued our independent auditor's report on the financial statements of the City. Our report and the audited financial statements are presented in a bound document.
- We issued an unmodified opinion on the financial statements.
- The scope of our audit included all funds and activities of the City.
- The Platteville Housing Authority is a component unit of the City and was also audited by Johnson Block.
- Management has reviewed and accepted the financial statements and adjusting journal entries.
- A separate audit communications document designed for the City Council has also been submitted and should be read in conjunction with the audited financial statements.
- We also prepared regulatory reports for 2013 that were filed with the Wisconsin Department of Revenue and the Public Service Commission.

# CITY OF PLATTEVILLE

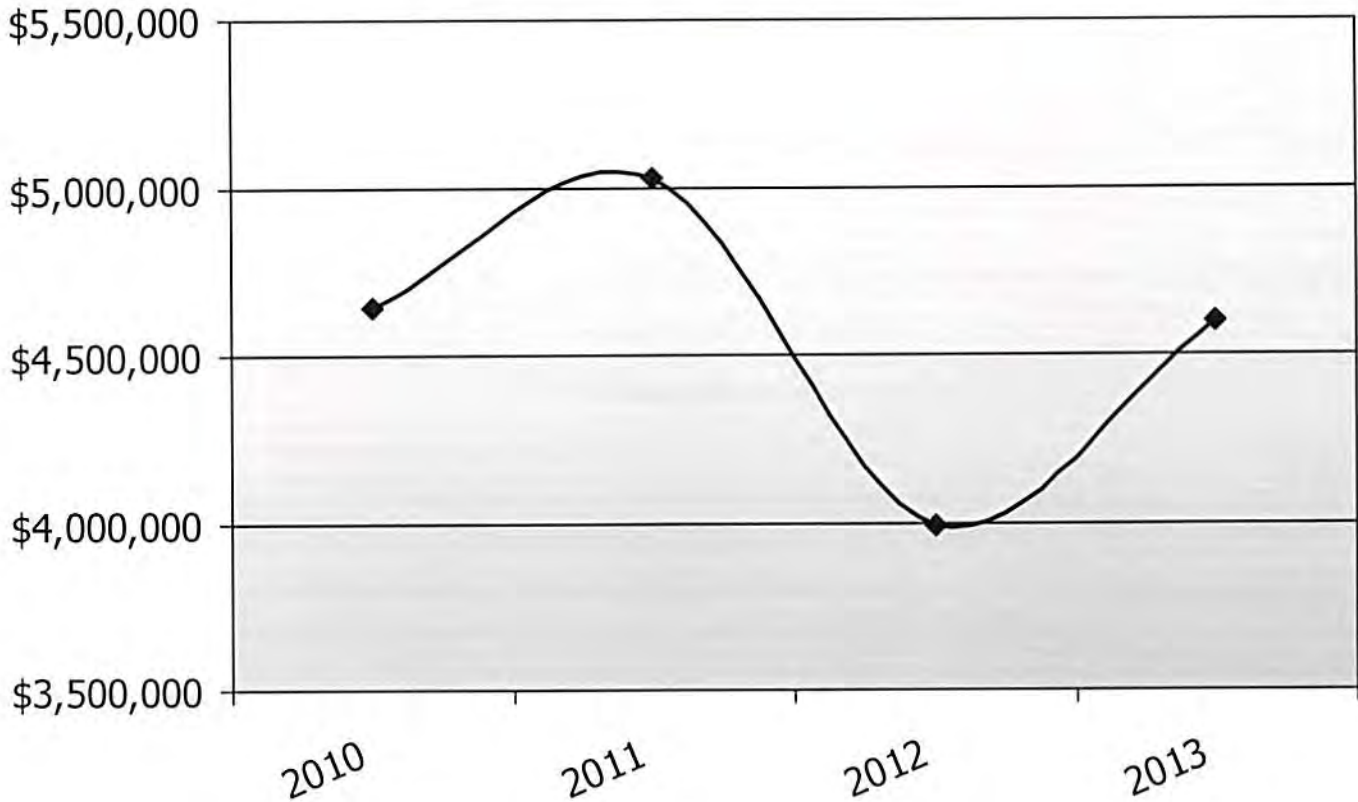
## 2013 FINANCIAL HIGHLIGHTS

- Governmental funds of the City reported an increase in overall fund balance of \$1,328,672.
  - General fund increased \$605,008
  - Capital Projects decreased \$938,082
  - TIF No. 6 increased \$587,314
  - TIF No. 4 increased \$1,158,904
  
- Governmental fund balances are separated into nonspendable, restricted, assigned, and unassigned.
  
- The General Fund, on an overall basis, reported favorable variances as compared to budget.
  
- Net position of the water and sewer utility increased \$673,308



# CITY OF PLATTEVILLE

## TREND IN GENERAL FUND BALANCE



### General Fund Balances as of December 31

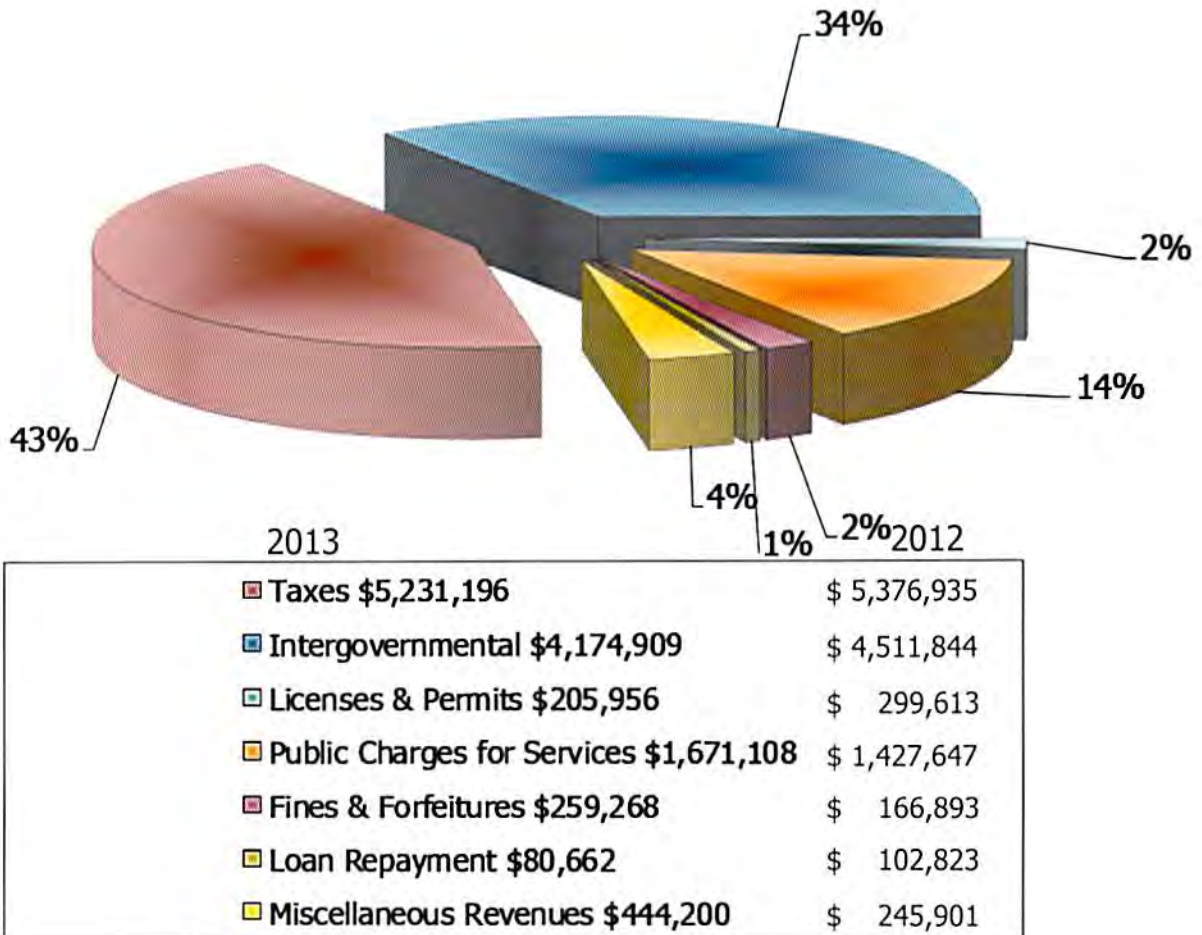
|      |              |
|------|--------------|
| 2010 | \$ 4,641,276 |
| 2011 | \$ 5,029,323 |
| 2012 | \$ 3,991,916 |
| 2013 | \$ 4,596,924 |

### OBSERVATIONS AND COMMENTS:

- General unassigned fund balance is 39% of 2013 expenditures.
- The City's fund balance policy is to meet a minimum of 20% of this level.

# CITY OF PLATTEVILLE

## GOVERNMENTAL FUNDS – 2013 REVENUES



### OBSERVATIONS AND COMMENTS:

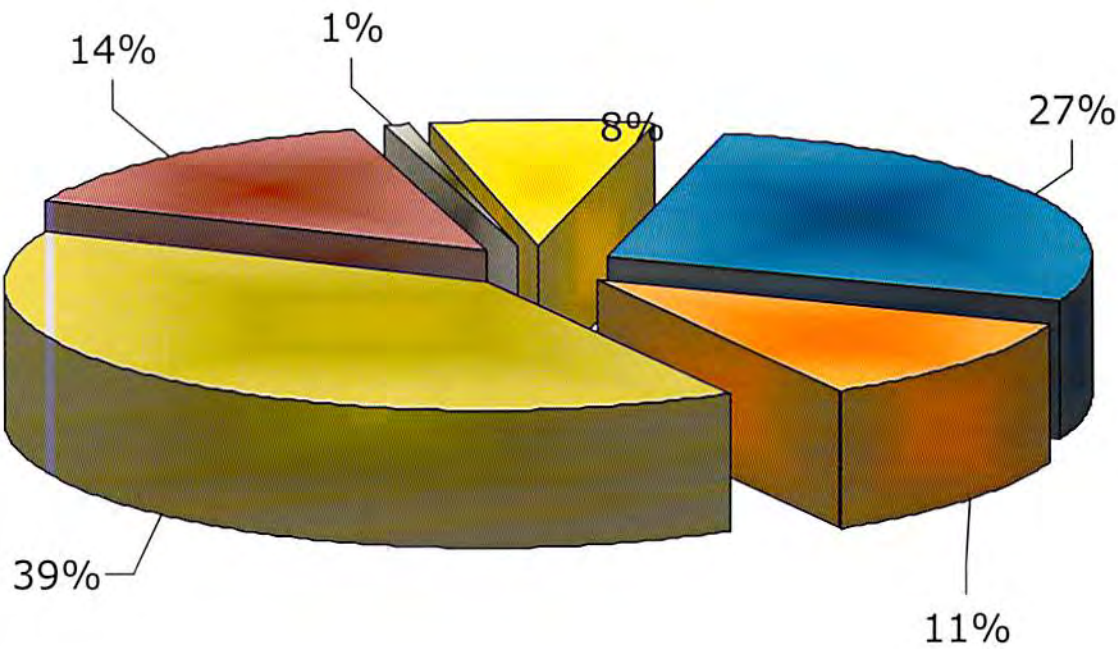
- Significant changes in total governmental revenue between 2013 and 2012:
  - Reduction in state aid for Municipal services of \$237,000
  - Airport grant of \$115,000 in 2012, none in 2013
  - A single donation of \$177,000 was received in 2013
  - \$152,000 of garbage fees now in public charges
- The most significant intergovernmental revenues are:
 

|                            |              |                            |
|----------------------------|--------------|----------------------------|
| General Transportation Aid | \$ 678,418   | Paid quarterly             |
| Shared taxes               | \$ 2,472,223 | Payable in July & November |

SOURCE: 12/31/13 AUDITED FINANCIAL STATEMENTS

# CITY OF PLATTEVILLE

## PROPERTY TAX ROLL 2013 LEVY COLLECTED 2014



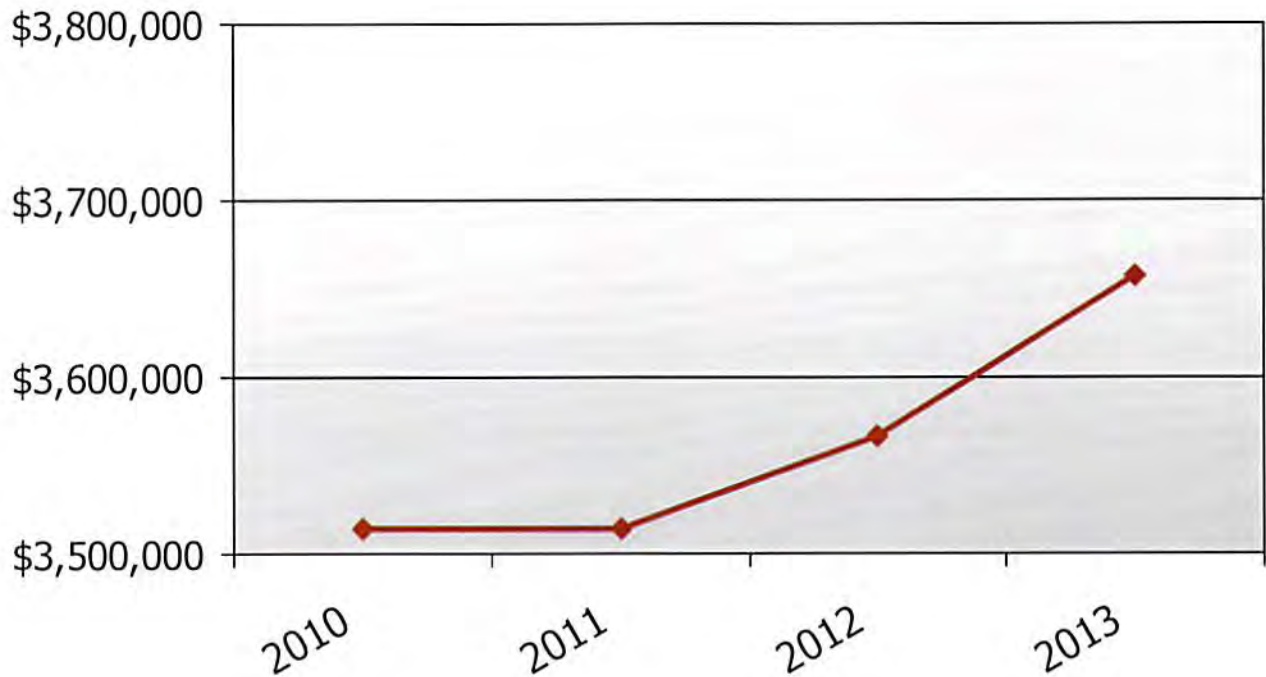
|              |               |
|--------------|---------------|
| Local School | (\$5,604,962) |
| County       | (\$1,961,070) |
| State        | (\$94,166)    |
| VTAE         | (\$1,068,026) |
| City         | (\$3,745,170) |
| TIF's        | (\$1,536,022) |

SOURCE: 2013 STATEMENT OF TAXES – FILED WITH WISCONSIN DEPARTMENT OF REVENUE



# CITY OF PLATTEVILLE

## PROPERTY TAXES – EXCLUDING TAX INCREMENTS



### Local Property Tax Levy (Excludes TIF)

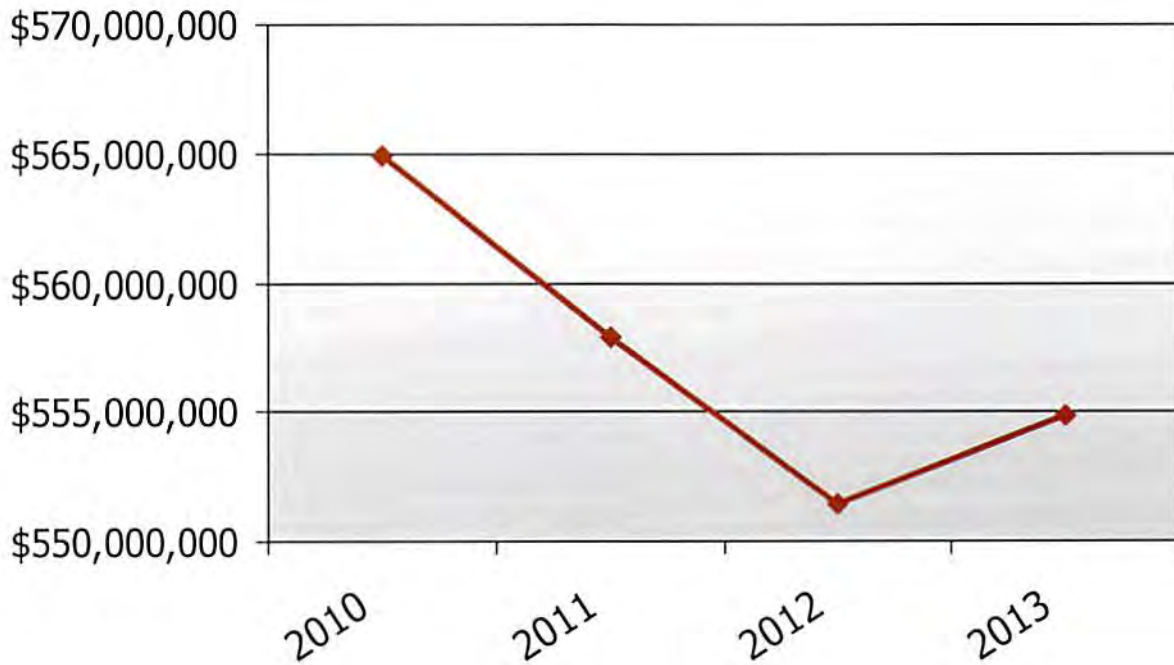
|      |              |      |              |
|------|--------------|------|--------------|
| 2010 | \$ 3,514,365 | 2012 | \$ 3,566,816 |
| 2011 | \$ 3,514,365 | 2013 | \$ 3,657,286 |

### OBSERVATIONS AND COMMENTS:

- Over the four year time frame presented, the rate of increase was 4.1%.

# CITY OF PLATTEVILLE

## TREND IN EQUALIZED VALUE OF PROPERTY



### Total Equalized Value (Includes TIF Increment)

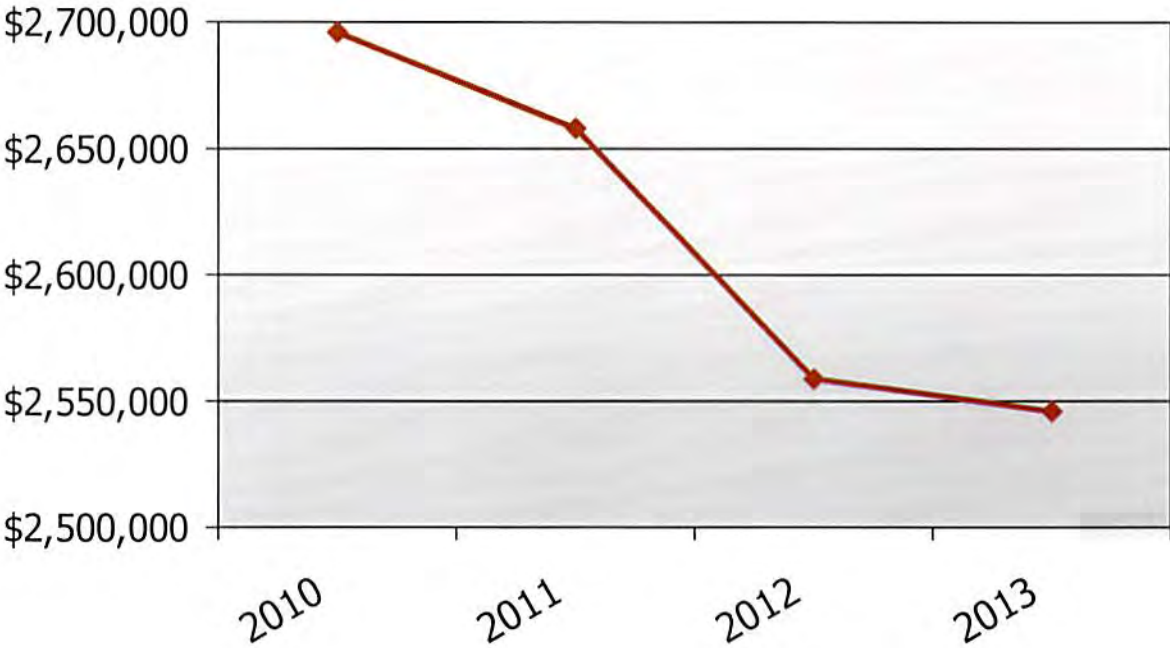
|      |                |      |                |
|------|----------------|------|----------------|
| 2010 | \$ 564,873,800 | 2012 | \$ 551,467,700 |
| 2011 | \$ 557,859,300 | 2013 | \$ 554,879,900 |

### OBSERVATIONS AND COMMENTS:

- The City's valuation over a four year period has decreased by approximately 2%.

# CITY OF PLATTEVILLE

## TREND IN SHARED REVENUES

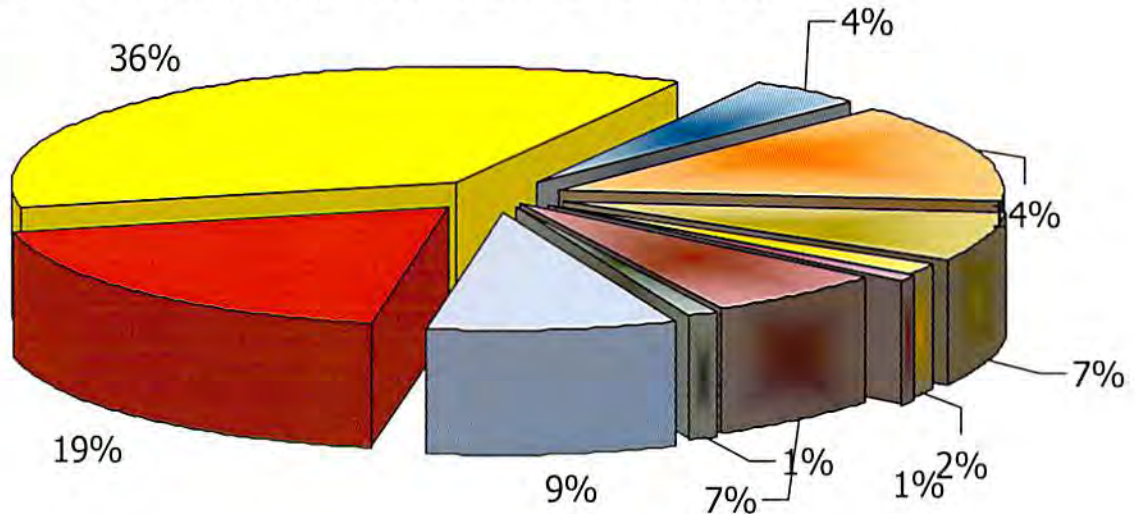


### Shared Revenues

|      |              |      |              |
|------|--------------|------|--------------|
| 2010 | \$ 2,695,582 | 2012 | \$ 2,559,255 |
| 2011 | \$ 2,658,285 | 2013 | \$ 2,545,679 |

# CITY OF PLATTEVILLE

## GOVERNMENTAL FUNDS – 2013 EXPENDITURES



| 2013                                      | 2012         |
|---|--------------|
| General Government \$986,709              | \$ 1,019,055 |
| Public Safety \$3,225,036                 | \$ 3,197,246 |
| Transportation \$1,620,288                | \$ 1,513,609 |
| Sanitation \$373,645                      | \$ 397,663   |
| Health and Social Services \$193,343      | \$ 116,428   |
| Leisure Activities \$1,543,819            | \$ 1,546,433 |
| Urban Redevelopment and Housing \$264,697 | \$ 251,255   |
| Industrial Development \$2,168,637        | \$ 145,292   |
| Capital Outlay \$4,409,130                | \$ 4,244,067 |
| Debt Service \$8,530,624                  | \$ 4,214,085 |

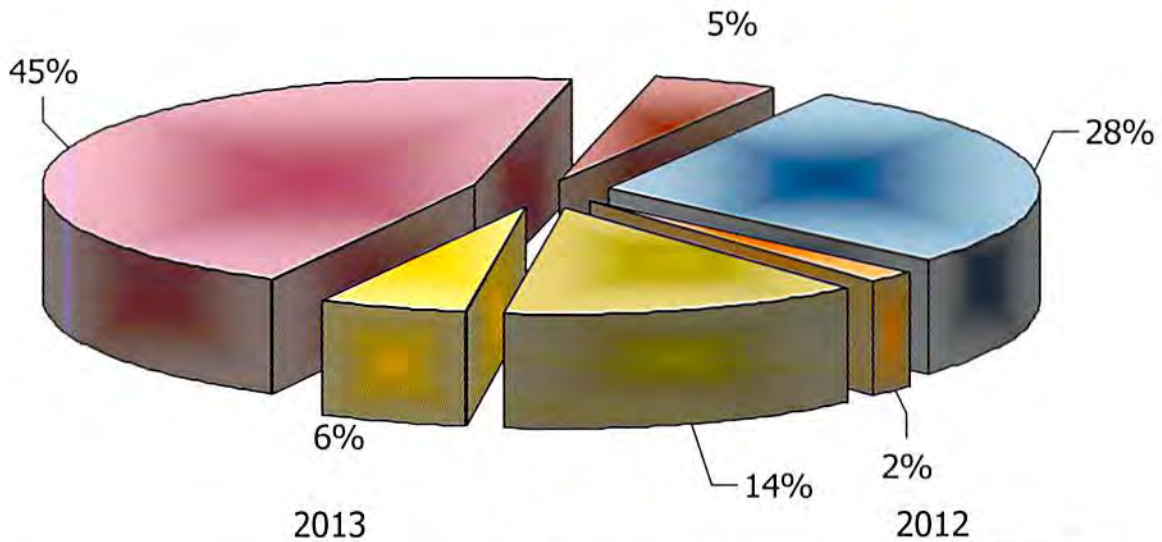
### OBSERVATIONS AND COMMENTS:

- Significant changes in expenditures between 2013 and 2012 were as follows:
  - \$2 million of the industrial development increase was part of a development agreement
  - Debt Service increase was due to refinancing of debt in 2013.



# CITY OF PLATTEVILLE

## WATER AND SEWER UTILITY – 2013 REVENUES



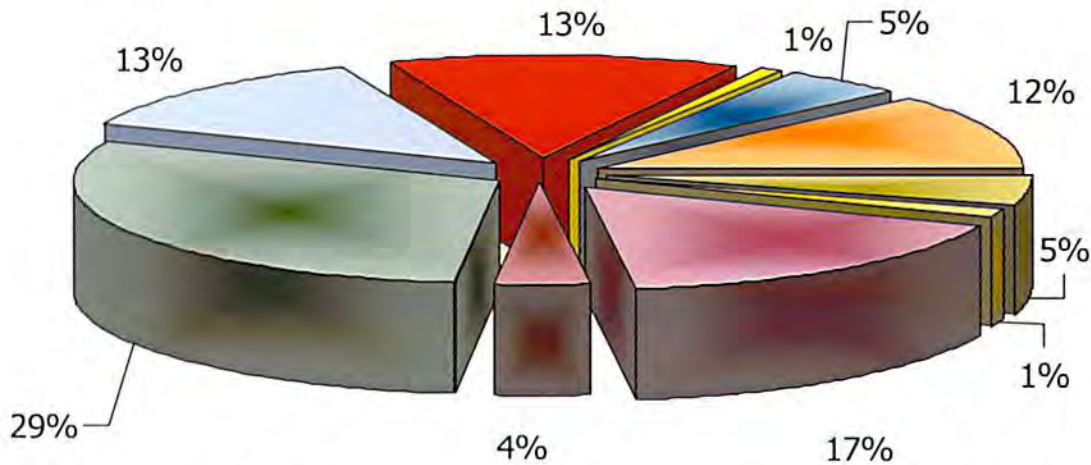
|                           | 2013        | 2012         |
|---------------------------|-------------|--------------|
| ■ Metered Water Sales     | \$1,241,692 | \$ 1,082,147 |
| ■ Private Fire Protection | \$83,714    | \$ 75,331    |
| ■ Public Fire Protection  | \$601,396   | \$ 516,272   |
| ■ Public Authorities      | \$243,546   | \$ 211,596   |
| ■ Measured Sewer Service  | \$2,005,922 | \$ 1,993,856 |
| ■ Miscellaneous           | \$211,148   | \$ 209,996   |

### OBSERVATIONS AND COMMENTS:

➤ Metered water sales increased \$159,545 or 15% Water rates were increased on January 15, 2013.

# CITY OF PLATTEVILLE

## WATER AND SEWER UTILITY – 2013 EXPENDITURES



| 2013   | 2012  |
|--|---|
| <ul style="list-style-type: none"> <li>■ Pumping \$172,718</li> <li>■ Treatment \$445,120</li> <li>■ Transmission and Distribution \$174,775</li> <li>■ Customer Accounts \$50,956</li> <li>■ Administrative and General \$627,247</li> <li>■ Maintenance of Sewerage System \$137,699</li> <li>■ Depreciation \$1,102,676</li> <li>■ Taxes \$473,581</li> <li>■ Interest \$499,829</li> <li>■ Rent and Transportation \$31,122</li> </ul> | <ul style="list-style-type: none"> <li>\$ 173,715</li> <li>\$ 436,577</li> <li>\$ 162,723</li> <li>\$ 64,882</li> <li>\$ 511,488</li> <li>\$ 117,154</li> <li>\$1,006,028</li> <li>\$ 386,519</li> <li>\$ 491,251</li> <li>\$ 23,966</li> </ul> |

### OBSERVATIONS AND COMMENTS:

- Administration and general increased 22% due to allocating Director of Administration expenses to the utility in 2013.

# CITY OF PLATTEVILLE

## CHANGES IN LONG-TERM OBLIGATIONS

➤ The following is a summary of long-term obligations for the year ended December 31, 2013:

|  | Beginning<br>Balance | Increases            | Decreases             | Ending<br>Balance    | Amounts<br>Due within<br>One Year |
|--|----------------------|----------------------|-----------------------|----------------------|-----------------------------------|
| <b><u>Governmental Activities</u></b>  |                      |                      |                       |                      |                                   |
| Bonds and Notes Payable                |                      |                      |                       |                      |                                   |
| General obligation debt                | \$ 15,552,535        | \$ 10,245,000        | \$ (8,025,488)        | \$ 17,772,047        | \$ 1,178,406                      |
| Tax Increment<br>Revenue Bonds         |                      | 2,000,000            |                       | 2,000,000            | 118,011                           |
| Other Liabilities:                     |                      |                      |                       |                      |                                   |
| Compensated absences                   | 441,655              |                      | (26,331)              | 415,324              | 38,745                            |
| Total Governmental Activities          |                      |                      |                       |                      |                                   |
| Long-Term Liabilities                  | <u>\$ 15,994,190</u> | <u>\$ 12,245,000</u> | <u>\$ (8,051,819)</u> | <u>\$ 20,187,371</u> | <u>\$ 1,335,162</u>               |
| <b><u>Business-Type Activities</u></b> |                      |                      |                       |                      |                                   |
| Revenue Bonds                          | \$ 16,578,750        |                      | \$ (422,736)          | \$ 16,156,014        | \$ 479,261                        |
| General obligation debt                | 390,081              |                      | (148,641)             | 241,440              | 146,440                           |
| Other Liabilities:                     |                      |                      |                       |                      |                                   |
| Compensated absences                   | 135,890              | 5,557                |                       | 141,447              | 6,057                             |
| Total Business-Type Activities         |                      |                      |                       |                      |                                   |
| Long-Term Liabilities                  | <u>\$ 17,104,721</u> | <u>\$ 5,557</u>      | <u>\$ (571,377)</u>   | <u>\$ 16,538,901</u> | <u>\$ 631,758</u>                 |

### OBSERVATIONS AND COMMENTS:

➤ General obligation debt limitation totaled \$27,473,995 and debt subject to limitation totaled \$18,013,487. The City had 34% of its debt capacity remaining at December 31, 2013.



## OTHER MATTERS

- During the course of our audit, we received full and complete cooperation from City personnel.



**CITY OF PLATTEVILLE, WISCONSIN**

**FINANCIAL STATEMENTS**

Including Independent Auditor's Report

As of and for the year ended December 31, 2013

Johnson Block & Company, Inc.  
Certified Public Accountants  
2500 Business Park Road  
Mineral Point, Wisconsin 53565  
(608) 987-2206  
Fax: (608) 987-3391

CITY OF PLATTEVILLE, WISCONSIN  
DECEMBER 31, 2013

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**Certified Public Accountants**

2500 Business Park Road ▲ Mineral Point, Wisconsin 53565 ▲ TEL 608-987-2206 ▲ FAX 608-987-3391

## **INDEPENDENT AUDITOR'S REPORT**

To the City Council  
City of Platteville, Wisconsin

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 Platteville, Wisconsin ("City"), as of and for the year ended December 31, 2013, which collectively comprise the City's basic financial statements as listed in the table of contents, and the related notes to the financial statements.

### ***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.

### ***Auditor's 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 financial statements are free of 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 entity'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 entity'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.

### ***Opinions***

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, as of December 31, 2013, 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***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 4 through 13 and page 57 through 58 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's financial statements as a whole. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the financial statements. The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

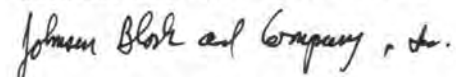
The schedules of insurance and other utility information have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.



***Other Reporting Required by Government Auditing Standards***

In accordance with Government Auditing Standards, we will also issue a report on our consideration of the City'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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Johnson Block & Company, Inc.

A handwritten signature in cursive script that reads "Johnson Block and Company, Inc." The signature is written in black ink and is positioned below the printed name of the company.

June 6, 2014  
Mineral Point, Wisconsin

## Management's Discussion and Analysis

On behalf of Platteville’s management team, I am pleased to offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended December 31, 2013. We encourage readers to consider the information presented here in conjunction with additional information that can be found in our annual audit report issued by Johnson, Block and Company, Inc. Copies may be obtained at the Municipal Building at 75 North Bonson St. or the City Web Site at [www.platteville.org](http://www.platteville.org).

### Financial Highlights

- The assets of the City of Platteville again exceeded its liabilities as of December 31, 2013. The total net position of the City are categorized by investment in capital assets (i.e. land, buildings, infrastructure, machinery and equipment), net of related debt used to acquire these assets still outstanding, restricted net position (resources subject to external restrictions on how they may be used) and unrestricted net position (may be used to meet the City’s ongoing obligations to citizens and creditors). Over the last two years, the following changes have occurred:

| <u>Year</u> | <u>Net Position*</u> | <u>\$ Change (+/-)</u> |
|-------------|----------------------|------------------------|
| 2012        | \$67,956,104         | \$ 1,960,243           |
| 2013        | \$66,703,178         | (\$ 1,252,926)         |

Of this amount, \$3,568,719\*\* may be used to meet ongoing obligations.

*\*see net position-pg 15*

*\*\*unrestricted net position-page 15*

- As of December 31, 2013, the City of Platteville's governmental activities reported total current assets of \$10,096,817 (page 14, Exhibit A-1). This compares to the prior year as follows:

| <u>Year</u> | <u>Current Assets</u> | <u>\$ Change (+/-)</u> |
|-------------|-----------------------|------------------------|
| 2012        | \$10,096,817          | (\$ 2,096,240)         |
| 2013        | \$11,664,790          | \$ 1,567,973           |

About 67.2 percent of this total, or \$7,842,834, represents cash and investments.

- The city’s general fund balance increased by \$605,008 from 2012 to 2013. In the past 2 years, changes have been as follows:

| <u>Year</u> | <u>General Fund Bal.*%</u> | <u>age Change (+/-)</u> |
|-------------|----------------------------|-------------------------|
| 2012        | \$3,991,916                | (20.6%)                 |
| 2013        | \$4,596,924                | 15.2%                   |

*\*Exhibit A-3, Page 17*

- In 2013, the city’s long-term obligations increased by \$ 3,627,361, as compared to an increase of \$1,106,117 during 2012 (page 43). Notes totaling \$10,245,000 and tax increment revenue bonds totaling \$ 2,000,000 were issued in 2013.

## Overview of the Financial Statements

This discussion and analysis is intended to serve as an overview of the City of Platteville's basic financial statements. These basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. In addition, this report contains supplementary information.

**Government-wide financial statements.** The *government-wide financial statements* are designed to provide readers with a broad overview of the City of Platteville's finances, in a manner similar to a private-sector business.

The *statement of net position (Exhibit A-1)* presents information on all of the City of Platteville's assets and liabilities, with the difference between the two reported as *net position (page 15)*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City of Platteville is improving or deteriorating.

The *statement of activities (Exhibit A-2)* presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation and sick leave).

Both of the government-wide financial statements distinguish functions of the City of Platteville that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City of Platteville include general government, public safety, public works, community enrichment services, and conservation and development. The business-type activities of the City of Platteville include the Water and Wastewater Utility.

The government-wide financial statements include not only the City of Platteville itself (known as the *primary government*), but also a legally separate Housing Authority for which the City of Platteville is financially accountable. Financial information for this *component unit* is reported separately from the financial information presented for the primary government itself.

The government-wide financial statements can be found on pages 14-16 of this report. Supplemental information is included starting on page 59.

**Fund financial statements.** 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 Platteville, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City of Platteville can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

**Governmental funds.** *Governmental funds* are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The City of Platteville maintains several individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances. Major categories include the General Fund, the Capital Projects Fund, TIF No. 5, TIF No. 6, TIF No. 7, and Debt Service.

The basic governmental fund financial statements can be found on pages 17-21 of this report.

**Proprietary funds.** Proprietary funds are used to report the same functions presented as *business-type activities* in the government-wide financial statements. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Platteville Water and Wastewater Utility, which is considered to be a major fund of the City of Platteville.

The basic proprietary fund financial statements can be found on pages 22-26 of this report.

**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 Platteville's programs. The fiduciary funds maintained by the City of Platteville are the Tax Collection Fund which records the tax roll and tax collections for other taxing jurisdictions within the City of Platteville, and the EMT fund.

The basic fiduciary fund financial statements can be found on page 27 of this report.

**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 can be found on pages 28-56 of this report.

**Other information.** In addition to the basic financial statements and accompanying notes, *required supplementary information* presents a detailed budgetary comparison schedule for the General Fund to demonstrate compliance with the budget and complements the statement included in the basic governmental fund financial statements. This exhibit can be found starting on page 57 of this report.

The combining statements referred to earlier in connection with non-major governmental funds and other information related to the individual funds is presented immediately following the required supplementary information. Individual fund statements and schedules can be found on pages 59-60 of this report.

### **Government-wide Financial Analysis**

Changes in net position can serve as a useful indicator of a government's financial position over time. In the case of the City of Platteville, assets exceeded liabilities and deferred inflow of resources by \$67,956,104 at the close of 2012, which decreased to \$66,703,178 by the end of 2013.



TABLE 1: CITY OF PLATTEVILLE'S NET POSITION

|                               | Governmental Activities |               | Business-Type Activities |               | Total         |               |
|-------------------------------|-------------------------|---------------|--------------------------|---------------|---------------|---------------|
|                               | 2013                    | 2012          | 2013                     | 2012          | 2013          | 2012          |
| Current/other assets          | \$ 13,067,172           | \$ 11,507,827 | \$ 5,813,317             | \$ 5,851,213  | \$ 18,880,489 | \$ 17,359,040 |
| Capital Assets                | 58,250,669              | 57,336,348    | 33,262,616               | 33,307,309    | 91,513,285    | 90,643,657    |
| Total Assets                  | \$ 71,317,841           | \$ 68,844,175 | \$ 39,075,933            | \$ 39,158,522 | \$110,393,774 | \$108,002,697 |
| Current Liabilities           | \$ 2,161,835            | \$ 3,014,558  | \$ 1,052,658             | \$ 1,176,255  | \$ 3,214,493  | \$ 4,190,813  |
| Other Liabilities             | 18,881,772              | 13,813,554    | 16,154,795               | 16,787,095    | 35,036,567    | 30,600,649    |
| Total Liabilities             | \$ 21,043,607           | \$ 16,828,112 | \$ 17,207,453            | \$ 17,963,350 | \$ 38,251,060 | \$ 34,791,462 |
| Deferred inflows of resources | \$ 5,439,536            | \$ 5,255,131  |                          |               | \$ 5,439,536  | \$ 5,255,131  |
| Net Position:                 |                         |               |                          |               |               |               |
| Net investment                |                         |               |                          |               |               |               |
| In capital assets             | \$ 40,902,109           | \$ 42,241,429 | \$ 16,865,162            | \$ 16,338,478 | \$ 57,767,271 | \$ 58,579,907 |
| Restricted                    | 2,322,186               | 2,944,983     | 3,045,002                | 3,466,984     | 5,367,188     | 6,411,967     |
| Unrestricted                  | 1,610,403               | 1,574,520     | 1,958,316                | 1,389,710     | 3,568,719     | 2,964,230     |
| Total Net Position            | \$ 44,834,698           | \$ 46,760,932 | \$ 21,868,480            | \$ 21,195,172 | \$ 66,703,178 | \$ 67,956,104 |

Source: Rows 1-3 Exhibit A-1 page 14, Rows 4-6 page 15, Rows 7-10 page 15

The largest portion of the City of Platteville's net position reflects its investment in capital assets (e.g., land, buildings, infrastructure, machinery, and equipment) less any related outstanding debt against those assets (approximately 87 percent). The city uses these capital assets to provide services to citizens; subsequently these assets are not available for future spending. Although Platteville's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must come from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City of Platteville's net position (approximately 8 percent) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position (\$3,568,719) may be used to meet the city's ongoing obligations to citizens and creditors.

**Governmental Activities.** Governmental activities have the potential to increase or decrease the city’s net position during the course of the year. The following chart establishes baseline numbers for comparison in future years.

TABLE 2: CITY OF PLATTEVILLE’S PRIMARY GOVERNMENT STATEMENT OF ACTIVITIES

|   | Governmental Activities |              | Business-Type Activities |              | Total        |              |
|---|-------------------------|--------------|--------------------------|--------------|--------------|--------------|
|   | 2013                    | 2012         | 2013                     | 2012         | 2013         | 2012         |
| Revenues  |                         |              |                          |              |              |              |
| Program Revenues  |                         |              |                          |              |              |              |
| Charges for Service   | \$ 1,936,704            | \$ 1,740,895 | \$ 4,365,976             | \$ 4,073,535 | \$ 6,302,680 | \$ 5,814,430 |
| Operating grants and contributions                          | 1,854,211               | 1,848,179    |                          |              | 1,854,211    | 1,848,179    |
| Capital grants and contributions                            | 409,850                 | 2,761,303    | 1,613                    | 821          | 411,463      | 2,762,124    |
| Property taxes  | 5,098,551               | 5,293,066    |                          |              | 5,098,551    | 5,293,066    |
| Other taxes   | 132,645                 | 83,869       |                          |              | 132,645      | 83,869       |
| Intergovernmental rev’s not restricted to specific programs | 2,595,325               | 2,612,617    |                          |              | 2,595,325    | 2,612,617    |
| Investment inc.   | 130,909                 | 125,815      | 8,055                    | 15,663       | 138,964      | 141,478      |
| Other   | (721,726)               | (897,505)    | 13,387                   | 9,148        | (708,339)    | (888,357)    |
| Total revenues  | 11,436,469              | 13,568,239   | 4,389,031                | 4,099,167    | 15,825,500   | 17,667,406   |
| Expenses  |                         |              |                          |              |              |              |
| General Gov’t   | 1,003,638               | 1,079,815    |                          |              | 1,003,638    | 1,079,815    |
| Public safety   | 3,436,654               | 3,420,647    |                          |              | 3,436,654    | 3,420,647    |
| Public works  | 4,379,654               | 5,120,148    |                          |              | 4,379,654    | 5,120,148    |
| Hlth & Hum Serv.  | 197,528                 | 75,860       |                          |              | 197,528      | 75,860       |
| Leisure Activities  | 1,769,314               | 1,785,892    |                          |              | 1,769,314    | 1,785,892    |
| Urban Redev. and Housing                                    | 262,533                 | 251,261      |                          |              | 262,533      | 251,261      |
| Industrial Dev.   | 2,173,129               | 149,785      |                          |              | 2,173,129    | 149,785      |
| Interest and Fiscal Charges                                 | 555,044                 | 707,068      |                          |              | 555,044      | 707,068      |
| Water and Sewer   |                         |              | 3,300,932                | 3,116,687    | 3,300,932    | 3,116,687    |
| Total expenses  | 13,777,494              | 12,590,476   | 3,300,932                | 3,116,687    | 17,078,426   | 15,707,163   |
| Incr.(Decr.) in net position before Transfers               | (2,341,025)             | 977,763      | 1,088,099                | 982,480      | (1,252,926)  | 1,960,243    |
| Transfers   | 414,791                 | 332,301      | (414,791)                | (332,301)    |              |              |
| Incr.(Decr.) in net position                                | (1,926,234)             | 1,310,064    | 673,308                  | 650,179      | (1,252,926)  | 1,960,243    |
| Net position – beginning of Year                            | 46,760,932              | 45,450,868   | 21,195,172               | 20,544,993   | 67,956,104   | 65,995,861   |
| Net position – end of year                                  | \$ 44,834,698           | \$46,760,932 | \$21,868,480             | \$21,195,172 | \$66,703,178 | \$67,956,104 |

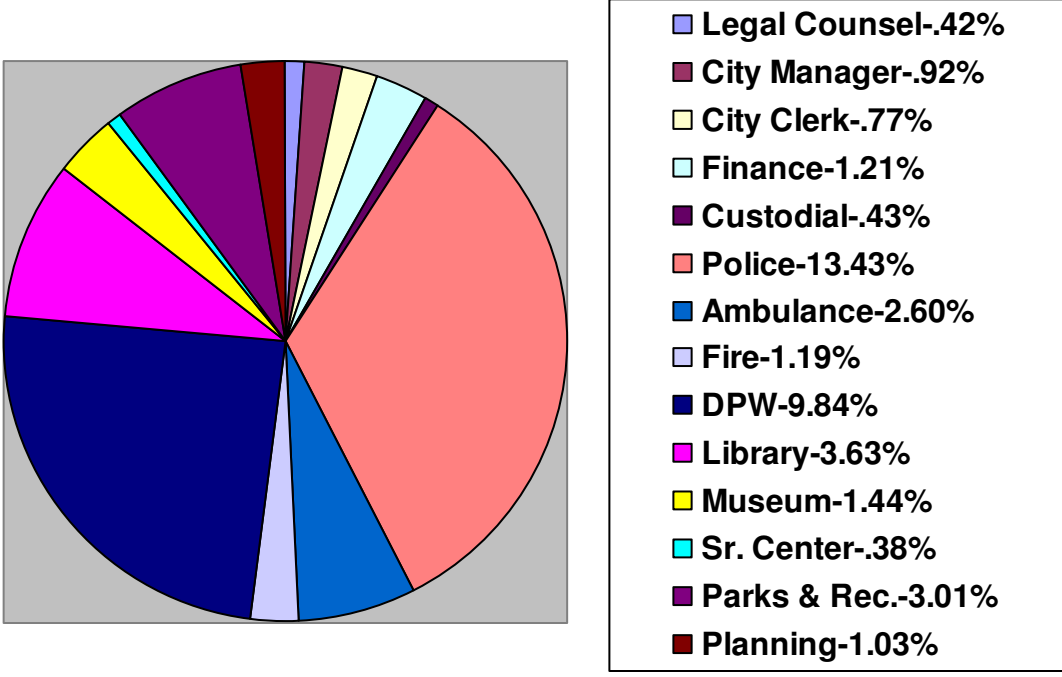
Source: Exhibit A-2, Page 16

Public safety activities accounted for 25 percent of the total expenses within the governmental activities of the City of Platteville, as compared to 27 percent in the prior year. This includes police, fire, and ambulance services. Expenses in this area increased by approximately \$16,007 from 2012.

Industrial development expenses increased by approximately \$2,023,344, or 1,351% from 2012. Health and Human Services increased by \$121,668, or 160% from 2012.

Public works expenditures decreased by approximately \$740,494, or 14% from 2012. General Government increased by approximately \$76,177, or 7% from 2012.

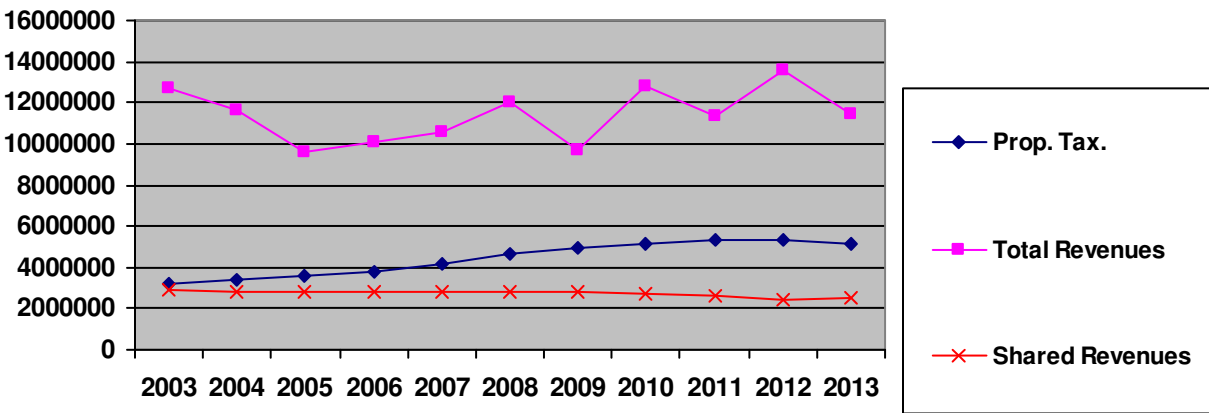
**Figure 1: Municipal Expenditures by Major Department as a Percentage Share of Total 2013 Budget**



Source: City of Platteville 2013 Budget

In recent years, property taxes have been the largest revenue source for governmental activities, followed closely by state shared revenue. Property taxes accounted for approximately 39.0% of total revenues in 2012, and 44.6% in 2013.

**Figure 2: Property Tax Revenue As Compared to Total Revenue**

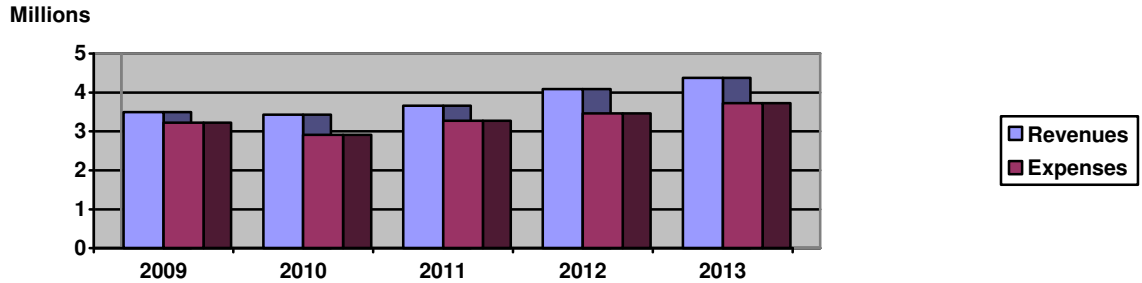


**Business-type activities (Proprietary Funds).**

In 2013, net position in the proprietary funds increased by \$673,308. This compares to a \$650,179 increase in 2012. Major water and sewer line replacements and improvements and upgrades to the utility’s facilities increase net position.

The Platteville Water and Wastewater Utility is fairly unique in that it is a combined utility. While rates are established separately for water and sewer, revenues and expenses are combined into a single operating unit. Rates are monitored and set according to the policies of the Wisconsin Public Service Commission. The last time the PSC allowed a water rate increase was on January 15, 2013, and the last time for a sewer rate increase on January 15, 2012.

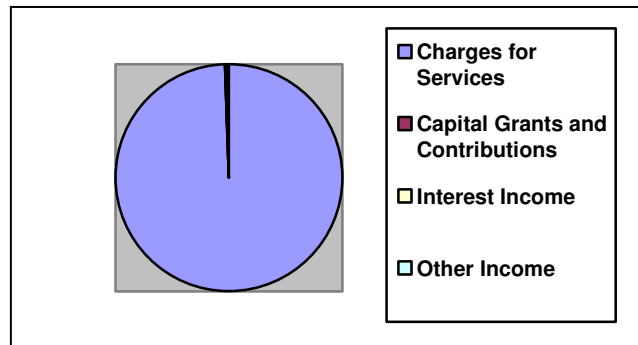
**Figure 3: Comparison of Utility Revenues to Expenses, By Year**



*Source: Exhibit A-2, Page 16*

As shown on the following chart, the revenues of the Platteville Water and Wastewater Utility included capital grants and contributions in addition to charges for services (operating revenues). Any investment income and miscellaneous revenues are not identified specifically to an individual program but to the fund as a whole.

**Figure 4: Revenues by Source - Business-type Activities**



*Source: Exhibit A-2, Page 16*

## Financial Analysis of the Government's Funds

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

**Governmental funds.** The focus of the City of Platteville's *governmental funds* is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City of Platteville's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. Please note that major funds may change from year to year depending on whether the fund meets the definition of major fund for the year or established by GASB Statement No. 34.

Over the last 2 years, the governmental funds have reported the following balances (*Exhibit A-5, page 19*):

| <u>Year</u> | <u>Governmental Fund Balance*</u> | <u>\$ Change (+/-)</u> |
|-------------|-----------------------------------|------------------------|
| 2012        | \$3,824,863                       | (\$1,993,966)          |
| 2013        | \$5,153,535                       | \$1,328,672            |

*\*As of the end of the year.*

The fund balance gives the overall total funds, and includes positive and negative balances in individual allocations. This is a useful tool for examining the fiscal changes in the city's major funds, which may otherwise be masked by being included in totals. Part of the reason for the increase in fund balance for 2013 was due to excess revenues over expenditures of \$605,008, \$587,314, and \$1,158,904 in the general fund, TIF District No 6, and the TIF District No 4, respectively. Another contributing factor for the change in fund balance was due to excess expenditures over revenue of \$938,082 in the capital projects fund.

The *General Fund* is the main operating fund of the City of Platteville. In the past few years this fund has seen the following changes (*Exhibit A-5, page 19*):

| <u>Year</u> | <u>General Fund Balance*</u> | <u>\$ Change (+/-)</u> |
|-------------|------------------------------|------------------------|
| 2012        | \$3,991,916                  | (\$1,037,407)          |
| 2013        | \$4,596,924                  | \$ 605,008             |

*\*As of the end of the year.*

The balance in the general fund accounts for 89% of the overall governmental funds balance.

The *Capital Projects Fund* provides funding for capital projects of the City of Platteville or other unique expenditures, which are not normal operating or maintenance type expenditures reportable within the general, fund or other governmental funds (example-large equipment acquisition). The total fund balance as of December 31, 2013, is \$195,913. This is a decrease of \$938,082 from 2012 (*Exhibit A-5, page 19*).

**Proprietary fund.** The City of Platteville's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

The net position of the Water and Wastewater Utility at the end of 2013 amounted to \$21,868,480, up \$673,308 from the year before.

The financial statements and a statement of cash flows for the enterprise funds can be found on pages 22-26 of this report.



**General Fund Budgetary Highlights**

Differences between the original budget and the final amended budget were relatively minor. Actual revenue exceeded budget by \$458,285. Actual expenditures were under budget by \$371,469. These positive variances were used to transfer funds to the capital projects fund.

**Capital Asset and Debt Administration**

**Capital assets-** The City of Platteville's investment in capital assets for its governmental and business type activities is considerable. Recent changes are as follows (*Notes to Financial Statements-Page 41-42*):

| <u>Year</u> | <u>Capital Assets</u> | <u>\$ Change (+/-)</u> |
|-------------|-----------------------|------------------------|
| 2012        | \$90,643,657          | +\$7,448,199           |
| 2013        | \$91,513,285          | +\$ 869,628            |

Capital assets include land, buildings, improvements other than buildings, machinery and equipment, infrastructure, and construction in progress.

**TABLE 3: CITY OF PLATTEVILLE’S GOVERNMENTAL CAPITAL ASSETS**

|                                    | Governmental Activities |               | Business Activities |               | Total         |               |
|------------------------------------|-------------------------|---------------|---------------------|---------------|---------------|---------------|
|                                    | 2013                    | 2012          | 2013                | 2012          | 2013          | 2012          |
| Land**                             | \$ 2,408,331            | \$ 1,307,986  |                     |               | \$ 1,307,986  | \$ 1,307,986  |
| Land improvements                  | 2,617,340               | 2,617,340     |                     |               | 2,617,340     | 2,617,340     |
| Buildings and improvements         | 9,354,682               | 9,612,121     |                     |               | 9,354,682     | 9,612,121     |
| Machinery and Equipment            | 4,028,562               | 3,764,560     |                     |               | 4,028,562     | 3,764,560     |
| Vehicles                           | 3,946,538               | 3,949,860     |                     |               | 3,946,538     | 3,949,860     |
| Infrastructure                     | 55,945,865              | 55,011,440    |                     |               | 55,945,865    | 55,011,440    |
| Intangible Plant                   |                         |               | 8,978               | 8,978         | 8,978         | 8,978         |
| Land & Land Rights                 |                         |               | 40,345              | 40,345        | 40,345        | 40,345        |
| Const.Work in Prog.                | 41,243                  | 32,697        |                     |               | 41,243        | 68,834        |
| Water:                             |                         |               |                     |               |               |               |
| Source of supply                   |                         |               | 774,164             | 774,164       | 774,164       | 774,164       |
| Pumping                            |                         |               | 2,082,976           | 2,107,777     | 2,082,976     | 2,107,777     |
| Water treatment                    |                         |               | 1,413,526           | 1,418,584     | 1,413,526     | 1,418,584     |
| Transmis. & Distr.                 |                         |               | 16,728,805          | 16,234,219    | 16,728,805    | 16,234,219    |
| General plant                      |                         |               | 825,666             | 821,146       | 825,666       | 821,146       |
| Sewer:                             |                         |               |                     |               |               |               |
| Collection system                  |                         |               | 13,952,269          | 13,719,089    | 13,952,269    | 13,719,089    |
| Treatment and disp.                |                         |               | 10,271,577          | 10,253,297    | 10,271,577    | 10,253,297    |
| General plant                      |                         |               | 975,575             | 846,999       | 975,575       | 846,999       |
| Total capital assets               | 78,342,561              | 76,296,004    | 47,073,881          | 46,260,735    | 125,416,442   | 122,556,739   |
| Less accumulated depreciation      | (20,091,892)            | (18,959,656)  | (13,811,265)        | (12,953,426)  | (33,903,157)  | (31,913,082)  |
| Capital assets net of depreciation | \$ 58,250,669           | \$ 57,336,348 | \$ 33,262,616       | \$ 33,307,309 | \$ 91,513,285 | \$ 90,643,657 |

Source: Notes to the Basic Financial Statements-Note 4, pages 41-42

\*\*Note that land is not depreciated.

The total increase in the City of Platteville’s net investment in governmental-type activities capital assets totals \$869,628 net of depreciation, or a 1% increase.

In Business Type Activities, the biggest gains have been seen in the investment in to the water distribution system and sewer collection and treatment systems. Water transmission and distribution plant accounted for \$611,701 of additions, while sewer general plant improvements accounted for \$297,552.

**Long-term debt.** At the end of 2013, the City of Platteville had total bonded debt outstanding of \$18,013,487 entirely backed by the full faith and credit of the government (general obligation bonds).

The City of Platteville issued debt in 2013, in the amount of \$12,245,000. This debt was issued to finance various capital projects and utility projects and refinance \$7,170,000 of outstanding debt.

**TABLE 4: CITY OF PLATTEVILLE OUTSTANDING DEBT**

|                                | Governmental Activities |                     | Business-Type Activities |                     | Total               |                     |
|--------------------------------|-------------------------|---------------------|--------------------------|---------------------|---------------------|---------------------|
|                                | 2013                    | 2012                | 2013                     | 2012                | 2013                | 2012                |
| G.O. bonds and notes           | \$ 17,772,047           | \$15,552,535        | \$ 241,440               | \$ 390,081          | \$18,013,487        | \$15,942,616        |
| Revenue Bonds -<br>Utility     |                         |                     | 16,156,014               | 16,578,750          | 16,156,014          | 16,578,750          |
| Tax Increment<br>Revenue Bonds | 2,000,000               |                     |                          |                     | 2,000,000           |                     |
| Other Long-term<br>Liabilities | 415,324                 | 441,655             | 141,447                  | 135,890             | 556,771             | 577,545             |
| <b>Total</b>                   | <b>\$ 20,187,371</b>    | <b>\$15,994,190</b> | <b>\$16,538,901</b>      | <b>\$17,104,721</b> | <b>\$36,726,272</b> | <b>\$33,098,911</b> |

Source: Notes to the Basic Financial Statements, Note 5, pages 43-46

The City of Platteville maintains an "AA-" rating from Standards and Poor’s for general obligation debt.

State statutes limit the amount of general obligation debt a governmental entity may issue to 5 percent of its total equalized valuation. The debt limitation as of 12/31/13 for the City of Platteville was \$27,473,995, which significantly exceeds the City of Platteville's current outstanding general obligation debt. As of December 31, 2013, the City of Platteville's outstanding general obligation debt equaled 66 percent of the state authorized debt limit.

The Platteville Water and Wastewater Utility generally have used borrowed funds for capital improvements. A replacement fund that was established as part of the 1982 bond issue will be continued voluntarily, and proceeds from it are used to pay for allowable costs of maintenance and improvement. This allows the utility to do larger projects while reducing debt load.

Additional information of the City of Platteville's long-term debt can be found in note 5 beginning on page 43.

**Economic Factors and Next Year's Budgets and Rates**

- The unemployment rate as of December 2013, for Grant County, which includes the City of Platteville, was 4.8 percent. This compares to a rate of 5.8 percent for the State of Wisconsin. (Source: Bureau of Labor Statistics)
- The rate of inflation for 2013 was 1.5 percent, down from 1.7 percent for 2012. The equalized tax rate for taxes collected for 2013 operations (2012 tax bill) went up from 7.32 to 7.42 per thousand of equalized valuation. The taxes collected increased by .24 percent, which includes additional tax increments collected.

**Requests for Information**

This financial report is designed to provide a general overview of the City of Platteville's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of the Finance Director or the Office of the City Manager, 75 N. Bonson Street, PO Box 780, Platteville, WI 53818. General information relating to the City of Platteville, Wisconsin, can be found at the City’s website, <http://www.platteville.org>.

## BASIC FINANCIAL STATEMENTS

Exhibit A-1  
City of Platteville, Wisconsin  
Statement of Net Position  
December 31, 2013

|                                    | Governmental<br>Activities | Business-Type<br>Activities | Total              | Component<br>Unit |
|------------------------------------|----------------------------|-----------------------------|--------------------|-------------------|
| <u>Assets</u>                      |                            |                             |                    |                   |
| Current assets:                    |                            |                             |                    |                   |
| Cash and investments               | \$ 6,816,678               | \$ 1,604,962                | \$ 8,421,640       | \$ 13,322         |
| Restricted cash and investments    | 1,026,156                  |                             | 1,026,156          |                   |
| Receivables                        |                            |                             |                    |                   |
| Taxes                              | 3,853,725                  |                             | 3,853,725          |                   |
| Customer                           | 157,115                    | 659,120                     | 816,235            | 8,360             |
| Less: allowance for uncollectibles | (30,000)                   |                             | (30,000)           |                   |
| Due from other governmental units  | 73,492                     |                             | 73,492             |                   |
| Other                              | 227,064                    | 3,464                       | 230,528            |                   |
| Special assessments                | 10,823                     |                             | 10,823             |                   |
| Prepaid expenses                   |                            |                             |                    | 115               |
| Internal balances                  | (470,264)                  | 470,264                     |                    |                   |
| Materials and supplies             |                            | 30,505                      | 30,505             |                   |
| <br>Total current assets           | <br>11,664,789             | <br>2,768,315               | <br>14,433,104     | <br>21,797        |
| Noncurrent assets:                 |                            |                             |                    |                   |
| Restricted assets:                 |                            |                             |                    |                   |
| Cash and investments               |                            | 3,045,002                   | 3,045,002          | 41,410            |
| Other assets:                      |                            |                             |                    |                   |
| Mortgages receivable               | 895,869                    |                             | 895,869            |                   |
| Loans receivable                   | 506,514                    |                             | 506,514            |                   |
| Capital assets:                    | 78,342,561                 | 47,073,881                  | 125,416,442        | 7,820             |
| Less: Accumulated depreciation     | 20,091,892                 | 13,811,265                  | 33,903,157         | 7,601             |
| Net book value of capital assets   | 58,250,669                 | 33,262,616                  | 91,513,285         | 219               |
| <br>Total noncurrent assets        | <br>59,653,052             | <br>36,307,618              | <br>95,960,670     | <br>41,629        |
| <br>Total assets                   | <br>\$ 71,317,841          | <br>\$ 39,075,933           | <br>\$ 110,393,774 | <br>\$ 63,426     |

Exhibit A-1 (Continued)  
City of Platteville, Wisconsin  
Statement of Net Position  
December 31, 2013

|   | Governmental<br>Activities | Business-Type<br>Activities | Total          | Component<br>Unit |
|---|----------------------------|-----------------------------|----------------|-------------------|
| <u>Liabilities</u>  |                            |                             |                |                   |
| Current liabilities:  |                            |                             |                |                   |
| Accounts payable  | \$ 544,891                 | \$ 334,777                  | \$ 879,668     | \$ 3,077          |
| Due to other governments  | 2,171                      |                             | 2,171          |                   |
| Accrued wages   | 109,665                    | 16,119                      | 125,784        | 3,203             |
| Accrued interest  | 169,746                    | 70,004                      | 239,750        |                   |
| Current portion of:   |                            |                             |                |                   |
| Long-term debt  | 1,296,417                  | 625,701                     | 1,922,118      |                   |
| Compensated absences  | 38,745                     | 6,057                       | 44,802         |                   |
| Deposits  | 200                        |                             | 200            |                   |
| Total current liabilities   | 2,161,835                  | 1,052,658                   | 3,214,493      | 6,280             |
| Noncurrent liabilities:   |                            |                             |                |                   |
| General obligation debt   | 17,772,047                 | 241,440                     | 18,013,487     |                   |
| Tax increment revenue bonds   | 2,000,000                  |                             | 2,000,000      |                   |
| Revenue bonds   |                            | 16,156,014                  | 16,156,014     |                   |
| Unamortized bond premium  | 29,563                     | 247,652                     | 277,215        |                   |
| Compensated absences  | 415,324                    | 141,447                     | 556,771        |                   |
| Less current portion of long-term debt                                | (1,335,162)                | (631,758)                   | (1,966,920)    |                   |
| Total noncurrent liabilities  | 18,881,772                 | 16,154,795                  | 35,036,567     |                   |
| Total Liabilities   | 21,043,607                 | 17,207,453                  | 38,251,060     | 6,280             |
| <u>Deferred inflows of resources</u>                                  |                            |                             |                |                   |
| Deferred revenue  | 5,439,536                  |                             | 5,439,536      |                   |
| <u>Net Position</u>   |                            |                             |                |                   |
| Net investment in capital assets                                      | 40,902,109                 | 16,865,162                  | 57,767,271     | 219               |
| Restricted  | 2,322,186                  | 3,045,002                   | 5,367,188      | 41,410            |
| Unrestricted  | 1,610,403                  | 1,958,316                   | 3,568,719      | 15,517            |
| Total net position  | 44,834,698                 | 21,868,480                  | 66,703,178     | 57,146            |
| Total liabilities, deferred inflows of resources,<br>and net position | \$ 71,317,841              | \$ 39,075,933               | \$ 110,393,774 | \$ 63,426         |

Exhibit A-2  
City of Platteville, Wisconsin  
Statement of Activities  
For the Year Ended December 31, 2013

| Functions/Programs  | Expenses             | Program Revenues     |                                    |                                  | Net (Expenses) Revenue and Changes in Net Position |                          |                      | Component Unit Housing Authority |
|---|----------------------|----------------------|------------------------------------|----------------------------------|--|--------------------------|----------------------|----------------------------------|
|   |                      | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Governmental Activities                            | Business Type Activities | Totals               |                                  |
| <b>Primary Government:</b>  |                      |                      |                                    |                                  |  |                          |                      |                                  |
| <b>Governmental activities:</b>                                   |                      |                      |                                    |                                  |  |                          |                      |                                  |
| General government  | \$ 1,003,638         | \$ 282,905           | \$ 3,680                           | \$                               | \$ (717,053)                                       |                          | \$ (717,053)         |                                  |
| Public safety   | 3,436,654            | 750,763              | 366,187                            |                                  | (2,319,704)  |                          | (2,319,704)          |                                  |
| Transportation  | 4,007,212            | 461,407              | 1,079,824                          |                                  | (2,465,981)  |                          | (2,465,981)          |                                  |
| Sanitation  | 372,442              | 155,909              | 43,977                             |                                  | (172,556)  |                          | (172,556)            |                                  |
| Health and human services   | 197,528              | 38,792               | 1,750                              |                                  | (156,986)  |                          | (156,986)            |                                  |
| Leisure activities  | 1,769,314            | 199,497              | 357,790                            |                                  | (1,212,027)  |                          | (1,212,027)          |                                  |
| Urban redevelopment and housing                                   | 262,533              | 47,431               |                                    |                                  | (215,102)  |                          | (215,102)            |                                  |
| Industrial development  | 2,173,129            |                      | 1,003                              | 409,850                          | (1,762,276)  |                          | (1,762,276)          |                                  |
| Interest and fiscal charges                                       | 555,044              |                      |                                    |                                  | (555,044)  |                          | (555,044)            |                                  |
| <b>Total Expenses</b>   | <b>13,777,494</b>    | <b>1,936,704</b>     | <b>1,854,211</b>                   | <b>409,850</b>                   | <b>(9,576,729)</b>                                 |                          | <b>(9,576,729)</b>   |                                  |
| <b>Business-type activities:</b>                                  |                      |                      |                                    |                                  |  |                          |                      |                                  |
| Water and sewer   | 3,300,932            | 4,365,976            |                                    | 1,613                            |  | 1,066,657                | 1,066,657            |                                  |
| <b>Total business-type activities</b>                             | <b>3,300,932</b>     | <b>4,365,976</b>     |                                    | <b>1,613</b>                     |  | <b>1,066,657</b>         | <b>1,066,657</b>     |                                  |
| <b>Total primary government</b>                                   | <b>\$ 17,078,426</b> | <b>\$ 6,302,680</b>  | <b>\$ 1,854,211</b>                | <b>\$ 411,463</b>                | <b>(9,576,729)</b>                                 | <b>1,066,657</b>         | <b>(8,510,072)</b>   |                                  |
| <b>Component Unit:</b>  |                      |                      |                                    |                                  |  |                          |                      |                                  |
| Housing Authority   | 433,260              |                      | 427,962                            |                                  |  |                          |                      | (5,298)                          |
| <b>Total component unit</b>                                       | <b>433,260</b>       |                      | <b>427,962</b>                     |                                  |  |                          |                      | <b>(5,298)</b>                   |
| <b>General Revenues:</b>  |                      |                      |                                    |                                  |  |                          |                      |                                  |
| <b>Property Taxes</b>   |                      |                      |                                    |                                  |  |                          |                      |                                  |
| General purposes  |                      |                      |                                    |                                  | \$ 2,961,151                                       |                          | \$ 2,961,151         |                                  |
| Debt service  |                      |                      |                                    |                                  | 696,136  |                          | 696,136              |                                  |
| Tax increments  |                      |                      |                                    |                                  | 1,441,264  |                          | 1,441,264            |                                  |
| Other taxes   |                      |                      |                                    |                                  | 132,645  |                          | 132,645              |                                  |
| <b>Federal and State aid not restricted for specific purposes</b> |                      |                      |                                    |                                  |  |                          |                      |                                  |
| General   |                      |                      |                                    |                                  | 2,595,325  |                          | 2,595,325            |                                  |
| Interest and investment earnings                                  |                      |                      |                                    |                                  | 130,909  | 8,055                    | 138,964              |                                  |
| Gain (loss) on sale/disposal of fixed assets                      |                      |                      |                                    |                                  | (755,168)  |                          | (755,168)            |                                  |
| Miscellaneous   |                      |                      |                                    |                                  | 33,442   | 13,387                   | 46,829               |                                  |
| Transfers   |                      |                      |                                    |                                  | 414,791  | (414,791)                |                      |                                  |
| <b>Total general revenues</b>                                     |                      |                      |                                    |                                  | <b>7,650,495</b>                                   | <b>(393,349)</b>         | <b>7,257,146</b>     |                                  |
| Changes in net position   |                      |                      |                                    |                                  | (1,926,234)  | 673,308                  | (1,252,926)          | (5,298)                          |
| Net position-beginning of year                                    |                      |                      |                                    |                                  | 46,760,932   | 21,195,172               | 67,956,104           | 62,444                           |
| <b>Net position-end of year</b>                                   |                      |                      |                                    |                                  | <b>\$ 44,834,698</b>                               | <b>\$ 21,868,480</b>     | <b>\$ 66,703,178</b> | <b>\$ 57,146</b>                 |



Exhibit A-3  
City of Platteville, Wisconsin  
Balance Sheet  
Governmental Funds  
December 31, 2013

|   | General             | Capital<br>Projects | TIF<br>No. 5      | TIF<br>No.6       | TIF<br>No. 7       | Debt<br>Service   |
|---|---------------------|---------------------|-------------------|-------------------|--------------------|-------------------|
| <u>Assets</u>   |                     |                     |                   |                   |                    |                   |
| Cash and investments  | \$ 5,122,573        | \$ 365,058          | \$ 16,145         | \$ 87,411         |                    | \$                |
| Restricted cash and investments   |                     |                     |                   |                   |                    |                   |
| Receivables:  |                     |                     |                   |                   |                    |                   |
| Taxes   | 2,317,704           |                     | 933,858           | 140,316           | 84,616             |                   |
| Customer  | 157,115             |                     |                   |                   |                    |                   |
| Less: allowance for uncollectibles                                      | (30,000)            |                     |                   |                   |                    |                   |
| Other accounts  | 38,774              | 10,148              |                   | 162,929           |                    |                   |
| Other governments   | 73,492              |                     |                   |                   |                    |                   |
| Special assessments   | 10,823              |                     |                   |                   |                    |                   |
| Mortgages   |                     |                     |                   |                   |                    |                   |
| Loans   |                     |                     |                   |                   |                    |                   |
| Due from other funds  | 659,736             |                     |                   |                   |                    |                   |
| Advances to other funds   | 1,012,024           |                     |                   |                   |                    | 138,446           |
| <b>Total assets</b>   | <b>\$ 9,362,241</b> | <b>\$ 375,206</b>   | <b>\$ 950,003</b> | <b>\$ 390,656</b> | <b>\$ 84,616</b>   | <b>\$ 138,446</b> |
| <u>Liabilities:</u>   |                     |                     |                   |                   |                    |                   |
| Accounts payable  | \$ 317,280          | \$ 179,293          | \$ 1,670          | \$ 13,490         | 7,220              |                   |
| Accrued payroll   | 109,665             |                     |                   |                   |                    |                   |
| Due to other governments  | 1,599               |                     |                   |                   |                    |                   |
| Due other funds   | 19,504              |                     |                   |                   |                    | 33,409            |
| Advances from other funds   |                     |                     | 245,956           | 65,552            | 1,426,311          |                   |
| Unearned revenue  |                     |                     |                   |                   |                    |                   |
| Deposits  | 200                 |                     |                   |                   |                    |                   |
| <b>Total liabilities</b>  | <b>448,248</b>      | <b>179,293</b>      | <b>247,626</b>    | <b>79,042</b>     | <b>1,433,531</b>   | <b>33,409</b>     |
| <u>Deferred inflow of resources:</u>                                    |                     |                     |                   |                   |                    |                   |
| Deferred revenues   | 4,317,069           |                     | 933,858           | 140,316           | 84,616             |                   |
| <u>Fund Equity:</u>   |                     |                     |                   |                   |                    |                   |
| Fund Balance:   |                     |                     |                   |                   |                    |                   |
| Nonspendable  | 1,012,024           |                     |                   |                   |                    | 105,037           |
| Restricted  | 352,281             |                     |                   |                   |                    |                   |
| Assigned  | 245,539             | 195,913             |                   |                   |                    |                   |
| Unassigned (Deficit)  | 2,987,080           |                     | (231,481)         | 171,298           | (1,433,531)        |                   |
| <b>Total fund equity</b>  | <b>4,596,924</b>    | <b>195,913</b>      | <b>(231,481)</b>  | <b>171,298</b>    | <b>(1,433,531)</b> | <b>105,037</b>    |
| <b>Total liabilities, deferred outflow of resources and fund equity</b> | <b>\$ 9,362,241</b> | <b>\$ 375,206</b>   | <b>\$ 950,003</b> | <b>\$ 390,656</b> | <b>\$ 84,616</b>   | <b>\$ 138,446</b> |

|           | Other<br>Governmental<br>Funds |           | Total<br>Governmental<br>Funds |
|-----------|--------------------------------|-----------|--------------------------------|
| \$        | 1,225,491                      | \$        | 6,816,678                      |
|           | 1,026,156                      |           | 1,026,156                      |
|           | 377,234                        |           | 3,853,728                      |
|           |                                |           | 157,115                        |
|           |                                |           | (30,000)                       |
|           | 15,213                         |           | 227,064                        |
|           |                                |           | 73,492                         |
|           |                                |           | 10,823                         |
|           | 895,869                        |           | 895,869                        |
|           | 506,514                        |           | 506,514                        |
|           |                                |           | 659,736                        |
|           |                                |           | 1,150,470                      |
| <u>\$</u> | <u>4,046,477</u>               | <u>\$</u> | <u>15,347,645</u>              |
| <br>      |                                |           |                                |
| \$        | 25,938                         | \$        | 544,891                        |
|           |                                |           | 109,665                        |
|           | 572                            |           | 2,171                          |
|           |                                |           | 52,913                         |
|           | 489,739                        |           | 2,227,558                      |
|           | 1,237                          |           | 1,237                          |
|           |                                |           | 200                            |
|           | 517,486                        |           | 2,938,635                      |
| <br>      |                                |           |                                |
|           | 1,779,616                      |           | 7,255,475                      |
| <br>      |                                |           |                                |
|           |                                |           | 1,117,061                      |
|           | 2,114,344                      |           | 2,466,625                      |
|           |                                |           | 441,452                        |
|           | (364,969)                      |           | 1,128,397                      |
|           | 1,749,375                      |           | 5,153,535                      |
| <br>      |                                |           |                                |
| <u>\$</u> | <u>4,046,477</u>               | <u>\$</u> | <u>15,347,645</u>              |

Exhibit A-4  
City of Platteville, Wisconsin  
Reconciliation of the Governmental Funds Balance Sheet  
with the Statement of Net Position  
December 31, 2013

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

|   |    |           |
|---|----|-----------|
| Total Fund balances-governmental funds: | \$ | 5,153,535 |
|---|----|-----------|

Capital assets used in governmental funds are not financial resources and therefore are not reported in the fund statements. Amounts reported for governmental activities in the statement of net position:

|                                       |                     |            |
|---------------------------------------|---------------------|------------|
| Governmental capital asset            | 78,342,561          |            |
| Governmental accumulated depreciation | <u>(20,091,892)</u> | 58,250,669 |

Other long-term assets that are not available to pay for current-period expenditures and therefore are deferred in the funds.

|                                  |  |           |
|----------------------------------|--|-----------|
| Long-term notes and loans        |  | 1,402,383 |
| 2013 tax equivalent from utility |  | 414,791   |

Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds statements. Long-term liabilities reported in the statement of net position that are not reported in the funds balance sheet are:

|   |  |                  |
|---|--|------------------|
| Bonds and notes payable                     |  | (17,772,047)     |
| Tax increment revenue bonds                 |  | (2,000,000)      |
| Bond premium                                |  | (29,563)         |
| Accrued interest on general obligation debt |  | (169,746)        |
| Compensated absences                        |  | <u>(415,324)</u> |

|                                    |    |                   |
|------------------------------------|----|-------------------|
| Net Position of Governmental Funds | \$ | <u>44,834,698</u> |
|------------------------------------|----|-------------------|

Exhibit A-5  
City of Platteville, Wisconsin  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Governmental Funds  
For the Year Ended December 31, 2013

|   | General             | Capital<br>Projects | TIF<br>No. 5        | TIF<br>No. 6      | TIF<br>No. 7          | Debt<br>Service   |
|---|---------------------|---------------------|---------------------|-------------------|-----------------------|-------------------|
| <u>Revenues</u>   |                     |                     |                     |                   |                       |                   |
| Taxes   | \$ 1,977,274        | \$ 1,116,522        | \$ 887,668          | \$ 131,170        | \$ 55,962             | \$ 696,136        |
| Special assessments                                       | 14,899              |                     |                     |                   |                       |                   |
| Intergovernmental   | 3,938,088           | 25,699              | 6,661               | 160,190           | 43,583                |                   |
| Licenses and permits                                      | 205,956             |                     |                     |                   |                       |                   |
| Fines and forfeitures                                     | 254,089             |                     |                     |                   |                       |                   |
| Public charges for services                               | 995,324             |                     |                     |                   |                       | 187,991           |
| Interest income   | 27,560              |                     |                     | 25,685            | 3,482                 | 7,202             |
| Loan repayments   |                     |                     |                     |                   |                       |                   |
| Miscellaneous   | 258,867             | 14,641              | 24,000              |                   |                       | 65,875            |
| <b>Total revenues</b>                                     | <b>7,672,057</b>    | <b>1,156,862</b>    | <b>918,329</b>      | <b>317,045</b>    | <b>103,027</b>        | <b>957,204</b>    |
| <u>Expenditures</u>                                       |                     |                     |                     |                   |                       |                   |
| Current:  |                     |                     |                     |                   |                       |                   |
| General government  | 960,205             | 12,214              | 6,564               |                   |                       |                   |
| Public safety   | 3,225,036           |                     |                     |                   |                       |                   |
| Transportation  | 1,214,303           |                     |                     |                   |                       |                   |
| Sanitation  | 373,645             |                     |                     |                   |                       |                   |
| Health and social services                                | 80,285              |                     |                     |                   |                       |                   |
| Leisure activities  | 1,543,754           |                     |                     |                   |                       |                   |
| Urban redevelopment and housing                           | 187,074             |                     |                     |                   |                       |                   |
| Industrial development                                    | 99,726              |                     | 1,679               | 2,016,573         | 25,509                |                   |
| Capital outlay  |                     | 2,972,433           | 895,048             | 412,454           | 39,614                |                   |
| Debt service:   |                     |                     |                     |                   |                       |                   |
| Principal retirement                                      |                     |                     |                     | 2,425,000         | 420,000               | 5,146,359         |
| Interest and fiscal charges                               |                     |                     |                     | 95,704            | 55,417                | 345,518           |
| <b>Total expenditures</b>                                 | <b>7,684,028</b>    | <b>2,984,647</b>    | <b>903,291</b>      | <b>4,949,731</b>  | <b>540,540</b>        | <b>5,491,877</b>  |
| Excess (deficiency) of revenues over<br>over expenditures | (11,971)            | (1,827,785)         | 15,038              | (4,632,686)       | (437,513)             | (4,534,673)       |
| Other financing sources (uses):                           |                     |                     |                     |                   |                       |                   |
| Proceeds from long term notes                             |                     | 1,070,000           |                     | 5,220,000         | 450,000               | 4,480,000         |
| Transfer to other funds                                   | (50,000)            | (334,671)           |                     |                   |                       |                   |
| Transfer from other funds                                 | 334,678             | 154,374             |                     |                   |                       |                   |
| Transfer from utility-tax equivalent                      | 332,301             |                     |                     |                   |                       |                   |
| <b>Net change in fund balances</b>                        | <b>605,008</b>      | <b>(938,082)</b>    | <b>15,038</b>       | <b>587,314</b>    | <b>12,487</b>         | <b>(54,673)</b>   |
| Fund balance-beginning of year                            | 3,991,916           | 1,133,995           | (246,519)           | (416,016)         | (1,446,018)           | 159,710           |
| <b>Fund balance-end of year</b>                           | <b>\$ 4,596,924</b> | <b>\$ 195,913</b>   | <b>\$ (231,481)</b> | <b>\$ 171,298</b> | <b>\$ (1,433,531)</b> | <b>\$ 105,037</b> |

| Other<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|--------------------------------|--------------------------------|
| \$ 366,464                     | \$ 5,231,196                   |
| 688                            | 14,899                         |
| 5,179                          | 4,174,909                      |
| 487,793                        | 205,956                        |
| 1,108                          | 259,268                        |
| 80,662                         | 1,671,108                      |
| 881                            | 65,037                         |
|                                | 80,662                         |
|                                | 364,264                        |
| <hr/>                          | <hr/>                          |
| 942,775                        | 12,067,299                     |
|                                |                                |
| 7,726                          | 986,709                        |
|                                | 3,225,036                      |
| 405,985                        | 1,620,288                      |
|                                | 373,645                        |
| 113,058                        | 193,343                        |
| 65                             | 1,543,819                      |
| 77,623                         | 264,697                        |
| 25,150                         | 2,168,637                      |
| 89,581                         | 4,409,130                      |
|                                |                                |
| 34,130                         | 8,025,489                      |
| 8,496                          | 505,135                        |
| <hr/>                          | <hr/>                          |
| 761,814                        | 23,315,928                     |
|                                |                                |
| 180,961                        | (11,248,629)                   |
|                                |                                |
| 1,025,000                      | 12,245,000                     |
| (104,381)                      | (489,052)                      |
|                                | 489,052                        |
|                                | 332,301                        |
| <hr/>                          | <hr/>                          |
| 1,101,580                      | 1,328,672                      |
|                                |                                |
| 647,795                        | 3,824,863                      |
| <hr/>                          | <hr/>                          |
| \$ 1,749,375                   | \$ 5,153,535                   |

Exhibit A-6  
City of Platteville, Wisconsin  
Reconciliation of Statement of Revenues, Expenditures and Changes  
in Fund Balance of Governmental Funds to the Statement of Activities  
For the Year Ended December 31, 2013

|   |                    |              |
|---|--------------------|--------------|
| Net change in fund balances-total governmental funds  |                    | \$ 1,328,672 |
| Amounts reported for governmental activities in the statement of activities are different because:  |                    |              |
| 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 expenses in the statement of activities. |                    |              |
| Capital outlay reported in governmental fund statements   | 3,367,763          |              |
| Depreciation expenses reported in the statement of activities   | <u>(1,691,968)</u> |              |
| Amount by which capital outlays are greater (less) than depreciation in the current period.   |                    | 1,675,795    |
| The net effect of various miscellaneous transactions involving capital assets (i.e. sales, trade-ins, donations, and disposals) is to increase/decrease net position:   |                    |              |
|   |                    | (761,474)    |
| Compensated absences are reported in the governmental funds when amounts are paid. The statement of activities reports the amount earned during the year. The difference between the amount paid and earned was:  |                    |              |
|   |                    | 26,331       |
| 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 is:   |                    | 8,025,488    |
| The issuance of long-term debt (e.g.) bonds, notes) provides current financial resources to governmental funds but does not affect the statement of activities  |                    |              |
|   |                    | (12,245,000) |
| Repayment of housing rehabilitation and loans are reflected as revenue in governmental funds, but are reported as a reduction of loans receivable in the statement of net position and does not affect the statement of activities.   |                    |              |
|   |                    | (9,137)      |



Exhibit A-6 (Continued)  
City of Platteville, Wisconsin  
Reconciliation of Statement of Revenues, Expenditures and Changes  
in Fund Balance of Governmental Funds to the Statement of Activities  
For the Year Ended December 31, 2013

|   |           |                |
|---|-----------|----------------|
| Repayments of economic development loans receivable are reflected as revenue in governmental funds, but are reported as a reduction of notes receivable in the statement of net position and does not affect the statement of activities                              |           | (41,590)       |
| Additional economic development loans are reflected as expenditures in governmental funds, but are reported as additions to loans receivable in the statement of net position and does not affect the statement of activities.  |           | 42,100         |
| Debt premiums are reported in the governmental funds as revenues when those amounts are received. However, the premium is shown in the statement of net position and allocated over the life of the debt issue as amortization expense in the statement of activities |           |                |
| Amount of debt premium amortized in the current year  |           | 3,058          |
| In governmental funds, the current year utility tax equivalent is deferred and recognized as revenue in the subsequent year. In the statement of activities, this amount is recognized as a transfer in the year accrued.   |           |                |
| 2012 utility tax equivalent recognized as revenue in 2012 in the governmental funds   | (332,301) |                |
| 2013 utility tax equivalent recognized as a transfer in for the statement of activities   | 414,791   |                |
|   |           | 82,490         |
| In governmental funds, interest payments on outstanding debt are reported as an expenditure when paid. In the statement of activities, interest is reported as incurred.  |           |                |
| The amount of interest paid during the current period   | 504,672   |                |
| The amount of interest accrued during the current period  | (557,639) |                |
| Interest paid is greater (less) than interest expensed by   |           | (52,967)       |
| Change in net position-governmental activities  |           | \$ (1,926,234) |

Exhibit A-7  
City of Platteville, Wisconsin  
Statement of Net Position  
Proprietary Funds  
December 31, 2013

Assets

Current assets:

|                              |    |           |
|------------------------------|----|-----------|
| Cash                         | \$ | 1,604,637 |
| Petty cash                   |    | 325       |
| Customer accounts receivable |    | 659,120   |
| Other accounts receivable    |    | 3,464     |
| Due from other funds         |    | 19,504    |
| Inventories                  |    | 30,505    |
|                              |    | 30,505    |
| Total current assets         |    | 2,317,555 |

Non-current assets:

Restricted assets:

|                              |  |           |
|------------------------------|--|-----------|
| <u>Cash and Investments:</u> |  |           |
| Replacement fund             |  | 1,173,664 |
| Depreciation fund            |  | 1,102,727 |
| Debt reserve fund            |  | 768,611   |
|                              |  | 768,611   |
| Total restricted assets      |  | 3,045,002 |

Fixed assets:

|   |  |            |
|---|--|------------|
| Property and plant                              |  | 47,073,881 |
| Less: accumulated provision<br>for depreciation |  | 13,811,265 |
|   |  | 13,811,265 |
| Net property and plant                          |  | 33,262,616 |

Other assets:

|                               |  |           |
|-------------------------------|--|-----------|
| Advances due from other funds |  | 1,077,087 |
| Total other assets            |  | 1,077,087 |

|   |    |            |
|---|----|------------|
| Total assets and deferred outflows of resources | \$ | 39,702,260 |
|---|----|------------|

Exhibit A-7 (Continued)  
City of Platteville, Wisconsin  
Statement of Net Position  
Proprietary Funds  
December 31, 2013

**Liabilities and Net Position**

|  |               |
|--|---------------|
| <u>Current liabilities:</u>            |               |
| Accounts payable                       | \$ 334,777    |
| Accrued payroll                        | 16,119        |
| Accrued interest                       | 70,004        |
| Current portion of:                    |               |
| General obligation notes               | 146,440       |
| Revenue bonds                          | 479,261       |
| Compensated absences                   | 6,057         |
| Due other funds                        | 626,327       |
| Total current liabilities              | 1,678,985     |
| <br><u>Non-current liabilities</u>     |               |
| General obligation notes and bonds,    | 241,440       |
| Revenue bonds                          | 16,156,014    |
| Unamortized bond premium               | 247,652       |
| Compensated absences                   | 141,447       |
| Less current portion of long-term debt | (631,758)     |
| Total long-term liabilities            | 16,154,795    |
| <br><u>Net position:</u>               |               |
| Net investment in capital assets       | 16,865,162    |
| Restricted                             | 3,045,002     |
| Unrestricted                           | 1,958,316     |
| Total net position                     | 21,868,480    |
| Total liabilities and net position     | \$ 39,702,260 |

Exhibit A-8  
City of Platteville, Wisconsin  
Statement of Revenues, Expenses and Changes in Net Position  
Proprietary Funds  
For the Year Ended December 31, 2013

|   | Water               | Sewer             | Totals               |
|---|---------------------|-------------------|----------------------|
| <u>Operating revenues</u>               |                     |                   |                      |
| Metered sales                           | \$ 1,241,692        |                   | \$ 1,241,692         |
| Private fire protection                 | 83,714              |                   | 83,714               |
| Public fire protection                  | 601,396             |                   | 601,396              |
| Public authorities                      | 243,546             |                   | 243,546              |
| Measured sewer service                  |                     | 2,005,922         | 2,005,922            |
| Forfeited discounts                     | 7,363               | 7,405             | 14,768               |
| Miscellaneous                           | 148,845             | 26,093            | 174,938              |
|   | <u>2,326,556</u>    | <u>2,039,420</u>  | <u>4,365,976</u>     |
| <u>Operating expenses</u>               |                     |                   |                      |
| Pumping expenses                        | 172,718             |                   | 172,718              |
| Treatment expenses                      | 107,979             | 337,141           | 445,120              |
| Transmission and distribution           | 174,775             |                   | 174,775              |
| Customer accounts expense               | 39,995              | 10,961            | 50,956               |
| Administrative and general              | 270,431             | 356,816           | 627,247              |
| Rent                                    | 1,080               | 5,824             | 6,904                |
| Transportation expenses                 |                     | 24,218            | 24,218               |
| Maintenance of sewage system            |                     | 137,699           | 137,699              |
| Depreciation                            | 480,640             | 622,036           | 1,102,676            |
| Taxes                                   | 9,401               | 49,389            | 58,790               |
|   | <u>1,257,019</u>    | <u>1,544,084</u>  | <u>2,801,103</u>     |
| Operating income                        | <u>\$ 1,069,537</u> | <u>\$ 495,336</u> | <u>1,564,873</u>     |
| <u>Nonoperating revenues (expenses)</u> |                     |                   |                      |
| *Interest and dividends on investments  |                     |                   | 8,055                |
| *Interest expense                       |                     |                   | (499,829)            |
| *Amortization of debt premium           |                     |                   | 13,387               |
| *Transfer of tax equivalent             |                     |                   | (414,791)            |
|   |                     |                   | <u>(893,178)</u>     |
| Income before contributions             |                     |                   | 671,695              |
| *Receipt of contributed capital         |                     |                   | 1,613                |
| Change in net position                  |                     |                   | 673,308              |
| Net position-beginning of year          |                     |                   | 21,195,172           |
| Net position-end of year                |                     |                   | <u>\$ 21,868,480</u> |
| * Not allocated                         |                     |                   |                      |

Exhibit A-9  
City of Platteville, Wisconsin  
Statement of Cash Flows  
Proprietary Funds  
For the Year Ended December 31, 2013

Cash flows from (used by) operating activities:

|  |                      |
|--|----------------------|
| Received from customers                      | 4,314,694            |
| Payments to employees                        | (568,855)            |
| Payment for employee benefits                | (316,275)            |
| Payment to suppliers                         | <u>(724,283)</u>     |
| <br>Net cash flows from operating activities | <br><u>2,705,281</u> |

Cash flows (used by) noncapital financing activities:

|   |                      |
|---|----------------------|
| Paid to municipality for tax equivalent                       | <u>(414,791)</u>     |
| <br>Net cash flows (used by) noncapital financing activities: | <br><u>(414,791)</u> |

Cash flows from (used by) capital and related financing activities:

|  |                        |
|--|------------------------|
| Acquisition and construction of capital assets                           | (1,233,529)            |
| Contributed capital  | 1,613                  |
| Special assessments received   | 698                    |
| Sales of capital assets  | 139,409                |
| Cost of removals   | 36,137                 |
| Debt retired   | (571,377)              |
| Interest paid  | <u>(502,074)</u>       |
| <br>Net cash flows (used by) capital and related<br>financing activities | <br><u>(2,129,123)</u> |

Cash flows from (used by) investing activities:

|  |                  |
|--|------------------|
| Purchase of investments                      | (500,000)        |
| Receipt of investments maturing              | 499,975          |
| Investment income                            | <u>8,055</u>     |
| <br>Net cash flows from investing activities | <br><u>8,030</u> |

|   |                           |
|---|---------------------------|
| Net change in cash and cash equivalents           | 169,397                   |
| <br>Cash and cash equivalents - beginning of year | <br><u>3,980,567</u>      |
| Cash and cash equivalents - end of year           | <u><u>\$4,149,964</u></u> |

Exhibit A-9 (Continued)  
City of Platteville, Wisconsin  
Statement of Cash Flows  
Proprietary Funds  
For the Year Ended December 31, 2013

|  |                           |
|--|---------------------------|
| <u>Reconciliation of operating income to net cash provided</u>                             |                           |
| <u>by operating activities:</u>  |                           |
| Operating income   | \$1,564,873               |
| Adjustments to reconcile operating income<br>to net cash provided by operating activities: |                           |
| Depreciation expense   | 1,102,676                 |
| (Increase) decrease in customer accounts receivable  | (49,761)                  |
| (Increase) decrease in other accounts receivable   | (1,521)                   |
| (Increase) decrease in due from other funds  | (11,814)                  |
| (Increase) decrease in inventories   | 2,889                     |
| Increase (decrease) in accounts payable  | (177,072)                 |
| Increase (decrease) in accrued payroll   | 2,627                     |
| Increase (decrease) in due other funds   | 266,827                   |
| Increase (Decrease) in compensated absences  | <u>5,557</u>              |
| Net cash provided by operating activities  | <u><u>\$2,705,281</u></u> |
| <br><u>Reconciliation of cash and cash equivalents to</u>                                  |                           |
| <u>Statement of net position accounts</u>  |                           |
| Cash   | \$1,604,637               |
| Petty cash   | 325                       |
| Restricted cash and investments  | 3,045,002                 |
| Less: long-term investments  | <u>(500,000)</u>          |
| Cash and cash equivalents  | <u><u>\$4,149,964</u></u> |

Exhibit A-10  
City of Platteville, Wisconsin  
Statement of Net Position  
Fiduciary Funds  
December 31, 2013

|                           | Tax<br>Collection<br>Fund | EMT<br>Fund | Total        |
|---------------------------|---------------------------|-------------|--------------|
| <b>Assets</b>             |                           |             |              |
| Cash and investments      | \$ 2,655,061              | \$ 2,555    | \$ 2,657,616 |
| Taxes receivable          | 6,073,164                 |             | 6,073,164    |
|                           |                           |             |              |
| Total assets              | \$ 8,728,225              | \$ 2,555    | \$ 8,730,780 |
| <b>Liabilities</b>        |                           |             |              |
| Deposit                   | \$                        | \$ 2,555    | \$ 2,555     |
| Due to other taxing units | 8,728,225                 |             | 8,728,225    |
|                           |                           |             |              |
| Total liabilities         | \$ 8,728,225              | \$ 2,555    | \$ 8,730,780 |
|                           |                           |             |              |



NOTES TO THE BASIC FINANCIAL STATEMENTS

City of Platteville, Wisconsin  
December 31, 2013  
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City of Platteville, Wisconsin  
Notes to the Basic Financial Statements  
December 31, 2013

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NOTE 1

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the City of Platteville, Wisconsin have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (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:

A. Reporting Entity

The City is a municipal corporation governed by an elected seven-member council. This report includes all of the funds of the City of Platteville. The reporting entity for the City consists of the (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. The primary government 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 burdens on the primary government. The primary government may be financially accountable if an organization is fiscally dependent on the primary government. The City has identified the following component unit that is required to be included in the financial statements in accordance with standards established in GASB Statement No. 14.

Discretely Presented Component Unit

The Platteville Housing Authority was created by the City of Platteville under the provisions of Section 66.40 to 66.404 of the Wisconsin Statutes. The central purpose of the Platteville Housing Authority is to provide the opportunity for the City of Platteville residents to live in decent, affordable and standard housing. The programs at the Platteville Housing Authority are created to enable Platteville families to improve their housing conditions. Its governing board is appointed by the City Council.

Excluded From the Reporting Entity

There were no organizations that have been determined not to be part of the reporting entity based on the above criteria.

B. Government-Wide and Fund Financial Statements

The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. Likewise, the primary government is reported separately from a legally separate component unit for which the primary government is financially accountable.

City of Platteville, Wisconsin  
Notes to the Basic Financial Statements  
December 31, 2013

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NOTE 1

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**B. Government-Wide and Fund Financial Statements (Cont.)**

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. 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 revenues include (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 revenues are reported as general revenues. Internally dedicated resources are reported as general revenues rather than as program revenues.

**Fund Financial Statements**

Financial statements of the reporting entity are organized into funds each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets, liabilities, net position/fund equity, revenues, and expenditure/expenses.

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. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

Funds are organized in major funds or non-major funds within the governmental and proprietary statements. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the city or meets the following criteria:

- a. Total assets, liabilities, revenues, 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.

**Major Governmental Funds:**

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.

Capital Improvements Capital Project Fund – Accounts for financial resources to be used for the acquisition or construction of equipment and/or major capital facilities.

City of Platteville, Wisconsin  
Notes to the Basic Financial Statements  
December 31, 2013

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NOTE 1

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Government-Wide and Fund Financial Statements (Cont.)

TIF District No. 5 – Accounts for the activity of tax incremental district No. 5, including the payment of general long-term debt principal, interest and related costs.

TIF District No. 6 – Accounts for the activity of tax incremental district No. 6, including the payment of general long-term debt principal, interest and related costs.

TIF District No. 7 – Accounts for the activity of tax incremental district No. 7, including the payment of general long-term debt principal, interest and related costs.

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

Major Enterprise Funds:

The City reports the following major enterprise funds:

Water and Sewer Utility – Accounts for operations of the water and sewer system

Non-Major Governmental Funds:

The City reports the following non-major governmental funds:

Special Revenue Funds – Accounts for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes.

Airport  
Redevelopment Authority  
Housing Conservation Program  
Library (Littlefield)  
Zeigert Trust  
Boll Cemetery  
Community Development Block Grant

TIF District No. 4 – Accounts for the activity of tax incremental district No. 4, including the payment of general long-term debt principal, interest and related costs.

TIF District No. 8 – Accounts for the activity of tax incremental district No. 8, including the payment of general long-term debt principal, interest and related costs.

City of Platteville, Wisconsin  
Notes to the Basic Financial Statements  
December 31, 2013

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NOTE 1            SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Permanent Funds – Are used to account for resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the City’s programs.

- Freudenreich animal care
- Cemetery perpetual care
- Graham trust

In addition, the City reports the following fund types:

Agency Fund - Accounts for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, and/or other governmental units.

- Tax agency
- EMT trust

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

**Government-Wide Financial Statements**

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

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the city’s water and sewer utility and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

**Fund Financial Statements**

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recorded when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the city considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on long-term debt, claims, judgments, compensated absences, and pension expenditures, which are recorded as a fund liability when expected to be paid with expendable available financial resources.

City of Platteville, Wisconsin  
Notes to the Basic Financial Statements  
December 31, 2013

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NOTE 1

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Property taxes are recorded in the year levied as receivables and deferred inflows of resources. They are recognized as revenues in the succeeding year when services financed by the levy are being provided.

Intergovernmental aids and grants are recognized as revenues in the period the city is entitled the resources and the amounts are available. Amounts owed to the city which are not available are recorded as receivables and deferred inflows of resources. Amounts received prior to the entitlement period are also recorded as deferred inflows of resources.

Special assessments are recorded as revenues when they become measurable and available as current assets. Annual installments due in future years are reflected as receivables and deferred inflows of resources.

Revenues susceptible to accrual include property taxes, miscellaneous taxes, public charges for services, special assessments and interest. Other general revenues such as fines and forfeitures, inspection fees, recreation fees and miscellaneous revenues are recognized when received in cash or when measurable and available under the criteria described above.

The City reports deferred inflows of resources on its governmental funds balance sheet. Deferred inflows of resources arise from taxes levied in the current year, which are for subsequent year's operations. For governmental fund financial statements, deferred inflows of resources arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred inflows of resources also arise when resources are received before the city has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the city has a legal claim to the resources, the liability for deferred inflows of resources are removed from the balance sheet and revenue is recognized.

Proprietary and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as described previously in this note.

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

Revenues and expenditures arising from non-exchange transactions, such as property and sales taxes, fines, and grants are recorded according to the standards in Governmental Accounting Standards Board Statement 33 (GASB-33).

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



City of Platteville, Wisconsin  
Notes to the Basic Financial Statements  
December 31, 2013

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NOTE 1                      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Cash and Cash Equivalent/Investments

All deposits of the City are made in board designated official depositories and are secured as required by State Statute. The City may designate, as an official depository, any bank or savings association. Also the City may establish time deposit accounts such as NOW and SuperNOW accounts, money market accounts, and certificates of deposit.

Investments with remaining maturities at the time of purchase of one year or less are stated at amortized cost, which approximates fair value. Investments with a maturity of more than one year at acquisition and non-money market investments are carried at fair value as determined by quoted market prices

For purposes of the statement of cash flows, all cash deposits and highly liquid investments with an original maturity of three months or less (including restricted assets) are considered to be cash equivalents.

E. Receivables

Property taxes are levied in December on the assessed value as of the prior January 1. In addition to property taxes for the city, taxes are collected for and remitted to the state and county governments as well as the local school district and technical college district. Taxes for all state and local governmental units billed in the current year for the succeeding year are reflected as receivables and due to other taxing units in the accompanying agency fund balance sheet.

Property tax calendar - 2013 tax roll:

|   |                  |
|---|------------------|
| Lien date and levy date                     | December 2013    |
| Tax bills mailed                            | December 2013    |
| Payment in full, or                         | January 31, 2014 |
| First installment due                       | January 31, 2014 |
| Second installment due                      | July 31, 2014    |
| Personal property taxes in full             | January 31, 2014 |
| Tax sale- 2013 delinquent real estate taxes | October 2015     |

Delinquent real estate taxes as of July 31 are paid in full by the county, which assumes the collection thereof. No provision for uncollectible accounts receivable has been made for the city and the utilities because they have the right by law to place delinquent bills on the tax roll.

Accounts receivable have been shown net of an allowance for uncollectible accounts of \$30,000.

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," Interfund receivables and payables between funds within governmental activities are eliminated in the statement of net position, any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances".

City of Platteville, Wisconsin  
Notes to the Basic Financial Statements  
December 31, 2013

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NOTE 1                      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

F. Inventories and Prepaid Items

Inventories of governmental fund types consist of expendable supplies held for consumption. Such items, which are not material, are considered expenditures when purchased and, accordingly, are not reflected on the Balance Sheet-Governmental Funds.

Inventories of proprietary fund types are valued at cost using the first-in, first-out method and are charged as expenses or are capitalized when used.

G. Restricted Assets

Mandatory segregations of assets are presented as restricted assets. Such segregations are required by bond agreements and other external parties. Current liabilities payable from these restricted assets are so classified. The excess of restricted assets over current liabilities payable from restricted assets will be used first for retirement of related long-term debt. The remainder, if generated from earnings, is shown as restricted net position.

H. Capital Assets

**Government-Wide Statements**

In the government-wide financial statements, fixed assets are accounted for as capital assets. Capital assets are defined by the government as assets with an initial cost of more than \$10,000 and an estimated useful life in excess of one year. All capital assets are valued at historical cost, or estimated historical cost if actual amounts are unavailable. Donated fixed assets are recorded at their estimated fair value at the date of donation.

Additions to and replacements of capital assets of business-type activities are recorded at original cost, which includes material, labor, overhead, and an allowance for the cost of funds used during construction when significant. For tax-exempt debt, the amount of interest capitalized equals the interest expense incurred during construction netted against any interest revenue from temporary investment of borrowed fund proceeds. No net interest was capitalized during the current year. The cost of renewals and betterments relating to retirement units is added to plant accounts. The cost of property replaced, retired or otherwise disposed of, is deducted from plant accounts and, generally, together with removal costs less salvage, is charged to accumulated depreciation.

Depreciation of all exhaustible fixed assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation reflected in the statement of net position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

|                         |              |
|-------------------------|--------------|
| Buildings               | 20-50 Years  |
| Machinery and Equipment | 3-40 Years   |
| Utility System          | 10-100 Years |

City of Platteville, Wisconsin  
Notes to the Basic Financial Statements  
December 31, 2013

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NOTE 1

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**Fund Financial Statements**

In the fund financial statements, fixed assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Fixed assets used in proprietary fund operations are accounted for the same way as in the government-wide statements.

**I. Compensated Absences**

Under terms of employment, employees are granted sick leave and vacations in varying amounts. Only benefits considered to be vested are disclosed in these statements.

All vested vacation and sick leave pay is accrued when incurred 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, or are payable with expendable available resources.

Payments for vacation and sick leave will be made at rates in effect when the benefits are used. Accumulated vacation and sick leave liabilities at December 31, 2013 are determined on the basis of current salary rates and include salary related payments.

**J. Long-Term Obligations/Conduit Debt**

All long-term obligations to be repaid from governmental and business-type resources are reported as liabilities in the government-wide statements. The long-term obligations consist primarily of notes and bonds payable, and accrued compensated absences.

Long-term obligations for governmental funds are not reported as liabilities in the fund financial statements. The face value of debts (plus any premiums) are reported as other financing sources and payments of principal and interest are reported as expenditures. The accounting in proprietary funds is the same as it is in the government-wide statements.

The city has approved the issuance of industrial revenue bonds (IRB) for the benefit of private business enterprises. IRB's are secured by mortgages or revenue agreements on the associated projects, and do not constitute indebtedness of the city. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. The total amount of IRB's outstanding at the end of the year is approximately \$26,378,703, made up of two issues.

**K. 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.

City of Platteville, Wisconsin  
Notes to the Basic Financial Statements  
December 31, 2013

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NOTE 1

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

L. Equity Classifications

**Government-Wide Statements**

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

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

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

**Fund Statements**

The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- Non-Spendable – includes amounts that are not in a spendable form (such as inventory) or are required to be maintained intact.
- Restricted – includes amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government) through constitutional provisions, or by enabling legislation.
- Committed – includes amounts constrained to specific purposes by the City Council, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the City Council takes the same highest level action to remove or change the constraint.
- Assigned – includes amounts the City Council intends to use for a specific purpose; intent can be expressed by the City Council or by an official or body to which the City Council delegates the authority.
- Unassigned – includes amounts that are available for any purpose; positive amounts are reported only in the general fund.

The City's fund balance policy establishes a minimum unassigned fund balance equal to 20% of total General Fund expenditures. In the event that the balance drops below the established minimum level, the Council will develop a plan to replenish the fund balance at a rate of one percent annually, each year.

The Council may, from time to time, commit additional amounts of fund balance to a specific purpose. Such action shall be taken in open meeting and require the approval of a majority of the Council. Commitments of fund balance, once made, can be modified only by majority vote of the Council.

City of Platteville, Wisconsin  
Notes to the Basic Financial Statements  
December 31, 2013

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NOTE 1                    SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

M. Transfers

Transfers include the payment in lieu of taxes from the water and sewer utility to the general fund.

N. Housing Conservation and Community Development Block Grant

Long-term loans which have become receivable (defaulted) under the Housing Conservation and Community Development Block Program are shown as loans receivable and deferred inflows of resources. Loans, which have been made under the programs but have not yet become due (non-defaulted) are not shown in the financial statements. The totals of non-defaulted loans at December 31, 2013 were \$39,736 for the Housing Conservation Program and \$649,175 for the Community Development Block Grant program.

O. Risk Management

The City is exposed to various risks of loss related to tort; theft of, damage to, and destruction of assets; errors and omission; injuries to employees; and natural disasters. The City maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the City. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

NOTE 2    EXPLANATION OF CERTAIN DIFFERENCES BETWEEN GOVERNMENTAL FUND STATEMENTS  
AND GOVERNMENT-WIDE STATEMENTS

Due to the differences in the measurement focus and basis of accounting used on the government fund statements and district-wide statements certain financial transactions are treated differently. The basic financial statements contain a full reconciliation of these items.

**Explanation of Differences between Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances and the Statement of Activities**

Differences between the governmental funds statement of revenues, expenditures and changes in fund balance and the statement of activities fall into one of three broad categories.

- a. Long-term revenue differences arise because governmental funds report revenues only when they are considered "available", whereas the statement of activities reports revenues when earned. Differences in long-term expenses arise because governmental funds report on a modified accrual basis whereas the accrual basis of accounting is used on the statement of activities.
- b. Capital related differences include (1) the difference between proceeds for the sale of capital assets reported on governmental fund statements and the gain or loss on the sale of assets as reported on the statement of activities, and (2) the difference between recording an expenditure for the purchase of capital items in the governmental fund statements, and capitalization and recording depreciation expense on those items as recorded in the statement of activities.
- c. Long-term debt transaction differences occur because long-term debt proceeds are recorded as revenue and both interest and principal payments are recorded as expenditures in the governmental fund statements. In the statement of activities, long-term debt proceeds are recorded as a liability, interest expense is recorded as incurred, and principal payments are recorded as a reduction of liabilities.

City of Platteville, Wisconsin  
Notes to the Basic Financial Statements  
December 31, 2013

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NOTE 3

CASH AND INVESTMENTS

At December 31, 2013, the cash and investments included the following:

|  |                      |
|--|----------------------|
| Deposits with financial institutions       | \$ 4,995,179         |
| Wisconsin Local Government Investment Pool | 10,048,637           |
| Mutual funds                               | 105,125              |
| Petty Cash                                 | 1,473                |
| Total                                      | <u>\$ 15,150,414</u> |

Cash and investments as of December 31, 2013 are classified in the accompanying financial statements as follows:

Exhibit A-1:

|                                 |              |
|---------------------------------|--------------|
| Cash and investments            | \$ 8,421,640 |
| Restricted cash and investments | 4,071,158    |

Exhibit A-10:

|                            |                     |
|----------------------------|---------------------|
| Cash and investments       | 2,657,616           |
| Total Cash and Investments | <u>\$15,150,414</u> |

Investments Authorized by Wisconsin State Statutes

Investment of City funds is restricted by state statutes. Available investments are limited to:

- Time deposits in any credit union, bank, savings bank, trust company or savings and loan association maturing in three years or less.
- Bonds are securities of any county, city, drainage district, technical college district, district, town, or school district of the state. Also, bonds issued by a local exposition district, a local professional baseball park district, or by the University of Wisconsin Hospitals and Clinics Authority.
- Bonds or securities issued or guaranteed by the federal government.
- The local government investment pool.
- Any security maturing in seven years or less and having the highest or second highest rating category of a nationally recognized rating agency.
- Securities of an open-end management investment company or investment trust, subject to various conditions and investment options.
- Repurchase agreements with public depositories, with certain conditions.
- Bonds issued by a local exposition district
- Bonds issued by a local professional baseball park district
- Bonds issued by the University of Wisconsin Hospital and Clinics Authority
- Bond issued by a local football stadium district
- Bonds issued by a local arts district
- Bonds issued by the Wisconsin Aerospace Authority

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates.

City of Platteville, Wisconsin  
Notes to the Basic Financial Statements  
December 31, 2013

NOTE 3

CASH AND INVESTMENTS (CONTINUED)

The City's investment policy limits investments to securities with maturities of less than three years from the date of purchase.

Information about the sensitivity of the fair values of the City's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the City's investments by maturity:

| Investment Type                  | Amount       | 12 Months or<br>Less | 13-24<br>Months |
|----------------------------------|--------------|----------------------|-----------------|
| Certificates of Deposit          | \$ 1,612,024 | \$ 1,131,047         | \$ 480,977      |
| Local Government Investment Pool | 10,048,637   | 10,048,637           |                 |
| Mutual Funds                     | 105,125      | 105,125              |                 |
| Totals                           | \$11,765,786 | \$11,284,809         | \$ 480,977      |

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. State law limits investments in commercial paper, corporate bonds and mutual bond funds to the top two ratings issued by nationally recognized statistical rating organizations. The City's investment policy limits investments to those authorized by Wisconsin State Statutes. As of December 31, 2013, the City's investments were rated as follows:

|  | Amount        | Rating    |
|--|---------------|-----------|
| Wisconsin Local Government Investment Pool | \$ 10,048,637 | Not Rated |
| Mutual funds                               | 62,098        | Two Stars |
| Mutual fund                                | 43,027        | One Star  |

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the City would not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial risk for investments is the risk that, in the event of failure of the counterparty (e.g. broker-dealer) to a transaction, the City would not be able to recover the value of its investment of collateral securities that are in possession of another party.

*FDIC Insurance*

The insurance coverage of public unit accounts depends upon the type of deposit and the location of the insured depository institution. All time and savings deposits owned by a public unit and held by the public unit's official custodian in an insured depository institution within the State in which the public unit is located are added together and insured up to \$250,000. Separately, all demand deposits owned by a public unit and held by the public unit's official custodian in an insured depository institution within the State in which the public unit is located are added together and insured up to \$250,000. For the purpose of these rules, the term 'time and savings deposits' includes NOW accounts and money market deposit accounts but does not include interest bearing demand deposit accounts. The term 'demand deposits' means both interest-bearing and noninterest-bearing deposits that are payable on demand and for which the depository institution does not reserve the right to require advance notice of an intended withdrawal.



City of Platteville, Wisconsin  
Notes to the Basic Financial Statements  
December 31, 2013

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NOTE 3

CASH AND INVESTMENTS (CONTINUED)

*Collateralization of Public Unit Deposits*

Depending on applicable state or federal law, public unit deposits may be secured by collateral or assets of the bank. In the event of the failure of the bank, the FDIC will honor the collateralization agreement if the agreement is valid and enforceable under applicable law. The FDIC does not guarantee, however, that the collateral will be sufficient to cover the amount of the uninsured funds. As such, although it does not increase the insurance coverage of the public unit deposits, collateralization provides an avenue of recovery in the unlikely event of the failure of an insured bank.

Bank accounts and the local government investment pool are also insured by the State Deposit Guarantee Fund in the amount of \$400,000. However, due to the relatively small size of the Guarantee Fund in relationship to the total deposits covered and other legal implications, recovery of material principal losses may be significant to individual organizations. Additionally, deposits in each local and area credit union are insured by the NCUA in the amount of \$250,000 for interest bearing accounts and \$250,000 for non interest bearing accounts.

The Wisconsin Local Government Investment Pool (LGIP) is part of the State Investment Fund (SIF), and is managed by the State of Wisconsin Investment Board (SWIB). The SIF is not registered with the Securities and Exchange Commission, but operates under the statutory authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2013, the fair value of the City's share of the LGIP's assets was substantially equal to the amount reported above. Information on derivatives was not available to the City.

SWIB may invest in obligations of the U.S. Treasury and its agencies, Commercial Paper, Bank Time Deposits/Certificates of Deposit, Bankers' Acceptances, Asset Backed Securities and Repurchase Agreements secured by the U.S. Government or its agencies and other instruments authorized under State Investment Fund Investment guidelines.

Investment allocation in the local government investment pool as of December 31, 2013 was: 99.3% in U.S. Government Securities and 0.7% in Bankers' Acceptances. The Wisconsin State Treasurer updates the investment allocations on a monthly basis.

The City's investment policy requires collateralization on certificate of deposits which exceed the FDIC and State Deposit Guaranty Fund insurance limits and on repurchase agreements. The collateral is limited to securities of the U.S. Treasury and its agencies.

As of December 31, 2013, \$355,079 of the City's demand deposits with financial institutions were in excess of federal depository insurance limits and collateral pledged by a local bank. The Wisconsin State Guaranty Fund would provide coverage for this amount, providing funds are available at the time of any potential loss.

Fluctuating cash flows during the year due to tax collections, receipt of state aids and proceeds from borrowing may have resulted in temporary balances during the year significantly exceeding uninsured amounts at the balance sheet date.

Concentration of Credit Risk

The City places no limit on the amount the City may invest in any one issuer.

City of Platteville, Wisconsin  
Notes to the Basic Financial Statements  
December 31, 2013

NOTE 4

CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2013 was as follows:

|  | Balance<br>1/1/13    | Additions           | Deletions           | Balance<br>12/31/13  |
|--|----------------------|---------------------|---------------------|----------------------|
| <b><u>Governmental Activities:</u></b>         |                      |                     |                     |                      |
| Capital assets not being depreciated:          |                      |                     |                     |                      |
| Land   | \$ 1,307,986         | \$ 1,115,345        | \$ (15,000)         | \$ 2,408,331         |
| Construction in progress                       | 32,697               | 41,243              | (32,697)            | 41,243               |
| Total Capital asset not being depreciated      | <u>1,340,683</u>     | <u>1,156,588</u>    | <u>(47,697)</u>     | <u>2,449,574</u>     |
| Other Capital Assets                           |                      |                     |                     |                      |
| Land improvements                              | 2,617,340            |                     |                     | 2,617,340            |
| Buildings and improvements                     | 9,612,121            | 49,766              | (307,205)           | 9,354,682            |
| Machinery and equipment                        | 3,764,560            | 464,242             | (162,740)           | 4,066,062            |
| Vehicles                                       | 3,949,860            | 87,164              | (127,986)           | 3,909,038            |
| Infrastructure                                 | 55,011,440           | 1,610,003           | (675,578)           | 55,945,865           |
| Total other capital assets at historical costs | <u>74,955,321</u>    | <u>2,211,175</u>    | <u>(1,273,509)</u>  | <u>75,892,987</u>    |
| Less Accumulated Depreciation for:             |                      |                     |                     |                      |
| Land improvements                              | 50,005               | 115,140             |                     | 165,145              |
| Buildings and improvements                     | 3,381,043            | 146,064             | (199,462)           | 3,327,645            |
| Machinery and equipment                        | 1,267,888            | 179,936             | (54,938)            | 1,392,886            |
| Vehicles                                       | 1,757,704            | 204,338             | (113,863)           | 1,848,179            |
| Infrastructure                                 | 12,503,016           | 1,046,490           | (191,469)           | 13,358,037           |
| Total Accumulated Depreciation                 | <u>18,959,656</u>    | <u>1,691,968</u>    | <u>(559,732)</u>    | <u>20,091,892</u>    |
| Net Other Capital Assets                       | <u>55,995,665</u>    | <u>519,207</u>      | <u>(713,777)</u>    | <u>55,801,095</u>    |
| Total Net Capital Assets                       | <u>\$ 57,336,348</u> | <u>\$ 1,675,795</u> | <u>\$ (761,474)</u> | <u>\$ 58,250,669</u> |

Depreciation expense was charged to functions as follows:

**Governmental Activities**

|   |                     |
|---|---------------------|
| General Government  | \$ 27,408           |
| Public Safety   | 177,958             |
| Transportation, which includes the depreciation of infrastructure | 1,345,394           |
| Leisure activities  | 129,004             |
| Health and human services   | 7,711               |
| Industrial development  | 4,493               |
| Total Governmental Activities Depreciation Expense                | <u>\$ 1,691,968</u> |

City of Platteville, Wisconsin  
Notes to the Basic Financial Statements  
December 31, 2013

NOTE 4

CAPITAL ASSETS (CONTINUED)

|  | Beginning<br>Balance | Additions  | Salvage      | Removals    | Ending<br>Balance |
|--|----------------------|------------|--------------|-------------|-------------------|
| <b><u>Business-Type Activities:</u></b>    |                      |            |              |             |                   |
| Capital assets not being depreciated:      |                      |            |              |             |                   |
| Intangible plant                           | \$ 8,978             |            |              |             | \$ 8,978          |
| Land and land rights                       | 40,345               |            |              |             | 40,345            |
| Construction in progress                   | 36,137               |            |              | (36,137)    |                   |
| Total capital assets not being depreciated | 85,460               |            |              | (36,137)    | 49,323            |
| Capital assets being depreciated:          |                      |            |              |             |                   |
| Water:                                     |                      |            |              |             |                   |
| Source of supply                           | 774,164              |            |              |             | 774,164           |
| Pumping                                    | 2,107,777            | 20,845     |              | (45,646)    | 2,082,976         |
| Water treatment                            | 1,418,584            | (5,058)    |              |             | 1,413,526         |
| Transmission and distribution              | 16,234,219           | 611,701    |              | (117,115)   | 16,728,805        |
| General plant                              | 821,146              | 4,520      |              |             | 825,666           |
| Sewer:                                     |                      |            |              |             |                   |
| Collection system                          | 13,719,089           | 265,189    |              | (32,009)    | 13,952,269        |
| Treatment and disposal                     | 10,253,297           | 38,780     |              | (20,500)    | 10,271,577        |
| General plant                              | 846,999              | 297,552    |              | (168,976)   | 975,575           |
| Total Capital Assets Being Depreciated     | 46,175,275           | 1,233,529  |              | (384,246)   | 47,024,558        |
| Less: Accumulated Depreciation for:        |                      |            |              |             |                   |
| Water:                                     |                      |            |              |             |                   |
| Source of supply                           | 146,946              | 22,155     |              |             | 169,101           |
| Pumping                                    | 724,828              | 68,532     | 3,460        | (45,646)    | 751,174           |
| Water treatment                            | 105,628              | 46,217     |              |             | 151,845           |
| Transmission and distribution              | 3,026,307            | 314,665    |              | (117,115)   | 3,223,857         |
| General plant                              | 569,718              | 63,928     |              |             | 633,646           |
| Sewer:                                     |                      |            |              |             |                   |
| Collection system                          | 1,235,666            | 154,055    |              | (32,009)    | 1,357,712         |
| Treatment and disposal                     | 6,622,064            | 343,284    |              | (20,500)    | 6,944,848         |
| General plant                              | 522,269              | 89,840     | 135,949      | (168,976)   | 579,082           |
| Total Accumulated Depreciation             | 12,953,426           | 1,102,676  | 139,409      | (384,246)   | 13,811,265        |
| Net Capital Assets Being Depreciated       | 33,221,849           | 130,853    | (139,409)    |             | 33,213,293        |
| Total Net Capital Assets                   | \$33,307,309         | \$ 130,853 | \$ (139,409) | \$ (36,137) | \$33,262,616      |

Depreciation expense/salvage consisted of the following:

**Business-Type Activities:**

Water and Sewer Depreciation \$ 1,102,676

City of Platteville, Wisconsin  
Notes to the Basic Financial Statements  
December 31, 2013

NOTE 5

LONG-TERM OBLIGATIONS

Long-term obligations activity for the year ended December 31, 2013 was as follows:

|  | Beginning<br>Balance | Increases            | Decreases             | Ending<br>Balance    | Amounts<br>Due within<br>One Year |
|--|----------------------|----------------------|-----------------------|----------------------|-----------------------------------|
| <b><u>Governmental Activities</u></b>  |                      |                      |                       |                      |                                   |
| Bonds and Notes Payable                |                      |                      |                       |                      |                                   |
| General obligation debt                | \$ 15,552,535        | \$ 10,245,000        | \$ (8,025,488)        | \$ 17,772,047        | \$ 1,178,406                      |
| Tax Increment                          |                      |                      |                       |                      |                                   |
| Revenue Bonds                          |                      | 2,000,000            |                       | 2,000,000            | 118,011                           |
| Other Liabilities:                     |                      |                      |                       |                      |                                   |
| Compensated absences                   | 441,655              |                      | (26,331)              | 415,324              | 38,745                            |
| Total Governmental Activities          |                      |                      |                       |                      |                                   |
| Long-Term Liabilities                  | <u>\$ 15,994,190</u> | <u>\$ 12,245,000</u> | <u>\$ (8,051,819)</u> | <u>\$ 20,187,371</u> | <u>\$ 1,335,162</u>               |
| <b><u>Business-Type Activities</u></b> |                      |                      |                       |                      |                                   |
| Revenue Bonds                          | \$ 16,578,750        |                      | \$ (422,736)          | \$ 16,156,014        | \$ 479,261                        |
| General obligation debt                | 390,081              |                      | (148,641)             | 241,440              | 146,440                           |
| Other Liabilities:                     |                      |                      |                       |                      |                                   |
| Compensated absences                   | 135,890              | 5,557                |                       | 141,447              | 6,057                             |
| Total Business-Type Activities         |                      |                      |                       |                      |                                   |
| Long-Term Liabilities                  | <u>\$ 17,104,721</u> | <u>\$ 5,557</u>      | <u>\$ (571,377)</u>   | <u>\$ 16,538,901</u> | <u>\$ 631,758</u>                 |

All general obligation notes and bonds payable are backed by the full faith and credit of the City. In accordance with Wisconsin statutes, notes and bonds in the governmental funds will be retired by future property tax levies or tax increments. Business-type activities debt is payable by revenues from user fees of those funds or, if the revenues are not sufficient, by future tax levies.

Statutes, total general obligation indebtedness of the City may not exceed five percent of the equalized value of taxable property within the city's jurisdiction. The debt limit as of December 31, 2013 was \$27,473,995. Total general obligation debt outstanding at year-end was \$18,013,487.

|   | Date of<br>Issue | Final<br>Maturity | Interest Rates | Original<br>Amount | Balance<br>12/31/2013 |
|---|------------------|-------------------|----------------|--------------------|-----------------------|
| <b><u>Governmental Activities</u></b>                   |                  |                   |                |                    |                       |
| General Obligation Debt:                                |                  |                   |                |                    |                       |
| General Obligation Notes                                | 10/16/06         | 12/1/15           | 3.75%          | 1,240,000          | \$ 460,000            |
| General Obligation Notes                                | 4/15/09          | 10/1/18           | 3.0-3.5        | 5,435,786          | 843,560               |
| General Obligation Notes                                | 3/24/10          | 9/1/20            | 2.75-4.75      | 4,700,000          | 4,075,000             |
| General Obligation Notes                                | 8/14/12          | 8/1/15            | 1.75           | 290,162            | 277,772               |
| General Obligation Notes                                | 3/7/12           | 3/1/23            | 2.0-3.0        | 1,725,000          | 1,725,000             |
| General Obligation Notes                                | 8/14/12          | 9/10/19           | 2.2            | 175,000            | 145,715               |
| General Obligation Notes                                | 3/28/13          | 10/1/21           | 1.0-2.25       | 935,000            | 935,000               |
| General Obligation Notes                                | 3/28/13          | 10/1/28           | 2.25-3.0       | 3,240,000          | 3,240,000             |
| General Obligation Notes                                | 10/1/13          | 10/1/23           | 2.0-2.25       | 5,000,000          | 5,000,000             |
| General Obligation Notes                                | 10/1/13          | 10/1/16           | 2.75           | 1,070,000          | 1,070,000             |
| Total Governmental Activities – General Obligation Debt |                  |                   |                |                    | <u>\$17,772,047</u>   |

City of Platteville, Wisconsin  
Notes to the Basic Financial Statements  
December 31, 2013

NOTE 5

LONG-TERM OBLIGATIONS (CONTINUED)

|  | Date of<br>Issue | Final<br>Maturity | Interest Rates | Original<br>Amount | Balance<br>12/31/2013 |
|--|------------------|-------------------|----------------|--------------------|-----------------------|
| <u>Business-Type Activities</u>                          |                  |                   |                |                    |                       |
| General Obligation Debt:                                 |                  |                   |                |                    |                       |
| General Obligation Notes                                 | 10/16/06         | 12/1/15           | 3.75%          | 745,000            | \$ 190,000            |
| General Obligation Notes                                 | 4/15/09          | 10/1/18           | 2.75-3.5       | 329,214            | 51,440                |
| Total Business-Type Activities – General Obligation Debt |                  |                   |                |                    | <u>\$ 241,440</u>     |

Debt service requirements to maturity are as follows:

| Years     | Governmental Activities<br>General Obligation Debt |                     | Business-Type Activities<br>General Obligation Debt |                  |
|-----------|--|---------------------|---|------------------|
|           | Principal  | Interest            | Principal   | Interest         |
| 2014      | \$ 1,178,406                                       | \$ 518,368          | \$ 146,440  | \$ 8,668         |
| 2015      | 1,351,509  | 482,412             | 95,000  | 3,563            |
| 2016      | 2,295,109  | 449,226             |   |                  |
| 2017      | 1,285,681  | 388,307             |   |                  |
| 2018      | 1,426,260  | 352,435             |   |                  |
| 2019-2023 | 7,635,081  | 948,733             |   |                  |
| 2024-2028 | 2,600,001  | 228,251             |   |                  |
| Totals    | <u>\$ 17,772,047</u>                               | <u>\$ 3,367,732</u> | <u>\$ 241,440</u>                                   | <u>\$ 12,231</u> |

Tax Increment Revenue Bonds

Tax increment revenue bonds are not a general obligation of the City and are payable solely from available tax increments. Available tax increments consist of the annual gross tax increment revenue which is generated by the increment value of the property (as noted in the development agreement underlying the bond issue) in the Tax Increment District which said revenue is in excess value of the property described in the development agreement as of January 1, 2014, plus any supplemental payment as defined in the development agreement.

Tax increment revenue bonds payable at December 31, 2013 consist of the following:

|                             | Date of<br>Issue | Final<br>Maturity | Interest Rates | Original<br>Amount | Balance<br>12/31/2013 |
|-----------------------------|------------------|-------------------|----------------|--------------------|-----------------------|
| Tax Increment Revenue Bonds | 9/12/13          | 9/12/26           | 4.303%         | \$ 2,000,000       | \$ 2,000,000          |

City of Platteville, Wisconsin  
Notes to the Basic Financial Statements  
December 31, 2013

NOTE 5

LONG-TERM OBLIGATIONS (CONTINUED)

Debt service requirements to maturity are as follows:

| Years     | Governmental Activities<br>Tax Increment Revenue Debt |            |              |
|-----------|---|------------|--------------|
|           | Principal   | Interest   | Total        |
| 2014      | \$ 118,011  | \$ 86,060  | \$ 204,071   |
| 2015      | 123,089   | 80,982     | 204,071      |
| 2016      | 128,386   | 75,685     | 204,071      |
| 2017      | 133,910   | 70,161     | 204,071      |
| 2018      | 139,672   | 64,399     | 204,071      |
| 2019-2023 | 793,857   | 226,501    | 1,020,358    |
| 2024-2026 | 563,075   | 49,138     | 612,213      |
| Totals    | \$ 2,000,000  | \$ 652,926 | \$ 2,652,926 |

Revenue Debt

Revenue bonds are payable only from revenues derived from the operation of the utility.

Revenue debt payable at December 31, 2013 consists of the following:

|                           | Date of<br>Issue | Final<br>Maturity | Interest<br>Rates | Original<br>Amount | Balance<br>12/31/2013 |
|---------------------------|------------------|-------------------|-------------------|--------------------|-----------------------|
| Clean Water Revenue Bonds | 12/10/08         | 5/1/28            | 2.339%            | 2,264,019          | \$ 1,972,404          |
| Clean Water Revenue Bonds | 11/1/10          | 5/1/30            | 2.428             | 3,964,010          | 3,483,610             |
| Anticipation Notes        | 3/22/11          | 12/1/15           | 3.1               | 4,100,000          | 4,100,000             |
| Revenue Bonds             | 3/7/12           | 5/1/32            | 2.0-4.0           | 6,750,000          | 6,600,000             |
| Total                     |                  |                   |                   |                    | \$ 16,156,014         |

Debt service requirements to maturity are as follows:

| Years     | Business-Type Activities<br>Revenue Debt |              |               |
|-----------|--|--------------|---------------|
|           | Principal                                | Interest     | Total         |
| 2014      | \$ 479,261                               | \$ 478,163   | \$ 957,424    |
| 2015      | 4,585,942                                | 467,402      | 5,053,344     |
| 2016      | 492,783                                  | 329,379      | 822,162       |
| 2017      | 499,788                                  | 318,290      | 818,078       |
| 2018      | 531,961                                  | 305,656      | 837,617       |
| 2019-2023 | 2,948,550                                | 1,304,051    | 4,252,601     |
| 2024-2028 | 3,530,440                                | 857,528      | 4,387,968     |
| 2029-2032 | 3,087,289                                | 232,904      | 3,320,193     |
| Totals    | \$ 16,156,014                            | \$ 4,293,373 | \$ 20,449,387 |

City of Platteville, Wisconsin  
Notes to the Basic Financial Statements  
December 31, 2013

NOTE 5

LONG-TERM OBLIGATIONS (CONTINUED)

Water and Sewer System Mortgage Revenue Bonds

Under the terms of the bond resolutions, local officials must comply with certain requirements specified therein as discussed below:

Section 4 provides that income and revenues of the water and sewer utility shall be set aside into separate and special funds as follows:

| Account                        | Amount   | Purpose   |
|--------------------------------|--|---|
| Operation and Maintenance Fund |  | Paying current expenses in the operation and maintenance of system.                         |
| Special Redemption Fund        | Amount sufficient to pay principal and interest on all revenue bonds and notes and to meet the reserve requirement.            | Paying current interest and principal on bonds and maintaining minimum reserve requirement. |
| Depreciation Fund              | Amount determined by the Governing Body to be sufficient to provide a proper and adequate depreciation account for the system. | New construction, repairs, replacements, extensions, or additions to the system             |

Section 6 requires that the "net revenues" of the system for each year be not less than 1.25 times the sum of the annual debt service requirement and the annual debt service on all other revenue bonds and notes. For the year ended December 31, 2013, the "net revenues" of the system were \$2,675,604 or 3.07 times the annual debt service requirement.

Other Debt Information

Estimated payments of compensated absences are not included in the debt service requirement schedules. The compensated absences liability attributable to governmental activities will be liquidated primarily by the general fund.

City of Platteville, Wisconsin  
Notes to the Basic Financial Statements  
December 31, 2013

NOTE 6

LONG-TERM ADVANCES

The following is a schedule of interfund advances at December 31, 2013:

| Receivable Fund         | Payable Fund | Amount       |
|-------------------------|--------------|--------------|
| Debt Service            | Airport      | \$ 138,446   |
| General                 | TIF #7       | 660,731      |
| General                 | TIF #8       | 222,959      |
| General                 | Airport      | 128,334      |
| Water and Sewer Utility | TIF #6       | 65,552       |
| Water and Sewer Utility | TIF #7       | 765,580      |
| Water and Sewer Utility | TIF #5       | 245,956      |
|                         | Total        | \$ 2,227,558 |

On December 31, 2013 the airport was obligated to the debt service fund for \$138,446 on long-term advances for improvements which matures as follows:

| Year      | Principal  | Interest  | Total      |
|-----------|------------|-----------|------------|
| 2014      | \$ 11,298  | \$ 5,802  | \$ 17,100  |
| 2015      | 11,800     | 5,300     | 17,100     |
| 2016      | 12,324     | 4,776     | 17,100     |
| 2017      | 12,871     | 4,229     | 17,100     |
| 2018      | 13,442     | 3,658     | 17,100     |
| 2019-2023 | 76,711     | 8,788     | 85,499     |
| Total     | \$ 138,446 | \$ 32,553 | \$ 170,999 |

The final payment on the \$138,446 advance is due December 1, 2023 with monthly payments of \$1,425 at 4.35% interest until maturity.

No repayment schedule exists on the \$128,334 advance between the general fund and the airport fund.

The City has also advanced funds to the TIF districts to pay for project costs incurred over and above amounts that had been originally borrowed to pay for these project costs. No repayment schedule has been established for these advances. The repayment of these advances is subject to the tax incremental financing districts generating sufficient increments to pay the debt service for funds borrowed and advanced.



City of Platteville, Wisconsin  
Notes to the Basic Financial Statements  
December 31, 2013

NOTE 7

EMPLOYEE RETIREMENT PLAN

All eligible City of Platteville employees participate in the Wisconsin Retirement System (WRS), a cost-sharing, multiple-employer, defined benefit, public employee retirement system. All employees, initially employed by a participating WRS employer prior to July 1, 2011, expected to work at least 600 hours a year (440 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. 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. Note: Employees hired to work nine or ten months per year, (e.g. teachers contracts), but expected to return year after year are considered to have met the one-year requirement.

Effective the first day of the first pay period on or after June 29, 2011 the employee required contribution was changed to one-half of the actuarially determined contribution rate for General category employees, including Teachers, and Executive and Elected Officials. Required contributions for protective contributions 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. The City did have an existing collective bargaining agreement in place which required additional payments by the City for the employee required contribution. Contribution rates are as follows:

|                                    | 2013     |          |
|------------------------------------|----------|----------|
|                                    | Employee | Employer |
| General (including Teachers)       | 6.65%    | 6.65%    |
| Executive & Elected Officials      | 7.0%     | 7.0%     |
| Protective with Social Security    | 6.65%    | 9.75%    |
| Protective without Social Security | 6.65%    | 12.35%   |

The payroll for City of Platteville employees covered by the WRS for the year ended December 31, 2013 was \$4,030,186; the employer's total payroll was \$4,353,878. The total required contribution for the year ended December 31, 2013 was \$570,587, which consisted of \$302,580 or 7.5% of the covered payroll from the employer and \$268,007 or 6.7% of the covered payroll from the employee. Total contributions for the years ending December 31, 2012 and 2011 were \$505,682 and \$515,155 respectively, equal to the required contributions for each year.

Employees who retire at or after age 65 (62 for elected officials and 54 for protective occupation employees with less than 25 years of service, 53 for protective occupation employees with more than 25 years of service) are entitled to receive a retirement benefit. Employees may retire at age 55 (50 for protective occupation employees) and receive actuarially reduced benefits. The factors influencing the benefit are (1) final average earnings, (2) years of creditable service, and (3) a formula factor. A final average earnings is the average of the employee's three highest years earnings. Employees terminating covered employment and submitting application before becoming eligible for a retirement benefit may withdraw their contributions and, by doing so, forfeit all rights to any subsequent benefit. 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 become WRS eligible on or after July 1, 2011 must have five years of creditable service to be vested.

City of Platteville, Wisconsin  
Notes to the Basic Financial Statements  
December 31, 2013

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NOTE 7

EMPLOYEE RETIREMENT PLAN (CONTINUED)

The WRS also provides death and disability benefits for employees. Eligibility for and the amount of all benefits are determined under Chapter 40 of Wisconsin Statutes. The WRS issues an annual financial report that may be obtained by writing to the Department of Employee Trust Funds, P.O. Box 7931, Madison, WI 53707-7931.

NOTE 8

CONTINGENT LIABILITIES

The City has identified the following items as potential liabilities not recorded on the financial statements:

1. The City participates in a number of federal and state assistance programs. These programs are subject to program compliance audits by the grantors or their representatives. Accordingly, the City's compliance with applicable grant requirements will be established at some future date. The amount of expenditures which may be disallowed by the granting agencies cannot be determined at this time although the City expects such amounts, if any, to be immaterial.
2. From time to time, the City is party to various claims and legal proceedings. Although the outcome of such matters cannot be forecast with certainty, it is the opinion of management and the City Attorney that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the City's financial position or results of operations.

NOTE 9

COMPENSATED ABSENCES

Under terms of employment, employees are granted sick leave and vacations in varying amounts. Upon termination or retirement, a City employee is paid any vested accrued vacation or sick leave benefits. As of December 31, 2013, the compensated absences consisted of:

|                   |                   |
|-------------------|-------------------|
| Sick leave        | \$ 496,513        |
| Vacation          | 44,802            |
| Compensatory Time | <u>15,456</u>     |
| Total             | <u>\$ 556,771</u> |

City of Platteville, Wisconsin  
Notes to the Basic Financial Statements  
December 31, 2013

NOTE 10

TAX INCREMENTAL DISTRICTS

Transactions of the tax incremental district to December 31, 2013 are summarized below:

|   | <u>TIF #4</u>      | <u>TIF #5</u>      | <u>TIF #6</u>      | <u>TIF #7</u>      | <u>TIF #8</u>     |
|---|--------------------|--------------------|--------------------|--------------------|-------------------|
| Project costs to 12/31/13                                       | \$2,477,808        | \$9,717,588        | \$6,613,778        | \$4,909,763        | \$1,069,821       |
| Accumulated credits to project costs:                           |                    |                    |                    |                    |                   |
| Tax Increments Collected  | 1,844,527          | 5,038,408          | 639,844            | 423,205            | 721,615           |
| Developer Guarantee   |                    |                    |                    |                    | 116,172           |
| EDA Grant   | 621,492            |                    | 382,667            | 178,808            |                   |
| TEA Grant   |                    |                    |                    |                    |                   |
| Community Development Block Grant                               |                    |                    |                    | 417,938            |                   |
| Tax Exempt Computer Aid   | 21,932             | 64,285             | 671                | 26,739             | 284               |
| Interest Income   |                    |                    | 236,744            | 56,864             | 8,792             |
| Bond premium  |                    |                    |                    | 35,172             |                   |
| Miscellaneous Income  | 935                | 24,000             | 150                | 107,506            |                   |
| Total Accumulated Credits                                       | <u>2,488,886</u>   | <u>5,126,693</u>   | <u>1,260,076</u>   | <u>1,246,232</u>   | <u>846,863</u>    |
| Excess of Project Costs over<br>Accumulated Credits to 12/31/13 | <u>\$ (11,078)</u> | <u>\$4,590,895</u> | <u>\$5,353,702</u> | <u>\$3,663,531</u> | <u>\$ 222,958</u> |
| Notes payable outstanding 12/31/13                              | \$1,025,000        |                    | \$5,525,000        | \$2,230,000        |                   |
| Due to developer 12/31/13                                       |                    | 4,359,414          |                    |                    |                   |
| Fund Balance (Positive) 12/31/13                                | <u>(1,036,078)</u> | <u>231,481</u>     | <u>(171,298)</u>   | <u>1,433,531</u>   | <u>222,958</u>    |
| Project Costs to be Recovered<br>Subsequent to 12/31/13         | <u>\$ (11,078)</u> | <u>\$4,590,895</u> | <u>\$5,353,702</u> | <u>\$3,663,531</u> | <u>\$ 222,958</u> |

Tax Incremental Financing Districts were created under the provisions of Wisconsin Statute Section 66.46. The purpose of that section is to allow a municipality to recover development and improvements costs in a designated area from the property taxes generated on the increased value of the property after the creation date of the district. The tax on the increased value is called a tax increment.

Project costs may be incurred up to five years before the District's mandatory termination date. The statutes allow the municipality to collect tax increments until the net project cost has been fully recovered, or for a maximum of 23 years (TID's created before October 1, 1995) or 20 years (TID's created after September 30, 1995). TID's created after October 1, 2004 will have a maximum life of 27 years for blight elimination districts and 20 years for industrial and mixed-use TID's. An industrial and mixed-use TID has the option to extend the maximum life by 5 years. Project cost uncollected at the dissolution date are absorbed by the municipality.

|             | <u>Creation<br/>Date</u> | <u>Last Date to<br/>Incur Project<br/>Costs</u> | <u>Final<br/>Dissolution<br/>Date</u> |
|-------------|--------------------------|---|---------------------------------------|
| District #4 | 11/12/96                 | 11/11/14  | 11/11/19                              |
| District #5 | 7/18/05                  | 7/18/20   | 7/18/25                               |
| District #6 | 3/28/06                  | 3/28/21   | 3/28/26                               |
| District #7 | 3/28/06                  | 3/28/28   | 3/28/33                               |
| District #8 | 6/5/07                   | 6/5/29  | 5/13/14                               |

City of Platteville, Wisconsin  
Notes to the Basic Financial Statements  
December 31, 2013

NOTE 11

GOVERNMENTAL ACTIVITIES NET POSITION/FUND BALANCES

Governmental activities net position reported on the government wide statement of net position at December 31, 2013 includes the following:

**GOVERNMENTAL ACTIVITIES**

|   |                             |
|---|-----------------------------|
| Net investment in capital assets                      |                             |
| Land and construction work in progress                | \$ 2,449,574                |
| Other capital assets, net of accumulated depreciation | 55,801,095                  |
| Less: long-term debt outstanding                      | <u>(17,348,560)</u>         |
| Total Net Investment in Capital Assets                | <u>40,902,109</u>           |
| Restricted for:                                       |                             |
| Redevelopment Authority                               | 185,582                     |
| Housing conservation                                  | 51,713                      |
| Donor specified                                       | 247,625                     |
| Impact fees   | 98,220                      |
| Grant restricted                                      | 1,080,413                   |
| Animal care endowment - Expendable                    | 3,617                       |
| Leisure and culture endowment - Expendable            | 97,103                      |
| Library endowment                                     | 17,525                      |
| Perpetual care  | 538,182                     |
| EMS service   | <u>2,206</u>                |
| Total Restricted                                      | <u>2,322,186</u>            |
| Unrestricted  | <u>1,610,403</u>            |
| Total Governmental Activities Net Position            | <u><u>\$ 44,834,698</u></u> |

City of Platteville, Wisconsin  
Notes to the Basic Financial Statements  
December 31, 2013

NOTE 11      GOVERNMENTAL ACTIVITIES NET POSITION/FUND BALANCES (CONTINUED)

**GOVERNMENTAL FUND BALANCES**

Governmental fund balances reported on the fund financial statements at December 31, 2013 includes the following:

|                                   |                     |
|-----------------------------------|---------------------|
| Nonspendable:                     |                     |
| Advances to other funds           | <u>\$ 1,117,061</u> |
| Restricted:                       |                     |
| General Fund:                     |                     |
| Donor restricted:                 |                     |
| Ice rink                          | \$ 225              |
| Parks Beining Trust:              |                     |
| Parks                             | 44,303              |
| Museum                            | 44,303              |
| Ambulance                         | 44,303              |
| Art Gallery                       | 44,303              |
| New park                          | 7,205               |
| Swim team                         | 9,789               |
| Senior center bus                 | 1,960               |
| Legion Park Trust                 | 7,200               |
| Tree                              | 300                 |
| EMS                               | 14,676              |
| Skateboard park                   | 110                 |
| Concerts on the park              | 828                 |
| Recreation Scholarships           | 930                 |
| K. Terrill Sports Complex         | 5,003               |
| Family theatre                    | 500                 |
| Fireworks                         | 1,401               |
| Police                            | 8,157               |
| Clayton memorial                  | 1,000               |
| Cemetery                          | 5,691               |
| Senior Center                     | 4,435               |
| Historic Preservation Community   | 1,003               |
| Park impact fees                  | 98,220              |
| Act 102                           | 2,145               |
| Parking space fees                | 2,085               |
| EMS township payments             | 2,206               |
| Non-Major Funds:                  |                     |
| Redevelopment Authority           | 185,582             |
| Endowments                        | 100,720             |
| Perpetual care                    | 538,182             |
| Housing Conservation              | 51,713              |
| Library                           | 17,525              |
| Community Development Block Grant | 184,544             |
| TIF District No. 4                | <u>1,036,078</u>    |
| Total Restricted                  | <u>\$ 2,466,625</u> |

City of Platteville, Wisconsin  
Notes to the Basic Financial Statements  
December 31, 2013

NOTE 11      GOVERNMENTAL ACTIVITIES NET POSITION/FUND BALANCES (CONTINUED)

Unreserved fund balance as of December 31, 2013 includes the following items:

|                              |                   |
|------------------------------|-------------------|
| Major Funds:                 |                   |
| General Fund:                |                   |
| Assigned:                    |                   |
| Police Explorers             | 2,566             |
| Museum Funds                 | 97,550            |
| Ambulance outlay             | 112,506           |
| Museum Billboard Advertising | 5,106             |
| Police Program               | 643               |
| Arts Board                   | 5,302             |
| Arts Gallery                 | 5,708             |
| Fire Department              | 15,076            |
| Library                      | 1,082             |
| Capital Projects:            | 195,913           |
| Total Assigned               | <u>\$ 441,452</u> |

The following non-major funds had a (deficit) unassigned fund balance at December 31, 2013:

|                              |                     |
|------------------------------|---------------------|
| Airport                      | <u>\$ (142,011)</u> |
| Tax Increment District No. 8 | <u>\$ (222,958)</u> |

City of Platteville, Wisconsin  
Notes to the Basic Financial Statements  
December 31, 2013

NOTE 12

DEFERRED INFLOWS OF RESOURCES

Governmental funds report deferred inflows of resources in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Property taxes receivable for the subsequent year are not earned and cannot be used to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At December 31, 2013 the various components of deferred inflows of resources and unearned revenue reported in the governmental funds were as follows:

|  |                            |
|--|----------------------------|
| Property tax receivable                                    | \$ 3,902,279               |
| Tax increment receivable                                   | 1,536,022                  |
| Tax Equivalent   | 414,791                    |
| Loans receivable   | 506,514                    |
| Mortgages Receivable                                       | <u>895,869</u>             |
| Total Deferred Inflow of<br>resources for Government Funds | <u><u>\$ 7,255,475</u></u> |

The mortgages receivable of \$895,869 represents various loans to local business and homeowners that were originally financed from economic development grants received by the city from the State of Wisconsin. Repayment of principal and interest on the mortgages is recorded as revenue in the community development block grant and housing conservation program special revenue funds and is used to finance additional development loans.

The loans receivable of \$506,514 represents various economic development loans that are being paid to the City, including interest, on an installment basis. Repayment of principal and interest on the loans is recorded as revenue when received in the funds statements.

NOTE 13

RESTRICTED ASSETS

DNR Replacement Account

The Wisconsin Department of Natural Resources required as a condition of the sewer grant that a replacement fund be established and funded on an annual basis. The balance in this account at December 31, 2013 was \$1,173,664.

NOTE 14

INTERFUND RECEIVABLES/PAYABLES AND TRANSFERS

The following is a schedule of interfund receivables and payables including any overdrafts on pooled cash and investment accounts:

| <u>Receivable Fund</u> | <u>Payable Fund</u> | <u>Amount</u>            |
|------------------------|---------------------|--------------------------|
| Governmental Funds:    |                     |                          |
| General                | Debt Service        | \$ 33,409                |
| General                | Water and Sewer     | <u>626,327</u>           |
|                        | Total               | <u><u>\$ 659,736</u></u> |
| Enterprise Funds:      |                     |                          |
| Water and Sewer        | General Fund        | <u><u>\$ 19,504</u></u>  |

City of Platteville, Wisconsin  
Notes to the Basic Financial Statements  
December 31, 2013

NOTE 14            INTERFUND RECEIVABLES/PAYABLES AND TRANSFERS (CONTINUED)

For the statement of net position, interfund balances which are owned within the governmental activities or business-type activities are netted and eliminated.

The following is a schedule of interfund transfers:

| <u>Fund Transfer To</u> | <u>Fund Transfer From</u> | <u>Amount</u>     |
|-------------------------|---------------------------|-------------------|
| Governmental Funds:     |                           |                   |
| General                 | Capital projects          | \$ 334,671        |
| General                 | Freudenreich Animal Care  | 7                 |
| Capital projects        | General                   | 50,000            |
| Capital projects        | TIF #8                    | 54,599            |
| Capital projects        | Graham Trust              | 49,775            |
|                         | Total                     | <u>\$ 489,052</u> |
| Proprietary Funds       |                           |                   |
| General                 | Water Utility             | <u>\$ 414,791</u> |

Generally, transfers are used to (1) move revenues from the fund that collects them to the fund that the budget requires to expend them, (2) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations and (3) move fund balances whose designated purpose has been removed.

NOTE 15            COMMITMENTS

Subsequent to December 31, 2013 the City approved construction contracts totaling approximately \$2.4 million.

NOTE 16            SUBSEQUENT EVENTS

Subsequent to December 31, 2013 the City approved the following:

- The City approved the purchase of land for \$150,000 plus closing costs.
- The City approved the issuance of a \$3,700,000 Taxable Tax Increment Project Revenue Bond. The Bonds bear interest at a fixed rate of 2.75% through September 30, 2018. On September 30, 2018 and September 30, 2023 , the interest rate will be adjusted to equal the interest rate on five-year U.S. Treasury Notes as published by the Federal Reserve Bank for the business day prior to the adjustment date plus 2.0%. The adjusted rate on the Bond will not be less than 3.25% or greater than 5.0% per annum. Debt service requirements of principal are as follows:

| <u>Years</u> | <u>Principal</u>    |
|--------------|---------------------|
| 2015         | \$ 350,000          |
| 2016         | 350,000             |
| 2017         | 350,000             |
| 2018         | 350,000             |
| 2019-2023    | 1,750,000           |
| 2024-2025    | 550,000             |
| Totals       | <u>\$ 3,700,000</u> |



City of Platteville, Wisconsin  
Notes to the Basic Financial Statements  
December 31, 2013

NOTE 16

SUBSEQUENT EVENTS (CONTINUED)

- The City approved the issuance of \$5,500,000 general obligation bonds. The bonds bear interest at 1.0-2.75% with principal maturing serially through 10/1/23. Debt service requirements are as follows:

| Years     | Principal    | Interest   | Total        |
|-----------|--------------|------------|--------------|
| 2014      | \$           | \$ 75,220  | \$ 75,220    |
| 2015      | 350,000      | 118,250    | 468,250      |
| 2016      | 475,000      | 114,750    | 589,750      |
| 2017      | 525,000      | 105,250    | 630,250      |
| 2018      | 550,000      | 94,750     | 644,750      |
| 2019-2023 | 3,600,000    | 265,000    | 3,865,000    |
| Totals    | \$ 5,500,000 | \$ 773,220 | \$ 6,273,220 |

NOTE 17

COMPONENT UNIT

A. Cash and Investments

At year-end, the carrying amount of the housing authority's deposit was \$54,732 and the bank balance was \$54,758. All the bank balance was covered by federal depository insurance.

B. Changes in Fixed Assets

A summary of changes in the housing authority's fixed assets is as follows:

|                             | Balance<br>1/1/13 | Additions | Retirements | Balance<br>12/31/13 |
|-----------------------------|-------------------|-----------|-------------|---------------------|
| Cost:                       |                   |           |             |                     |
| Land, Structures, Equipment | \$ 7,820          | \$        | \$          | \$ 7,820            |
| Accumulated Depreciation    | \$ 7,426          | \$ 175    | \$          | \$ 7,601            |

Required Supplementary Information

Exhibit B-1  
Required Supplementary Information

City of Platteville, Wisconsin  
Budgetary Comparison Schedule for the General Fund  
For the Year Ended December 31, 2013

|   | Budgeted Amounts    |                     | Actual              | Variances-            |                     |
|---|---------------------|---------------------|---------------------|-----------------------|---------------------|
|   |                     |                     |                     | Positive (Negative)   |                     |
|   | Original            | Final               |                     | Original<br>to Actual | Final<br>to Actual  |
| <u>Revenues</u>   |                     |                     |                     |                       |                     |
| Taxes   | \$ 1,981,478        | \$ 1,981,478        | \$ 1,977,274        | \$ (4,204)            | \$ (4,204)          |
| Special assessments                                       | 10,500              | 10,500              | 14,899              | 4,399                 | 4,399               |
| Intergovernmental   | 3,902,279           | 3,902,279           | 3,938,088           | 35,809                | 35,809              |
| Licenses and permits                                      | 225,269             | 225,269             | 205,956             | (19,313)              | (19,313)            |
| Fines and forfeitures                                     | 145,000             | 145,000             | 254,089             | 109,089               | 109,089             |
| Public charges for services                               | 905,511             | 905,511             | 995,324             | 89,813                | 89,813              |
| Interest income   | 21,985              | 21,985              | 27,560              | 5,575                 | 5,575               |
| Miscellaneous   | 20,750              | 21,750              | 258,867             | 238,117               | 237,117             |
| <b>Total revenues</b>                                     | <b>7,212,772</b>    | <b>7,213,772</b>    | <b>7,672,057</b>    | <b>459,285</b>        | <b>458,285</b>      |
| <u>Expenditures</u>                                       |                     |                     |                     |                       |                     |
| Current:  |                     |                     |                     |                       |                     |
| General government  | 1,173,357           | 1,152,403           | 960,205             | 213,152               | 192,198             |
| Public safety   | 3,147,064           | 3,147,064           | 3,225,036           | (77,972)              | (77,972)            |
| Transportation  | 1,231,957           | 1,240,301           | 1,214,303           | 17,654                | 25,998              |
| Sanitation  | 415,523             | 415,523             | 373,645             | 41,878                | 41,878              |
| Health and social services                                | 99,227              | 99,227              | 80,285              | 18,942                | 18,942              |
| Leisure activities  | 1,675,967           | 1,702,684           | 1,543,754           | 132,213               | 158,930             |
| Urban redevelopment and housing                           | 191,585             | 191,585             | 187,074             | 4,511                 | 4,511               |
| Industrial development                                    | 102,960             | 106,710             | 99,726              | 3,234                 | 6,984               |
| <b>Total expenditures</b>                                 | <b>8,037,640</b>    | <b>8,055,497</b>    | <b>7,684,028</b>    | <b>353,612</b>        | <b>371,469</b>      |
| Excess (deficiency) of revenues over<br>over expenditures | (824,868)           | (841,725)           | (11,971)            | 812,897               | 829,754             |
| Other financing sources (uses):                           |                     |                     |                     |                       |                     |
| Transfer to other funds                                   |                     |                     | (50,000)            | (50,000)              | (50,000)            |
| Transfer from other funds                                 | 16,700              | 16,700              | 334,678             | 317,978               | 317,978             |
| Transfer from utility-tax equivalent                      | 333,936             | 333,936             | 332,301             | (1,635)               | (1,635)             |
| <b>Net change in fund balances</b>                        | <b>(474,232)</b>    | <b>(491,089)</b>    | <b>605,008</b>      | <b>1,079,240</b>      | <b>1,096,097</b>    |
| Fund balance-beginning of year                            | 3,991,916           | 3,991,916           | 3,991,916           |                       |                     |
| <b>Fund balance-end of year</b>                           | <b>\$ 3,517,684</b> | <b>\$ 3,500,827</b> | <b>\$ 4,596,924</b> | <b>\$ 1,079,240</b>   | <b>\$ 1,096,097</b> |

City of Platteville, Wisconsin  
Notes to Required Supplementary Information  
December 31, 2013

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NOTE 1

BUDGET SCHEDULE

Budgetary information is derived from the annual operating budget and is presented using the same basis of accounting for each fund as described in Note 1(C).

The City budget is adopted in accordance with state law. Budget amounts in the financial statements include appropriations authorized in the original budget resolution, designated carryovers from prior years, and subsequent revisions authorized by the City Council. Such revisions are required by a statutory provision which states that no expenditure can be made from an expired appropriation. The statutes also require publication of these budget revisions. Changes to the overall budget must be approved by a two-thirds vote of the Common Council.

Control for the TIF district funds (capital projects funds) are maintained by comparison to the project plan. Budgetary comparisons are not required for proprietary funds.

Encumbrance accounting is not used by the City to record commitments related to unperformed contracts for goods or services.

NOTE 2

EXCESS EXPENDITURES OVER APPROPRIATIONS

The following expenditures exceeded budget appropriations in the general fund:

| Expenditure   | Excess<br>Expenditure |
|---------------|-----------------------|
| Public Safety | 77,972                |

## Supplementary Information

Exhibit C-1  
City of Platteville, Wisconsin  
Combining Balance Sheet  
Nonmajor Governmental Funds  
December 31, 2013

|   | Special Revenue Funds |                            |                                    |                          |                   |                   |   |                     |
|---|-----------------------|----------------------------|------------------------------------|--------------------------|-------------------|-------------------|---|---------------------|
|   | Airport               | Redevelopment<br>Authority | Housing<br>Conservation<br>Program | Library<br>(Littlefield) | Zeigert<br>Trust  | Boll<br>Cemetery  | Community<br>Development<br>Block Grant | TIF<br>No. 4        |
| Assets:   |                       |                            |                                    |                          |                   |                   |   |                     |
| Cash and investments  | \$ 122,271            | \$ 180,416                 | \$ 51,713                          | \$ 17,525                | \$ 152,161        | \$ 129,627        | \$ 192,760                              | \$ 21,833           |
| Restricted cash and investments                                     |                       |                            |                                    |                          |                   |                   |   | 1,026,156           |
| Receivables:  |                       |                            |                                    |                          |                   |                   |   |                     |
| Taxes   |                       |                            |                                    |                          |                   |                   |   | 194,051             |
| Other accounts  | 10,034                | 5,179                      |                                    |                          |                   |                   |   |                     |
| Mortgages   |                       |                            |                                    |                          |                   |                   | 895,869                                 |                     |
| Loans   |                       | 506,514                    |                                    |                          |                   |                   |   |                     |
| Total assets  | <u>\$ 132,305</u>     | <u>\$ 692,109</u>          | <u>\$ 51,713</u>                   | <u>\$ 17,525</u>         | <u>\$ 152,161</u> | <u>\$ 129,627</u> | <u>\$ 1,088,629</u>                     | <u>\$ 1,242,040</u> |
| Liabilities:  |                       |                            |                                    |                          |                   |                   |   |                     |
| Accounts payable  | \$ 5,727              | \$ 13                      | \$                                 | \$                       | \$                | \$                | \$ 8,216                                | \$ 11,911           |
| Due to other governments  | 572                   |                            |                                    |                          |                   |                   |   |                     |
| Advances from other funds   | 266,780               |                            |                                    |                          |                   |                   |   |                     |
| Unearned revenue  | 1,237                 |                            |                                    |                          |                   |                   |   |                     |
| Total liabilities   | <u>274,316</u>        | <u>13</u>                  |                                    |                          |                   |                   | <u>8,216</u>                            | <u>11,911</u>       |
| Deferred inflows of resources:                                      |                       |                            |                                    |                          |                   |                   |   |                     |
| Deferred revenue  |                       | 506,514                    |                                    |                          |                   |                   | 895,869                                 | 194,051             |
| Fund balances:  |                       |                            |                                    |                          |                   |                   |   |                     |
| Restricted  |                       | 185,582                    | 51,713                             | 17,525                   | 152,161           | 129,627           | 184,544                                 | 1,036,078           |
| Unassigned (deficit)  | (142,011)             |                            |                                    |                          |                   |                   |   |                     |
| Total fund balances   | <u>(142,011)</u>      | <u>185,582</u>             | <u>51,713</u>                      | <u>17,525</u>            | <u>152,161</u>    | <u>129,627</u>    | <u>184,544</u>                          | <u>1,036,078</u>    |
| Total liabilities, deferred inflows of resources, and fund balances | <u>\$ 132,305</u>     | <u>\$ 692,109</u>          | <u>\$ 51,713</u>                   | <u>\$ 17,525</u>         | <u>\$ 152,161</u> | <u>\$ 129,627</u> | <u>\$ 1,088,629</u>                     | <u>\$ 1,242,040</u> |

| TIF<br>No. 8      | Permanent Funds                |                               |                  | Total<br>Non-Major<br>Governmental<br>Funds |
|-------------------|--------------------------------|-------------------------------|------------------|---|
|                   | Freudenreich<br>Animal<br>Care | Cemetery<br>Perpetual<br>Care | Graham<br>Trust  |   |
| \$                | \$ 3,688                       | \$ 256,394                    | \$ 97,103        | \$ 1,225,491                                |
| 183,183           |                                |                               |                  | 1,026,156                                   |
|                   |                                |                               |                  | 377,234                                     |
|                   |                                |                               |                  | 15,213                                      |
|                   |                                |                               |                  | 895,869                                     |
|                   |                                |                               |                  | 506,514                                     |
| <u>\$ 183,183</u> | <u>\$ 3,688</u>                | <u>\$ 256,394</u>             | <u>\$ 97,103</u> | <u>\$ 4,046,477</u>                         |
| \$                | \$ 71                          | \$                            | \$               | \$ 25,938                                   |
| 222,959           |                                |                               |                  | 572   |
|                   |                                |                               |                  | 489,739                                     |
|                   |                                |                               |                  | 1,237                                       |
| <u>222,959</u>    | <u>71</u>                      |                               |                  | <u>517,486</u>                              |
| <u>183,182</u>    |                                |                               |                  | <u>1,779,616</u>                            |
| (222,958)         | 3,617                          | 256,394                       | 97,103           | 2,114,344                                   |
|                   |                                |                               |                  | (364,969)                                   |
| <u>(222,958)</u>  | <u>3,617</u>                   | <u>256,394</u>                | <u>97,103</u>    | <u>1,749,375</u>                            |
| <u>\$ 183,183</u> | <u>\$ 3,688</u>                | <u>\$ 256,394</u>             | <u>\$ 97,103</u> | <u>\$ 4,046,477</u>                         |

Exhibit C-2  
City of Platteville, Wisconsin  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended December 31, 2013

|  | Special Revenue Funds |                            |                                    |                          |                   |                   |   | TIF<br>No. 4        |
|--|-----------------------|----------------------------|------------------------------------|--------------------------|-------------------|-------------------|---|---------------------|
|  | Airport               | Redevelopment<br>Authority | Housing<br>Conservation<br>Program | Library<br>(Littlefield) | Zeigert<br>Trust  | Boll<br>Cemetery  | Community<br>Development<br>Block Grant |                     |
| <u>Revenues</u>                                      |                       |                            |                                    |                          |                   |                   |   |                     |
| Taxes  | \$                    | \$                         | \$                                 | \$                       | \$                | \$                | \$                                      | \$ 193,262          |
| Intergovernmental                                    |                       |                            |                                    |                          |                   |                   |   | 631                 |
| Fines and forfeitures                                |                       | 5,179                      |                                    |                          |                   |                   |   |                     |
| Public charges for services                          | 443,158               |                            |                                    |                          |                   |                   |   |                     |
| Interest Income                                      | 482                   |                            | 163                                | 1,736                    | 152               | 130               | 355                                     | 935                 |
| Loan repayments                                      |                       | 53,858                     | 397                                |                          |                   |                   | 26,407                                  |                     |
| Miscellaneous  | 881                   |                            |                                    |                          |                   |                   |   |                     |
| <b>Total revenues</b>                                | <b>444,521</b>        | <b>59,037</b>              | <b>560</b>                         | <b>1,736</b>             | <b>152</b>        | <b>130</b>        | <b>26,762</b>                           | <b>194,828</b>      |
| <u>Expenditures</u>                                  |                       |                            |                                    |                          |                   |                   |   |                     |
| Current:   |                       |                            |                                    |                          |                   |                   |   |                     |
| General government                                   |                       |                            |                                    |                          |                   |                   |   | 7,726               |
| Transportation                                       | 405,985               |                            |                                    |                          |                   |                   |   |                     |
| Health and Social Services                           |                       |                            |                                    |                          |                   |                   |   |                     |
| Leisure Activities                                   |                       |                            |                                    | 65                       |                   |                   |   |                     |
| Urban redevelopment and housing                      |                       |                            | 571                                |                          |                   |                   | 77,052                                  |                     |
| Industrial development                               |                       |                            |                                    |                          |                   |                   |   | 25,000              |
| Capital outlay                                       | 14,900                | 46,483                     |                                    |                          |                   |                   |   | 28,198              |
| Debt service:  |                       |                            |                                    |                          |                   |                   |   |                     |
| Principal retirement                                 |                       | 34,130                     |                                    |                          |                   |                   |   |                     |
| Interest and fiscal charges                          |                       | 8,496                      |                                    |                          |                   |                   |   |                     |
| <b>Total expenditures</b>                            | <b>420,885</b>        | <b>89,109</b>              | <b>571</b>                         | <b>65</b>                |                   |                   | <b>77,052</b>                           | <b>60,924</b>       |
| Excess (deficiency) of revenues<br>over expenditures | 23,636                | (30,072)                   | (11)                               | 1,671                    | 152               | 130               | (50,290)                                | 133,904             |
| Other financing sources (uses):                      |                       |                            |                                    |                          |                   |                   |   |                     |
| Proceeds from long term debt                         |                       |                            |                                    |                          |                   |                   |   | 1,025,000           |
| Transfer to other funds                              |                       |                            |                                    |                          |                   |                   |   |                     |
| <b>Net change in fund balances</b>                   | <b>23,636</b>         | <b>(30,072)</b>            | <b>(11)</b>                        | <b>1,671</b>             | <b>152</b>        | <b>130</b>        | <b>(50,290)</b>                         | <b>1,158,904</b>    |
| Fund balance-beginning of year                       | (165,647)             | 215,654                    | 51,724                             | 15,854                   | 152,009           | 129,497           | 234,834                                 | (122,826)           |
| <b>Fund balance-End of year</b>                      | <b>\$ (142,011)</b>   | <b>\$ 185,582</b>          | <b>\$ 51,713</b>                   | <b>\$ 17,525</b>         | <b>\$ 152,161</b> | <b>\$ 129,627</b> | <b>\$ 184,544</b>                       | <b>\$ 1,036,078</b> |



| TIF<br>No. 8        | Permanent Funds                |                               |                  | Total<br>Nonmajor<br>Governmental<br>Funds |
|---------------------|--------------------------------|-------------------------------|------------------|--|
|                     | Freudenreich<br>Animal<br>Care | Cemetery<br>Perpetual<br>Care | Graham<br>Trust  |  |
| \$ 173,202          | \$                             | \$                            | \$               | \$ 366,464                                 |
| 57                  |                                |                               |                  | 688  |
| 40,485              |                                | 4,150                         |                  | 5,179                                      |
|                     | 1,008                          |                               | (3,853)          | 487,793                                    |
|                     |                                |                               |                  | 1,108                                      |
|                     |                                |                               |                  | 80,662                                     |
|                     |                                |                               |                  | 881  |
| <u>213,744</u>      | <u>1,008</u>                   | <u>4,150</u>                  | <u>(3,853)</u>   | <u>942,775</u>                             |
|                     |                                |                               |                  | 7,726                                      |
|                     |                                |                               |                  | 405,985                                    |
|                     | 112,902                        | 156                           |                  | 113,058                                    |
|                     |                                |                               |                  | 65   |
|                     |                                |                               |                  | 77623                                      |
| 150                 |                                |                               |                  | 25,150                                     |
|                     |                                |                               |                  | 89,581                                     |
|                     |                                |                               |                  | 34,130                                     |
|                     |                                |                               |                  | 8,496                                      |
| <u>150</u>          | <u>112,902</u>                 | <u>156</u>                    |                  | <u>761,814</u>                             |
| 213,594             | (111,894)                      | 3,994                         | (3,853)          | 180,961                                    |
|                     |                                |                               |                  | 1,025,000                                  |
| <u>(54,599)</u>     |                                |                               | <u>(49,782)</u>  | <u>(104,381)</u>                           |
| 158,995             | (111,894)                      | 3,994                         | (53,635)         | 1,101,580                                  |
| <u>(381,953)</u>    | <u>115,511</u>                 | <u>252,400</u>                | <u>150,738</u>   | <u>647,795</u>                             |
| <u>\$ (222,958)</u> | <u>\$ 3,617</u>                | <u>\$ 256,394</u>             | <u>\$ 97,103</u> | <u>\$ 1,749,375</u>                        |

Schedule 1  
City of Platteville, Wisconsin  
Schedule of Insurance  
December 31, 2013

| Company       | Type                        | Coverage  | Term            |
|---------------|-----------------------------|---|-----------------|
| Employers     | Workers Compensation        | \$500,000/Accident<br>500,000/Disease/Employee<br>500,000/Disease/Policy Limit  | 1/1/13-12/31/13 |
| Employers     | Inland Marine               | \$994,672 Contractor's Equipment<br>240,000 Fine Arts<br>75,000 Miscellaneous Property  | 1/1/13-12/31/13 |
| Employers     | Linebacker                  | \$1,000,000/Loss/Aggregate<br>3,000 Deductible  | 1/1/13-12/31/13 |
| Employers     | Umbrella Liability          | \$10,000,000/Occurrence<br>10,000,000/Aggregate   | 1/1/13-12/31/13 |
| Employers     | General Liability           | \$2,000,000 - Aggregate Property Damage<br>and Bodily Injury<br>1,000,000/Occurrence/Personal/Advertising<br>Injury<br>300,000/Damage to rented premises                                  | 1/1/13-12/31/13 |
| Employers     | Automobile                  | \$1,000,000 - Liability<br>10,000 - Medical<br>500,000 - Uninsured Motorists<br>500,000 - Underinsured Motorists<br>Comprehensive, Collision- ACV<br>Hired Autos; Non-Ownership Liability | 1/1/13-12/31/13 |
| Employers     | Multi-Peril                 | \$37,596,719 Building<br>8,180,821 Personal Property<br>55,000 Blanket Personal Property  | 1/1/13-12/31/13 |
| Employers     | Garage                      | \$75,000 Comprehensive<br>75,000 Collision  | 1/1/13-12/31/13 |
| Employers     | Commercial Crime            | \$25,000/Theft of money inside<br>25,000/Outside<br>\$100,000 Computer Fraud<br>\$100,000 Employee Theft  | 1/1/13-12/31/13 |
| Ohio Casualty | Fidelity Bond               | \$10,000/Chief of Police<br>10,000/City Clerk<br>10,000/City Assessor<br>250,000/Finance Director   | 6/1/13-6/1/15   |
| Employers     | Employee Benefits Liability | \$1,000,000/Claim<br>\$2,000,000/Aggregate  | 1/1/13-12/31/13 |
| Employers     | Law Enforcement Liability   | \$1,000,000/Occurrence<br>\$1,000,000/Aggregate   | 1/1/13-12/31/13 |

Schedule 2  
 Platteville Water and Sewer Utility  
 Other Information  
 December 31, 2013

1. The number of customers at the end of the year and usage were as follows:

|                         | 2013  | 2012  |
|-------------------------|-------|-------|
| Residential             | 3,005 | 3,000 |
| Commercial              | 353   | 400   |
| Multifamily Residential | 63    |       |
| Public Authority        | 52    | 52    |
| Industrial              | 3     | 2     |
| Interdepartmental       | 1     | 1     |
| Total                   | 3,477 | 3,455 |

2. Volume of water used as a basis for computing the sewer service charge was as follows:

| Gallons     |             |
|-------------|-------------|
| 2013        | 2012        |
| 270,776,000 | 254,383,000 |



**Certified Public Accountants**

2500 Business Park Road ▲ Mineral Point, Wisconsin 53565 ▲ TEL 608-987-2206 ▲ FAX 608-987-3391

COMMUNICATION OF INTERNAL CONTROL MATTERS

To the City Council  
City of Platteville, Wisconsin

In planning and performing our audit of 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 Platteville, Wisconsin as of and for the year ended December 31, 2013, in accordance with auditing standards generally accepted in the United States of America, we consider the City of Platteville, Wisconsin's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing an 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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

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 combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the following deficiency in the City's internal control to be a material weakness:

Segregation of Duties

The size of the office staff precludes a proper segregation of functions to assure adequate internal control. This is not unusual in organizations of your size, but management should continue to be aware of this condition and realize that the concentration of duties and responsibilities in a limited number of individuals is not desirable from a control point of view. Under these conditions, the most effective controls lie in management's knowledge and monitoring of matters relating to the City's operations.

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. We consider the material weakness described above in the City's internal control to be a significant deficiency as well as the following:

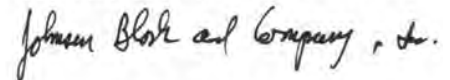
Preparation of Financial Statements

City staff does not prepare the financial statements and accompanying notes. The City has designated an individual responsible for reviewing and accepting the financial statements and related notes.

Other observations are summarized on the attached page.

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

Johnson Block and Company, Inc.

A handwritten signature in cursive script that reads "Johnson Block and Company, Inc." The signature is written in black ink and is positioned below the printed name of the company.

June 6, 2014  
Mineral Point, WI

### Grant Claims

During 2013, the City of Platteville did not file claims regularly for a street construction grant, resulting in a receivable balance of \$160,000 at December 31. We recommend claims be filed at least quarterly to provide proper cash flow.

### Accounting Software

The City should consider using the same general ledger accounting package for all funds, including the utility. Consideration would need to be given to how the utility billing system would integrate with the general ledger software. Benefits may include reduced software costs and more efficiency if staff is familiar with only one software.

### Tax Incremental Law Change

Wisconsin Act 193 made changes to Tax Incremental District laws. Some of these are as follows:

1. Expands the authority for Towns to create Tax Incremental Districts.
2. Regular Tax Incremental Districts can now allocate increments to Environmental Remediation Tax Incremental Districts.
3. Tax Incremental Districts can be created from Town annexed land. However, expenditures can only be made until October 1, 2016 with a maximum life of seven years.



**Certified Public Accountants**

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Communication With Audit Committees

The City Council  
Platteville, 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 Platteville, Wisconsin for the year ended December 31, 2013, and have issued our report thereon dated June 6, 2014. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, Government Auditing Standards, and OMB Circular A-133, as well as certain information related to the planned scope and timing of our audit. We have communicated such information to you in our engagement letter. Professional standards require that we provide you with the following information related to our audit.

Significant Audit Findings

*Qualitative Aspect 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 implemented during the year. We noted no transactions entered into by the City 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 estimate affecting the City's financial statements was management's estimate of the uncollectible portion of accounts receivable. We evaluated the key factors and assumptions used to develop the allowance for uncollectibles in determining that it is reasonable in relation to the financial statements taken as a whole.

We are not aware of any particularly sensitive accounting estimates utilized by management.

### 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 known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. The following material misstatement detected as a result of audit procedures were corrected by management:

- Record an additional receivable.
- Adjust transfer between general fund and capital projects fund.

### Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction that could be significant to the financial statements or the auditor's 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 June 6, 2014.

### Management Consultations with Other Independent Accountants

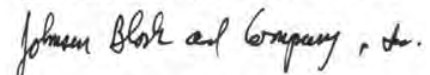
In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type 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 City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

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

Johnson Block and Company, Inc.



June 6, 2014  
Mineral Point, WI



City of Platteville, Wisconsin

| Reference | Type      | Date<br>Account<br>Number | Description  | Debit     | Credit    |
|-----------|-----------|---------------------------|--|-----------|-----------|
| PJE01     | Potential | 12/31/13                  |  |           |           |
|           |           | 100-11111-000-000         | GENERAL INVESTMENTS  | 2,574.00  |           |
|           |           | 100-48110-810-000         | INTEREST GENERAL FUND  |           | 2,574.00  |
|           |           |                           | Record interest on CD's  |           |           |
| PJE02     | Potential | 12/31/13                  |  |           |           |
|           |           | 100-13901-000-000         | EST. AMBULANCE UNCOLLEC  |           | 37,529.00 |
|           |           | 100-46230-662-000         | AMBULANCE  | 37,529.00 |           |
|           |           |                           | Adjust estimate of ambulance allowace<br>for uncollectible accounts. |           |           |
| PJE03     | Potential | 12/31/13                  |  |           |           |
|           |           | 126-21211-000-000         | VOUCHERS PAYABLE   | 4,219.00  |           |
|           |           | 126-60006-600-000         | TIF #6 - ENGINEERING   |           | 4,219.00  |
|           |           | 110-21211-000-000         | VOUCHERS PAYABLE   | 28,921.00 |           |
|           |           | 110-60001-574-000         | CAP PRJ: AQUIRED PROPERTII   |           | 28,921.00 |
|           |           |                           | Remove 2014 expenses from accounts<br>payable.                       |           |           |
|           |           | TOTAL                     |  | 73,243.00 | 73,243.00 |

**City of Platteville Utilities**

| <u>Reference</u> | <u>Type</u> | <u>Date<br/>Account<br/>Number</u>                  | <u>Description</u>        | <u>Debit</u>      | <u>Credit</u>     |
|------------------|-------------|---|---------------------------|-------------------|-------------------|
| PJE01            | Potential   | 12/31/13  |                           |                   |                   |
|                  |             | 6-1-142-0-0   | CUSTOMER A/C RECEIVABLE   | 61,708.00         |                   |
|                  |             | 6-1-461-1-0   | RESIDENTIAL METERED       |                   | 11,188.00         |
|                  |             | 6-2-142-0-0   | CUSTOMER A/C RECEIVABLE   | 78,867.00         |                   |
|                  |             | 6-2-622-0-0   | TOTAL SEWAGE REVENUE      |                   | 1,289.00          |
|                  |             | 6-3-216-0-1   | UNAPPROP SURPLUS - EARNIN |                   | 50,520.00         |
|                  |             | 6-3-216-0-1   | UNAPPROP SURPLUS - EARNIN |                   | 77,578.00         |
|                  |             | Record estimate of unbilled revenue at<br>12/31/13. |                           |                   |                   |
|                  |             |   |                           | <u>140,575.00</u> | <u>140,575.00</u> |
|                  |             | TOTAL   |                           | <u>140,575.00</u> | <u>140,575.00</u> |

**PLATTEVILLE COMMON COUNCIL PROCEEDINGS**  
**JUNE 10, 2014**

The regular meeting of the Common Council of the City of Platteville was called to order by Council President Eileen Nickels at 7:00 PM in the Council Chambers of the Municipal Building.

ROLL CALL

Present: Dick Bonin, Mike Denn, Ken Kilian, Council President Eileen Nickels, Amy Seeboth, and Barb Stockhausen. Excused: Barbara Daus.

PUBLIC HEARING

*Ordinance 14-06 to Amend Chapter 22 - Limited Occupancy Overlay District and Definitions of Family* – Council President Eileen Nickels called the hearing to order. The proposed zoning code amendment includes the following changes: 1) allow the overlay district to be included in the residential historic district; 2) the definition of “family” has been modified to provide the same benefits to individuals in a domestic partnership that are provided to a married couple (as related to occupancy restrictions); 3) the definition of “family” in the underlying zoning ordinance has been modified to include the same basic definition – the difference between the two definitions will be regarding the number of unrelated individuals and roomers/boarders that are allowed to live in the unit; and 4) several language changes that would eliminate the ability for a petition creating an overlay district to include properties in which the owner of the property doesn’t sign the petition. Arlene Siss of 130 N Hickory Street spoke in favor of allowing the overlay district in residential historic districts. No public statements against or in general. No Council discussion. Motion by Stockhausen, second by Denn to close the public hearing. Motion carried 6-0 on a roll call vote. Motion by Kilian, second by Bonin to adopt Ordinance 14-06 Amending Chapter 22 – Limited Occupancy Overlay District and Definitions of Family as presented. Motion carried 6-0 on a roll call vote.

SPECIAL PRESENTATION

*Geographic Information System (GIS) Presentation by Symbiont* – Ryan Eckdale-Dudley from Symbiont provided the Council a live presentation of the GIS software, 3 year project background and status, public applications (Parcel Finder, Platteville Places Lite and Advanced, Platteville Parks, Voting Location Map, Zoning Map), and internal applications which are intended to improve workflow. As the project continues, new layers and content will be added.

CONSIDERATION OF CONSENT CALENDAR

Motion by Bonin, second by Denn to approve the special May 20 with two changes (“\$100K grant” to “\$800K grant” and “museum” to “Rountree Gallery”) and May 27 Council Minutes; Payment of Bills in the amount of \$623,695.31; May Financial Report; Appointment of Michael Hadfield (term expires 7/1/15) and David Meinhardt and Rock Riedle (terms expire in 7/1/17) to the Rountree Gallery; 2014 Beer & Liquor Licenses (contingent upon passing all inspections) - “Class A” Combination Beer & Liquor to Aldi Inc. Wisconsin, Oak Creek (Ellen M Kruser, Agent) for premises at 1530 E Business Hwy 151 (Aldi #78), Platteville Gas LLC, Platteville (Ashley J Cullen, Agent) for premises at 1840 Ubersox Dr (Ashley’s Market), Kmart Corporation, Hoffman Estates, IL (Jason Horner, Agent) for premises at 1425 E Business Hwy 151 (Big Kmart #3970), Dolgencorp LLC, Goodlettsville, TN (Troy Becker, Agent) for premises at 550 E Business Hwy 151 (Dollar General Store #10166), Hartig Drug Company Corporation, Dubuque, IA (Ann Mowbray, Agent) for premises at 180 W Pine Street (Hartig Drug #15), Piggly Wiggly Midwest LLC-PW Retail Foods, Sheboygan (Mark S Hoffman, Agent) for premises at 255 McGregor Plaza (Piggly Wiggly Supermarket #401), Holl Fuel Inc., Platteville (Ronald L Holl, Agent) for premises at 105 E Business Hwy 151 (Platteville Shell), Scott A Redfern, Platteville, for premises at 280 W Main Street (Spirits Unlimited), Stop-N-Go of Madison Inc., Madison (Andrew J Bowman, Agent) for premises at 795 N Water Street (Stop-N-Go #229), Walgreen Co., Deerfield, IL (Zachary Schrab, Agent) for premises at 675 S Water Street (Walgreens #12498), and Wal-Mart Stores East LP, Bentonville, AR (Michael D Marchese, Agent) for

premises at 1800 Progressive Pkwy (Walmart #958); "Class B" Combination Beer & Liquor to Parking Space LLC, Platteville (Julie Klein, Agent) for premises at 1621 Progressive Pkwy (Benvenuto's Italian Grill), Dale Jacobs, Platteville, for premises at 90 N Second Street (Brothers on 2<sup>nd</sup>), Dale Jacobs, Platteville, for premises at 55 & 65 N Second Street (Cameraderie/School Girlz), Dennis D Banfield, Platteville, for premises at 60 N Second Street (Char-Bar), Chicago's Best LLC, Platteville (Randall Grimes, Agent) for premises at 95 N Second Street (Chicago's Best), Becker & Zmina Holdings LLC, Troy, ID (Vanessa V Berg, Agent) for premises at 92 E Main Street (Cold Fusion), Platteville CK LLC, Platteville (Chad E Holstein, Agent) for premises at 65 E Business Hwy 151(Country Kitchen), Down at the Boondock LLC, Platteville (Angel Henry, Agent) for premises at 70 N Second Street (Down at the Boondock Saloon LLC), Fiesta Cancun Authentic Mexican Restaurant Inc., Platteville (Ervin Estudillo, Agent) for premises at 105 W Business Hwy 151 (Fiesta Cancun), Gina's Restaurant & Bar LLC, Platteville (Regina Pauly, Agent) for premises at 45 N Second Street (Gina's Restaurant & Bar), Las Palmas Mexican Restaurant LLC, Platteville (Vicente Cazares, Agent) for premises at 300 W Business Hwy 151 (Las Palmas), Schmid & Townsend, LLC, Platteville (Nick Pease, Agent) for premises at 74 N Second Street (Nick's), Half-Brothers LLC, Platteville (Thomas C Schmid, Agent) for premises at 30 N Second Street (Orville T's), Pioneer Lanes LLC, Platteville (Frank A Borowitz, Agent) for premises at 1185 E Business Hwy 151 (Pioneer Lanes), Gary II LTD, Platteville (John R Utley, Agent) for premises at 155 W Business Hwy 151 (Pizzeria Uno), Gary II LTD, Platteville (John R Utley, Agent) for premises at 175 W Business Hwy 151 (Pizzeria Uno Annex), Platteville Elks Lodge 1460 LTD, Platteville (Jerry Kopp, Agent) for premises at 50 S Oak Street (Platteville Elks Lodge #1460), Dale Jacobs, Platteville, for premises at 50 E Mineral Street (Players), Chandler's Bar & Grill LLC, Platteville (Willard J Chandler, Agent) for premises at 60 E Mineral Street (Red N Deb's Bar & Grill), Steve's Pizza Palace Inc., Platteville (John Patakos, Agent) for premises at 175 W Main Street (Steve's Pizza Palace), Richard Enterprises LLC, Platteville (Allison Richard, Agent) for premises at 60 S Court Street (The Ticket Bar & Grill), Tina Marie Lynch, Platteville, for premises at 110 E Mineral Street (VFW Club Bar Grill), and Donna D Clark, Platteville, for premises at 35 N Second Street (Wedige's Badger Bar); RESERVE "Class B" Combination Beer & Liquor to German Vasquez Hernandez, Platteville, for premises at 133-135 E Main Street (Los Amigos); Class "A" Beer to Stephen D Noonan, Platteville, for premises at 1350 Business Hwy 151 (Cinco de Mayo Mexican Store & Gallery), Jeff's Mini-Mart Inc., Platteville (Jeff Pluemer, Agent) for premises at 820 Mason Street (Jeff's Mini Mart), and Kwik Trip Inc., La Crosse (Kara Loeffelholz, Agent) for premises at 430 S Water Street (Kwik Trip #795); Class "B" Beer to Can Zhang, Platteville, for premises at 455 E Business Hwy 151 (China Buffet), The Pool Hall LLC, Platteville, (Dustin Thompson, Agent) for premises at 155 S Water Street (The Pool Hall), and Erb Enterprises LLC, Woodman (Leslie Ann Erb, Agent) for premises at 45 North Third Street (Third Street Brewpub); Class "B" Beer & "Class C" Wine to L&M Asian Café Inc., Platteville (Hui Lin, Agent) Platteville, for premises at 300 McGregor Plaza (Asian Café), and Pizza Hut of Platteville Inc., Madison (Charles Price, Agent) for premises at 230 Dubuque Road (Pizza Hut); Temporary Class "B" License to serve fermented malt beverages and Street Closing Permit (S Hickory St between Pine and Greenwood) to St Augustine University Parish on October 3 for Oktoberfest; One-Year Operator License to Carol L Campbell, Deborah A Chandler, Nicole L Charles, Heather K Ekstrom, Benjamin L Kisling, Karla M Pluemer, Konrad F Probst, and Ann M Udelhofen; Two Year Operator License to Jessica M Dill, Briana M Hinzman, Allan R Martinez, Carolina D Martinez, Matthew J Pehl, and Meagan L Risch; Junk Dealer License to Pauline Chandler & Sons; Fireworks and Walk/Run Permit for 4<sup>th</sup> of July. Motion carried 6-0 on a roll call vote.

#### CITIZENS' COMMENTS, OBSERVATIONS, AND PETITIONS

Len Wilkens of 350 N 2<sup>nd</sup> Street expressed concern about the City's ordinance regarding pitbulls and wants them banned.

Arlene Dorsey Siss of 310 N Hickory Street, as a part of Grant County Historical Society announced an upcoming event *Summerfest 2014* at the Stone Cottage on June 22 – looking for vendors, especially vendors aged 19 and under, and Encore of the Historic Bars of Southwest Wisconsin at the Badger Bar on June 24.

Lynn Verger of 945 St James Circle expressed concern with the intersection of Hwy 80/81 & Bus 151 for safety of pedestrians and bicyclists assessing the trails, restaurants, etc., – need for crosswalks and lights – shouldn't wait for the State to upgrade the Bus Hwy 151 corridor.

Communication Specialist Jodie Richards announced the receipt of a grant for visual presentation equipment for the Council Chambers (drop down screen, projector with remote, wireless microphones) from the Clarence Gribble Trust of the Platteville Community Fund. City Manager Larry Bierke thanked Richards for writing the grant.

## REPORTS

- A. Committee Reports – Meeting reports were submitted by the Board of Zoning Appeals, Historic Preservation Commission, Housing Authority, Museum Board, Plan Commission, and Tourism Committee.
- B. Other Reports
  1. Airport Financial Report for May
  2. City Attorney Itemized Statement
  3. Water & Sewer Revenue and Expenditures for May
  4. Department Progress Reports – Written progress reports of department operations and activities were submitted by the Director of Administration, City Attorney, City Manager, Community Planning & Development, EMS, Museum, Police, Public Works, Recreation, Rountree Gallery, and Senior Center.

## ACTION ITEMS

- A. *Kallembach Properties – Request for Proposals* – Community Planning & Development Director Joe Carroll presented a revised Request for Proposal (RFP) for the sale of nine properties based on suggested changes from the last council meeting. Carroll asked for clarification from the Council regarding the submittal date and whether to add 3 additional properties that the City has received since the last meeting. City Attorney Brian McGraw asked to have language added to the RFP that states that the Offer to Purchase is required to be signed if the Council accepts an offer. Council discussion included whether the Council should tour the additional properties, adding another property viewing date, extending the submittal date, and developer performance evaluations. Motion by Seeboth, second by Bonin to approve to sell properties using a Request for Proposals (RFP) process with the following changes: 1) Section III add three properties (430 S Chestnut Street, 235 Third Street, and 1536 County B); 2) Section IV add another property viewing date; 3) Section VI change submittal date to July 31, 2014; and 4) Section VIII add language at the end of the first paragraph - *The selected bidder will be required to complete, execute, and submit the attached form Residential Offer to Purchase and Addendum to Residential Offer to Purchase within five (5) days of receiving notification of acceptance of the proposal to the City for approval by the City Council.* Motion carried 6-0 on a roll call vote.
- B. *Financial Software Package* – Finance Director Valerie Martin provided an overview of the recommendation from Staff and the City's IT provider to move forward with Springbrook Software, citing that they were the most advanced of the three vendors when it comes to IT architecture (3 tier architecture), provided a full cloud-based software option, efficiencies, and electronic storage. The total cost of the software, implementation (12 weeks), training, and maintenance is \$56,360. \$51,800 was budgeted with the additional \$4,560 expense being split between the City and Water & Sewer Depts. Staff recommends the transfer of \$3,000 from the PCAN account to cover the City portion of the expense, with the remaining \$1615.81 to be used for scanners, etc for the new system. Motion by Stockhausen, second by Denn to approve the purchase of Springbrook Software with the transfer of \$3,000 from the PCAN account as presented. Motion carried 6-0 on roll call vote. Martin announced that Kathy Martin resigned as

the Water & Sewer Dept Utility Billing Clerk and Jane Leighty, who was the part-time City Manager Administrative Assistant, has been hired by the Water & Sewer Commission to take her place.

- C. *Resolution 14-20 Municipal Airport 6 Year Project Plan* – Airport Commission Chairman Bill Kloster provided a background on the requirement for resolution for the Airport 6 year plan and highlighted the proposed improvements at the Airport. This plan, along with a supporting resolution from the Council is required by Wisconsin Statutes from municipal airports intending to receive federal and/or state aid. Kloster announced that on June 11, A&A Aviation will host a Chamber of Commerce After Hours Event at the Airport with free food and door prizes (two ½-hour flights) and later in the summer there will be a Fly-In that supports the Scouts and a ribbon cutting ceremony. Motion by Stockhausen, second by Bonin to approve Resolution 14-20 Municipal Airport 6 Year Project Plan as presented. Motion carried 6-0 on roll call vote.
- D. *Knollwood Park Single Track Trail* – The Parks, Forestry, and Recreation Committee’s recommendation is to allow the Platteville Human Powered Trails (PHPT) Committee, a volunteer-driven, non-profit organization, to construct a single track trail in Knollwood Park with a 10’ minimum setback from existing lot lines. Staff recommends that the Council listen to citizen comments against and in favor of the proposed trail and if agreeable to the trail, add a memorandum of understanding detailing additional stipulations, including that maintenance of the single track trails at Mound View Park and Knollwood Park would be the responsibility of PHPT. Registered in favor of the trail included Jason Nolan of 30 N Elm St, Margaret Ruf of 390 W Adams St & 150 Market St, Denee Hirsch and Cassandra Hirsch of 2076 Airport Rd, Mike Hefty and Cheryl Hefty of 6892 Woodland Rd, Kyle Ebbe of 60 Ann St, Bob Weier of 1095 Oakhaven Ct, Joshua Savoy of 425 Sowden St, Mary Wunderlin and Al Flesch of 6576 Red Dog Road-Potosi, Nancy Collins of 1120 Eastman St, Lynn Verger of 945 St James Circle, Ron Weier of 1065 Walnut Dell Rd, and Amy Barraclough of 285 W Knollwood Way. Speaking in favor of the trail included Evan Larson of 1010 7<sup>th</sup> Ave, Tim Ingram of 130 Market St, Rob Serres of 145 Moonlight Dr, Jason Tyson of 1024 Walnut Dell Rd, Mark Hirsch of 2076 Airport Rd, Carley Borcharding of 160 W Knollwood Way, and Jared Pick of 300 W Mineral St. Registered against the trail included Tom Sigwarth and Renee Sigwarth of 910 Hillcrest Circle, Becky Peters of 960 Hillcrest Circle, Peggy Rice, Deborah Rice, Wendell Rice, and William Kloster of 975 Highbury Circle, Dennis Cooley of 115 E Knollwood Way, Shirley Faherty and Deb McWilliams of 955 Highbury Circle, Marilyn Tufte and Rich Tufte of 980 Hillcrest Circle, Craig Hale and Lisa Hale of 975 Hillcrest Circle, Laurie Hamer and Mark Hamer of 110 E Knollwood Way, Jim Kirkpatrick and Carol Kirkpatrick of 990 Hillcrest Circle, Dawn Gile of 940 Hillcrest Circle, Christy Moris and Troy Moris of 915 Hillcrest Circle, Ryan Kowalski and Britney Kowalski of 935 Hillcrest Circle, Jason Williams and Betsy Williams of 945 Hillcrest Circle, Casey Weigel of 965 Hillcrest Circle, Jane Harrison of 955 Hillcrest Circle, Jon Wilson of 215 K Knollwood Way, Norman Wills and JoAnn Wills of 125 Knollwood Way, Brian Everhart and Jennifer Everhart of 930 Hillcrest Circle, John Streich and Michelle Streich of 140 E Knollwood Way, David Kieckhafer of 95 W Knollwood Way, and Loretta Duggan of 940 Highbury Circle. Speaking against the trail included John Gile of 940 Hillcrest Circle. Discussion included the 10’ minimum setback from existing lot lines, width of the trail, survey that will set the parameters of the actual trail, Wisconsin law regarding liability, etc. Motion by Bonin, second by Denn to table action until July 8, 2014 to give the PHPT a chance to complete their survey. Motion carried 5-1 on a roll call vote with Seeboth voting against.
- E. *Ordinance 14-07 Amending the Rountree Gallery Board Appointment* – David Meinhardt of 340 S Hickory Street, on behalf of the Rountree Gallery Board, explained the proposed changes to the membership of the Rountree Gallery Board which include allowing two consecutive terms,

staggering current terms, and allowing one voting member to be a non-resident. Motion by Stockhausen, second by Seeboth to adopt Ordinance 14-07 Amending the Rountree Gallery Board Appointment as presented. Motion carried 6-0 on a roll call vote.

- F. *Resolution 14-21 Employee Handbook Amendment - Residency* – City Manager Larry Bierke explained the differences between the two resolutions proposed – Version A does not include the emergency services personnel identified in the City’s Emergency Operations Plan (EOP), and Version B does. The proposed employee residency changes result from a change in state statute 66.0502 prohibiting employee residency requirements excepting law enforcement, fire, or emergency personnel for government employees. City Attorney Brian McGraw stated that Version A is recommended by Staff since it clearly complies with state law and believes Version B which includes the EOP personnel may not comply with state law. Bierke noted that the list of emergency services personnel identified in the EOP are not considered first responders. They are called in to the scene after the incident has been stabilized to try to manage the situation and get additional resources to help the community heal from the incident. The language in the last sentence under the Exception should be changed to “...live within 15 miles of Platteville”. Motion by Denn, second by Kilian to approve Resolution 14-21 Amending the City Employee Handbook – Residency (Version B) with amended language “...to live within 15 miles of Platteville” in the last sentence of Exception. Motion failed 4-2 on a roll call vote with Nickels, Seeboth, Stockhausen, and Bonin voting against. Motion by Stockhausen, second by Bonin to approve Resolution 14-21 Amending the City Employee Handbook – Residency (Version A) with amended language “...to live within 15 miles of Platteville” in the last sentence of Exception. Motion carried 4-2 on a roll call vote with Kilian and Denn voting against.
- G. *Resolution 14-22 2013 Compliance Maintenance Annual Report (CMAR) for the Wastewater Treatment Plant (WWTP)* – Public Works Director Howard Crofoot explained this report is an annual requirement by the DNR and stated that the treatment plant is in excellent condition based upon the expertise and professionalism of the operators. The system graded an “A” in all areas for 2013, the financial condition is stable, and management procedures are in place. The Water & Sewer Commission reviewed the CMAR and recommends approval. Motion by Bonin, second by Denn to approve Resolution 14-22 2013 CMAR for the Wastewater Treatment Plant as presented. Motion carried 6-0 on a roll call vote. President Nickels commended Crofoot and the WWTP operators.

#### INFORMATION AND DISCUSSION

- A. *IT Budget Amendment* – City Manager Larry Bierke explained that in January, the City contracted with CompuNET to do technology improvements knowing at that time the contract was going to be more than what was budgeted. At the last meeting CompuNet gave a presentation as to what the accomplished so far and the obstacles they have run into working with an aged network. They are making progress, things are improving, and they recently transferred over to the cloud based Microsoft Office 365, no longer hosting mail on a server in-house. The request is to transfer \$20,000 from the Communications budget to the IT budget with the majority of the money used to purchase a significant number of outdated desktop computers, with the remaining funds to pay towards the IT contract. A breakdown of the \$20,000 was requested for the next meeting. Action at next meeting.
- B. *250 E Main Street* – Public Works Director Howard Crofoot explained that Yurs, LLC is concerned that the waterway that flows under the building at 250 E Main Street is creating damage to the building foundation and is requesting that the City either purchase the property for a net zero gain for all those involved or remedy the situation to the specifications that satisfy insurance underwriter requirements. The building was built over top of the waterway and there is no known easement for drainage on this property. Crofoot noted that in the late 90’s, there was a request from the owner of 310 E Main Street – on the opposite side of the waterway – to have the

City look into doing something with the waterway because erosion was threatening an out building and parking lot, but the cost was deemed prohibitive by the Council at that time. Last fall Mr. Yurs contacted Crofoot with the concern that water may have caused some erosion damage to the sides of the channel under the building and asked for assistance. Staff noted that the building was built over top of the existing water way, but the City could contribute toward the cost of concrete if Mr. Yurs decided to improve the channel under his building. The City Attorney's initial review did not disclose a basis upon which the City is liable for the conditions which exist on the property and recommends to deny the claim. Russ Yurs of 6790 8<sup>th</sup> Avenue was present to answer questions of the Council – explained that he has owned the property for less than a year, and didn't realize that there was an open creek going through the basement until they went to fix the floors of the building and the columns were all tipped to the east. He thinks there should have been an easement on the property and is concerned that finances and accountability on the part of the municipality are being chosen over safety and the responsibility to fix this. Because there was no easement or formal structure set up to protect the integrity of the building, the City is accountable since it is the City's stormwater and the City should have acted on this when they first knew about it. He suggested having a study done by a neutral third party. He believes that if the City tries to fix the problem, that the City will reach such a substantial number to fix it correctly, that it will meet or exceed the value of what his building is, therefore the acquisition of his building by the City and removal of it would alleviate all future liability. Kilian believes the City has the responsibility for safety and not allow erosion to take place. After much discussion, President Nickels stated that she wasn't sure that the City was liable and noted that the City Attorney and Staff clearly state the Council should deny the claim. At the same time, there has been studies done in the past and she asked Crofoot to provide the Council information on those drainage studies and the related costs at that time so that the entire Council is aware of them. She is not sure if they will reach a resolution or if it will even go on for action at this point, since the Attorney says they are not liable. She respects Kilian's view and doesn't disagree with the fact that it would be nice to find a solution, but they would need more information going forward. She pointed out that if it did go forward, it would need to be part of the budget process and they would have to agree as a Council to address the issue. Attorney McGraw asked Mr. Yurs what the net zero gain number was that he was referring to, to which Mr. Yurs responded \$352,000 (\$227,000 assessed value plus 55%) or \$346,000. Mr. Yurs stated that if the City declines, he has an insurance policy on it and will approach his insurance company for resolution.

ADJOURNMENT

Motion by Denn, second by Seeboth to adjourn. Motion carried on a roll call vote. The meeting was adjourned at 9:43 PM.

Respectfully submitted,

Jan Martin, City Clerk



## SCHEDULE OF BILLS

### MOUND CITY BANK:

|           |                        |                  |                      |
|-----------|------------------------|------------------|----------------------|
| 6/13/2014 | Payroll (Net Checks)   | (#55550-55561)   | \$ 6,098.13          |
| 6/13/2014 | Payroll (ACH Deposits) | (#135479-135645) | \$ 105,376.04        |
| 6/13/2014 | Schedule of Bills      | (#55562-55574)   | \$ 76,149.40         |
| 6/18/2014 | Schedule of Bills      | (#55575-55655)   | \$ 152,938.34        |
|           | Total                  |                  | <u>\$ 340,561.91</u> |

Check Issue Date(s): 06/05/2014 - 06/18/2014

Report Criteria:  
Check.Bank No = 1

| Per         | Date       | Check No | Payee                | Invoice Description  | Invoice No | Seq | Seq Amount | Check Amount |
|-------------|------------|----------|----------------------|--|------------|-----|------------|--------------|
| 06/14       | 06/13/2014 | 55562    | AFLAC                | MONTHLY PREMIUMS<br>FLEX AFLAC Pay Period:<br>06/07/2014                       | PR0607140  | 1   | 489.81     |              |
|             |            |          |                      | MONTHLY PREMIUMS<br>NON FLEX AFLAC<br>INSURANCE Pay Period:<br>06/07/2014      | PR0607140  | 2   | 405.22     | 895.03       |
| Total 55562 |            |          |                      |  |            |     | 895.03     |              |
| 06/14       | 06/13/2014 | 55563    | BLUWATER LLC         | REFUND RENTAL<br>LICENSE FEE NOT DUE<br>YET                                    | 6/9/2014   | 1   | 255.00     | 255.00       |
| 06/14       | 06/13/2014 | 55564    | GRANT CTY CLERK OF C | FORFEITURES  | 06/05/2014 | 1   | 10.00      |              |
|             |            |          |                      | FORFEITURES  | 6/11/2014  | 1   | 10.00      |              |
|             |            |          |                      | FORFEITURES  | 6/4/2014   | 1   | 10.00      |              |
|             |            |          |                      | FORFEITURES  | 6/9/2014   | 1   | 150.00     | 180.00       |
| Total 55564 |            |          |                      |  |            |     | 180.00     |              |
| 06/14       | 06/13/2014 | 55565    | INTERNAL REVENUE SER | FEDERAL INCOME TAX<br>SOCIAL SECURITY Pay<br>Period: 06/07/2014                | PR0607140  | 1   | 10,079.48  |              |
|             |            |          |                      | FEDERAL INCOME TAX<br>SOCIAL SECURITY Pay<br>Period: 06/07/2014                | PR0607140  | 2   | 10,079.48  |              |
|             |            |          |                      | FEDERAL INCOME TAX<br>MEDICARE Pay Period:<br>06/07/2014                       | PR0607140  | 3   | 2,357.29   |              |
|             |            |          |                      | FEDERAL INCOME TAX<br>MEDICARE Pay Period:<br>06/07/2014                       | PR0607140  | 4   | 2,357.29   |              |
|             |            |          |                      | FEDERAL INCOME TAX<br>FEDERAL WITHHOLDING<br>TAX Pay Period:<br>06/07/2014     | PR0607140  | 5   | 14,937.78  | 39,811.32    |
| Total 55565 |            |          |                      |  |            |     | 39,811.32  |              |
| 06/14       | 06/13/2014 | 55566    | SCENIC RIVERS ENERGY | SERVICES   | 6/1/2014   | 1   | 372.93     | 372.93       |
| 06/14       | 06/13/2014 | 55567    | VANTAGE TRANSFER AG  | ICMA DEFERRED COMP<br>ICMA RETIREMENT Pay<br>Period: 06/07/2014                | PR0607140  | 1   | 270.00     | 270.00       |
| 06/14       | 06/13/2014 | 55568    | WEBER PAPER COMPAN`  | SUPPLIES-CITY HALL   | 570528     | 1   | 45.04      | 45.04        |
| 06/14       | 06/13/2014 | 55569    | WI DEFERRED COMP BO/ | DEFERRED<br>COMPENSATION<br>DEFERRED<br>COMPENSATION Pay<br>Period: 06/07/2014 | PR0607140  | 1   | 2,410.00   |              |
|             |            |          |                      | DEFERRED<br>COMPENSATION WI<br>DEF-ROTH Pay Period:<br>06/07/2014              | PR0607140  | 2   | 225.00     | 2,635.00     |

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| Total 55569 |            |          |                       |   |            |     | 2,635.00   |              |
| 06/14       | 06/13/2014 | 55570    | WI DEPT OF REVENUE    | MISCELLANEOUS<br>GARNISHMENT Pay<br>Period: 06/07/2014                  | PR0607140  | 1   | 269.28     | 269.28       |
| 06/14       | 06/13/2014 | 55571    | WI DEPT OF REVENUE    | STATE INCOME TAX<br>STATE WITHHOLDING<br>TAX Pay Period:<br>06/07/2014  | PR0607140  | 1   | 6,997.29   | 6,997.29     |
| 06/14       | 06/13/2014 | 55572    | WI RETIREMENT SYSTEM  | WRS RETIREMENT<br>ADDL RETIREMENT<br>WITHHELD Pay Period:<br>06/07/2014 | PR0607140  | 1   | 125.00     |              |
|             |            |          |                       | WRS RETIREMENT<br>EERC GEN RETIRE Pay<br>Period: 06/07/2014             | PR0607140  | 2   | 6,551.63   |              |
|             |            |          |                       | WRS RETIREMENT<br>EERC PROT RETIRE<br>Pay Period: 06/07/2014            | PR0607140  | 3   | 2,915.69   |              |
|             |            |          |                       | WRS RETIREMENT<br>EERC W/S RETIRE Pay<br>Period: 06/07/2014             | PR0607140  | 4   | 1,616.19   |              |
|             |            |          |                       | WRS RETIREMENT<br>ERRC GEN RETIRE Pay<br>Period: 06/07/2014             | PR0607140  | 5   | 6,551.63   |              |
|             |            |          |                       | WRS RETIREMENT<br>ERRC PROT RETIRE<br>Pay Period: 06/07/2014            | PR0607140  | 6   | 4,294.43   |              |
|             |            |          |                       | WRS RETIREMENT<br>ERRC W/S RETIRE Pay<br>Period: 06/07/2014             | PR0607140  | 7   | 1,616.19   | 23,670.76    |
| Total 55572 |            |          |                       |   |            |     | 23,670.76  |              |
| 06/14       | 06/13/2014 | 55573    | WI SCTF               | CHILD SUPPORT CHILD<br>SUPPORT-WI SCTF Pay<br>Period: 06/07/2014        | PR0607140  | 1   | 218.00     | 218.00       |
| 06/14       | 06/13/2014 | 55574    | WPPA/LEER             | UNION DUES POLICE<br>UNION DUES Pay<br>Period: 06/07/2014               | PR0607140  | 1   | 529.75     | 529.75       |
| 06/14       | 06/18/2014 | 55575    | 5 ALARM FIRE & SAFETY | SUPPLIES-FIRE   | 139476-1   | 1   | 76.61      | 76.61        |
| 06/14       | 06/18/2014 | 55576    | ACCURATE APPRAISAL L  | ASSESSMENT PAYMENT  | FINAL 2014 | 1   | 2,235.00   | 2,235.00     |
| 06/14       | 06/18/2014 | 55577    | ALLIANT ENERGY/WP&L   | ELECTRIC/HEATING-CITY<br>HALL   | 6/18/2014  | 1   | 15.88      |              |
|             |            |          |                       | ELECTRIC/HEATING-FIRE<br>DEPT   | 6/18/2014  | 2   | 625.73     |              |
|             |            |          |                       | ELECTRIC/HEATING-EME<br>MNGMT   | 6/18/2014  | 3   | 7.66       |              |
|             |            |          |                       | ELECTRIC/HEATING-EMS  | 6/18/2014  | 4   | 172.63     |              |
|             |            |          |                       | ELECTRIC/HEATING-STRI<br>LIGHTING                                       | 6/18/2014  | 5   | 7,609.71   |              |
|             |            |          |                       | ELECTRIC/HEATING-STOI<br>LIGHTS   | 6/18/2014  | 6   | 359.06     |              |
|             |            |          |                       | ELECTRIC/HEATING-LIBR   | 6/18/2014  | 7   | 976.30     |              |
|             |            |          |                       | ELECTRIC/HEATING-MUS  | 6/18/2014  | 8   | 826.97     |              |
|             |            |          |                       | ELECTRIC/HEATING-SR   |            |     |            |              |



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|       |            |          |             | DEPT                               | 6/03/2014  | 3   | 143.20          |              |
|       |            |          |             | PHONE CHARGES-EMS                  | 6/03/2014  | 4   | 40.75           |              |
|       |            |          |             | PHONE CHARGES-EMERGENCY MANAGEMENT | 6/03/2014  | 5   | 138.17          |              |
|       |            |          |             | PHONE CHARGES-STREET DEPT          | 6/03/2014  | 6   | 92.44           |              |
|       |            |          |             | PHONE CHARGES-MUSEUM               | 6/03/2014  | 7   | 46.51           |              |
|       |            |          |             | PHONE CHARGES-ROUNTREE GALLERY     | 6/03/2014  | 8   | 36.37           |              |
|       |            |          |             | PHONE CHARGES-SENIOR CTR           | 6/03/2014  | 9   | 37.27           |              |
|       |            |          |             | PHONE CHARGES-PARKS                | 6/03/2014  | 10  | 50.84           |              |
|       |            |          |             | PHONE CHARGES-POOL                 | 6/03/2014  | 11  | 214.25          |              |
|       |            |          |             | PHONE CHARGES-RECREATION           | 6/03/2014  | 12  | 44.01           |              |
|       |            |          |             | PHONE CHARGES-LIBRARY              | 6/03/2014  | 13  | 137.84          |              |
|       |            |          |             | PHONE CHARGES-AIRPORT              | 6/03/2014  | 14  | 226.16          | 2,826.78     |
|       |            |          |             |                                    |            |     | <u>2,826.78</u> |              |
|       |            |          | Total 55584 |                                    |            |     |                 |              |
| 06/14 | 06/18/2014 | 55585    | CENTURYLINK | AIRPORT LONG DISTANCE              | 5/31/2014  | 1   | .14             |              |
|       |            |          |             | GALLERY LONG DISTANCE              | 5/31/2014  | 2   | .07             |              |
|       |            |          |             | RECREATION LONG DISTANCE           | 5/31/2014  | 3   | .07             |              |
|       |            |          |             | CITY MANAGER LONG DISTANCE         | 5/31/2014  | 4   | .09             |              |
|       |            |          |             | CITY CLERK LONG DISTANCE           | 5/31/2014  | 5   | .10             |              |
|       |            |          |             | EMS LONG DISTANCE                  | 5/31/2014  | 6   | 1.72            |              |
|       |            |          |             | ENGINEERING LONG DISTANCE          | 5/31/2014  | 7   | .13             |              |
|       |            |          |             | FIRE DEPT LONG DISTANCE            | 5/31/2014  | 8   | .07             |              |
|       |            |          |             | LIBRARY LONG DISTANCE              | 5/31/2014  | 9   | .35             |              |
|       |            |          |             | MUSEUM LONG DISTANCE               | 5/31/2014  | 10  | .30             |              |
|       |            |          |             | PARKS DEPT LONG DISTANCE           | 5/31/2014  | 11  | .07             |              |
|       |            |          |             | POLICE DEPT LONG DISTANCE          | 5/31/2014  | 12  | 72.90           |              |
|       |            |          |             | POOL LONG DISTANCE                 | 5/31/2014  | 13  | .14             |              |
|       |            |          |             | RECREATION LONG DISTANCE           | 5/31/2014  | 14  | .07             |              |
|       |            |          |             | SENIOR CENTER LONG DISTANCE        | 5/31/2014  | 15  | .59             |              |
|       |            |          |             | WATER & SEWER LONG DISTANCE        | 5/31/2014  | 16  | .95             | 77.76        |

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| Total 55585 |            |          |                         |                                       |             |     | 77.76      |              |
| 06/14       | 06/18/2014 | 55586    | CHATTANOOGA LAPIDAR     | GIFT SHOP SUPPLIES<br>-MUSEUM         | 6/9/2014    | 1   | 199.87     | 199.87       |
| 06/14       | 06/18/2014 | 55587    | CHIROPRACTIC ASSOCIA    | CHIRO CHGS                            | 061814      | 1   | 89.52      |              |
|             |            |          |                         | CHIRO CHGS                            | 061814      | 2   | 89.52      | 179.04       |
| Total 55587 |            |          |                         |                                       |             |     | 179.04     |              |
| 06/14       | 06/18/2014 | 55588    | CROFOOT, HOWARD         | FLEX MEDICAL CLAIM R                  | 061814      | 1   | 319.21     | 319.21       |
| 06/14       | 06/18/2014 | 55589    | DEAN CLINIC             | ACCT #100970285                       | 03/04       | 1   | 81.99      |              |
|             |            |          |                         | ACCT #100381570                       | 03/04       | 2   | 36.14      | 118.13       |
| Total 55589 |            |          |                         |                                       |             |     | 118.13     |              |
| 06/14       | 06/18/2014 | 55590    | DELTA 3 ENGINEERING IN  | POOL REPAIRS                          | 8467        | 1   | 115.50     | 115.50       |
| 06/14       | 06/18/2014 | 55591    | DEPT OF JUSTICE         | TUITION-POLICE DEPT                   | 15TS-WCC    | 1   | 750.00     | 750.00       |
| 06/14       | 06/18/2014 | 55592    | DOCTORS PARK PHARM/     | PRESCRIPTION<br>CO-PAYS               | 053114      | 1   | 44.16      |              |
|             |            |          |                         | PRESCRIPTION<br>CO-PAYS               | 053114      | 2   | 25.00      |              |
|             |            |          |                         | PRESCRIPTION<br>CO-PAYS               | 053114      | 3   | 13.00      |              |
|             |            |          |                         | PRESCRIPTION<br>CO-PAYS               | 053114      | 4   | 26.00      |              |
|             |            |          |                         | PRESCRIPTION<br>CO-PAYS               | 053114      | 5   | 38.07      |              |
|             |            |          |                         | PRESCRIPTION<br>CO-PAYS               | 053114      | 6   | 18.00      | 164.23       |
| Total 55592 |            |          |                         |                                       |             |     | 164.23     |              |
| 06/14       | 06/18/2014 | 55593    | DUBUQUE HOSE & HYDR     | SUPPLIES/REPAIRS-ST                   | 414294      | 1   | 248.41     | 248.41       |
| 06/14       | 06/18/2014 | 55594    | ED M FELD EQUIP CO INC  | FIRE DEPT CHARGES                     | 262287-IN   | 1   | 600.00     | 600.00       |
| 06/14       | 06/18/2014 | 55595    | EMERGENCY MEDICAL PI    | AMBULANCE SUPPLIES                    | 1650115     | 1   | 187.80     |              |
|             |            |          |                         | AMBULANCE SUPPLIES                    | 1650304     | 1   | 22.86      |              |
|             |            |          |                         | AMBULANCE SUPPLIES                    | 1651093     | 1   | 72.70      |              |
|             |            |          |                         | AMBULANCE SUPPLIES                    | 1651402     | 1   | 38.00      |              |
|             |            |          |                         | AED EQUIPMENT                         | 1651402     | 2   | 479.90     | 801.26       |
| Total 55595 |            |          |                         |                                       |             |     | 801.26     |              |
| 06/14       | 06/18/2014 | 55596    | EMSAR INC               | MAINTENANCE<br>SERVICE-EMS            | SI-41134    | 1   | 668.41     | 668.41       |
| 06/14       | 06/18/2014 | 55597    | FIRE & SAFETY EQUIP III | FIRE<br>EXTINGUISHERS-PD              | 41581       | 1   | 195.50     | 195.50       |
| 06/14       | 06/18/2014 | 55598    | GRANT CTY CLERK OF CO   | FORFEITURES                           | 6/16/2014   | 1   | 220.50     | 220.50       |
| 06/14       | 06/18/2014 | 55599    | GRASSPRO LAWNCARE L     | WEED AND GRASS<br>MOWING              | 1534        | 1   | 78.00      | 78.00        |
| 06/14       | 06/18/2014 | 55600    | GUNDERSEN HEALTH SY     | DRUG & ALCOHOL<br>TESTING-POLICE DEPT | 40000000307 | 1   | 60.00      | 60.00        |
| 06/14       | 06/18/2014 | 55601    | HARTIG DRUG CO          | PRESCRIPTION CO-PAY                   | 053114      | 1   | 64.33      |              |
|             |            |          |                         | PRESCRIPTION CO-PAY                   | 053114      | 2   | 20.00      |              |
|             |            |          |                         | PRESCRIPTION CO-PAY                   | 053114      | 3   | 5.52       | 89.85        |

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| Total 55601 |            |          |                        |   |              |     | 89.85      |              |
| 06/14       | 06/18/2014 | 55602    | HAWKEYE TRUCK & TRAI   | 2014 DUMP TRUCK<br>W/PLOW/WING/SALT     | M201000201   | 1   | 75,850.00  | 75,850.00    |
| 06/14       | 06/18/2014 | 55603    | HELBING, LIANA         | REFUND DAMAGE<br>DEPOSIT                | 2000379.002  | 1   | 50.00      | 50.00        |
| 06/14       | 06/18/2014 | 55604    | INGERSOLL PLUMBING/H   | SERVICE AIR<br>CONDITIONER-CITY<br>HALL | 7121         | 1   | 310.75     | 310.75       |
| 06/14       | 06/18/2014 | 55605    | IVERSON CONSTRUCTIOI   | HOT MIX - ST DEPT                       | 5100006324   | 1   | 571.25     | 571.25       |
| 06/14       | 06/18/2014 | 55606    | JOHNSON BLOCK & CO IN  | AUDIT CHGS                              | 415660       | 1   | 5,750.00   | 5,750.00     |
| 06/14       | 06/18/2014 | 55607    | JOHNSON CONTROLS       | MAINTENANCE<br>CONTRACT-POLICE<br>DEPT  | 1-1122734112 | 1   | 3,079.00   | 3,079.00     |
| 06/14       | 06/18/2014 | 55608    | K-MART PHARMACY        | PRESCRIPTION<br>CO-PAYS                 | 061814       | 1   | 17.57      |              |
|             |            |          |                        | PRESCRIPTION<br>CO-PAYS                 | 061814       | 2   | 2.00       |              |
|             |            |          |                        | PRESCRIPTION<br>CO-PAYS                 | 061814       | 3   | 13.00      |              |
|             |            |          |                        | PRESCRIPTION<br>CO-PAYS                 | 061814       | 4   | 2.00       | 34.57        |
| Total 55608 |            |          |                        |   |              |     | 34.57      |              |
| 06/14       | 06/18/2014 | 55609    | MEDICAL ASSOCIATES CI  | ACCT #67-33174                          | 061814       | 1   | 211.94     |              |
|             |            |          |                        | ACCT #65-93230                          | 061814       | 2   | 148.34     |              |
|             |            |          |                        | ACCT #65-93230                          | 061814       | 3   | 148.35     | 508.63       |
| Total 55609 |            |          |                        |   |              |     | 508.63     |              |
| 06/14       | 06/18/2014 | 55610    | MELODY LODGE #2        | MATCHING DONATION<br>AED                | 6/4/2014     | 1   | 4,000.00   | 4,000.00     |
| 06/14       | 06/18/2014 | 55611    | MENARDS                | POLICE DEPT CHARGE                      | 38775        | 1   | 54.99      | 54.99        |
| 06/14       | 06/18/2014 | 55612    | MERRY THOUGHTS INC     | GIFT SHOP<br>SUPPLIES-MUSEUM            | 30579        | 1   | 141.44     | 141.44       |
| 06/14       | 06/18/2014 | 55613    | MIDWEST RESTORATION    | AIR DUCT<br>CLEANING-CITY HALL          | 6387         | 1   | 1,274.00   | 1,274.00     |
| 06/14       | 06/18/2014 | 55614    | MORRISSEY PRINTING IN  | JMA NEWSLETTERS                         | 31970        | 1   | 118.50     | 118.50       |
| 06/14       | 06/18/2014 | 55615    | MUNICIPAL TREASURE A   | REGISTRATION-FINANCE<br>DIRECTOR        | REG          | 1   | 40.00      |              |
|             |            |          |                        | REGISTRATION-FINANCE<br>DIRECTOR        | REG FALL C   | 1   | 120.00     | 160.00       |
| Total 55615 |            |          |                        |   |              |     | 160.00     |              |
| 06/14       | 06/18/2014 | 55616    | NETUX SOLUTIONS LLC    | WEBSITE TRAINING                        | 11130        | 1   | 65.00      | 65.00        |
| 06/14       | 06/18/2014 | 55617    | OFFICE DEPOT           | TONER-PD                                | 71520092200  | 1   | 165.99     | 165.99       |
| 06/14       | 06/18/2014 | 55618    | OFFICE SUPPLIES 2 U IN | OFFICE<br>SUPPLIES-BI/ASSES             | OE-208768-1  | 1   | 59.49      |              |
|             |            |          |                        | OFFICE<br>SUPPLIES-COMM DEV             | OE-208768-1  | 2   | 59.50      | 118.99       |
| Total 55618 |            |          |                        |   |              |     | 118.99     |              |
| 06/14       | 06/18/2014 | 55619    | PATHOLOGY ASSOCIATE    | ACCT #47968                             | 04/14        | 1   | 14.76      |              |

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|       |            |             |                       | ACCT #47968                             | 04/14        | 2   | 83.66      |              |
|       |            |             |                       | ACCT #48109                             | 04/14        | 3   | 29.53      |              |
|       |            |             |                       | ACCT #48109                             | 04/14        | 4   | 167.31     | 295.26       |
|       |            | Total 55619 |                       |   |              |     | 295.26     |              |
| 06/14 | 06/18/2014 | 55620       | PETERS, LUKE          | REIMB FOR<br>SUPPLIES-RECREATION        | 6/12/2014    | 1   | 180.25     | 180.25       |
| 06/14 | 06/18/2014 | 55621       | PETTY CASH/TREASURER  | WORK PERMIT-SUMMER<br>RECREATION        | 06/18/2014   | 1   | 10.00      |              |
|       |            |             |                       | WORK PERMIT-POOL                        | 06/18/2014   | 2   | 10.00      |              |
|       |            |             |                       | WORK PERMIT-POOL                        | 06/18/2014   | 3   | 10.00      |              |
|       |            |             |                       | WORK PERMIT-SUMMER<br>RECREATION        | 06/18/2014   | 4   | 10.00      | 40.00        |
|       |            | Total 55621 |                       |   |              |     | 40.00      |              |
| 06/14 | 06/18/2014 | 55622       | PLATTE RIVER DISPLAYS | FIREWORKS                               | JULY 4TH 20  | 1   | 4,500.00   | 4,500.00     |
| 06/14 | 06/18/2014 | 55623       | PLATTE RIVER PYROS LL | JULY 4TH FIREWORKS                      | JULY 4TH 20  | 1   | 3,000.00   | 3,000.00     |
| 06/14 | 06/18/2014 | 55624       | PLATTEVILLE JOURNAL,  | SUBSCRIPTION-BLDG<br>INSP/ASSESSORS     | 3107 7/2/14  | 1   | 18.00      |              |
|       |            |             |                       | SUBSCRIPTION-COMMUN<br>PLANNING & DEV   | 3107 7/2/14  | 2   | 18.00      |              |
|       |            |             |                       | ADVERTISING-WATER &<br>SEWER            | MAY 2014     | 1   | 102.00     |              |
|       |            |             |                       | ADVERTISING-COUNCIL                     | MAY 2014     | 2   | 110.56     |              |
|       |            |             |                       | ADVERTISING-CLERK                       | MAY 2014     | 3   | 235.95     |              |
|       |            |             |                       | ADVERTISING-WEED<br>CONTRACTUAL         | MAY 2014     | 4   | 54.45      |              |
|       |            |             |                       | ADVERTISING-MUSEUM                      | MAY 2014     | 5   | 193.00     |              |
|       |            |             |                       | ADVERTISING-COMMUNIT<br>PLANNING        | MAY 2014     | 6   | 187.56     |              |
|       |            |             |                       | ADVERTISING-FREUDENF<br>ANIMAL FUND     | MAY 2014     | 7   | 83.00      |              |
|       |            |             |                       | ADVERTISING-TIF #4                      | MAY 2014     | 8   | 122.00     | 1,124.52     |
|       |            | Total 55624 |                       |   |              |     | 1,124.52   |              |
| 06/14 | 06/18/2014 | 55625       | PVILLE YOUTH BASEBALL | PVILLE YOUTH<br>BASEBALL LEAGUE<br>FEES | JUNE 17, 201 | 1   | 4,215.00   | 4,215.00     |
| 06/14 | 06/18/2014 | 55626       | QUILL CORPORATION     | OFFICE<br>SUPPLIES-CLERK                | 3281113      | 1   | 9.99       |              |
|       |            |             |                       | OFFICE<br>SUPPLIES-ADMIN                | 3285187      | 1   | 20.99      |              |
|       |            |             |                       | OFFICE SUPPLIES-CITY<br>MANAGER         | 3357728      | 1   | 79.98      |              |
|       |            |             |                       | OFFICE SUPPLIES-BLDG<br>INSPECTION      | 3393580      | 1   | 52.99      |              |
|       |            |             |                       | OFFICE<br>SUPPLIES-COMM PLAN &<br>DEV   | 3393580      | 2   | 52.99      |              |
|       |            |             |                       | OFFICE<br>SUPPLIES-FINANCE<br>DEPT      | 3513921      | 1   | 53.98      |              |
|       |            |             |                       | OFFICE<br>SUPPLIES-FINANCE              |              |     |            |              |



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|       |            |             |                       | DEPT   | 3621411     | 1   | 24.98      | 295.90       |
|       |            | Total 55626 |                       |  |             |     | 295.90     |              |
| 06/14 | 06/18/2014 | 55627       | RUSSELL, BEN          | CONSIGNMENT SALE<br>GALLERY                                  | 6/9/2014    | 1   | 2.99       | 2.99         |
| 06/14 | 06/18/2014 | 55628       | SIGN MAKERS INC       | ENGRAVING<br>TAGS-MUSEUM                                     | 93222       | 1   | 24.60      | 24.60        |
| 06/14 | 06/18/2014 | 55629       | SOUTHWEST HEALTH CE   | ACCT #844305   | 061814      | 1   | 50.00      |              |
|       |            |             |                       | ACCT #868460   | 061814      | 2   | 1,086.41   |              |
|       |            |             |                       | ACCT #861242   | 061814      | 3   | 1,271.80   |              |
|       |            |             |                       | ACCT #866162   | 061814      | 4   | 50.00      | 2,458.21     |
|       |            | Total 55629 |                       |  |             |     | 2,458.21   |              |
| 06/14 | 06/18/2014 | 55630       | SOUTHWEST OPPORTUN    | JANITORIAL<br>SERVICES-POLICE DEPT                           | 15535       | 1   | 1,565.00   | 1,565.00     |
| 06/14 | 06/18/2014 | 55631       | ST MARYS DEAN VENTUF  | ACCT #900028446  | 041414      | 1   | 67.87      | 67.87        |
| 06/14 | 06/18/2014 | 55632       | ST MARYS DEAN VENTUF  | ACCT #500147858  | 549952911   | 1   | 134.75     |              |
|       |            |             |                       | ACCT #500235751  | 550027327   | 1   | 158.67     | 293.42       |
|       |            | Total 55632 |                       |  |             |     | 293.42     |              |
| 06/14 | 06/18/2014 | 55633       | ST MARY'S HOSPITAL    | ACCT #40841588   | 042114      | 1   | 279.73     | 279.73       |
| 06/14 | 06/18/2014 | 55634       | SYMBIONT              | GRAPHIC INFO SYSTEM<br>MAPPING & PROGRAM<br>SERV-ENGINEERING | 42564       | 1   | 4,465.00   | 4,465.00     |
| 06/14 | 06/18/2014 | 55635       | TAPCO                 | SUPPLIES FOR STOP<br>LIGHTS-STREET DEPT                      | 1456192     | 1   | 114.49     | 114.49       |
| 06/14 | 06/18/2014 | 55636       | TH MEDIA              | ADVERTISING-MUSEUM   | 05/31/2014  | 1   | 200.00     | 200.00       |
| 06/14 | 06/18/2014 | 55637       | TREEHOUSE SILVER      | ITEMS FOR MUSEUM<br>GIFT SHOP                                | 6167        | 1   | 202.00     | 202.00       |
| 06/14 | 06/18/2014 | 55638       | TRICOM INC/ RADIOSHAC | POLICE DEPT CHARGES  | 10071960    | 1   | 9.99       | 9.99         |
| 06/14 | 06/18/2014 | 55639       | TRICOM INC/RADIO SHAC | FIRE DEPT CHARGE   | 10283996    | 1   | 109.99     | 109.99       |
| 06/14 | 06/18/2014 | 55640       | TRICOR INC            | FIREWORKS LIABILITY  | 9034        | 1   | 978.50     | 978.50       |
| 06/14 | 06/18/2014 | 55641       | TRI-COUNTY TITLE SERV | LETTER REPORT-105<br>HWY 151                                 | S-2845      | 1   | 75.00      |              |
|       |            |             |                       | LETTER REPORT-155<br>HWY 151                                 | S-TC-1519I  | 1   | 75.00      |              |
|       |            |             |                       | LETTER REPORT-175<br>HWY 151                                 | S-TC-1519II | 1   | 75.00      | 225.00       |
|       |            | Total 55641 |                       |  |             |     | 225.00     |              |
| 06/14 | 06/18/2014 | 55642       | UNIVERSITY OF WISCON: | ANNUAL BOARD OF<br>REVIEW                                    | 320132      | 1   | 50.00      | 50.00        |
| 06/14 | 06/18/2014 | 55643       | US CELLULAR           | CELL PHONE CHGS. -<br>EMS                                    | 39482813    | 1   | 17.25      |              |
|       |            |             |                       | CELL PHONE<br>CHGS-PARKS                                     | 40839863    | 1   | 26.16      |              |
|       |            |             |                       | CELL PHONE<br>CHGS-AIRPORT                                   | 40839863    | 2   | 26.16      |              |
|       |            |             |                       | CELL PHONE CHGS. -<br>FIRE                                   | 40839863    | 3   | 26.16      |              |
|       |            |             |                       | CELL PHONE CHGS.-ST  | 40839863    | 4   | 52.32      |              |
|       |            |             |                       | CELL PHONE CHGS. - PD  | 40839863    | 5   | 233.13     |              |
|       |            |             |                       | CELL PHONE   |             |     |            |              |

Check Issue Date(s): 06/05/2014 - 06/18/2014

| Per   | Date       | Check No    | Payee                  | Invoice Description                        | Invoice No    | Seq | Seq Amount | Check Amount |
|-------|------------|-------------|------------------------|--|---------------|-----|------------|--------------|
|       |            |             |                        | CHGS-WATER & SEWER                         | 40839863      | 6   | 211.63     | 592.81       |
|       |            | Total 55643 |                        |  |               |     | 592.81     |              |
| 06/14 | 06/18/2014 | 55644       | UW LAW SCHOOL          | WI JURY INST CRIMINAL<br>ON CD ROM         | 52G9806       | 1   | 80.00      | 80.00        |
| 06/14 | 06/18/2014 | 55645       | VIEWPOINT SCREEN PRII  | SHIRTS-RECREATION<br>DEPT                  | 6/12/14       | 1   | 230.00     |              |
|       |            |             |                        | SHIRTS-RECREATION<br>DEPT                  | 6/12/14       | 2   | 184.00     |              |
|       |            |             |                        | SHIRTS-RECREATION<br>DEPT                  | 6/12/2014     | 1   | 1,283.75   |              |
|       |            |             |                        | SHIRTS-RECREATION<br>DEPT                  | 6/5/2014      | 1   | 340.00     |              |
|       |            |             |                        | SHIRTS-POOL                                | 6/5/2014      | 2   | 450.00     | 2,487.75     |
|       |            | Total 55645 |                        |  |               |     | 2,487.75   |              |
| 06/14 | 06/18/2014 | 55646       | WAYNES LOCK & KEY LLC  | REKEY LOCKS ON<br>KALLEMBACH<br>PROPERTIES | 6529          | 1   | 308.60     | 308.60       |
| 06/14 | 06/18/2014 | 55647       | WHISENANT, MARIE       | GALLERY<br>CONSIGNMENT SALES               | 6/9/2014      | 1   | 2.99       | 2.99         |
| 06/14 | 06/18/2014 | 55648       | WI DEPT OF JUSTICE     | RECORD CHECKS -<br>POLICE DEPT             | L2205 6/2/14  | 1   | 756.00     | 756.00       |
| 06/14 | 06/18/2014 | 55649       | WI DEPT OF TRANSPORT   | AIRPORT FED PROJECT                        | 67930         | 1   | 907.00     | 907.00       |
| 06/14 | 06/18/2014 | 55650       | WI ELEVATOR INSPECTIC  | ELEVATOR<br>INSPECTION-SENIOR<br>CENTER    | 6535          | 1   | 80.00      | 80.00        |
| 06/14 | 06/18/2014 | 55651       | WI POLICE LEADERSHIP I | REGISTRATION-POLICE<br>DEPT                | 06/09/2014    | 1   | 135.00     | 135.00       |
| 06/14 | 06/18/2014 | 55652       | WI TAXPAYERS ALLIANC   | FOCUS<br>SUBSCRIPTION-ADM                  | 9901 2014     | 1   | 44.00      | 44.00        |
| 06/14 | 06/18/2014 | 55653       | WKM PSYCHOLOGY         | ACCT #16756721WM                           | 03/04         | 1   | 222.38     | 222.38       |
| 06/14 | 06/18/2014 | 55654       | WURTZBACHER, LEANN     | BROCHURE<br>DISTRIBUTION-MUSEUM            | 5/31-6/1/2014 | 1   | 265.75     |              |
|       |            |             |                        | BROCHURE<br>DISTRIBUTION-MUSEUM            | 6/7/2014      | 1   | 95.65      | 361.40       |
|       |            | Total 55654 |                        |  |               |     | 361.40     |              |
| 06/14 | 06/18/2014 | 55655       | ZOLL MEDICAL CORPORA   | AED PLUS W/AED<br>COVER & ACCESSORIES      | 2131452       | 1   | 1,278.30   | 1,278.30     |
|       |            | Totals:     |                        |  |               |     | 229,087.74 | 229,087.74   |

Report Criteria:

Check.Bank No = 1



**BOARDS AND COMMISSIONS VACANCIES LIST**  
As of 6/24/14

Board of Appeals (ET Zoning) Alternate (term expires 4/1/16)  
Board of Appeals (partial – term expires 10/1/14)  
Historic Preservation Commission (partial – term expires 5/1/15)  
Historic Preservation Commission Alternate (partial – term expires 5/1/15)

**Upcoming in July, 2014**

Commission on Aging (3-year term) – Three vacancies  
Museum Board (4-year term)  
Redevelopment Authority (5-year term)  
Tourism Committee (1-year term) – Four vacancies, no term limit

**Application forms for the City of Platteville Boards and Commissions are available in the City Clerk's office in the Municipal Building at 75 N Bonson Street, Platteville, WI or online at [www.platteville.org](http://www.platteville.org). Please note that most positions require City residency.**

## PROPOSED LICENSES

June 24, 2014

### One-Year Operators License

- Carrie F Funk
- Laura C Heinz
- Brigit M Kyle
- Jacquelyn E Olson
- Joshua A Riley
- Emily L Roemer
- Lisa K Stark

### Two-Year Operators License

- Robert A Bailey
- Michele D Bartels
- Savannah S Boe
- Bradley D Butteris
- Jessica T Fuschino
- Patricia C Gerber
- David A Hofer
- Isaiah E Isabell
- Brittany M Koberstein
- Brian F Miesen
- Emily R Olson
- Francis A Schoenfeld
- Tyler R Sime
- Teri L Spink
- Adam J Teal
- Allison M Wells
- Michael Yang

**City of Platteville  
STAFF REPORT**

|  |                                 |
|--|---------------------------------|
| <input checked="" type="checkbox"/> Original | <input type="checkbox"/> Update |
|--|---------------------------------|

**Title: Ordinance 14-08 Amending Section 22.0514(D) Overlay District Creation - Petitions – Application Fee**

**Policy Analysis Statement:**

**Brief Description And Analysis Of Proposal:**

At the last meeting, the Council adopted Ordinance 14-06 which amended portions of the R-LO Limited Occupancy Overlay District and the definition of family in Chapter 22 of the Municipal Code. There was a scrivener’s error in Section 22.0514(D)(2)(a)(8) of that ordinance regarding the application fee to create an overlay district. When updating the definition of family throughout Chapter 22, an older version of the WORD document was inadvertently used and it ended up changing language that we did not intend to change. Last summer the application fee language was changed from a set dollar amount of \$200 to “an amount as set from time to time by a resolution of the Common Council” in Ordinance 13-10.

Since this is purely a scrivener’s error, there is no need to hold a public hearing.

**Recommendation:**

Propose to adopt Ordinance 14-08 Amending Section 22.0514(D)(2)(a)(8) Overlay District Creation Petition Application Fee as presented.

**Impact Of Adopting Proposal:**

Corrects a scrivener’s error in the Municipal Code.

**Fiscal Estimate:**

|  |   |
|--|---|
| <p><b><u>Fiscal Effect (check/circle all that apply)</u></b></p> <p><input checked="" type="checkbox"/> No fiscal effect</p> <p><input type="checkbox"/> Creates new expenditure account</p> <p><input type="checkbox"/> Creates new revenue account</p> <p><input type="checkbox"/> Increases expenditures</p> <p><input type="checkbox"/> Increases revenues</p> <p><input type="checkbox"/> Increases/decreases fund balance - _____ Fund</p> | <p><b><u>Budget Effect:</u></b></p> <p><input type="checkbox"/> Expenditure authorized in budget</p> <p><input type="checkbox"/> No change to budget required</p> <p><input type="checkbox"/> Expenditure not authorized in budget</p> <p><input type="checkbox"/> Budget amendment required</p> <p><b><u>Vote Required:</u></b></p> <p><input checked="" type="checkbox"/> Majority</p> <p><input type="checkbox"/> Two-Thirds</p> |
|--|---|

**Narrative/assumptions About Long Range Fiscal Effect:**

No long range fiscal effect

**Expenditure/Revenue Changes: N/A**

| Budget Amendment No. _____ |    |         |        | No Budget Amendment Required <input checked="" type="checkbox"/> |                        |       |        |                |
|----------------------------|----|---------|--------|--|------------------------|-------|--------|----------------|
| Account Number             |    |         |        | Account Name   | Budget Prior to Change | Debit | Credit | Amended Budget |
| Fund                       | CC | Account | Object |  |                        |       |        |                |
|                            |    |         |        |  |                        |       |        |                |
|                            |    |         |        |  |                        |       |        |                |
|                            |    |         |        |  |                        |       |        |                |
|                            |    |         |        | <b>Totals</b>  |                        |       |        |                |

**Prepared By:**

|                                     |                     |
|-------------------------------------|---------------------|
| Department: Clerk                   |                     |
| Prepared By: Jan Martin, City Clerk | Date: June 16, 2014 |

**ORDINANCE NO. 14-08**

**AN ORDINANCE AMENDING SECTION 22.0514(D)(2)(A)(8) OVERLAY DISTRICT  
CREATION PETITION APPLICATION FEE**

The Common Council of the City of Platteville do ordain as follows:

Section 1. Section 22.0514(D)(2)(a)(8) is amended as follows:

**(D)(2)(a) OVERLAY DISTRICT CREATION - PETITIONS**

8. ~~A \$200.00 application fee shall be submitted to cover the rezoning costs of establishing the district.~~ An application fee in an amount as set from time to time by a resolution of the Common Council shall be submitted to cover the rezoning costs of establishing the district.

Section 2. All other provisions of Chapter 22 shall remain in full force and effect unless specifically modified herein.

Section 3. This ordinance shall be in full force and effect from and after its passage and publication as required by law.

Approved and adopted by the Common Council of the City of Platteville, on a vote of \_\_\_ to \_\_\_ this 24<sup>th</sup> day of June, 2014.

CITY OF PLATTEVILLE,

\_\_\_\_\_  
By: Eileen Nickels, Council President

Attest:

\_\_\_\_\_  
By: Jan Martin, City Clerk

Published: July 2, 2014

Minutes of May 12<sup>th</sup>, 2014 Meeting  
 Minutes recorded by Doug Stephens

Airport Commission Meeting  
 May 12, 2014  
 Platteville Municipal Airport  
 5157 Highway 80, Platteville, Wisconsin 53818

I. Call to order by Bill Kloster @ 6PM

Attendance: Bill Kloster (P), Eileen Nickels (A), Adam Pick (P), Chuck Runde (P), Doug Stephens (P), Ed White (P), Kevin Wunderlin (P). Others: Barb Daus, (City of Platteville Common Council District 3 Alderwoman), Jim Hughes (Airport Manager), Jeff Shea, Andy Lange and Alaine Olthafer [A&A Aviation], Paula Groom (Wisconsin Dept. of Transportation, Aeronautics Bureau).

II. Approval of Minutes: Motion by White that the Commission approve the April 14, 2014 Minutes of the Regular Meeting, contingent upon the following edits: that March 2014 numbers for Flight Operations, and Fuel Sales be included. Second by Pick. Passed unanimously.

III. Citizens Comments, Observations and Petitions: Paula Groom introduced herself, she works for the Wisconsin Department of Transportation, Bureau of Aeronautics, and will be participating in Commission meetings. A warm welcome was extended to Paula.

IV. Commission Resolution on Airport Six Year Plan:

a. Kloster read through the "Statement of Project Intentions for the Platteville Municipal Airport" as discussed and recorded at the April 14<sup>th</sup>, 2014 Regular Meeting:

| Fiscal Year | Description of Improvement   | Size of Improvement | Estimated Cost (if Known)                        | Anticipated Petition Date   |
|-------------|--|---------------------|--|-----------------------------|
| 2014        | Develop hanger area  | 7.24 acres          | \$1,005,001.00<br>(engineering and construction) | 8/23/2011<br>Petition       |
| 2015        | Construct 10 unit T-hanger. (a 6 unit T-hanger concept was mentioned at the 5-12-2014 meeting. |                     | \$725,000<br>(engineering and construction)      | Will need to be petitioned. |
| 2016        | Design for: RWY 7-25 reconstruction, runway lighting upgrade and apron reconstruction.         |                     | \$120,000<br>(engineering)                       | 8/23/2011<br>Petition       |
| 2017        | Construction for: RWY 7-25 reconstruction, runway lighting upgrade and apron reconstruction.   |                     | \$2,080,000<br>(construction)                    | 8/23/2011<br>Petition       |

|      |   |   |   |  |
|------|---|---|---|--|
| 2018 | Feasibility Study for: the extension of RWY 15-33 to 5,000 feet. (if justified)<br>Design for: RWY 15-33 extension to 5,000 feet. | Construct an additional 1,001 feet x 75 feet (75,075 square feet) | \$30,000 (feasibility)<br>\$100,000 (engineering) | Will need to be petitioned as the 2011 petition will have expired. |
| 2019 | Construction for: RWY 15-33 extension to 5,000 feet.  | Construct an additional 1,001 feet x 75 feet (75,075 square feet) | \$1,900,000 (construction)                        | Will need to be petitioned as the 2011 petition will have expired. |

- i. Kloster mentioned to Groom that he had a general question about the petitioning process, and Groom offered that she could follow up outside of the meeting.
- ii. Kloster called for a Motion to approve the 6-Year Plan as presented and discussed. Motion by Stephens, Second by Runde. Passed unanimously.
- iii. Kloster requested that Stephens complete the Resolution form template, as distributed at the April 14<sup>th</sup>, 2014 meeting. The completed Resolution form is required by Wisconsin State Statute, and serves as a Statement of Project Intentions from airport owners contemplating federal and/or state aid within the next six years. Stephens committed to completing the Resolution form and seek the signature of the City Clerk.

V. Treasurer's Report Dated April 30th 2014 (for the 4 Months Ending April 30, 2014):  
Treasurer's report was distributed in the meeting packet.

- i. Runde reported to the Commission that there is a balance of \$104,000, and that the Airport is making monthly payments on one loan, and other payments when we deem there is enough cash to do so.
- ii. The Airport received a delinquent land rent check of \$2,653.50, which did include the \$50 late fee imposed by the Commission.
- iii. Nothing unexpected for April expenses, expenses are \$19,289.
- iv. Kloster requested runaway lighting repair authorization, at \$2,500 parts plus labor. Total is approximately \$3,000. Motion to approve the expense by Runde, second by Wunderlin, Passed unanimously
- v. Motion to approve Treasurer's Report and pay expenses: Motion by Runde, Second by Wunderlin. Passed unanimously.

VI. Manager's Report: Jim Hughes reported that the last three weeks have been great flying weather.

- a. Operations:
  - i. Gentleman who rents the pasture has requested that a gate (double gate) be installed as so he can better access the parcel he is renting, no culvert is required. Motion by Runde that the airport pay up to \$500 for materials and installation to complete the double gate project. Second by Pick, passes



unanimously. Weed sprayer pump is worn out, request was made to purchase a new 25 gallon sprayer, for approx. \$159.99. Motion by Wunderlin to purchase a new 25 gallon weed sprayer, second by Runde, passes unanimously.

- ii. Flight Operations: April 2014 was 426 flights.
- iii. Fuel Sales MC/V: April 2014 was 1,955.09 gallons 100LL, 3249.28 gallons Jet-A. Fuel for the trainer airplane was 126.44 gallons.
- iv. Fuel Purchases: 4/2/2014 was 7,359.0 gallons of Jet-A, 4/28/2014 was 4,029.0 gallons 100LL.
- v. Hughes Aviation was on duty 200.5 hours in April, Jeff Shea had 67.25 hours in April.

- b. i. Rental status of hangers: All hangers are full.
- ii. Building status of private hanger and access road: concrete is being poured in the private hanger. Question was raised regarding asphalt and taxiway connection to private hanger. Paula Groom to check about taxiway pavement and 10' connection to private hanger, and connection to driveway to back of private hanger. It was noted that stormwater drainage and snow removal could be problematic.

VIII. Commission Update by Chairman Kloster:

- a. Kloster had updated the Common Council, explained federal funding (the airport hangers are funded 90% federal money, 10% airport money. Common Council had no concerns. Barb Daus noted that this was a very good presentation, good for new members to hear.
- b. Advertising on City Cable Channel: Kloster has worked to get airport ad up and running. Other public awareness and event ideas were discussed. Kloster noted a National Aviation Day in August (Tuesday, August 19<sup>th</sup>). A&A Aviation suggested a bar-b-que to be held at the airport for tenants. A Kiwanis pancake breakfast was mentioned, as was the Hometown Festival. The Boy Scouts are starting to advertise for the upcoming pancake breakfast at the airport. A&A Aviation suggested that the airport could work with the City and have airport event notices placed in the envelopes when July water bills go out. Flyers will be developed for the July Boy Scout pancake breakfast and the August tenant bar-b-que. Barb Daus requested that any flyers list the beneficiaries of the events (such as Boy Scouts regarding their pancake breakfast). Barb Daus noted that the Shopping News does have an on-line presence, this may be an avenue for help with public awareness and notices.
- c. Taxiway project: Kloster inquired to Groom, regarding if the scope of the upcoming airport project included connecting the airport main building to the high-speed internet cable that was recently installed along HWY 80. Groom noted that we would need a project change order to add this conduit and cabling to the scope of the project. The airport would like the scope of the project to include the change order. Pre-construction

meeting is the first week in June. If the contractor doesn't get their paper work in, we may need to seek a different contractor. Groom would like to get at least some, but not all of the Airport Commission members to attend the pre-construction meeting. Jim Hughes noted that we may need to have Alliant Energy run another power wire over to the tower, so we don't lose power during the taxiway project this would be a temporary circuit, with a permanent line).

- IX. Closed Session Pursuant to Wis. Stat. §19.85(1)(f) considering financial medical, social or personal history 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 likely 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. 6:48 PM Motion to go to Closed Session by White, Second by Runde.
  
- IX. Return to Open Session 7:32 PM. Motion to Adjourn by Runde, Second by White. Meeting Adjourned at 7:34 PM

DRAFT Minutes submitted by Doug Stephens

**MINUTES**  
**PLATTEVILLE HISTORIC PRESERVATION COMMISSION**

May 27, 2014 at 5:45 p.m.  
Council Chambers at City Hall

**MEMBERS PRESENT:** Ken Kilian, Troy Maggied, Arlene Siss, Tammy Black

**ALTERNATE MEMBERS PRESENT:** None

**MEMBERS ABSENT:** None

**MEMBERS EXCUSED:** None

**STAFF PRESENT:** Joe Carroll, Ric Riniker

**OTHERS PRESENT:** Jack Luedtke, Dennis Erb, Angel Henry

**APPROVAL OF MINUTES**

April 22, 2014: Motion by Siss to approve the minutes. Second by Maggied. Motion approved.

**CERTIFICATE OF APPROPRIATENESS**

45 N. Third Street: Third Street Brewpub

The applicant is proposing to install a new projecting sign at the front of the building, and would also like to install a fence or wall around what is now a parking area along the south side of the building. The applicant had an issue with the previous sign because the wind broke it soon after installation. He installed a banner after that one broke. He is looking for input into the type of sign and how to install it that would be appropriate.

The Commission suggested that he meet with the Building Inspector to get some ideas and suggestions. He also should look at what other signs in the downtown area may be good options for him.

He would also like to install a fence or wall to enclose the area just south of the building. This would hide the materials that are sometimes stored outside, such as garbage cans. A suggestion was made to install a solid wood fence. He will develop a plan with more details.

70 N. Second Street: Down at the Boondocks

The applicant is proposing to install a roof to cover the exterior stairs that are located at the back of the building. The roof would also help protect the outside bar, which is located under the stairs. The roof would be green metal, sides would be red metal, with white trim. The stairs would be fully enclosed and the water will be diverted to the rear, through downspouts and an internal drain in the beer garden. Siss had a concern about water drainage. She made a suggestion to have Howard Crofoot look at the drainage.

Concerns regarding the brightness of the red and contrasting white strip were raised. A suggestion was to go with a darker brick red and have a green trim. The applicant stated that the red would be similar to the back of Brothers.

Motion by Maggied to approve the enclosure. Second by Black. Motion approved 3-1.

## **790 S. COURT STREET DEMOLITION PERMIT**

Ken and Jesse Kilian have applied for a demolition permit to remove the house at 790 S. Court Street. Due to the age of the house, Staff was making the Commission aware of the request so they have time to determine if they would like to investigate if the property has historic value that warrants further action.

Staff provided information from the historic survey. No significance was determined in the survey.

There were questions regarding the desire to remove the structure. The cost to improve the structure was too high - \$125,000 estimate. There are structural issues with the floor and roof, some rooms have low ceilings and there are shallow foundations. The property also has a steep slope and drainage issues from the street and park. There are noise issues from the Uno's Annex property that make it less desirable for residential use. They would like to remove the building and maintain the property for green space.

There was no interest from the Commission regarding a potential designation. No action.

## **SIGN GUIDELINES/STANDARDS**

No action.

## **ANNOUNCEMENTS**

Jack Luedtke announced that the building where the Moundside Bakery and Kassies Kritters is located has been sold. The Bakery now has a co-tenant that bakes and decorates cakes.

The Journal building has a temporary support and enclosure and they are looking at the issues causing the masonry to come loose.

## **ADJOURNMENT**

Motion by Maggied to adjourn. Second by Black. Motion approved.

Submitted by Joe Carroll

## **PLATTEVILLE PUBLIC LIBRARY BOARD OF TRUSTEES MINUTES TUESDAY May 6, 2014**

Present: Page Leahy, Tim Durst, Matt Sexton, Eileen Nickels, Carol Ann Hood, Rosemary Anderson, and Director Carolyn Schuler.

The meeting was called to order by Secretary, Carol Ann Hood, at 5:56 P.M.

### **ELECTION OF OFFICERS**

- A. Election results: President- Tim Durst, VP-Treasurer-Page Leahy, Secretary- Matt Sexton  
The slate of officers was approved. (Nickels/Leahy)
- B. Meeting time and day remains first Tuesday of the month at 6:00 pm
- C. Committee Appointments:
  - Committee for Director Search -Tim Durst, Page Leahy, and Rosemary Anderson
  - Committee for Budget – no volunteers

The CONSENT AGENDA was approved (Hood/Leahy)

- D. Meeting duly posted
- E. Acceptance of Agenda
- F. Approval of Minutes from April 1, 2014 meeting

There were no citizens' comments, observations or petitions.

### Reports were presented:

Municipal Financial report as of May 1, 2014

Director's Report for April 2014

City Council report, none

Foundation report. The Foundation will meet on May 19<sup>th</sup> to discuss the capital campaign and review fundraising for the block development.

### **BUSINESS**

- G. Braun ThyssenKrupp elevator, oil return pump - Board approved repair (Hood/Leahy)
- H. Approved April 2014 bills to be paid ( Nickels/Hood)
- I. Block Redevelopment Discussion. Director Schuler gave update on the project. The Board discussed the fundraising for the FF&E (Furniture, fixtures & equipment) for the new facility.
- J. 2015 Budget discussion. There is already a shortfall in the budget for next year due to a \$20,479.39 reduction in county funds. Library advocates continue to work on getting the definition of a "circulation" redefined by the Federal government in order to count the circulation of materials via electronic

means. Next year, by not allowing overdrive circulations (e-books, e-music, etc.) to be used in the formula for County funding, the library loses \$19,687.78. That almost makes up for the loss of County Funds.

- K. The Board moved into a **Closed Session** according to Wisconsin Statute Chapter 19.85 (1)(c): Considering employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility. (Sexton/Leahy)
- L. **Open Session:** No necessary action resulting from the closed session was needed.
- M. Proposed policy for Employee Handbook, Acting Director (Action delayed for next month)
- N. Proposed policy for Employee Handbook, Staff in Charge (Action delayed for next month)

The meeting adjourned at 7:30 pm. (Leahy/Sexton)

The next will be Tuesday, June 3, 2014, at 6 pm in the Library Meeting Room.

Respectfully submitted,

Matt Sexton

**WATER & SEWER COMMISSION MINUTES**  
**Monday, May 12<sup>th</sup>, 2014**  
**4:00 P.M.**

Secretary Peter Davis (for excused President Mark Meyers) called the Regular Meeting of the City of Platteville Water and Sewer Commission to order on Monday, May 12th, 2014, at 4:00 p.m. in the Council Chambers of the Municipal Building.

The following members were present: Ken Kilian, Peter Davis, Dick Bonin and Sarah Fosbinder. City Staff also present included: DPW Howard Crofoot and Finance Director Valerie Martin.

**Citizens Comments:**

None

**Consent Calendar:**

The Consent Calendar was presented for consideration. **Motion by Kilian and seconded by Fosbinder to approve the Consent Calendar as presented:** April 14th, 2014 Minutes, April Financial Report, April Bank Reconciliation and Investments Report, Payment of Bills (Apr 11-May 8) and April Water Quality Report. **Motion carried.**

**Actions items:**

Crofoot presented the Water and Sewer Commission with the Compliance Maintenance Annual Report for review. Crofoot noted that the utility received a perfect score of a 4.0. **Motion by Bonin and seconded by Kilian to approve the CMAR as presented. Motion carried.**

Martin discussed the Salary Resolution 14-13 approved by the City Council on April 8<sup>th</sup>, 2014, in regards to merit raises of full time personnel, excluding library personnel, City Clerk and City Manager for the year of 2014 back to the Commission for action. The changes will affect the Water and Sewer budget by increasing the Water/Sewer charges from the City for their share of administrative personnel/costs by \$2,545.31 plus an additional \$2,279.31 for the salary and fringes of Utility Superintendent Irv Lupee. **Motion by Bonin and seconded by Fosbinder to approve the merit increases for salaried employees as presented.** Kilian expressed his concerns in regards to the fact that the salaried employees have never had a reduction in wages and are still getting increases in wages. Kilian also brought up the topic of Water and Sewer Employees working 40 hours. He wondered if work was being omitted since staff was only at 37 hours. Crofoot mentioned that Lupee was completing the work that was unable to be completed during the 37 hour week. Crofoot also mentioned that staff is able to complete most of the daily required work within the 37 hours; however, they do not have enough time to be proactive and scan the streets for probable failures or to find things that need to be fixed. Martin and Crofoot discussed that even though the Council and the City Manager make changes to staff, the Commission can ultimately decide if they want to approve that or not. It was decided that this issue will be brought back to the Commission around September during budget discussions. Kilian also questioned the amount of administration wages that were being charged to Water and Sewer. He would also like to discuss this in further detail during budget discussions, as well. **Motion carried.**

Utility Superintendent Irv Lupee was now present.

Crofoot discussed a possible Cedar Hill Sanitary Sewer Relocation. The developer is asking the city to abandon the easement for the existing sanitary sewer from the bend of Perry Drive east to the NW Interceptor. Crofoot mentioned that after staff investigation, it has been found that the sewer line is old and in poor condition and will eventually need to be replaced. The Plan Commission has voted to recommend vacating the easement and recommends that the Developer pay for at least half of the cost of

the sanitary lateral for 1155 Perry Drive. **Motion by Kilian to follow the recommendations of the Plan Commission and to approve funding for half the cost of the relocation of the sanitary sewer line, with the other half to be paid for by the Developer. Motion carried.**

**Items of Discussion:**

Crofoot discussed the Broadway Street Reconstruction progress. Phase 1 for the Water and Sewer is complete. Storm Sewer and Street work will continue until school is out around the second week of June. When school lets out, Phase II will begin. This will include Stevens to Boldt by Neal Wilkins and Madison Street.

**Motion made Bonin and seconded by Kilian to adjourn. Motion carried.** Meeting adjourned at 4:47p.m.

Respectfully Submitted,

Valerie Martin, Finance Director



BUILDING INSPECTION DEPT.  
CITATIONS ISSUED

| CITATION # | LAST NAME | FIRST NAME | M | VIOLATION ADDRESS      | VIOLATION | CITATION SENT | FINE | CURRENT STATUS 06/12/14 |  |
|------------|-----------|------------|---|------------------------|-----------|---------------|------|-------------------------|--|
|            |           |            |   |                        |           |               |      |                         |  |
|            |           |            |   |                        |           |               |      |                         |  |
|            |           |            |   |                        |           |               |      |                         |  |
|            |           |            |   | NO CITATIONS TO REPORT |           |               |      |                         |  |

| #   | NAME                                    | ADDRESS           | CLASS | VALUE          | REVIEW   | BUILDING    | SEAL    | BUILDING PERMITS - 2014 |             |            |          |         | EROSION/<br>IMPACT/MOVE | DATE     | WORK_DONE                |
|-----|---|-------------------|-------|----------------|----------|-------------|---------|-------------------------|-------------|------------|----------|---------|-------------------------|----------|--------------------------|
|     |   |                   |       |                |          |             |         | PLB                     | ELECT       | HVAC       | SIGN     | RAZING  |                         |          |                          |
| 101 | DAVE DONISI                             | 420 MARKET ST     | 001   | \$300.00       |          |             |         |                         |             |            |          |         |                         |          |                          |
| 102 | WILLIAM HAMPSHIRE                       | 975 MOUNDVIEW CT  | 434   | \$2,000.00     |          | \$25.00     |         |                         |             |            |          |         |                         | 05/05/14 | REPLACE METER SOCKET     |
| 103 | DARYL CAMPBELL                          | 440 W DEWEY ST    | 434   | \$3,000.00     |          | \$25.00     |         |                         |             |            |          |         |                         | 05/05/14 | REPLACE 3 DOORS          |
| 104 | PAT KEMNITZER                           | 520 SEVENTH AVE   | 434   | \$5,000.00     |          | \$25.00     |         |                         |             |            |          |         |                         | 05/07/14 | REPLACE DRIVEWAY         |
| 105 | BRIAN CALEY                             | 445 N ELM ST      | 329   | \$500.00       |          | \$25.00     |         |                         |             |            |          |         |                         | 05/08/14 | BASEMENT UNDER SUNROOM   |
| 106 | JENOR TOWERS                            | 75 N OAK ST       | 437   | \$97,000.00    |          | \$339.50    |         |                         |             |            |          |         |                         | 05/08/14 | FENCE                    |
| 107 | FRANCENE DIMICK                         | 215 ELMER ST      | 002   | \$3,400.00     |          |             |         |                         |             |            |          |         |                         | 05/13/14 | INTERIOR DOOR SLABS      |
| 108 | ELM ST LLC                              | 340 N ELM ST      | 434   | \$4,000.00     |          | \$25.00     |         |                         |             | \$25.00    |          |         |                         | 05/13/14 | FURNACE & A/C            |
| 109 | MINJI LLC                               | 345 W CEDAR ST    | 434   | \$3,000.00     |          | \$25.00     |         |                         |             |            |          |         |                         | 05/14/14 | REROOF                   |
| 110 | ALDEN AVENUE LLC                        | 40 E ALDEN ST     | 434   | \$4,000.00     |          | \$25.00     |         |                         |             |            |          |         |                         | 05/14/14 | REROOF                   |
| 111 | RIGAFELLERS LLC                         | 390 W PINE ST     | 434   | \$5,000.00     |          | \$25.00     |         |                         |             |            |          |         |                         | 05/14/14 | REROOF                   |
| 112 | CYNTHIA METCALF                         | 585 BOLDT ST      | 434   | \$6,650.00     |          | \$50.00     |         |                         |             |            |          |         |                         | 05/15/14 | SIDING                   |
| 113 | LINDA GRIMES                            | 605 LUTHERAN ST   | 434   | \$8,000.00     |          | \$50.00     |         |                         |             |            |          |         |                         | 05/19/14 | REPLACE DECK             |
| 114 | MIKE MOONEY                             | 100 E MAIN ST     | 329   | \$475.00       |          | \$25.00     |         |                         |             |            |          |         |                         | 05/19/14 | REPLACE KITCHEN CABINETS |
| 115 | TAYLER CAYGILL                          | 455 N COURT ST    | 434   | \$5,000.00     |          | \$25.00     |         |                         |             |            |          |         |                         | 05/20/14 | FENCE                    |
| 116 | ROSE MARIE PRATT                        | 245 W MADISON ST  | 001   | \$800.00       |          |             |         |                         |             |            |          |         |                         | 05/21/14 | REROOF                   |
| 117 | LEONARD LONSBURG                        | 565 BROADWAY ST   | 434   | \$7,381.00     |          | \$25.00     |         |                         |             |            |          |         |                         | 05/21/14 | SERVICE UPDATE           |
| 118 | BART WHITAKER                           | 355 MONROE ST     | 434   | \$5,000.00     |          | \$25.00     | \$25.00 |                         | \$25.00     |            |          |         |                         | 05/27/14 | FURNACE/WATER HTR/INSUL  |
| 119 | R&M J&S RENTALS LLC                     | 30 VIRGIN AVE     | 434   | \$5,000.00     |          | \$25.00     |         |                         |             |            |          |         |                         | 05/27/14 | SIDING                   |
| 120 | ZEKERS LLC                              | 28 S BONSON ST    | 437   | \$17,000.00    |          | \$25.00     |         |                         |             |            |          |         |                         | 05/28/14 | REROOF                   |
| 121 | UNION MILK CO                           | 1085 E MINERAL ST | 437   | \$2,000.00     |          | \$25.00     | \$40.00 | \$30.00                 | \$40.00     |            |          |         |                         | 05/29/14 | INTERIOR REMODEL         |
| 122 | MUNZ PROPERTIES                         | 355 CENTER ST     | 434   | \$5,000.00     |          | \$25.00     |         |                         |             |            |          |         |                         | 05/29/14 | REROOF/ADD DOOR          |
|     | MAY TOTALS (CITY)                       |                   |       | \$189,506.00   | \$0.00   | \$839.50    | \$0.00  | \$85.00                 | \$80.00     | \$90.00    | \$0.00   | \$0.00  | \$0.00                  |          | \$0.00                   |
|     | MAY TOTALS (E-T)                        |                   |       | \$0.00         | \$0.00   | \$0.00      | \$0.00  | \$0.00                  | \$0.00      | \$0.00     | \$0.00   | \$0.00  | \$0.00                  |          | \$0.00                   |
|     | MAY TOTALS (CITY & E-T)                 |                   |       | \$189,506.00   | \$0.00   | \$839.50    | \$0.00  | \$85.00                 | \$80.00     | \$90.00    | \$0.00   | \$0.00  | \$0.00                  |          | \$0.00                   |
|     | 2014 YEAR-TO-DATE TOTALS (CITY AND E-T) |                   |       | \$6,871,689.00 | \$180.00 | \$19,015.52 | \$60.00 | \$3,089.52              | \$13,148.52 | \$3,773.52 | \$425.00 | \$50.00 | \$500.00                |          | \$2,355.00               |

# CITY OF PLATTEVILLE

## DEPARTMENT PROGRESS REPORT

### CITY ATTORNEY

**Week Ending: June 13, 2014**

#### **ACCOMPLISHMENTS**

- Conferred with police officers on pending cases.
- Conferred with police command staff on pending cases.
- Conferred with several Department Heads and City Manager on various matters.
- Continued to process cases set for trial in June, July and August, 2014.
- Attended Council meeting on June 10, 2014.
- Attended Court trials on June 4, 2014.
- Reviewed final draft of RFP for sale of Kallembach properties.
- Working on project to provide wireless internet service in downtown area.
- Reviewed Letter Reports for and drafted three Trail Easements adjacent to Rountree Branch.
- Worked with Staff on securing the three Kallembach properties acquired May 30, 2014. Conferred with a tenant of one of the properties.
- Prepared revised Staff Report – Employee Residency Requirement
- Continued with effort to resolve problems with Senior Citizen Center bus.
- Conferred with City Clerk regarding election of Plan Commission member.
- Worked with Police Department Command Staff on City's response to dog bite incident.
- Recorded Quit Claim Deed to release sewer easement – West Main Condo Project.

#### **MAJOR OBJECTIVES FOR THE COMING MONTH**

Attend Council meetings as needed

#### **PUBLIC INFORMATION ITEMS**

None

#### **THINGS THAT NEED ATTENTION (City Manager/City Council)**

None

#### **COMMITTEE REPORT**

N/A

**DEPARTMENT PROGRESS REPORT**  
**Community Planning & Development**



**Week Ending: June 18, 2014**

**ACCOMPLISHMENTS**

- Continued working on the proposed design standards for signage in historic districts.
- Continued working with a developer and a property owner regarding a proposed highway business development.
- Worked on developing a database of zoning information for use in the GIS system.
- Finalized the RFP for the former Kallembach properties and assisted with distribution.
- Dealt with property maintenance items as a follow-up to the City-wide pickup.
- Worked on damage assessment from the storm.
- Completed paperwork for some curb appeal grants from the RDA.

**MAJOR OBJECTIVES FOR THE COMING MONTH**

- Finish the design standards for signage in the downtown historic district.
- Continue working with a developer regarding a business development.
- Complete a database of zoning information for use in the GIS system.
- Will be working on a grant application for the Chicago's Best project.

**PUBLIC INFORMATION ITEMS**

- None

**THINGS THAT NEED ATTENTION (City Manager/City Council)**

- None

**OTHER INFORMATION**

- None

**City of Platteville**

**DEPARTMENT PROGRESS REPORT**

**Brian M Allen, EMS Administrator  
Platteville Emergency Medical Service**

**Period ending: 16 June 2014**

**ACCOMPLISHMENTS**

- Ambulance calls for June – 36 (as of 06/15)
- ALS Ambulance calls for June – 15 (as of 06/15)
- Attended Department Head Meeting
- Staff Meeting/Training
- HIPAA revisions
- Ambulance calls/assist

**MAJOR OBJECTIVES FOR THE COMING MONTH**

- Continued AEMT level success and Quality Assurance/Quality Improvement

**PUBLIC INFORMATION ITEMS**

- EMS calls for 2013 –495 (as of 06/15)
  - ALS level calls – 165 (as of 06/15)
- EMS Calls for 2014 – 499 (as of 06/15)
  - ALS level calls – 136 (as of 06/15)

**THINGS THAT NEED ATTENTION (City Manager/City Council)**

**COMMITTEE REPORT**

# PLATTEVILLE PUBLIC LIBRARY

## Director's Report

### VALIDATIONS

All staff members attended the 2½ hour training on Blood Borne Pathogens presented by Tricor. This event also included safety related subjects and provided a refresher course for emergency situations.

Erin Isabell, sitting in for me, participated in an Emergency Operations exercise on May 19th. The Library Director is Volunteer Coordinator for any natural disaster or emergency situation that may occur. The purpose of the tabletop exercise was to evaluate the existing emergency operations plans and policies that guide response and recovery to a natural hazard that could occur in the City of Platteville. This particular "exercise" was in response to an F2 tornado that hit the City of Platteville.

### BUILDING & GROUNDS

This seems to have been the Month of the Building. The middle front door is temporarily locked while we identify the problem and get it fixed. The spring that slows the closing of the door seems faulty and either needs tightening or a part replacement. This is a re-occurring issue.

Simplex Grinnell completed their annual Fire Alarm Inspection. There were no deficiencies noted during this inspection. The full report will be available at the June 3<sup>rd</sup> meeting for those who may want to review it.

David Mouchon, the Braun repairman replaced the oil return pump that was damaged with flooding in the elevator pit. Tuesday, June 3<sup>rd</sup>, Schmitt Electric will be here to replace the GFCI (ground fault circuit interrupter.) This item is around \$50 or so for the part. They will also check the baseboard heater at this time. Some of the parts may have shorted-out due to the flooding. We still have to have the state inspection done. Mr. Mouchon mentioned that, if the repairs were not done by the time the inspector came, we would just need to let them (state) know the status of the situation and explain that we are in the process of having the issues resolved. Mr. Mouchon said we could then send the completion paperwork to the inspector and the state would clear us of any violations/issues.

Ingersoll was here to do the HVAC clean up. They have one final phase to complete involving the air conditioning equipment, but need to do the work when the AC is working at capacity.

A transfer roller on our aging copier was replaced as well as the black drum. Suggest that the Board look at the 2015 budget for a possible replacement of the unit. The copier is almost 8 years old, but is used heavily.

The Fire Inspector came on May 29<sup>th</sup> and reported no violations at this time.

### TECHNOLOGY

Luke completed the work that he was doing on EnvisionWare. He is also working on the Data Processing portion of the budget to determine technology needs for the 2015 budget (upgrades, replacements, licenses, etc.)

## **PROGRAMMING**

See attachments for summer activity fliers. It's going to be a busy summer.

### **Children's Services (Erin Isabell, Holly Feuling, Lydia Sigwarth)**

SWTC Outreach- May 1- 12

SWTC Outreach- May 8- 12

Mommy & Dolly & Me Tea- May 10- 18

Watercolor Workshop- May 14-15

Head Start Outreach- May 22- 11

Children's Book Club- May 27- 7

Shullsburg School Visit to learn about WI authors and tour library - May 29- 23

#### Webinars:

Common Core- May 8- Erin

Math in STEM- May 13- Erin

JLG Common Core- May 21- Erin

DPI Annual Report- May 22- Erin

### **Adult/Young Adult (Karina Zidon / Nancy Sagehorn)**

It was a planning month more than a programming month.

5/14/2014 Make it Monday: Sun Jars - 4 adults, 1 teen

### **Adult/Outreach Services (Deb Burkholder)**

- 8 members of Deb's Book Club discussed Reading Lolita in Tehran by Azar Nafisi
- 7 members of the Senior Book Club met
- 297 books, DVDs, etc. delivered to various senior housing facilities
- One-on-one contact with 26 seniors

Attended the Commission on Aging meeting

## **ILLUSTRATIVE MEETINGS**

|        |   |
|--------|---|
| May 8  | Michael Bahr, Plunkett Raysich Architects<br>Ingersoll Heating & Plumbing |
| May 12 | Erin Isabell  |
| May 13 | Director Search meeting with Board committee<br>Common Council            |
| May 19 | External Services meeting<br>Erin Isabell<br>Foundation meeting           |

The month also included many internal meetings with staff members. A lot of time was spent on building and fundraising searches. Worked on ads and getting Library Director job announcement out to a variety of sources.

**City of Platteville**

**DEPARTMENT PROGRESS REPORT**

**Police Department**

6/18/14: Due to the recent tornado recovery efforts, Doug McKinley asked me to note the following:

It's been business as usual with one murder investigation and the storm damage.

Jane Leighty

**AMUBULANCE CALLS**

|                              | 2013 May  | 2013 YTD   | MAY 2014  | 2014 YTD   |
|------------------------------|-----------|------------|-----------|------------|
| AMBULANCE CALL               | 67        | 328        | 71        | 309        |
| AMBULANCE TRANSFER           | 15        | 78         | 18        | 85         |
| <b>TOTAL AMBULANCE CALLS</b> | <b>82</b> | <b>406</b> | <b>89</b> | <b>394</b> |

**CRIME CALLS**

|                             |            |             |            |             |
|-----------------------------|------------|-------------|------------|-------------|
| AGGRAVATED ASSAULT (HANDS,  | 2          | 7           | 1          | 5           |
| AGGRAVATED ASSAULT (KNIFE)  | 0          | 0           | 0          | 1           |
| ALL OTHER -CRIMINAL         | 2          | 7           | 8          | 15          |
| ANIMAL COMPLAINTS (ALL      | 3          | 11          | 4          | 10          |
| ANIMAL COMPLAINTS (CATS)    | 8          | 18          | 3          | 15          |
| ANIMAL COMPLAINTS (DOGS)    | 26         | 87          | 35         | 93          |
| BURGLARY (ATTEMPTS)         | 0          | 0           | 0          | 3           |
| BURGLARY (FORCED ENTRY)     | 0          | 11          | 2          | 8           |
| BURGLARY (UNLAWFUL ENTRY)   | 1          | 4           | 1          | 1           |
| COMMUNITY POLICING          | 50         | 256         | 54         | 229         |
| COMMUNITY POLICING SCHOOLS  | 16         | 150         | 7          | 51          |
| CRIMINAL DAMAGE TO          | 0          | 0           | 21         | 57          |
| CURFEW VIOLATIONS           | 1          | 3           | 0          | 1           |
| DISORDERLY CONDUCT (ALL     | 45         | 135         | 49         | 157         |
| DISORDERLY CONDUCT (FIGHTS) | 10         | 49          | 8          | 35          |
| DISORDERLY CONDUCT (NOISE)  | 22         | 92          | 27         | 80          |
| DISORDERLY CONDUCT (PHONE   | 4          | 24          | 5          | 18          |
| DRUG POSSESSION             | 1          | 3           | 3          | 5           |
| DRUGS -ALL OTHER            | 2          | 11          | 3          | 17          |
| FORGERY,COUNTERFEITING      | 0          | 2           | 1          | 5           |
| FRAUD                       | 0          | 21          | 6          | 24          |
| LIQUOR VIOLATION            | 21         | 72          | 21         | 75          |
| LOITERING                   | 0          | 2           | 0          | 0           |
| MOTOR VEHICLE THEFT         | 2          | 7           | 1          | 7           |
| OFFENSES AGAINST FAMILY,    | 5          | 13          | 4          | 11          |
| RUNAWAYS                    | 1          | 1           | 0          | 1           |
| SEX OFFENSES (EXCEPT RAPE)  | 0          | 0           | 0          | 2           |
| SEXUAL ASSAULT              | 0          | 5           | 2          | 9           |
| SIMPLE ASSAULT              | 0          | 0           | 1          | 2           |
| SUICIDES (ATTEMPTED)        | 0          | 4           | 1          | 2           |
| SUICIDES (COMPLETED)        | 1          | 1           | 0          | 0           |
| SUICIDES (THREATS)          | 6          | 21          | 8          | 19          |
| SUSPICION                   | 45         | 213         | 54         | 193         |
| THEFT (ALL OTHER)           | 16         | 48          | 15         | 38          |
| THEFT (BICYCLE)             | 0          | 1           | 2          | 2           |
| THEFT (COIN OPERATED        | 0          | 1           | 0          | 0           |
| THEFT (FROM A BUILDING)     | 4          | 14          | 1          | 9           |
| THEFT (FROM VEHICLE)        | 2          | 13          | 1          | 1           |
| THEFT (SHOPLIFTING)         | 3          | 11          | 5          | 23          |
| THEFT (VEHICLE PARTS)       | 1          | 1           | 1          | 2           |
| TRUANCY                     | 0          | 0           | 4          | 12          |
| WARRANT PICK UPS            | 11         | 46          | 9          | 48          |
| WEAPON VIOLATION            | 0          | 0           | 0          | 2           |
| <b>TOTAL CRIME CALLS</b>    | <b>311</b> | <b>1365</b> | <b>368</b> | <b>1288</b> |



| <b>FIRE CALLS</b>          | <b>2013 May</b> | <b>2013 YTD</b> | <b>MAY 2014</b> | <b>2014 YTD</b> |
|----------------------------|-----------------|-----------------|-----------------|-----------------|
| FIRE CALL DISPATCH -CITY   | 11              | 42              | 5               | 35              |
| FIRE CALL DISPATCH -OUT OF | 0               | 0               | 1               | 6               |
| FIRE CALL DISPATCH -RURAL  | 4               | 17              | 4               | 26              |
| FIRE CALL -FALSE ALARM     | 1               | 4               | 0               | 2               |
| <b>TOTAL FIRE CALLS</b>    | <b>16</b>       | <b>63</b>       | <b>10</b>       | <b>69</b>       |

| <b>PARKING CALLS</b>                           |           |            |           |            |
|--|-----------|------------|-----------|------------|
| ALTERNATE SIDE PARKING                         | 0         | 43         | 0         | 33         |
| EXCUSED PERMIT PARKING                         | 0         | 0          | 0         | 1          |
| HANDICAPPED PARKING                            | 2         | 6          | 0         | 2          |
| MISCELLANEOUS PARKING                          | 41        | 245        | 43        | 309        |
| MISCELLANEOUS PARKING (UW-<br>OVERTIME PARKING | 0         | 0          | 0         | 2          |
| PARKING 2AM TO 6 AM                            | 0         | 0          | 11        | 24         |
| <b>TOTAL PARKING CALLS</b>                     | <b>43</b> | <b>294</b> | <b>54</b> | <b>373</b> |

| <b>SERVICE CALLS</b>          |            |             |            |             |
|-------------------------------|------------|-------------|------------|-------------|
| ALARM                         | 12         | 55          | 11         | 56          |
| ALARM TEST                    | 0          | 1           | 0          | 0           |
| ALL OTHER -SERVICE            | 66         | 324         | 107        | 405         |
| ATTEMPT TO LOCATE             | 3          | 5           | 1          | 12          |
| CIVIL ASSIST -CHILD EXCHANGE  | 4          | 10          | 1          | 5           |
| CIVIL ASSIST -CODE VIOLATIONS | 15         | 23          | 3          | 20          |
| CIVIL ASSIST -OTHER           | 24         | 104         | 11         | 82          |
| CIVIL ASSIST -OTHER CITY      | 32         | 137         | 35         | 127         |
| CIVIL ASSIST -PAPER SERVICE   | 4          | 26          | 5          | 33          |
| CIVIL ASSIST -PROBATION &     | 1          | 5           | 0          | 3           |
| CIVIL ASSIST -SOCIAL SERVICES | 0          | 1           | 5          | 5           |
| DEFERRED PROSECUTION          | 0          | 0           | 0          | 1           |
| E911 HANG-UP / MIS DIAL       | 6          | 28          | 9          | 56          |
| ELEVATOR ASSISTANCE CALL      | 0          | 0           | 0          | 2           |
| FALSE ALARM                   | 0          | 11          | 1          | 10          |
| FOOT PATROL                   | 32         | 101         | 22         | 90          |
| FOUND ARTICLE                 | 20         | 70          | 26         | 72          |
| LAW ENFORCEMENT ASSIST        | 23         | 131         | 38         | 115         |
| LOCKED VEHICLE/RESIDENCE      | 39         | 235         | 51         | 237         |
| LOST ARTICLE                  | 8          | 23          | 8          | 55          |
| MOTORIST ASSIST               | 15         | 58          | 4          | 62          |
| OPEN DOOR                     | 2          | 9           | 4          | 32          |
| POLICE ESCORT                 | 9          | 31          | 7          | 22          |
| RIDE ALONG                    | 4          | 31          | 4          | 34          |
| SALVATION ARMY REQUEST        | 3          | 14          | 2          | 9           |
| SECURITY CHECKS               | 36         | 210         | 60         | 268         |
| SEX OFFENDER REGISTRATION     | 0          | 1           | 0          | 0           |
| SPECIAL PATROL                | 28         | 77          | 26         | 71          |
| SQUAD/EQUIPMENT               | 61         | 307         | 0          | 111         |
| TAVERN CHECKS                 | 7          | 25          | 14         | 50          |
| TOWING                        | 1          | 4           | 0          | 8           |
| TRAFFIC DIRECTION             | 23         | 107         | 23         | 120         |
| WARRANT ENTRY                 | 0          | 1           | 28         | 323         |
| <b>TOTAL SERVICE CALLS</b>    | <b>478</b> | <b>2165</b> | <b>506</b> | <b>2496</b> |

| <b>TRAFFIC CALLS</b>            | <b>2013 May</b> | <b>2013 YTD</b> | <b>MAY 2014</b> | <b>2014 YTD</b> |
|---------------------------------|-----------------|-----------------|-----------------|-----------------|
| ALL OTHER -TRAFFIC              | 98              | 391             | 103             | 593             |
| EQUIPMENT WARNING               | 69              | 374             | 74              | 450             |
| MOVING WARNING                  | 77              | 331             | 67              | 335             |
| NON-HAZARDOUS VIOLATION -NO     | 53              | 218             | 21              | 42              |
| OMVI -NO ACCIDENT               | 2               | 16              | 1               | 19              |
| OTHER HAZARDOUS VIOLATION -     | 13              | 67              | 9               | 45              |
| PDO ACCIDENT -NO CITATIONS      | 30              | 129             | 24              | 123             |
| PDO ACCIDENT -NON-              | 0               | 1               | 2               | 3               |
| PDO ACCIDENT -OMVI ARREST       | 1               | 4               | 0               | 0               |
| PDO ACCIDENT -OTHER             | 3               | 6               | 0               | 9               |
| PI ACCIDENT -NO CITATIONS       | 2               | 9               | 0               | 6               |
| PI ACCIDENT -NON-HAZARDOUS      | 1               | 2               | 0               | 1               |
| PI ACCIDENT -OTHER              | 0               | 0               | 1               | 2               |
| RADAR/LIDAR OPERATION           | 21              | 107             | 28              | 140             |
| TRAFFIC COMPLAINT               | 24              | 67              | 16              | 71              |
| <b>TOTAL TRAFFIC CALLS</b>      | <b>394</b>      | <b>1722</b>     | <b>346</b>      | <b>1839</b>     |
| <b>GRAND TOTAL POLICE CALLS</b> | <b>846</b>      | <b>3850</b>     | <b>867</b>      | <b>3963</b>     |

## City of Platteville

### DEPARTMENT PROGRESS REPORT

Department of Public Works  
Howard B. Crofoot, P.E.

Period Ending: June 17, 2014

Due to the damaging storm that occurred in Platteville beginning Monday evening June 16, I will brief council members to update status of current activities.

#### ACCOMPLISHMENTS

- Broadway Project is ongoing
- Working on GIS project.

#### MAJOR OBJECTIVES FOR THE COMING MONTH

- Continue Broadway project
- Continue work on GIS project
- Complete designs on other 2014 projects
- Install VFD at the Pool and prepare for joint repairs in the fall.

#### PUBLIC INFORMATION ITEMS

- GIS Demonstration to Council on June 10.
- Broadway project is ongoing. Phase 2 to begin June 16 with closure of Madison Street intersection and work between Stevens & Boldt Streets.
- Firefighter Memorial work nearing completion with a dedication to be held in City Park on July 4, 2014.

#### THINGS THAT NEED ATTENTION (City Manager/City Council)

- Compliance Maintenance Annual Report (CMAR) Resolution for the Wastewater Plant must be approved by June 30.

#### COMMITTEE REPORT

- **Community Safe Routes Committee (CRSC):** The last meeting was on May 19, 2014. The next meeting will be July 21, 2014.
- **Park, Forestry & Recreation Committee (PFR):** The last meeting was on May 19, 2014. Next meeting will be on July 21, 2014.
- **Water & Sewer Commission:** See minutes.

**City of Platteville**

**DEPARTMENT PROGRESS REPORT**

**Luke Peters  
Recreation Coordinator**

**Week Ending: June 17, 2014**

**ACCOMPLISHMENTS**

- Started programming including: Coed Sand Volleyball, Coed Softball, Tennis, Backyard Buddies, and Youth Soccer
- Opened the Platteville Family Aquatic Center
- Held the first Flick 'n' Float at the Platteville Family Aquatic Center
- Conducted an American Red Cross Lifeguard Certification course
- Conducted training with the Attendants, Lifeguards and EMS
- Since the last Progress Report we have collected \$14,889 in registration fees

**MAJOR OBJECTIVES FOR THE COMING MONTH**

- Luau Party at the Platteville Family Aquatics Center on June 27
- Start programming including Friday Fun Days and Golf.
- Present new alcohol policy to Common Council
- Present the proposed Knoll Wood Single Track Trail to the Common Council

**PUBLIC INFORMATION ITEMS**

**THINGS THAT NEED ATTENTION (City Manager/City Council)**

**COMITTEE REPORTS**

- **Community Safe Routes Committee (CSRC):** The June meeting was canceled. Next meeting will be on Monday, July 21, 2014 at 6:00 p.m. in the GAR Room of City Hall.
- **Parks, Forestry & Recreation Committee:** The June meeting was canceled. Next meeting will be on Monday, July 21, 2014 at 7:00 p.m. in the GAR Room of City Hall.

**City of Platteville**  
**DEPARTMENT PROGRESS REPORT**  
**Senior Center**

**Week Ending: June 15, 2014**

**ACCOMPLISHMENTS**

- Cindy Busch – UW-Ex Nutrition Educator – Snak-O 6/3
- Stepping On – final class 6/3
- Reading Club 6/4
- Senior Bingo 6/4
- Facilitated senior interviews for SW Wisconsin Regional Planning re: transportation needs 6/5, 6/12
- Judi & Bill Hying, guest speakers. Topic: Trip to Jerusalem
- Bridge celebration and donation of painting to the Senior Center 6/9
- Card Bingo 6/10
- Seventh Grade Choir performed 6/11
- Frank Lofy, guest speaker, ESGR: Employer Support of the Guard and Reserve 6/13
- Marked the new van 6/11
- Replaced exit light 6/12
- Addressed elevator compliance issues 6/12
- Meetings: Common Council 6/10, Department Head 6/11, Senior Citizens Association 6/13
- Regular Activities: Music w/Vera 6/4, 6/11, Exercise Classes, Bridge/Smear, Euchre, 500/Solo, Cribbage, Sheephead, What's in the Bag?, Mystery Person

**MAJOR OBJECTIVES FOR THE COMING MONTH**

- SC Policy Development – ongoing
- Improve/maintain the center's web presence
- Interior improvement planning & cost estimates
- Work with Southwest Regional Planning regarding transportation access and needs of older citizens

**PUBLIC INFORMATION ITEMS**

- A huge THANK YOU to three Commission on Aging members whose terms expire in June: Howard Hull, Deb Burkholder, & Alleine Carl. Your dedication and service to Platteville's senior citizens is greatly appreciated.

**THINGS THAT NEED ATTENTION (City Manager/City Council)**

- Appointments to the Commission on Aging. There will be 3 vacancies as of July 2014.

**COMMITTEE REPORT**

The Commission on Aging (COA) was formed by resolution of the Common Council. The Commission's function is to determine the needs of Platteville senior citizens, to create community awareness of these needs, and to develop resources and services to meet these needs. This is accomplished by working with other area agencies and organizations.

Next meeting will be held on Tuesday, June 24, 2014 at the Platteville Senior Center @ 9am. Approved meeting minutes are available at [www.platteville.org/commissiononaging](http://www.platteville.org/commissiononaging).

**City of Platteville  
STAFF REPORT AND FISCAL  
NOTE**

|  |                                 |
|--|---------------------------------|
| <input checked="" type="checkbox"/> Original | <input type="checkbox"/> Update |
|--|---------------------------------|

**Title: IT Budget Amendment**

**Policy Analysis Statement:**

**Brief Description And Analysis Of Proposal:**

On December 10, 2013 the Common Council approved a Technical Support Agreement with CompuNET International. The pricing of this contract included a one-time setup fee of \$2,000 plus \$1,875 per month for January – April, 2014 and \$3,750 per month thereafter. Any additional services not included in the agreement were to be charged at the negotiated price.

The amount budgeted for Information Technology in 2014 for Professional Services, Data Processing, and Outlay totals \$42,560. At the end of May there was \$22,076 spent, most of it being payments to CompuNET. Per the presentation from TJ Carter at the last Council meeting, Compunet has put significant effort in supporting out of scope systems and they are now transitioning from a reactive to a proactive mode. Multiple upgrades and improvements are needed, with an increase in the Information Technology budget necessary to meet these needs. This upgrade process is anticipated to take place through year 2015.

**Recommendation:**

Council to approve a transfer of funds from the Communications Budget to the Information Technology Budget in the amount of \$20,000.

**Impact Of Adopting Proposal:**

The increase in the Information Technology Budget will allow many of the necessary upgrades and improvements that are anticipated to take place in 2014.

**Fiscal Estimate:**

**Fiscal Effect (check/circle all that apply)**

- No fiscal effect
- Creates new expenditure account
- Creates new revenue account
- Increases expenditures
- Increases revenues
- Increases/decreases fund balance - \_\_\_\_\_ Fund

**Budget Effect:**

- Expenditure authorized in budget
- No change to budget required
- Expenditure not authorized in budget
- Budget amendment required

**Vote Required:**

- Majority
- Two-Thirds

**Narrative/assumptions About Long Range Fiscal Effect:**

The unspent 2014 Communications budgeted monies will be transferred to the Information Technology Budget.

**Expenditure/Revenue Changes:**

| <b>Budget Amendment No.</b><br>5 |    |         |        | <b>No Budget Amendment Required</b> _____ |                        |                 |                 |                     |
|----------------------------------|----|---------|--------|---|------------------------|-----------------|-----------------|---------------------|
| Account Number                   |    |         |        | Account Name                              | Budget Prior to Change | Decrease        | Increase        | Amended Budget      |
| Fund                             | CC | Account | Object |   |                        |                 |                 |                     |
| 100                              |    | 51411   |        | Communications Budget                     | \$55,397.17            | \$20,000        |                 | \$35,397.17         |
| 100                              |    | 51450   |        | Information Technology Budget             | \$49,841.00            |                 | \$20,000        | \$69,841.00         |
|                                  |    |         |        |   |                        |                 |                 |                     |
|                                  |    |         |        |   |                        |                 |                 |                     |
|                                  |    |         |        | <b>Totals</b>                             | <b>\$105,238.17</b>    | <b>\$20,000</b> | <b>\$20,000</b> | <b>\$105,238.17</b> |

**Prepared By:**

|                                     |                           |
|-------------------------------------|---------------------------|
| <b>Department: Administration</b>   |                           |
| <b>Prepared By: Duane H. Borgen</b> | <b>Date: June 3, 2014</b> |

To  
Council Members  
City of Platteville

Requesting to have funds reallocated to cover the current IT upgrades to be done at the City that are currently not budgeted.

Category I: Upgrade current XP machines to Windows 7.  
Windows XP is not a supported operating system and has security issues.  
Quantity needed: 7  
Budget needed: \$5,075

Category II: Cover remaining services from CompuNET contract.  
Current contract: \$57,500  
Budget allocated: \$50,000  
Budget needed: \$7,500

Category III: Domain Server Redundancy  
Current core server keeps crashing weekly. This server provides domain controller services like DHCP, DNS to all departments. Adding a redundant server will not cause an outage to the internet every time the primary server will need to be rebooted.  
Budget needed: \$7,000

**City of Platteville  
STAFF REPORT AND  
FISCAL NOTE**

|  |                                 |
|--|---------------------------------|
| <input checked="" type="checkbox"/> Original | <input type="checkbox"/> Update |
|--|---------------------------------|

**Title: Ordinance Amending the Plan Commission Council Member Election Date**

**Policy Analysis Statement:**

**Brief Description And Analysis Of Proposal:**

Chapter 3, Section 3.12 of the Municipal Code outlines the creation, appointment, organization, and powers and duties of the City Plan Commission. Subsection (b)(2) states that the council member shall be elected by the Council at its second meeting in April of each year. The attached ordinance change clarifies that the council member shall be elected at the organizational meeting in April (3<sup>rd</sup> Tuesday of April set forth by Wisconsin Statute 62.11(2)).

**Recommendation:**

Propose to have the Council adopt the ordinance amending the Plan Commission council member election date as presented.

**Impact Of Adopting Proposal:**

Provides clarification of ambiguous language in the Municipal Code.

**Fiscal Estimate:**

|  |   |
|--|---|
| <p><b><u>Fiscal Effect (check/circle all that apply)</u></b></p> <p><input checked="" type="checkbox"/> No fiscal effect</p> <p><input type="checkbox"/> Creates new expenditure account</p> <p><input type="checkbox"/> Creates new revenue account</p> <p><input type="checkbox"/> Increases expenditures</p> <p><input type="checkbox"/> Increases revenues</p> <p><input type="checkbox"/> Increases/decreases fund balance - _____ Fund</p> | <p><b><u>Budget Effect:</u></b></p> <p><input type="checkbox"/> Expenditure authorized in budget</p> <p><input type="checkbox"/> No change to budget required</p> <p><input type="checkbox"/> Expenditure not authorized in budget</p> <p><input type="checkbox"/> Budget amendment required</p> <p><b><u>Vote Required:</u></b></p> <p><input checked="" type="checkbox"/> Majority</p> <p><input type="checkbox"/> Two-Thirds</p> |
|--|---|

**Narrative/assumptions About Long Range Fiscal Effect:**  
No long range fiscal effect

**Expenditure/Revenue Changes: N/A**

| Budget Amendment No. |    |         |        | No Budget Amendment Required <input checked="" type="checkbox"/> |                        |       |        |                |
|----------------------|----|---------|--------|--|------------------------|-------|--------|----------------|
| Account Number       |    |         |        | Account Name   | Budget Prior to Change | Debit | Credit | Amended Budget |
| Fund                 | CC | Account | Object |  |                        |       |        |                |
|                      |    |         |        |  |                        |       |        |                |
|                      |    |         |        |  |                        |       |        |                |
|                      |    |         |        | <b>Totals</b>  |                        |       |        |                |

**Prepared By:**

|   |                           |
|---|---------------------------|
| <p>Department: Clerk</p> <p>Prepared By: Jan Martin</p> | <p>Date: June 4, 2014</p> |
|---|---------------------------|



ORDINANCE NO. \_\_\_\_

AMENDING SECTION 3.12(B)(2) CITY PLAN COMMISSION –  
COUNCIL MEMBER ELECTION

The Common Council of the City of Platteville do ordain as follows:

Section 1. Section 3.12(b)(2) City Plan Commission - Appointment is hereby amended as follows:

**3.12 CITY PLAN COMMISSION.**

(b) Appointment.

2. The Council member shall be elected by vote of the Common Council at its ~~second~~ organizational meeting on the third Tuesday of April each year. The term of such member shall be for one year, commencing on the fourth Tuesday in April each year.

Section 2. All other terms and provisions of Section 3.12 shall remain in full force and effect unless specifically modified herein.

Section 3. This ordinance shall be in full force and effect from and after its passage and publication as required by law.

Approved and adopted by the Common Council of the City of Platteville on a vote of \_\_\_\_ to \_\_\_\_ this 8th day of July, 2014.

CITY OF PLATTEVILLE

\_\_\_\_\_  
By: Eileen Nickels, Council President

Attest:

\_\_\_\_\_  
Jan Martin, City Clerk

Published: July 16, 2014