

APPROVAL	REQUEST FOR COUNCIL ACTION	MEETING DATE 12/01/2015
REPORTS & RECOMMENDATIONS	W. COLLEGE AVENUE SIDEWALK STATUS (S. 27 TH TO S. 35 STREETS)	ITEM NUMBER G.7.

BACKGROUND

Per the November 17, 2015 common council Meeting:

Alderwoman Wilhelm moved to proceed with the design, permits, and bidding for Section E of the pedestrian walkway (South 35th Street to the Woods Senior Complex) along West College Avenue for an amount not to exceed \$15,000 utilizing existing 2015 Capital Improvement Fund General Park appropriations, and to authorize the City to sign a professional services agreement subject to review by the City Attorney, and to report on the status of the project including but not limited to any updates on the proposed construction costs and an anticipated construction date at the next Council meeting in December. Seconded by Alderman Taylor. All voted Aye; motion carried.

Alderwoman Wilhelm moved to direct staff to prepare all documentation for design, permitting, notifications, public meetings, and bidding of Section A through D of the pedestrian walkway along West College Avenue, and also to immediately pursue all available Milwaukee County Community Development Block Grant funding and impact fee availability for the entire project (Sections A through E) and return the information for Council consideration on December 15, 2015. Seconded by Alderman Schmidt.

STATUS

Staff has talked to four consultants regarding the design of this project- Section E only. Malas Engineering, LLC is expected to be under contract by December 1.

Staff, with consultant is expected to meet with county engineering staff on the morning of December 1 to discuss this project within their right-of-way.

Preliminary discussion with consultant anticipates having the project ready for bidding in February so construction can commence as soon as weather conditions allow.

The new project engineer is anticipated to work on the sections A-D when the individual starts.

FISCAL NOTE

The consulting fees will be less than the authorized \$15,000. Total expected fees will be reported at the meeting.

Staff is planning to contact DOT to incorporate section A into their S. 27th Street project under construction.

Mayor and Alderwoman are continuing correspondence with the County regarding funding.

RECOMMENDATIONS

one Needed

ENGINEERING DEPARTMENT: GEM

Blank Page

APPROVAL	REQUEST FOR COUNCIL ACTION	MEETING DATE 12/01/2015
REPORTS & RECOMMENDATIONS	KAYLA'S PLAYGROUND STATUS 11/25/2015	ITEM NUMBER G.8.

STATUS

Per Common Council's blessing on October 6, 2015, this status report is now only presented on a monthly schedule.

DPW staff has completed stone for under the pavers area. An additional order for additional plastic lumber was placed to work on punch list items.

Poured in Place Surface is completed. Testing may have to wait until spring and we are having them complete testing and punch list of items before we release all payment.

Restrooms were delivered and are now functioning. However, they are closed due to freezing conditions.

Willkomm has essentially completed the utility work and the water main is in service. Asphalt, concrete and paver work will be completed in the spring.

FISCAL NOTE

Attached is the current budget. The project has available appropriation of \$38,274.92. The budget also indicates how the project will be funded on page 2.

RECOMMENDATIONS

None Needed

Kayla's Playground at Franklin Woods Current Budget

1-Dec-15

	<u>City Expenses</u>	<u>Kayla's Krew</u>	<u>Total</u>
<u>Events / Fundraising</u>			
Event Insurance		\$ 365.00	\$ 365.00
Fundraising Expenses		\$ 21,988.58	\$ 21,988.58
The Scan Group (stationary fundraiser)		\$ 1,490.00	\$ 1,490.00
Credit Card fees (Penfield Online Donations)		\$ 176.62	\$ 176.62
Operations (website cost)		\$ 350.00	\$ 350.00
<u>Equipment</u>			
Equipment Insurance		\$ 60.00	\$ 60.00
Equipment- Liberty Swing		\$ 16,500.00	\$ 16,500.00
Factory Direct Equipment- merry go round, metal misc pieces, rock climbing wall		\$ 29,953.25	\$ 29,953.25
Factory Direct Equipment- Slides		\$ 31,258.00	\$ 31,258.00
Factory Direct Equipment- swings, slides, platforms		\$ 26,700.00	\$ 26,700.00
Equipment Shipping Cost		\$ 1,700.00	\$ 1,700.00
Factory Direct Equipment- Expression Swing		\$ 1,205.81	\$ 1,205.81
<u>Materials</u>			
Extra Lumber & Supplies		\$ 1,612.73	\$ 1,612.73
Picket Supplies		\$ 14,444.50	\$ 14,444.50
Misc Tools and Materials Needed During Build		\$ 2,087.51	\$ 2,087.51
Darquest Materials	\$ 3,866.35	\$ 5,190.40	\$ 9,056.75
Home Depot	\$ 43,795.65		\$ 43,795.65
Menards	\$ 2,204.37		\$ 2,204.37
Zuern	\$ 19.20		\$ 19.20
NEW Plastics	\$ 133,451.67	\$ 3,382.21	\$ 136,833.88
Penfield (reimburse NEW Plastics)	\$ 7,000.00		\$ 7,000.00
County Materials Corp (sonotube)	\$ 93.86		\$ 93.86
Franklin Aggregates	\$ 17,378.48		\$ 17,378.48
Gleason REDI-MIX (Concrete)	\$ 2,934.00		\$ 2,934.00
Johnsons Nursery, Inc (Landscaping)	\$ 2,975.00		\$ 2,975.00
*Johnsons Nursery, Inc Remaining	\$ 2,000.00		\$ 2,000.00
Neenah Foundry (Castings on storm pipe)	\$ 320.00		\$ 320.00
Lincoln Contractors Supply (Concrete Tool)	\$ 37.99		\$ 37.99
HD Supply Waterworks LTD (perf drain tile)	\$ 120.00		\$ 120.00
*Sign	\$ 2,000.00		\$ 2,000.00
Misc Charges transferred from Donation Fund	\$ 1,409.07		\$ 1,409.07
<u>Construction</u>			
Electric Service	\$ 6,096.63		\$ 6,096.63
Water Impact Fees and Hook Up	\$ 960.00		\$ 960.00
HuffCutt Restroom	\$ 150,300.00		\$ 150,300.00
*HuffCutt Restroom Remaining	\$ 38,325.00		\$ 38,325.00
Willkomm (Site and Utility Work)	\$ 211,040.33		\$ 211,040.33
*Willkomm Remaining	\$ 195,704.67		\$ 195,704.67
MJD (Play Surface)	\$ 98,959.00		\$ 98,959.00
*MJD Remaining	\$ 11,035.75		\$ 11,035.75
<u>Build Events</u>			
Food and Beverages & Event Planning		\$ 2,157.06	\$ 2,157.06
*T-shirts for Volunteers		\$ 2,000.00	\$ 2,000.00
Transportation		\$ 717.32	\$ 717.32
*Portable Toilets- 2 days	\$ 340.00		\$ 340.00
*Portable toilets- 7 days	\$ 850.00		\$ 850.00
Portable Refrigerator		\$ 2,345.00	\$ 2,345.00
Select Sound Service	\$ 137.50		\$ 137.50
Studio Gear	\$ 130.00		\$ 130.00
<u>Design</u>			
JOURNAL-SENTINEL (Bid Notices)	\$ 630.72		\$ 630.72

DAILY REPORTER (Bid Notices)	\$	517.84		\$	517.84	
A/E GRAPHICS (Printing Plans)	\$	751.08		\$	751.08	
Play By Design			\$	23,001.40	\$	23,001.40
*Play By Design Remaining			\$	32,900.00	\$	32,900.00
<i>GRAEF Site Design</i>	\$	<i>76,721.92</i>		\$	<i>76,721.92</i>	
<i>City Personnel Cost (All Departments)</i>	\$	<i>139,619.00</i>		\$	<i>139,619.00</i>	
*City Personnel Cost Remaining	\$	10,000.00		\$	10,000.00	
<u>Total Expenditures</u>	\$	<i>1,161,725.08</i>	\$	<i>221,585.39</i>	\$	<i>1,383,310.47</i>
Designated Appropriation	\$	1,100,000.00				
Park Development Appropriation	\$	100,000.00				
<u>Available Appropriation</u>	\$	<i>38,274.92</i>				

FUNDING RESOURCES

Grants / Fundraising

MMSD Green Grant	\$	70,000.00			
Utility Development Fund (Under Review)	\$	85,000.00			
<u>Subtotal Grants Fundraising</u>	\$	<i>155,000.00</i>			
Non-Eligible Costs (Tools) for Park Impact Fee	\$	2,000.00			
Non Eligible Funds (Under Review)	\$	85,000.00			
Sub Total Non Eligible	\$	87,000.00			
Park Impact Fees (46% of Eligible Cost)	\$	494,373.54			
Cost to the City	\$	512,351.54			

Notes:

- * indicates Anticipated Future Cost
- Bold Italicized are changed items***

Blank Page

APPROVAL <i>slw</i> <i>pad</i>	REQUEST FOR COUNCIL ACTION	MEETING DATE December 1, 2015
REPORTS & RECOMMENDATIONS	An Ordinance to Amend Ordinance 2014-2152, an Ordinance Adopting the 2015 Annual Budgets for the General Fund for the City of Franklin for fiscal year 2015, to re-align appropriations to match service requirements	ITEM NUMBER G.9.

Background

The 2015 budget adoption created appropriation units at the Personnel and Non-Personnel levels in each of the City departments. Budgetary controls are maintained at those levels, rather than at the individual account (i.e. supplies, fuel, etc). This provides Dept heads the flexibility to move appropriations between various accounts in response to changing conditions during the year.

Analysis

As the end of the year is approaching, several departments are aware of the need for additional appropriations to respond to changing conditions while continuing to provide services the public expects.

The following departments are in need of adjustments in the following amounts.

Dept/Line	2015 Budget	YTD Budget 10/31	Actual 10/31
ourt: Non-Personnel	47,200	40,842	40,417

Prisoner boarding (\$28,642 thru Oct compares to the budget of \$33,000) is already 87% of the annual budget. There is a likely additional requirement of as much as \$5,000. At the same time, health costs are less than expected. The savings in Personnel costs will likely fund the additional non-personnel costs. A transfer of Personnel cost to the Non-personnel costs will fund this requirement.

Clerk – Non-Personnel	28,000	22,466	21,593
-----------------------	--------	--------	--------

The Clerk expects to use \$12,000 for codification of ordinances adopted in 2015 which would be \$6,000 over budget. A use of Restricted contingency will be needed for this issue

Finance – Non-Personnel	84,241	62,007	67,381
-------------------------	--------	--------	--------

Payroll processing costs and bank fees are causing additional spending. The Affordable Care Act reporting requirements were not anticipated when the 2015 budget was adopted. In prior years, bank fees were netted against interest earnings, but are no longer being recorded that way. Savings on the software maintenance will fund much of the additional payroll costs (Milwaukee County is paying the Tax billing software costs by intergovernmental agreement). It will be very close on the spending side. Changes in the investment portfolio have resulted in additional investment returns to the General Fund totaling over \$20,000 thru October 31. This additional revenue will fund the added appropriations

Muni Buildings – Non-Personnel	112,600	84,774	103,081
--------------------------------	---------	--------	---------

Use of outside service providers to clean City Hall has caused non-personnel costs to exceed appropriations. There is a corresponding reduction in personnel costs for staff that was not hired. A transfer of appropriations from Personnel to Non-personnel costs will solve this problem

Fire Dept – non-personnel	444,805	355,348	355,094
---------------------------	---------	---------	---------

Auto maintenance (\$28,607) is already 114% of the annual budget thru Oct. This is a problematic one. The Fire Chief has another \$5,000 repair scheduled for later Nov. Any other unexpected issue will only further deteriorate this situation. Fuel costs are much lower than expected, with reduced oil/fuel costs. This acct with a \$48,000 budget is providing considerable savings. At this time staff is not requesting any additional appropriations.

Engineering Non-personnel	24,522	19,114	20,886
---------------------------	--------	--------	--------

Several Engineering non-personnel costs are exceeding appropriations. It is expected that \$5,000 of additional appropriations will be needed in the Engineering non-personnel cost area. A transfer from Personnel costs should be available to cover this additional appropriation. This is available due to the delay in filling a vacancy in the dept.

Parks – personnel	109,328	92,656	107,287
-------------------	---------	--------	---------

The warmer season is the time that Highway staff is utilized in the Parks to deal with maintenance and other issues. Parks Personnel costs have exceeded the budget and likely will for the year. Additional unused personnel costs in the Highway Dept are likely available to transfer to the Parks Dept to deal with this spending issue.

Health – Non-personnel costs	58,300	50,120	47,869
------------------------------	--------	--------	--------

Medical supplies (vaccine) purchases have exceeded budget for 2015 in response to increased demand for vaccination services and cost increases from the suppliers. The additional cost is expected to be \$9,000. Additional Clinic Services revenues of \$10,000 are anticipated as a result of increased demand for services, which will fund the additional expenditure.

A budget amendment addressing the above is attached.

Recommendation

The Finance Committee reviewed this budget amendment and recommends the following amendments to the 2015 General Fund

- Court – decrease personnel \$5,000
Increase non-personnel - \$5,000
- Clerk - increase non-personnel - \$6,000
Decrease Restricted contingency - \$6,000
- Muni Buildings – decrease Personnel costs - \$26,700
Increase Non-personnel costs - \$26,700
- Engineering – decrease Personnel costs - \$5,000
Increase non-personnel costs - \$5,000
- Parks - increase Personnel costs - \$7,500
- Highway – decrease Personnel costs - \$7,500
- Health – Increase non-personnel costs - \$9,000
Increase Clinic Service Revenues - \$9,000

Net change is a use of \$6,000 of the Restricted Contingency.

Fiscal Impact

Use of \$6,000 of unrestricted contingency is requested to address the appropriation issues noted above.

FINANCE COMMITTEE ACTION REQUESTED

Motion to adopt an Ordinance to amend Ordinance 2014-2152, an Ordinance adopting the 2015 Annual Budgets for the General Fund for the City of Franklin for fiscal year 2015, to realign appropriations to match service requirements

Finance Dept - Paul

STATE OF WISCONSIN: CITY OF FRANKLIN: MILWAUKEE COUNTY

ORDINANCE NO. 2015 _____

AN ORDINANCE TO AMEND ORDINANCE 2014-2152, AN ORDINANCE ADOPTING THE 2015 ANNUAL BUDGETS FOR THE GENERAL FUND FOR THE CITY OF FRANKLIN FOR FISCAL YEAR 2015, TO REALIGN DEPT APPROPRIATIONS

WHEREAS, the Common Council adopted the 2015 Budget for the City of Franklin providing resources and appropriations for 2015 in the General Fund, and

WHEREAS, the 2014 General Fund appropriations included appropriation units for Departments that require realignment with service demands, and

WHEREAS, the Municipal Court is experiencing higher than normal prisoner housing costs which require additional appropriations while personnel service requirements have been less than appropriated, such that a transfer of \$5,000 from personnel services to non-personnel services will align the budget with service demands, and

WHEREAS, the Clerk requires additional appropriations additional codification of ordinances adopted in 2015 which require an additional appropriation of \$6,000, and

WHEREAS, Municipal Buildings cleaning services were performed by contract workers rather than City personnel for which the appropriation was in Personnel Services that now should be transferred to Non-personnel services and

WHEREAS, the City Engineering Department Non-personnel services have been greater than planned and require an additional \$5,000 appropriation which can be provided by reducing the Personnel Services appropriation, and

WHEREAS, the Parks Department has performed more maintenance in the parks than was anticipated using Highway staff, and

WHEREAS, the Health Department requires an additional \$9,000 in supplies for vaccines which will generate additional Clinic Service revenue of \$9,000, and

WHEREAS, the Common Council deems it in the best interest of the City to amend the 2015 General Fund appropriation units to reflect the former. .

NOW, THEREFORE, the Common Council of the City of Franklin does hereby ordain as follows:

Section 1 That the 2015 Budget of the General Fund be adjusted as follows:

General Fund			
Muni Court	Personnel	Decrease	5,000
	Non-personnel	Increase	5,000
Clerk	Non-Personnel	Increase	6,000
Muni Buildings	Personnel	Decrease	24,000

	Non-Personnel	Increase	24,000
Engineering	Personnel	Decrease	5,000
	Non-Personnel	Increase	5,000
Parks	Personnel	Increase	7,500
Highway	Personnel	Decrease	7,500
Health	Non-Personnel	Increase	9,000
Revenues	Clinic Services	Increase	9,000
Other	Restricted Contingence	Decrease	6,000

Section 2 Pursuant to §65.90(5)(a), Wis. Stats., the City Clerk is directed to publish a Class 1 notice of this budget amendment within ten days of adoption of this ordinance.

Passed and adopted at a regular meeting of the Common Council of the City of Franklin this ____ day of _____, 2015.

APPROVED:

Stephen R Olson, Mayor

ATTEST:

Sandra L. Wesolowski, City Clerk

AYES ___ NOES ___ ABSENT ___

Blank Page

APPROVAL <i>slw Paul</i>	REQUEST FOR COUNCIL ACTION	MEETING DATE 12/2/2014
	City of Franklin Audit Agreement between Clifton Gunderson LLP and the City of Franklin for audit of the 2015 year	ITEM NUMBER G.10.

Each year the City of Franklin engages an outside accounting firm to perform an audit of the City of Franklin annual financial statements. Clifton Gunderson LLP has provided that audit function under an RFP issued in 2009.

The Clifton Gunderson LLP engagement letter for 2015 is a contractual agreement. The City Attorney is reviewing the 2015 agreement and if there are any changes will be presented at the Common Council meeting.

The amount of the estimated audit fees for the 2015 year has been included in 2016 budget.

The Director of Finance is recommending approval of the agreement.

COUNCIL ACTION REQUESTED

Motion to direct the Mayor, City Clerk and Director of Finance & Treasurer to execute the Audit Agreement between Clifton Gunderson LLP and the City of Franklin for audit of the City of Franklin for the 2014 year.



CliftonLarsonAllen

CliftonLarsonAllen LLP
10700 West Research Drive, Suite 200
Milwaukee, WI 53226
414-476-1880 | fax 414-476-7286
CLAcconnect.com

November 23, 2015

Common Council and Management
City of Franklin, Wisconsin
9229 West Loomis Road
Franklin, WI 53132

Dear Sir/Madame:

We are pleased to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the audit and nonaudit services CliftonLarsonAllen LLP (CLA) will provide for the City of Franklin, Wisconsin ("you," "your," or "the entity") for the year ended December 31, 2015.

Jacob Lenell, CPA, is responsible for the services provided to you. He will be assisted by Shannon Small, CPA, who is responsible for the performance of the audit engagement.

Audit services

We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, which collectively comprise the basic financial statements of the City of Franklin, Wisconsin, as of and for the year ended December 31, 2015, and the related notes to the financial statements.

The Governmental Accounting Standards Board (GASB) provides for certain required supplementary information (RSI) to accompany the entity's basic financial statements. The following RSI will be subjected to certain limited procedures, but will not be audited.

1. Management's discussion and analysis.
2. GASB-required supplementary pension and OPEB schedules

We will also evaluate and report on the presentation of the following supplementary information other than RSI accompanying the financial statements in relation to the financial statements as a whole:

1. Combining Balance Sheet – Nonmajor Governmental Funds
2. Combining Schedule of Revenues, Expenditures and Changes in Fund Balance – Nonmajor Governmental Funds
3. Budget and Actual Schedules
4. Combining Schedule of Changes in Assets and Liabilities – Fiduciary Funds – Agency Funds
5. TIF District Fund – Combining Balance Sheet
6. TIF District Fund – Schedule of TIF Districts Revenue, Expenditures and Changes in Fund Balances
7. Capital Assets Used in Operation of Governmental Funds

The following information other than RSI accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements and our auditors' report will not provide an opinion or any assurance on that information:

1. Introductory section
2. Statistical tables

Nonaudit services

We will also provide the following nonaudit services:

- Preparation of the Annual Report to be submitted to the Public Service Commission.
- Preparation of the Annual Report Form C to be submitted to the Wisconsin Department of Revenue

Audit objectives

The objective of our audit is the expression of opinions about whether your basic financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP). Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS) and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. We will apply certain limited procedures to the RSI in accordance with U.S. GAAS. However, we will not express an opinion or provide any assurance on the RSI because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. We will also perform procedures to enable us to express an opinion on whether the supplementary information (as identified above) other than RSI accompanying the financial statements is fairly stated, in all material respects, in relation to the financial statements as a whole.

We will issue a written report upon completion of our audit of your financial statements. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming opinions on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express opinions or issue a report, or withdrawing from the engagement.

We will also provide a report (which does not include an opinion) on internal control related to the financial statements and on compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements, as required by *Government Auditing Standards*. The report on internal control over financial reporting and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the

effectiveness of the entity's internal control or on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the entity is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit conducted in accordance with U.S. GAAS and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Auditor responsibilities, procedures, and limitations

We will conduct our audit in accordance with U.S. GAAS and the standards for financial audits contained in *Government Auditing Standards*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements as a whole are free from material misstatement, whether due to fraud or error. An audit involves performing procedures to obtain sufficient appropriate audit evidence about the amounts and disclosures in the basic financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. 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 basic financial statements.

There is an unavoidable risk, because of the inherent limitations of an audit, together with the inherent limitations of internal control, that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with U.S. GAAS and *Government Auditing Standards*. Because we will not perform a detailed examination of all transactions, material misstatements, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity, may not be detected. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management and those charged with governance of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management and those charged with governance of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention.

In making our risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the basic 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. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting fraud or errors that are material to the financial statements and to preventing and detecting misstatements resulting from noncompliance with provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. An audit is not designed to provide assurance on internal control or to identify deficiencies, significant

deficiencies, or material weaknesses in internal control. However, we will communicate to you in writing significant deficiencies or material weaknesses in internal control relevant to the audit of the basic financial statements that we identify during the audit that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

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

We will include in our report on internal control over financial reporting and compliance relevant information about any fraud; noncompliance with provisions of laws, regulations, contracts, or grant agreements; or abuse that may have occurred that are required to be communicated under *Government Auditing Standards*.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

To the fullest extent permitted by law, CliftonLarsonAllen, shall defend, indemnify and hold harmless the City, City officers, employees, agents, boards, commissions and agencies from and against costs, losses, and damages (including but not limited to reasonable fees and charges of CliftonLarsonAllen, architects, attorneys, and other professionals, and reasonable court and/or alternative dispute resolution costs) caused by negligent or intentional and wrongful acts of CliftonLarsonAllen, its officers, directors, employees, agents, and consultants with respect to this agreement.

CliftonLarsonAllen warrants that neither it nor any of its affiliates has any financial or personal interest that would conflict in any manner with the performance of the services under the agreement and that neither it nor any of its affiliates will acquire directly or indirectly any such interest. CliftonLarsonAllen warrants that it will immediately notify the City if any actual or potential conflict of interest arises or becomes known to CliftonLarsonAllen. Upon receipt of such notification, the City's review and approval is required for CliftonLarsonAllen to continue to perform work under this agreement.

CliftonLarsonAllen shall not assign any of its rights, title, interest or obligations under this agreement without the permission of the City, which permission shall not be unreasonably withheld.

CliftonLarsonAllen shall during the term of the agreement, maintain insurance coverage with an authorized carrier acceptable to the City in amounts at least equal to the minimums set forth below:

- Limit of general/commercial liability - \$2,000,000
- Automobile liability; bodily injury/property damage - \$1,000,000
- Excess liability for general commercial or automobile liability - \$2,000,000
- Worker's compensation and employer's liability - per statute
- Professional liability - \$1,000,000

Management responsibilities

Our audit will be conducted on the basis that you (management and, when appropriate, those charged with governance) acknowledge and understand that you have certain responsibilities that are fundamental to the conduct of an audit.

You are responsible for the preparation and fair presentation of the financial statements and RSI in accordance with U.S. GAAP. Management's responsibilities include the selection and application of accounting principles; recording and reflecting all transactions in the financial statements; determining the reasonableness of significant accounting estimates included in the financial statements; adjusting the financial statements to correct material misstatements; and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design, implementation, and maintenance of effective internal control, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. You are responsible for the design, implementation, and maintenance of internal controls to prevent and detect fraud; assessing the risk that the financial statements may be materially misstated as a result of fraud; and for informing us about all known or suspected fraud affecting the entity involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for implementing systems designed to achieve compliance with applicable laws and regulations and the provisions of contracts and grant agreements; identifying and ensuring that the entity complies with applicable laws, regulations, contracts, and grant agreements; and informing us of all instances of identified or suspected noncompliance whose effects on the financial statements should be considered. You are responsible for taking timely and appropriate steps to remedy any fraud; noncompliance with provisions of laws, regulations, contracts, or grant agreements; or abuse that we may report.

You are responsible for ensuring that management is reliable and for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters, and for the accuracy and completeness of that information, and for ensuring the information is reliable and properly reported; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence. You agree to inform us of events occurring or facts discovered subsequent to the date of the financial statements that may affect the financial statements.

Management is responsible for the preparation of the supplementary information in accordance with U.S. GAAP. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. You agree to provide us written representations related to the presentation of the supplementary information.

Management is responsible for providing us with a written confirmation concerning representations made by you and your staff to us in connection with the audit and the presentation of the basic financial statements and RSI. During our engagement, we will request information and explanations from you regarding, among other matters, the entity's activities, internal control, future plans, specific transactions, and accounting systems and procedures. The procedures we will perform during our engagement and the conclusions we reach as a basis for our report will be heavily influenced by the representations that we receive in the representation letter and otherwise from you. Accordingly, inaccurate, incomplete, or false representations could cause us to expend unnecessary effort or could cause a material fraud or error to go undetected by our procedures. In view of the foregoing, you agree that we shall not be responsible for any misstatements in the entity's financial statements that we may fail to detect as a result of misrepresentations made to us by you.

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

You agree that the City of Franklin, Wisconsin will indemnify CLA and our partners, principals and employees and hold us harmless from any claims, liabilities, losses and costs arising in circumstance where there has been a knowing misrepresentation by a member of the Management of the City of Franklin, Wisconsin regardless of whether such person was acting in the best interest of the City of Franklin, Wisconsin.

Responsibilities and limitations related to nonaudit services

For all nonaudit services we may provide to you, management agrees to assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience to understand and oversee the services; evaluate the adequacy and results of the services; and accept responsibility for the results of the services.

The responsibilities and limitations related to the nonaudit services performed as part of this engagement are as follows:

- We will prepare a draft of the Annual Report to be submitted to the Public Service Commission. Since the preparation and fair presentation of this report is your responsibility, you will be required to acknowledge in the representation letter our assistance with preparation of this report and that you have reviewed and approved this report prior to its issuance and have accepted responsibility for this report. You have responsibility to be in a position in fact and appearance to make an informed judgement on this report.
- We will prepare a draft of the Annual Report Form C to be submitted to the Wisconsin Department of Revenue. Since the preparation and fair presentation of this report is your responsibility, you will be required to acknowledge in the representation letter our assistance with preparation of this report and that you have reviewed and approved this report prior to its issuance and have accepted responsibility

for this report. You have responsibility to be in a position in fact and appearance to make an informed judgement on this report.

These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*.

The financial statements and our report thereon are for management's use. If you intend to reproduce and publish the financial statements and our report thereon, they must be reproduced in their entirety. Inclusion of the audited financial statements in a document, such as an annual report or an offering document, should be done only with our prior approval of the document. You are responsible to provide us the opportunity to review such documents before issuance.

If we agree that CLA will not be involved with your official statements related to municipal securities filings or other offering documents, we will require that any official statements or other offering documents issued by you with which we are not involved clearly indicate that CLA is not involved with the contents of such documents. Such disclosure should read as follows:

CliftonLarsonAllen LLP, our independent auditor, has not been engaged to perform and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. CliftonLarsonAllen LLP also has not performed any procedures relating to this offering document.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website or submitted on a regulator website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information in the electronic site with the original document.

We may issue preliminary draft financial statements to you for your review. Any preliminary draft financial statements should not be relied on or distributed.

Engagement administration and other matters

We expect to begin our audit on approximately March 21, 2015.

We understand that your employees will prepare all confirmations, account analyses, and audit schedules we request and will locate any documents or invoices selected by us for testing. A list of information we expect to need for our audit and the dates required will be provided in a separate communication.

We will provide copies of our reports to the entity; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

We are available to perform additional procedures with regard to fraud detection and prevention, at your request, as a separate engagement, subject to completion of our normal engagement acceptance procedures. The terms and fees of such an engagement would be documented in a separate engagement letter.

The audit documentation for this engagement is the sole and exclusive property of CLA and constitutes confidential and proprietary information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Wisconsin Department of Health Services, or its designee, a federal or state agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of CLA personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

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

Except as permitted by the "Consent" section of this agreement, CLA will not disclose any confidential, proprietary, or privileged information of the entity to any persons without the authorization of entity management or unless required by law. This confidentiality provision does not prohibit us from disclosing your information to one or more of our affiliated companies in order to provide services that you have requested from us or from any such affiliated company. Any such affiliated company shall be subject to the same restrictions on the use and disclosure of your information as apply to us.

Professional standards require us to be independent with respect to you in the performance of these services. Any discussion that you have with our personnel regarding potential employment with you could impair our independence with respect to this engagement. Therefore, we request that you inform us prior to any such discussions so that we can implement appropriate safeguards to maintain our independence and objectivity. Further, any employment offers to any staff members working on this engagement without our prior knowledge may require substantial additional procedures to ensure our independence. You will be responsible for any additional costs incurred to perform these procedures.

Our relationship with you is limited to that described in this letter. As such, you understand and agree that we are acting solely as independent accountants. We are not acting in any way as a fiduciary or assuming any fiduciary responsibilities for you. We are not responsible for the preparation of any report to any governmental agency, or any other form, return, or report or for providing advice or any other service not specifically recited in this letter.

Government Auditing Standards require that we make our most recent external peer review report publicly available. The report is posted on our website at www.CLAconnect.com/Aboutus/.

Mediation

Any disagreement, controversy, or claim ("Dispute") that may arise out of any aspect of our services or relationship with you, including this engagement, shall be submitted to non-binding mediation by written notice ("Mediation Notice") to the other party. In mediation, we will work with you to resolve any differences voluntarily with the aid of an impartial mediator.

The mediation will be conducted as specified by the mediator and agreed upon by the parties. The parties agree to discuss their differences in good faith and to attempt, with the assistance of the mediator, to reach an amicable resolution of the Dispute.

Each party will bear its own costs in the mediation. The fees and expenses of the mediator will be shared equally by the parties.

Any Dispute will be governed by the laws of the state of Wisconsin, without giving effect to choice of law principles.

The venue for any disputes arising under this agreement shall be the Circuit Court for Milwaukee. The prevailing party shall be entitled to costs, including reasonable attorney fees, incurred for any litigation.

The agreement may be terminated upon written notice at the City's convenience or by either party in the event of a substantial failure by the other party to perform in accordance with the terms of the agreement. CliftonLarsonAllen shall terminate performance of services on a schedule acceptable to the City, and the City shall pay CliftonLarsonAllen for all services prior to such termination.

Time limitation

The nature of our services makes it difficult, with the passage of time, to gather and present evidence that fully and fairly establishes the facts underlying any Dispute that may arise between us. The parties agree that, notwithstanding any statute or law of limitations that might otherwise apply to a Dispute, including one arising out of this agreement or the services performed under this agreement, for breach of contract or fiduciary duty, tort, fraud, misrepresentation or any other cause of action or remedy, any action or legal proceeding by you against us must be commenced within twenty-four (24) months ("Limitation Period") after the date when we deliver our final audit report under this agreement to you, regardless of whether we do other services for you relating to the audit report, or you shall be forever barred from commencing a lawsuit or obtaining any legal or equitable relief or recovery.

The Limitation Period applies and begins to run even if you have not suffered any damage or loss, or have not become aware of the existence or possible existence of a Dispute.

Fees

Our fees for these services will be based on the time involved and the degree of responsibility and skills required, plus expenses including internal and administrative charges. Based on our preliminary estimates, the fee for the engagement will not exceed \$40,700 for the audit, \$1,600 for the additional audit procedures resulting from the implementation of GASB 68 related to the 2 pension plans of the City, and \$1,200 for the program audit, if required. The fee estimate is based on anticipated cooperation from your personnel and their assistance with preparing confirmations and requested schedules. If the requested items are not available on the dates required or are not accurate, the estimated fee for services will likely be higher. If unexpected circumstances require significant additional time, we will advise you before undertaking work that would require a substantial increase in the fee estimate. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed even

if we have not issued our reports. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

Unanticipated services

We do not anticipate encountering the need to perform additional services beyond those described in this letter. Below are listings of services considered to be outside the scope of our engagement. If any such service needs to be completed before the audit can proceed in an efficient manner, we will determine whether we can provide the service and maintain our independence. If appropriate, we will notify you and provide a fair and reasonable price for providing the service. We will bill you for the service at periodic dates after the additional service has been performed.

Bookkeeping services

Bookkeeping services are not audit services. Bookkeeping services include the following activities:

- Preparation of a trial balance
- Account reconciliations
- Bank statement reconciliations
- Capital asset accounting (e.g., calculating depreciation, identify capital assets for additions and deletions)
- Calculating accruals
- Analyzing transactions for proper recording
- Converting cash basis accounting records to accrual basis
- Preparation of financial statements and the related notes to the financial statements
- Processing immaterial adjustments through the financial statements
- Adjusting the financial statements for new activities and new disclosures

Additional work resulting from unanticipated changes in your organization or accounting records

If your organization undergoes significant changes in key personnel, accounting systems, and/or internal control, we are required to update our audit documentation and audit plan. The following are examples of situations that will require additional audit work:

- Revising documentation of your internal control for changes resulting from your implementation of new information systems
- Deterioration in the quality of the entity's accounting records during the current-year engagement in comparison to the prior-year engagement
- Significant new accounting issues
- Significant changes in your volume of business
- Mergers, acquisitions, or other business combinations
- New or unusual transactions
- Changes in audit scope or requirements resulting from changes in your activities
- Erroneous or incomplete accounting records
- Evidence of material weaknesses or significant deficiencies in internal control
- Substantial increases in the number or significance of problem loans
- Regulatory examination matters

- Implementation or adoption of new or existing accounting, reporting, regulatory, or tax requirements
- New financial statement disclosures

Changes in engagement timing and assistance by your personnel

The fee estimate is based on anticipated cooperation from your personnel and their assistance with timely preparation of confirmations and requested schedules. If the requested items are not available on the dates required or are not accurate, we will advise management. Additional time and costs may be necessary because of such unanticipated delays. Examples of situations that may cause our estimated fee to increase include:

- Significant delays in responding to our requests for information such as reconciling variances or providing requested supporting documentation (e.g., invoices, contracts, and other documents)
- Rescheduling our fieldwork
- Schedule disruption caused by litigation, financial challenges (going concern), loan covenants (waivers), etc.
- Identifying a significant number of proposed audit adjustments
- Schedules prepared by your personnel that do not reconcile to the general ledger
- Numerous revisions to information and schedules provided by your personnel
- Restating financial statements for accounting errors in the prior year
- Lack of availability of entity personnel during audit fieldwork

Changes in accounting and audit standards

Standard setters and regulators continue to evaluate and modify standards. Such changes may result in new or revised financial reporting and disclosure requirements or expand the nature, timing, and scope of the activities we are required to perform. To the extent that the amount of time required to provide the services described in the letter increases due to such changes, our fee may need to be adjusted. We will discuss such circumstances with you prior to performing the additional work.

Other fees

You also agree to compensate us for any time and expenses, including time and expenses of legal counsel, we may incur in responding to discovery requests or participating as a witness or otherwise in any legal, regulatory, or other proceedings that we are asked to respond to on your behalf. You and your attorney will receive a copy of every subpoena or request we are asked to respond to.

Finance charges and collection expenses

You agree that if any statement is not paid within 30 days from its date, the unpaid balance shall accrue interest at the monthly rate of one and one-quarter percent (1.25%), which is an annual percentage rate of 15%. In the event that any collection action is required to collect unpaid balances due us, reasonable attorney fees and expenses shall be recoverable.

Consent

Consent to use financial information

Annually, we assemble a variety of benchmarking analyses using client data obtained through our audit and other engagements. Some of this benchmarking information is published and released publicly. However, the

information that we obtain is confidential, as required by the AICPA Code of Professional Conduct. Your acceptance of this engagement letter will serve as your consent to use of the City of Franklin's information in these cost comparison, performance indicator, and/or benchmarking reports.

Agreement

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. This letter constitutes the entire agreement regarding these services and supersedes all prior agreements (whether oral or written), understandings, negotiations, and discussions between us. If you have any questions, please let us know. Please sign, date, and return the enclosed copy of this letter to us to indicate your acknowledgment and understanding of, and agreement with, the arrangements for our audit of your financial statements including the terms of our engagement and our respective responsibilities.

Sincerely,



Jacob Lenell, CPA
Principal
414-721-7572
jacob.lenell@CLAconnect.com

Enclosures

Response:

This letter correctly sets forth the understanding of the City of Franklin, Wisconsin.

Authorized governance signature: _____

Title: _____

Date: _____

Authorized management signature: _____

Title: _____

Date: _____

Blank Page

<p>APPROVAL</p> <p><i>slw</i> </p>	<p>REQUEST FOR COUNCIL ACTION</p>	<p>MEETING DATE</p> <p>12/1/2015</p>
--	--	--

<p>REPORTS & RECOMMENDATIONS</p>	<p>Municipal Buildings Capital Outlay Appropriation for City Hall Security and New Carpeting</p>	<p>ITEM NUMBER</p> <p>G.11.</p>
---	---	---

The 2015 Capital Outlay budget for Municipal Buildings provides \$10,000 for a City Hall Security System. This was intended to simply be a phase of a broader project that could address some automatic door locks with electronic key fobs and/or a couple of interior security cameras, connected to Dispatch, that focus on the main entrance area and/or the Clerk's counter. During the 2016 budget process, however, indication was made that the Common Council might consider a 2017 City Hall upgrade project from cash refunds from MMSD. Given the potential for an investment of a broader scope, it would seem reasonable and strategic to consider the security issue as a broader issue and develop a more comprehensive solution. Do it once and do it right. As such, the Director of Administration previously discontinued work on the security solution for 2015, pending bringing this item back to the Common Council.

At the same time, during 2015, the Facilities Manager has been dealing with carpeting issues in the Planning Department area. Although not incredibly worn, it is not adhering any longer. It has become a trip-hazard, safety issue. New adhesive was applied earlier this year, but the subsurface has proven problematic. The Director of Administration requests authorization to use the \$10,000 appropriation for the security system toward new carpeting in the Planning area. This would include applying a new subsurface layer to which the adhesive could stick. It also includes installation costs, along with the cost of moving the various cubicle structures.

The approved 2016 budget provides \$18,000 for carpeting in the Health Department area and the Clerk's Office. The Director of Administration proposes carrying forward the \$10,000 2015 appropriation to 2016 and doing one larger project in order to potentially save money. A request to award the contract would then come forth in 2016 after pricing is obtained. The following motion indicates the Common Council's approval of this strategy.

COUNCIL ACTION REQUESTED

Motion to approve of the plan to use \$10,000 in Capital Outlay appropriations in the Municipal Buildings Department for new carpeting in the Planning Department and to direct the Finance Director to bring forth a budget modification in 2016 that carries-forward and re-appropriates said funding for that purpose.

Blank Page

APPROVAL <i>Slw</i> <i>MWL</i>	REQUEST FOR COUNCIL ACTION	MEETING DATE 12/1/2015
REPORTS & RECOMMENDATIONS	Non-Represented Employee Share of Monthly Health Insurance Premium	ITEM NUMBER 6.12.

The Employee Handbook provides, in part, for the following in the Compensation Plan Addendum - Salary Structures - Approvals through 11-18-14:

VI. Employee Share of Monthly Health Insurance Premium

Effective 1/1/15, participating employees shall pay 17% of the applicable monthly health insurance premium as determined by the Director of Finance and Treasurer, except if the employee (and the spouse, where applicable) participates in the Health Risk Assessment, as established by the City, the employee shall pay 13% of the monthly health insurance premium. (Note: The Plan Administrator may waive the participation requirement in whole or in part if, in his sole opinion, there is a significant, substantiated, and valid reason(s) for waiving the HRA participation requirement.)

The setting of the applicable rates generally occurs after adoption of the budget and with adoption of the upcoming year's wage increases. This year, however, adoption of the Classification and Compensation Plan occurred prior to adoption of the budget, and 2016 wage increases will not be addressed until after the first quarter of 2016. Now that the budget and Classification and Compensation plans have been adopted, the employee premium share rates can be adjusted commensurate with the intent of the budget. The rates continue to climb one-half percent per year as part of the City's longer-term strategy to ensure the City achieves a health insurance benefit that is not subject to the Cadillac Tax in 2018, as currently provided for by law. As such, non-represented employee health insurance contribution rates would change from 13% to 13.5% for those individuals participating in the Health Risk Assessment (HRA) and from 17% to 17.5% for those individuals not participating in the HRA. Participation includes one's spouse. Represented employees address this issue within their labor agreement.

The Director of Administration recommends approval.

COUNCIL ACTION REQUESTED

Motion to amend and adopt employee shares of monthly health insurance premiums for non-represented employees, effective 1/1/16, at 13.5% with participation in the Health Risk Assessment (HRA) and at 17.5% absent participation in the HRA and authorize the Director of Administration to incorporate the amendment into the Employee Handbook and Civil Service Manual in a manner he shall determine is appropriate.

Blank Page

APPROVAL <i>slw</i> 	REQUEST FOR COUNCIL ACTION	MEETING DATE 12/1/2015
REPORTS & RECOMMENDATIONS	Labor Contract Negotiations and Collective Bargaining Strategies and Guidelines	ITEM NUMBER G.13

Labor Agreements for Police and Fire represented employees are scheduled to expire at the end of this year. As such, it is necessary for the Director of Administration to negotiate successor agreements. Furthermore, to commence the negotiations it is invaluable to ensure that he provide the Common Council with related background information and that he receive direction and guidance as to the Common Council's goals for any such subsequent collective bargaining agreements.

The Common Council may enter closed session pursuant to §19.85 (1)(c) and (e), Stats, to consider negotiation and collective bargaining strategies and guidelines for agreements between the City of Franklin and the Franklin Police Officers Association and the Franklin Professional Firefighters Association Local 2760 I.A.F.F for competitive and bargaining reasons and to reenter open session at the same place thereafter to act on such matters discussed therein as the Common Council deems appropriate.

COUNCIL ACTION REQUESTED

The Common Council may enter closed session pursuant to §19.85 (1)(c) and (e), Stats, to consider negotiation and collective bargaining strategies and guidelines for agreements between the City of Franklin and the Franklin Police Officers Association and the Franklin Professional Firefighters Association Local 2760 I.A.F.F for competitive and bargaining reasons and to reenter open session at the same place thereafter to act on such matters discussed therein as the Common Council deems appropriate.

Blank Page

<p>APPROVAL</p> <p><i>slw</i> </p>	<p>REQUEST FOR COUNCIL ACTION</p>	<p>MEETING DATE</p> <p>12/01/2015</p>
<p>REPORTS & RECOMMENDATIONS</p>	<p>2016 Property and Casualty Insurance Coverage</p>	<p>ITEM NUMBER</p> <p>G.14.</p>

Since 2004, the City of Franklin has had its casualty insurance plans with the League of Wisconsin Municipalities Mutual Insurance Plan (LWMMI), agent being R&R Insurance, and the Local Government Property Insurance Fund (LGPIF). Both LWMMI and LGPIF have always been very responsive to municipal needs and flexible in policy language and application; however, a significant rate increase by LGPIF for 2016 has warranted a need to obtain additional insurance quotes for the City's buildings, property in the open, and contractor's equipment.

The City's current insurance policies that it has with LWMMI/R&R Insurance were quoted for 2016 at the same premium level as 2015 except for a small increase in the Auto Physical Damage and Crime policies due to some rate changes. Another \$44,486 increase to note for 2016 is in Workers Compensation which is due to the State-calculated modification ratio that is based upon the last three years of claims history. The City's modification ratio increased from 1.10 to 1.16 (6 points), the State rates increased overall by 2.56%, and the City's payroll exposure is higher. This increase was anticipated and was incorporated into the 2016 budget. (Next year a significantly higher claims year will fall off which will result in a much lower MOD ratio and lower workers compensation rates for the City of Franklin.) LWMMI's 2016 quotes maintain the same \$5,000 deductible that was incorporated in 2015. Their deductible is slightly different in that it isn't a first dollar deductible where the customer pays everything up to the deductible first. As structured by the LWMMI, if costs incurred on the claim exceeds the amount of the deductible then we will owe the deductible. If costs remain below the deductible, costs will be absorbed by LWMMI. This structure works to our favor as our total premium was reduced by \$35,878 in 2015 by accepting the \$5,000 deductible (and as discussed above, the rates remain pretty much status quo for 2016). The deductible option comes with a maximum cap on deductibles of \$25,000. The City will likely save an additional \$10,000 or more if applicable claims remain at 3 or lower.

The 2016 renewal quotes from LGPIF for the City's current property insurance policies came in significantly higher than the 2015 premiums. As you are aware, back in July of this year, we were notified by the State of Wisconsin Office of the Commissioner of Insurance that the State budget was passed with the continuance of the LGPIF, but that management had discussed the current rate structure in relation to the Fund's financials and had decided to maintain the 85% overall rate increase to the Fund in its entirety. As such, the City's 2016 renewal quotation from LGPIF for its buildings, property in the open, and contractor's equipment is \$102,341 – more than double the \$49,804 premium the City paid in 2015 (\$50,307 minus a 1% discount for paying before renewal date). Thus, the Department of Administration has obtained additional property insurance policy quotes from Chubb and Municipal Property Insurance Company (MPIC), which company was just recently awarded its Certificate of Authority to write property insurance on July 29, 2015. MPIC is jointly owned by Cities & Villages Mutual Insurance Company (CVMIC), the League of Wisconsin Municipalities Mutual Insurance Company (LWMMI), and Wisconsin Municipal Mutual Insurance Company (WMMIC). Chubb is a private, A++ rated insurance company that has been around since 1882.

Chubb and MPIC both provided quotes based on the City's current Statement of Values for its buildings, property in the open, and contractor's equipment. Chubb's quote was \$63,683 (which includes Terrorism). MPIC's quote came in at \$73,399. Both quotes are based on a \$5,000 deductible for buildings and property in the open and a \$1,000 deductible for contractor's equipment.

Since the City's current insurance policies with LWMMI/R&R Insurance are pretty much status quo for 2016, the Director of Administration recommends keeping these as is. However, based on the following points, the

Director of Administration recommends switching the City's buildings, property in the open, and contractor's equipment insurance policies from LGPIF to Chubb.

- Chubb's quote (with Terrorism) is \$38,658 lower than LGPIF's quote and \$9,716 lower than MPIC's quote (MPIC's quote does not include Terrorism).
- Chubb's policy includes equipment breakdown coverage as part of their total policy limit (an additional policy for equipment breakdown is needed with LGPIF or MPIC).
- Chubb's policy includes a \$250,000 automatic blanket limit of insurance that applies to items such as fine arts; outdoor trees, shrubs, plants, or lawns; personal property of employees; accounts receivable; electronic data processing property, etc.
- Chubb's policy includes a \$250,000 added value to the Mobile Equipment (contractor's equipment) coverage for Fire and Police equipment that is not permanently mounted to the vehicles. Meaning if a Fire or PD vehicle was in an accident, the Auto Physical Damage policy would apply/cover the damage to the vehicle only, not any equipment in/on the vehicle that was damaged. This \$250,000 added value would then cover any equipment in/on the vehicle that was also damaged in the accident.
- Chubb's policy provides flood water coverage limits above the norm (includes inundation, back-up, and mud flow) based on the location of the buildings and if they reside in a floodplain zone. Based on Chubb's review of Flood Zone Classifications, 4 of the City's buildings (Lions Legend I pavilion, bandshell, Vernon E. Barg pavilion, and Fire Station No. 2) reside in Flood Zone Area "AE" where Chubb would provide at least \$1,000,000 in coverage with a \$500,000 deductible for these 4 buildings. Those buildings not in a Flood Zone "A" area, Chubb provides either the \$5,000,000 in coverage with a \$50,000 deductible (includes 12 City buildings) or a \$2,500,000 in coverage with a \$100,000 deductible (includes 7 City buildings). MPIC's policy only provides \$1,500,000 of coverage for flood and surface water runoff for buildings **outside** of Flood Zone A. LGPIF's policy only provides \$1,500,000 for "surface water" and "does not apply to loss at any property located in a designated flood plain, special flood hazard areas in all "A" zones as defined by the National Flood Insurance Program". So the 4 buildings listed above (the 2 pavilions, bandshell, and Fire Station No. 2) would have no flood/surface water coverage under MPIC or LGPIF policies. NOTE: PRIOR TO EXECUTING THE POLICIES THE CITY WILL WORK WITH THE PROVIDERS TO CONFIRM APPROPRIATE DESIGNATION OF THE STRUCTURES AS THE FEDERAL EMERGENCY MANAGEMENT AGENCIE'S FLOOD INSURANCE RATE MAPS APPEAR TO INDICATE THAT EACH OF THESE STRUCTURES LIE JUST OUTSIDE OF THE "A" OR "AE" ZONE.

The following table shows a summary of the 2015 premium costs through R&R Insurance/LWMMI and LGPIF and then 2016 estimated premiums through R&R Insurance/LWMMI and then switching to Chubb for the City's buildings, property in the open, and contractor's equipment.

Coverage	2015 Cost	2016 Cost	Carrier
Buildings/Personal Property	\$45,243	\$63,683	2015-LGPIF / 2016-Chubb
Contractors Equip.	4,561	total with Terrorism	2015-LGPIF / 2016-Chubb
Subtotal-Property Insurance	\$49,804	\$63,683	2015-LGPIF / 2016-Chubb
General Liability	90,550	90,550	R&R Ins./LWMMI
Police Professional	38,013	38,013	R&R Ins./LWMMI
Public Officials	47,771	47,771	R&R Ins./LWMMI
Auto Liability	26,980	26,980	R&R Ins./LWMMI
Auto Physical Damage	42,758	44,911	R&R Ins./LWMMI
Umbrella	15,520	15,520	R&R Ins./American Alt.
Crime & Monies/Securities	2,479	2,601	R&R Ins./CNA
Boiler & Machinery	5,918	Included in Chubb policy	2015-R&R Ins. / 2016-Chubb
Storage Tank	3,450	3,447	2015-R&R-Nautilus/2016-R&R-ACE
Workers Compensation	498,069	542,555	R&R Ins./United Heartland
Subtotal-Liability Insurance	\$771,508	\$812,348	R&R Ins./LWMMI
Total - Property & Liability	\$821,312	\$876,031	R&R/LWMMI & Chubb

The 2016 Insurance budget includes a total amount of \$890,775. Also note that the City received a dividend check this year from the League of Wisconsin Municipalities in the amount of \$52,162 for the 2014 policy year. As such, there are sufficient appropriations to fund the proposed policies. The prices above include for the approval of the additional \$3,138 for terrorism coverage, unless otherwise directed, which was previously not obtained by the City.

The City's agent with R&R Insurance has informed us that moving our property insurance policies from LGPIF to Chubb would be pretty much automatic and seamless; however, LGPIF requires the attached documentation be filled out and submitted for withdrawal from the Fund.

COUNCIL ACTION REQUESTED

Motion to withdraw the City's insurance policies from the Local Government Property Insurance Fund; authorize the Director of Administration to renew and execute the City's casualty insurance plans with R&R Insurance/League of Wisconsin Municipalities Mutual Insurance (LWMMI) and Chubb for the upcoming 2016 year, as noted above; and including continuing the \$5,000 liability deductible with LWMMI; and to further authorize release of premium payments in accordance with or as required by said policy documents.

LOCAL GOVERNMENT PROPERTY INSURANCE FUND
2801 Crossroads Drive, Suite 2200
Madison, WI 53718
PHONE: 877-229-0009
FAX: 877-832-0122

WITHDRAWAL FROM THE LOCAL GOVERNMENT PROPERTY INSURANCE FUND

INSTRUCTIONS: Pursuant to the requirements of s.605.21(3) Wisconsin Statutes, provide certified notice to the Local Government Property Insurance Fund that by a majority vote, your Board or Council elected to withdraw from the Fund. **Withdrawal date cannot be prior to the date action was taken.** Send completed notice to above address.

Policyholder Name	Cancel Effective Date	Policy #
-------------------	-----------------------	----------

As Clerk, I certify that by a majority vote, the above-named local governmental unit's Board/Council voted to withdraw from the Local Government Property Insurance Fund. This action was taken at the _____ / _____ / _____ meeting.
Month Day Year

Name of Clerk (Type or Print)	Signature of Clerk	Date
-------------------------------	--------------------	------

APPROVAL <i>Paul</i>	REQUEST FOR COUNCIL ACTION	MEETING DATE December 1, 2015
REPORTS & RECOMMENDATIONS	Request to Direct OPEB Trustee to fund reimbursement of November and December OPEB Plan Expenses	ITEM NUMBER G.15.

Background

The City of Franklin established an Employee Other Post Employment Benefit Trust in 2008 to provide for certain health benefits of eligible retired city employees. The City requests biennially an Actuarial report defining the Annually Required Contribution to the plan.

The January 1, 2016 Actuarial report identifies the 2015 Actuarial Required Contribution (ARC) of \$324,393. The estimate the City had been using to make contributions to the plan was identified in the January 1, 2014 report as \$570,777. Thus the City has made contributions to the plan in excess of those required to meet the obligations of the plan.

The reduced ARC is the result of two events:

- . the favorable health costs the City has experienced the last years under the Humana contract, and
- . a reduction in the participation of retirees in the plan from 100% to 85%.

A copy of the 36 page Actuarial Report is available upon request, and was included in the Finance Committee agenda packet of November 24, 2015.

Any contributions in excess of the required contribution would be listed as an asset on the City's financial report.

Analysis

Only the Plan Trustee is authorized to distribute plan assets as defined by the Trust Document. The Plan Trustee is the Director of Administration. The Trust Document, Article 4.1 defines the duties of the Trustee:

"As directed by the Employer in writing, the Trustee shall have the duty to execute those documents incurring and evidencing indebtedness on behalf of the Trust, and as directed by the Employer in writing, take such other actions and execute and deliver such other documents as are necessary with respect to such indebtedness incurred by the Trust.

The City has made contributions to the plan in excess of those required for 2015.

The Finance Committee reviewed the Draft January 1, 2016 Actuarial Report and October 31, 2015 Trust financial report.

Options

The City could:

1. Continue to fund Trust benefits for all of 2015, making contributions to the plan in excess of those required by the latest Actuarial report. This would fund prior service costs that still exist and will need to be funded at some point in the future. or
2. Suspend further funding of the plan for 2015, and permit the Trust to retain the contributions in excess of those required by the latest Actuarial Report. Or
3. Fund only those contributions required by the latest Actuarial Report and direct the Trustee to fund those plan costs in excess of the latest Actuarial Report for 2015.

Recommendation

The Finance Committee voted 6-1 to suspend further contributions to the Plan for 2015 and recommends that the Trust fund the estimated \$90,000 of plan expenses for November and December 2015, option 2 above.

Fiscal Impact

The City would have a prepaid contribution to the OPEB Trust as of December 31, 2015 in the amount of the contributions already made compared to those required by the latest Actuarial Report, approximating \$150,000.

COUNCIL ACTION REQUESTED

Motion directing the City of Franklin Post-Employment Benefits Trustee to execute such required documents to fund the plan expenses for the months of November and December 2015 based upon the Actuarial Valuation Report for the Fiscal Year Beginning January 1, 2016 and plan operating results thru October 31, 2015.

Or

Such other action that the Common Council deems appropriate.

APPROVAL <i>Slw Pol</i>	REQUEST FOR COUNCIL ACTION	MEETING DATE December 1, 2015
REPORTS & RECOMMENDATIONS	October 2015 Monthly Financial Report	ITEM NUMBER <i>G.16.</i>

Background

The October 2015 Financial Report is attached.

The Finance Committee has reviewed this report and recommends its acceptance. Highlights of the report are contained in the transmittal memo.

The Finance Director will be on hand to answer any questions.

COUNCIL ACTION REQUESTED

Motion to Receive and place on file



City of Franklin

Date: November 18, 2015
To: Mayor Olson, Common Council and Finance Committee Members
From: Paul Rotzenberg, Director of Finance & Treasurer *Paul*
Subject: October, 2015 Financial Report

The October, 2015 financial reports for the General Fund, Debt Service Fund, TID3 Fund, TID 4 Fund, Solid Waste Fund, Development Fund, Capital Outlay Fund, Equipment Replacement Fund, Capital Improvement Fund, Street Improvement Fund, Self Insurance Fund, and Employee Retirement Insurance Fund are attached.

The budget allocation is calculated using average activity for that item over the previous five years. Therefore caution is advised when reviewing variances to budget, as activity patterns change over time can relate to manager inputs or service demand changes. Note that, in those instances where no prior history for the account is present, there is no monthly allocation of the budget.

General Fund revenues of \$22,622,535 are \$325,651 favorable to the budget.

- Room Tax revenues on the newest hotel have been delayed with the opening, generating a \$96,361 (50%) unfavorable variance.
- State Exempt Computer Aid of \$589,797 is \$244,797 favorable to budget related to additional equipment in the City. The amount of equipment significantly increased generating a 70% increase in this state aid.
- Building permit revenues of \$403,696 are \$195,135 unfavorable to budget. No major permits have been pulled in 2015.
- Interest on the tax roll of \$66,787 is complete and will be \$33,213 unfavorable to plan. Investment interest income is already \$134,331 compared to the annual budget of \$105,000. A repositioning of the investment pool provided the additional income. Prior year investment interest income was \$79,433.

General Fund Expenditures of \$19,687,500 are \$426,414 favorable to budget.

- General Government savings of \$149,572 is centered in Insurance (\$50,344 a timing issue with the budget), and Information Services (\$52,697) related to a vacant manager position.
- Within Public Safety (\$340,869 favorable) – several vacant Police positions over the summer are providing savings to budget (\$199,040 favorable variance).
- Public Works (\$398,362 favorable variance) - DPW Personnel costs are favorable. A larger than expected use of dept staff on projects related to the Kayla's park project is resulting in favorable personnel savings (\$171,105). While Non-Personnel costs are reduced on low fuel prices
- The vacant Economic Development Manager position explains the reduced Conservation and Development costs (\$49,662 favorable variance). Professional fees related to the Retail Area and Ryan & Loomis development projects are generating these costs which had no prior year activity to generate budget allocations.
- In the Contingency area, expenditures to explore new Development areas are driving those costs and will be moved to the Development area.
- Transfers are those to Capital Outlay fund authorized in the 2015 budget.
- Fourth Quarter reviews may result in some proposed budget amendments to deal with spending issues.

The General Fund \$2,935,035 surplus is \$752,065 favorable to budget primarily due to reduced expenditures and the additional exempt computer aids.

DEBT SERVICE – Activity is as expected.

TID3 – Receipts are as forecast. The 27th Street road project is in full swing with commitments made on the Burying utilities project and elements of the road project.

TID4 – Receipts are as forecast. Expenditures on planning the next phase of project costs have been incurred, but no decisions to proceed have been made.

SOLID WASTE FUND – Revenue is comparable to budget. Tipping Fee costs arrive a month after other costs.

DEVELOPMENT FUND Impact fee revenues of \$381,038 are below budget. 2015 Development is slower than last year. With no larger development projects Impact fees collected are falling behind budget. Police, Transportation and Library impact fee collections have been insufficient to provide the scheduled debt service. As those funds arrive, funds can be used to defray future Debt Service costs. Capital Improvement Fund park expenditures have qualified \$506,167 of Park Impact fees. This has kept the Park Impact fees just ahead of the limit on the holding period. However, park development projects slow in the winter months, so park impact fee transfers will also

slow down. Water Impact fees on the Water building project have not transferred, waiting on a revised Water Impact fee study.

CAPITAL OUTLAY FUND – 2015 Revenues are substantially received. Public Safety purchases relate to several police squad cars, while the Public Works expenditure was the purchase of the wood chipper to fight the Emerald Ash Borer.

EQUIPMENT REPLACEMENT FUND – Revenues are in line with budget. DPW purchased the snow plow. The equipment was only 94% of budget.

STREET IMPROVEMENT FUND – Revenues are in line with budget. The 2015 street improvement program is complete. The project bid came in favorable to the budget.

CAPITAL IMPROVEMENT FUND – Landfill siting revenue has fallen behind 2015 Budget levels. Tonnage going into the landfill has fallen 20% off of prior year levels. Given the allocation of Landfill siting revenues, Capital Improvement Fund revenues from landfill siting are projected to be less than 80% of budget for the year.

Kayla's Krew playground expenditures and Pleasant View Park improvements (2014 project completion) account for the bulk of the Park expenditures.

The Water & Sewer project costs relate to the S. North Cape Road project.

SELF INSURANCE FUND – With little change in participation in the City's plan, premium revenues are approximately equal to budget. 2015 premium rates are lower than 2014, which explains the reduction in revenues to the prior year. Claims costs have recently exceeded forecast, and slightly greater than 2014. Net expenditures of \$62,764 are unfavorable to forecast. The fund has reserves sufficient to meet these additional costs. Caution is always advisable in the fund, as claims are rather lumpy, and swings from surplus to deficit are rather common.

RETIREE HEALTH FUND – Claims activity has driven the Implicit Rate Subsidy to \$119,583. The Implicit Rate Subsidy is the amount that retirees use the health benefit over the rate that Active employees use the benefit. It is common for older participants to use the health benefit to a greater extent than younger participants.

The 2015 rate reduction has reduced premium revenues, while 2015 is seeing higher claims costs than 2014 (which was not a great year either).

Investment results swung favorable in October, reflecting an investment gain of \$98,298 year to date.

City of Franklin
General Fund

Comparative Statement of Revenue, Expenses and Fund Balance
For the 10 months ended October 31, 2015 and 2014

Revenue	2015		2015		2014		2014		Variance Favorable (Unfavorable)
	Amended Budget	Year-to-Date Budget	Year-to-Date Actual	Variance Favorable (Unfavorable)	Amended Budget	Year-to-Date Budget	Year-to-Date Actual	Variance Favorable (Unfavorable)	
Property Taxes	\$ 16,209,000	\$ 16,209,000	\$ 16,211,874	\$ 2,874	\$ 16,220,400	\$ 16,220,354	\$ 16,201,001	\$ (19,353)	
Other Taxes	1,916,700	1,413,122	1,371,046	(42,076)	1,770,500	1,290,131	1,283,463	(6,668)	
Intergovernmental Revenue	2,480,500	1,992,097	2,342,537	350,440	2,549,550	2,058,534	2,121,520	62,986	
Regulation and Compliance	862,100	764,124	589,771	(174,353)	867,800	772,348	713,355	(58,993)	
Law and Ordinance Violations	422,600	360,791	415,428	54,637	444,000	376,806	369,075	(7,731)	
Public Charges for Services	1,515,870	1,210,978	1,239,368	28,390	1,416,400	1,131,760	1,117,051	(14,709)	
Intergovernmental Charges	201,300	84,900	109,344	24,444	125,000	89,081	54,965	(34,116)	
Investment Income	206,500	172,083	201,261	29,178	138,500	115,417	296,111	180,694	
Miscellaneous Revenue	103,500	89,789	141,906	52,117	71,200	64,310	129,398	65,088	
Transfers from Other Funds	175,000	-	-	-	400,000	-	9,931	9,931	
Total Revenue	\$ 24,093,070	\$ 22,296,884	\$ 22,622,535	\$ 325,651	\$ 24,003,350	\$ 22,118,741	\$ 22,295,870	\$ 177,129	
			101.46%				100.80%		

Expenditures	2015		2015		2014		2014		Variance Favorable (Unfavorable)
	Amended Budget	Year-to-Date Budget	Year-to-Date Actual	Variance Favorable (Unfavorable)	Amended Budget	Year-to-Date Budget	Year-to-Date Actual	Variance Favorable (Unfavorable)	
General Government	\$ 3,009,416	\$ 2,461,433	\$ 2,311,861	\$ 149,572	\$ 2,934,266	\$ 2,432,996	\$ 2,229,758	\$ 203,238	
Public Safety	16,295,688	13,696,161	13,355,292	340,869	16,121,722	13,566,857	12,788,409	778,448	
Public Works	3,624,972	2,821,603	2,423,241	398,362	3,680,900	2,888,958	2,908,857	(19,899)	
Health and Human Services	647,732	540,499	535,982	4,517	657,804	562,635	542,990	19,645	
Other Culture and Recreation	180,673	141,491	166,965	(25,474)	173,682	136,730	162,326	(25,596)	
Conservation and Development	670,352	399,479	461,410	(61,931)	471,758	387,989	300,022	87,967	
Contingency and Unclassified	1,006,807	53,248	123,367	(70,119)	928,600	105,235	-	105,235	
Anticipated underexpenditures	(360,300)	-	-	-	(360,300)	(300,250)	-	(300,250)	
Transfers to Other Funds	725,000	-	500,000	(500,000)	400,000	100,000	-	100,000	
Encumbrances	-	-	(190,618)	190,618	-	-	(192,984)	192,984	
Total Expenditures	\$ 25,800,340	\$ 20,113,914	\$ 19,687,500	\$ 426,414	\$ 25,008,432	\$ 19,881,150	\$ 18,739,378	\$ 1,141,772	
			97.88%				94.26%		
Excess of revenue over (under) expenditures	(1,707,270)	2,182,970	2,935,035	\$ 752,065	(1,005,082)	\$ 2,237,591	3,556,492	\$ 1,318,901	
Fund balance, beginning of year	8,633,112		8,633,112		7,781,566		7,781,566		
Fund balance, end of period	\$ 6,925,842		\$ 11,568,147		\$ 6,776,484		\$ 11,338,058		

A Represents an amendment to Adopted Budget

E Represents an encumbrance for current year from prior year

Comparative Statement of Revenue
For the 10 months ended October 31, 2015 and 2014

Revenue	2015 Amended Budget	2015 Year-to-Date Budget	2015 Year-to-Date Actual	Variance Favorable (Unfavorable)	2014 Amended Budget	2014 Year-to-Date Budget	2014 Year-to-Date Actual	Variance Favorable (Unfavorable)
Taxes:								
General property	\$ 16,209,000	\$ 16,209,000	\$ 16,211,874	\$ 2,874	\$ 16,220,400	\$ 16,220,354	\$ 16,201,001	\$ (19,353)
Water utility - tax equivalent	1,100,000	903,458	917,000	13,542	1,059,000	865,188	892,000	26,812
Cable television franchise fees	500,000	297,013	341,618	44,605	500,000	301,307	250,534	(50,773)
Mobile Home	26,700	22,250	18,388	(3,862)	26,500	13,250	19,800	6,550
Room tax	290,000	190,401	94,040	(96,361)	185,000	110,386	121,129	10,743
Total taxes	18,125,700	17,822,122	17,582,920	(39,202)	17,990,900	17,510,485	17,484,464	(26,021)
Intergovernmental Revenue:								
State shared revenue	476,000	69,054	71,873	2,819	475,000	68,170	71,744	3,574
Expenditure restraint revenue	289,000	288,214	286,597	(1,617)	255,525	254,812	252,238	(2,574)
State computer aid	345,000	345,000	589,797	244,797	350,925	350,925	350,949	24
State transportation aids	1,165,000	1,106,750	1,217,386	110,636	1,295,600	1,230,763	1,295,337	64,574
Fire insurance dues	133,000	133,000	130,512	(2,488)	112,500	112,500	132,436	19,936
Other grants	72,500	50,079	46,372	(3,707)	60,000	41,364	18,816	(22,548)
Total intergovernmental	2,480,500	1,992,097	2,342,537	350,440	2,549,550	2,058,534	2,121,520	62,986
Regulation and Compliance:								
Licenses	136,600	132,304	143,934	11,630	138,400	134,560	144,690	10,110
Permits	725,500	631,820	445,837	(185,983)	729,400	637,768	568,665	(69,103)
Fines, forfeitures and penalties	422,600	360,791	415,428	54,637	444,000	376,806	369,075	(7,731)
Total regulation and compliance	1,284,700	1,124,915	1,005,199	(119,716)	1,311,800	1,149,154	1,082,430	(66,724)
Public Charges for Services:								
Planning related fees	73,650	64,872	60,750	(4,122)	73,950	66,191	40,115	(26,076)
General government	6,950	5,576	9,270	3,694	6,950	5,533	6,086	553
Architectural Board Review	5,300	4,636	4,985	349	3,300	2,950	4,340	1,390
Police and related	9,000	7,221	2,920	(4,301)	9,000	7,150	2,983	(4,167)
Ambulance services - ALS	635,320	536,553	570,229	33,676	556,700	467,782	503,473	35,691
Ambulance services - BLS	415,000	352,011	355,827	3,816	450,000	379,659	323,671	(55,988)
Fire safety training	2,000	802	465	(337)	2,000	950	220	(730)
Fire Sprinkler Plan Review	80,000	65,568	46,330	(19,238)	60,000	49,330	68,827	19,497
Fire inspections	30,000	22,366	17,135	(5,231)	30,000	21,308	20,705	(603)
Quarry reimbursement	42,000	31,032	28,355	(2,677)	42,000	25,548	23,950	(1,598)
Weed cutting	15,050	11,893	4,383	(7,512)	14,000	11,164	4,715	(6,449)
Engineering fees	14,000	12,317	19,428	7,111	10,000	8,357	33,053	24,696
Public works fees	25,000	10,485	9,824	(661)	35,000	14,367	14,203	(164)
Weights & Measures	7,600	4,148	8,177	4,029	4,000	1,823	6,039	4,216
Landfill Operations - Siting	19,500	15,071	-	(15,071)	19,500	15,464	-	(15,464)
Landfill Operations - Emerald Park	50,500	35,953	59,177	23,224	40,000	28,058	39,643	10,585
Health Department	85,000	30,472	42,113	11,641	60,000	25,126	25,028	(98)
Total charges for services	1,515,870	1,210,978	1,239,368	28,390	1,416,400	1,131,760	1,117,051	(14,709)

A Represents an amendment to Adopted Budget

E Represents an encumbrance for current year from prior year

City of Franklin
General Fund

Comparative Statement of Revenue
For the 10 months ended October 31, 2015 and 2014

Revenue	2015 Amended Budget	2015 Year-to-Date Budget	2015 Year-to-Date Actual	Variance Favorable (Unfavorable)	2014 Amended Budget	2014 Year-to-Date Budget	2014 Year-to-Date Actual	Variance Favorable (Unfavorable)
Intergovernmental Charges:								
Milwaukee County - paramedics	125,000	84,900	68,671	(16,229)	125,000	89,081	54,965	(34,116)
School Liaison Officer	76,300	-	40,673	40,673	-	-	-	-
Total intergovernmental charges	201,300	84,900	109,344	24,444	125,000	89,081	54,965	(34,116)
Investment Income:								
Interest on investments	105,000	87,500	134,331	46,831	90,000	75,000	79,433	4,433
Market value change on investments	-	-	-	-	(23,000)	(19,166)	118,489	137,655
Interest - tax roll	100,000	83,333	66,788	(16,545)	70,000	58,333	98,039	39,706
Other interest	1,500	1,250	142	(1,108)	1,500	1,250	150	(1,100)
Total interest revenue	206,500	172,083	201,261	29,178	138,500	115,417	296,111	180,694
Miscellaneous Revenue:								
Rental of property	40,000	39,416	61,801	22,385	34,000	33,504	43,230	9,726
Refunds/reimbursements	40,000	27,592	13,855	(13,737)	20,000	15,617	4,857	(10,760)
Insurance dividend	15,000	15,000	52,162	37,162	15,000	13,405	66,395	52,990
Other revenue	8,500	7,781	14,088	6,307	2,200	1,784	14,916	13,132
Total miscellaneous revenue	103,500	89,789	141,906	52,117	71,200	64,310	129,398	65,088
Transfer from Other Funds:								
Capital Improvement & Other Funds	-	-	-	-	200,000	-	9,931	9,931
Street Improvement Fund	175,000	-	-	-	200,000	-	-	-
Total transfers from other funds	175,000	-	-	-	400,000	-	9,931	9,931
Total revenue	\$ 24,093,070	\$ 22,296,884	\$ 22,622,535	\$ 325,651	\$ 24,003,350	\$ 22,118,741	\$ 22,295,870	\$ 177,129
			101.46%				100.80%	

A Represents an amendment to Adopted Budget
E Represents an encumbrance for current year from prior year

Comparative Statement of Expenditures

For the 10 months ended October 31, 2015 and 2014

Expenditures	2015		2015		2014		2014		Variance Favorable (Unfavorable)
	Amended Budget	Year-to-Date Budget	Year-to-Date Actual	Favorable (Unfavorable)	Amended Budget	Year-to-Date Budget	Year-to-Date Actual		
General Government:									
Mayor & Aldermen - Labor	\$ 65,994	\$ 55,841	\$ 54,989	\$ 842	\$ 65,950	\$ 55,804	\$ 54,960	\$ 844	
Mayor & Aldermen - Non-Personnel	38,500	28,835	25,110	3,725	33,180	29,699	23,928	5,771	
Municipal Court - Labor	178,969	151,435	138,399	13,036	178,671	151,183	142,165	8,998	
Municipal Court - Non-Personnel	47,200	40,842	40,445	397	44,850	38,787	37,485	1,302	
City Clerk Labor	284,032	240,335	234,190	6,145	284,398	240,645	248,503	(7,858)	
City Clerk - Non-Personnel	28,000	22,466	26,469	(4,003)	26,950	21,653	18,220	3,433	
Elections - Labor	18,184	12,030	15,488	(3,458)	41,568	35,173	28,895	6,278	
Elections - Non-Personnel	24,700	17,061	4,831	12,230	16,800	12,396	21,737	(9,341)	
Information Services - Labor	53,337	69,697	17,000	52,697	-	-	-	-	
Information Services - Non-Personnel	371,400	278,419	287,028	(8,609)	361,206	296,896	248,412	48,484	
Administration - Labor	290,237	245,585	232,850	12,735	355,668	300,950	232,441	68,509	
Administration - Non-Personnel	205,045	131,560	122,216	9,344	209,525	162,348	99,636	62,712	
Finance - Labor	409,252	346,475	336,069	10,406	404,978	342,674	333,266	9,408	
Finance - Non-Personnel	84,241	62,007	68,435	(6,428)	56,783	36,821	33,031	3,790	
Independent Audit	36,500	30,700	27,385	3,315	29,790	29,790	28,135	1,655	
Assessor - Labor	54,424	46,051	45,112	939	52,790	44,668	44,411	257	
Assessor - Non-Personnel	173,450	99,328	107,223	(7,895)	171,450	105,730	98,008	7,722	
Legal Services	334,800	252,598	266,896	(14,298)	329,950	243,361	243,998	(637)	
Municipal Buildings - Labor	92,776	78,503	39,634	38,869	34,280	29,006	31,632	(2,626)	
Municipal Buildings - Non-Personnel	112,600	84,774	105,535	(20,761)	134,833	102,977	104,470	(1,493)	
Property/liability insurance	105,775	166,891	116,547	50,344	100,647	152,435	156,405	(3,970)	
Total general government	3,009,416	2,461,433	2,311,861	149,572	2,934,268	2,432,996	2,229,758	203,238	
Public Safety:									
Police Department - Labor	8,184,045	6,914,730	6,715,680	199,040	8,086,034	6,842,029	6,331,550	510,479	
Police Department - Non-Personnel	1,108,174	889,674	765,184	124,490	1,184,817	969,838	824,258	135,580	
Fire Department - Labor	5,526,485	4,672,669	4,700,066	(27,397)	5,452,854	4,813,953	4,495,398	118,554	
Fire Department - Non-Personnel	444,805	355,349	355,094	255	393,780	309,709	371,525	(61,816)	
Public Fire Protection	265,200	221,239	227,829	(6,590)	251,700	210,220	212,232	(2,012)	
Building Inspection - Labor	724,579	612,143	568,019	44,124	707,157	598,364	527,815	70,549	
Building Inspection - Non-Personnel	34,800	23,557	16,610	6,947	38,580	25,944	18,830	7,114	
Weights and Measures	7,600	6,800	6,800	-	6,800	6,800	6,800	-	
Total public safety	16,295,688	13,696,161	13,355,292	340,869	16,121,722	13,566,857	12,788,409	778,448	
Public Works:									
Engineering - Labor	588,437	497,943	410,695	87,248	597,006	505,159	484,094	21,065	
Engineering - Non-Personnel	24,522	19,115	21,958	(2,843)	24,132	18,942	23,650	(4,708)	
Highway - Labor	1,776,948	1,498,825	1,327,720	171,105	1,770,877	1,498,434	1,447,856	50,578	
Highway - Non-Personnel	854,506	547,150	432,869	114,281	949,205	618,323	723,156	(104,833)	
Street Lighting	365,509	245,316	222,136	23,180	324,630	234,846	219,226	15,620	
Weed Control	15,050	13,254	7,863	5,391	15,050	13,254	10,875	2,379	
Total public works	3,624,972	2,821,603	2,423,241	398,362	3,680,900	2,888,958	2,908,857	(19,999)	

A Represents an amendment to Adopted Budget
E Represents an encumbrance for current year from prior year

Comparative Statement of Revenue, Expenses and Fund Balance
For the 10 months ended October 31, 2015 and 2014

Expenditures	2015		2015		2014		2014		Variance Favorable (Unfavorable)
	Amended Budget	Year-to-Date Budget	Year-to-Date Actual	Favorable (Unfavorable)	Amended Budget	Year-to-Date Budget	Year-to-Date Actual		
Health and Human Services:									
Public Health - Labor	550,232	465,379	456,772	8,607	557,899	472,068	447,830	24,238	
Public Health - Non-Personnel	58,300	50,120	48,269	1,851	58,205	48,867	61,571	(12,704)	E
Animal Control	39,200	25,000	30,941	(5,941)	41,700	41,700	33,589	8,111	
Total health and human services	647,732	540,499	535,982	4,517	657,804	562,635	542,990	19,645	
Culture and Recreation:									
St. Martins Fair	11,000	7,700	11,000	(3,300)	11,000	6,875	11,000	(4,125)	
Civic Celebrations	13,000	13,000	13,000	-	13,000	10,400	13,000	(2,600)	
Senior Travel & Activities	20,000	15,652	16,313	(661)	16,600	10,986	13,615	(2,619)	
Parks - Labor	109,328	92,646	107,287	(14,641)	107,910	91,308	106,756	(15,448)	
Parks - Non-Personnel	27,345	12,493	19,365	(6,872)	25,172	17,151	17,955	(804)	
Total culture and recreation	180,673	141,491	166,965	(25,474)	173,682	136,730	162,326	(25,596)	
Conservation and Development:									
Planning - Labor	323,142	273,428	266,609	6,819	319,708	270,522	264,926	5,596	
Planning - Non-Personnel	59,550	45,769	40,046	5,723	60,750	41,625	31,532	10,093	
Economic Dev - Labor	78,235	66,904	17,242	49,662	75,800	64,138	-	64,138	
Economic Dev - Non-Personnel	209,425	13,378	137,513	(124,135)	15,500	11,704	3,564	8,140	
Total conservation and development	670,352	399,479	461,410	(61,931)	471,758	387,989	300,022	87,967	
Contingency and Unclassified:									
Restricted - other	890,000	-	37,500	(37,500)	801,100	-	-	-	
Unrestricted	114,307	53,248	85,542	(32,294)	125,000	104,167	-	104,167	
Unclassified	2,500	-	325	(325)	2,500	1,068	-	1,068	
Total contingency	1,006,807	53,248	123,367	(70,119)	928,600	105,235	-	105,235	
Anticipated underexpenditures	(360,300)	-	-	-	(360,300)	(300,250)	-	(300,250)	
Transfers to other funds:									
Street Improvement Fund	200,000	-	25,000	(25,000)	200,000	-	-	-	
Other Funds	525,000	-	475,000	(475,000)	200,000	100,000	-	100,000	
Total transfers to other funds	725,000	-	500,000	(500,000)	400,000	100,000	-	100,000	
Total expenditures	\$ 25,800,340	\$ 20,113,914	\$ 19,878,116	\$ 235,796	\$ 25,008,432	\$ 19,881,150	\$ 18,932,362	\$ 948,788	
% of YTD Budget			98.83%				95.23%		

A Represents an amendment to Adopted Budget
E Represents an encumbrance for current year from prior year

Debt Serv' Funds
Balance Sheet
October 31, 2013 and 2014

	2014 Special Assessment	2014 Debt Service	2014 Total
Cash and investments	\$ 474,076	\$ 47,872	\$ 521,948
Taxes receivable	-	-	-
Special assessment receivable	196,694	-	196,694
Total Assets	\$ 670,770	\$ 47,872	\$ 718,642
Liabilities and Fund Balance			
Unearned & unavailable revenue	\$ 196,694	\$ -	\$ 196,694
Due to other funds	-	1,075,000	1,075,000
Unassigned fund balance	474,076	(1,027,128)	(553,052)
Total Liabilities and Fund Balance	\$ 670,770	\$ 47,872	\$ 718,642

	2015 Special Assessment	2015 Debt Service	2015 Total
Cash and investments	\$ 473,157	\$ 1,357	\$ 474,514
Taxes receivable	-	-	-
Special assessment receivable	135,635	-	135,635
Total Assets	\$ 608,792	\$ 1,357	\$ 610,149
Liabilities and Fund Balance			
Unearned & unavailable revenue	\$ 135,635	\$ -	\$ 135,635
Due to other funds	-	-	-
Unassigned fund balance	473,157	1,357	474,514
Total Liabilities and Fund Balance	\$ 608,792	\$ 1,357	\$ 610,149

Statement of Revenue, Expenses and Fund Balance
For the Ten months ended October 31, 2015 and 2014

	2015 Special Assessment	2015 Debt Service	2015 Year-to-Date Actual	2015 Annual Budget	2014 Special Assessment	2014 Debt Service	2014 Year-to-Date Actual	2014 Annual Budget	Variance Favorable (Unfavorable)
Revenue									
Property Taxes	\$ -	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000	\$ -	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000	\$ -
Special Assessments	22,889	-	22,889	-	7,981	7,981	-	-	7,981
Investment Income	4,030	395	4,425	-	9,913	9,999	-	-	9,999
Total Revenue	26,919	1,600,395	1,627,314	1,600,000	17,894	1,617,980	1,600,000	1,600,000	17,980
Expenditures:									
Debt Service:									
Principal	-	595,000	595,000	595,000	-	570,000	570,000	570,000	-
Interest	-	312,011	312,011	343,365	-	300,200	300,200	300,200	-
Interfund Interest Expense	-	3,561	3,561	3,561	-	34,876	34,876	45,444	10,568
Total expenditures	-	910,572	910,572	941,926	-	905,076	905,076	915,644	10,568
Transfers in	-	282,493	282,493	416,926	-	377,574	377,574	377,644	(70)
Transfers out	(100,000)	-	(100,000)	-	(150,763)	-	(150,763)	-	150,763
Net change in fund balances	(73,081)	972,316	899,235	1,075,000	(132,869)	1,072,584	939,715	1,062,000	179,241
Fund balance, beginning of year	546,238	(970,959)	(424,721)	(424,721)	606,945	(2,099,712)	(1,492,767)	(1,492,767)	-
Fund balance, end of period	\$ 473,157	\$ 1,357	\$ 474,514	\$ 650,279	\$ 474,076	\$ (1,027,128)	\$ (553,052)	\$ (430,767)	\$ -

**City of Franklin
Tax Increment Financing District #3
Balance Sheet
October 31, 2015 and 2014**

	<u>2015</u>	<u>2014</u>
<u>Assets</u>		
Cash and investments	\$ 3,117,825	\$ 419,277
Total Assets	<u>\$ 3,117,825</u>	<u>\$ 419,277</u>
<u>Liabilities and Fund Balance</u>		
Accounts payable	\$ 396	\$ -
Line of Credit Advance from Development Fund	<u>1,700,000</u>	<u>3,350,000</u>
Total Liabilities	1,700,396	3,350,000
Unassigned fund balance	<u>1,417,429</u>	<u>(2,930,723)</u>
Total Fund Balance	<u>1,417,429</u>	<u>(2,930,723)</u>
Total Liabilities and Fund Balance	<u>\$ 3,117,825</u>	<u>\$ 419,277</u>

**Statement of Revenue, Expenses and Fund Balance
For the Ten months ended October 31, 2015 and 2014**

	<u>2015 Annual Forecast</u>	<u>2015 Year-to-Date Forecast</u>	<u>2015 Year-to-Date Actual</u>	<u>2014 Year-to-Date Actual</u>
Revenue				
General property tax levy	\$ 1,681,578	\$ 1,681,578	\$ 1,681,577	\$ 1,572,198
State exempt computer aid	387,133	387,133	421,710	407,508
Investment income	<u>55,759</u>	<u>55,759</u>	<u>101,438</u>	<u>98,007</u>
Total revenue	<u>2,124,470</u>	<u>2,124,470</u>	<u>2,204,725</u>	<u>2,077,713</u>
Expenditures				
Debt service principal	-	-	20,000	9,695,000
Debt service interest & fees	146,674	146,674	65,399	214,576
Administrative expenses	29,000	24,070	15,436	10,961
Interfund interest	-	-	49,408	81,157
Capital outlays	3,640,419	2,730,314	3,305,320	180,240
Encumbrances	<u>-</u>	<u>-</u>	<u>(2,320,289)</u>	<u>-</u>
Total expenditures	<u>3,816,093</u>	<u>2,901,058</u>	<u>1,135,274</u>	<u>10,181,934</u>
	(1,691,623)	<u>\$ (776,588)</u>	1,069,451	(8,104,221)
Fund balance, beginning of year	<u>347,978</u>		<u>347,978</u>	<u>5,173,498</u>
Fund balance, end of period	<u>\$ (1,343,645)</u>		<u>\$ 1,417,429</u>	<u>\$ (2,930,723)</u>

City of Franklin
Tax Increment Financing District #4
Balance Sheet
October 31, 2015 and 2014

<u>Assets</u>	<u>2015</u>	<u>2014</u>
Cash and investments	\$ 104,408	\$ 121,607
Developer receivable	-	1,199
Total Assets	\$ 104,408	\$ 122,806
<u>Liabilities and Fund Balance</u>		
Accounts payable	\$ 396	\$ -
Interfund Advance from Development Fund	238,000	1,238,000
Total Liabilities	238,396	1,238,000
 Unassigned Fund Balance	 (133,988)	 (1,115,194)
 Total Liabilities and Fund Balance	 \$ 104,408	 \$ 122,806

Statement of Revenue, Expenses and Fund Balance
For the Ten months ended October 31, 2015 and 2014

	<u>2015</u> <u>Annual</u> <u>Forecast</u>	<u>2015</u> <u>Year-to-Date</u> <u>Forecast</u>	<u>2015</u> <u>Year-to-Date</u> <u>Actual</u>	<u>2014</u> <u>Year-to-Date</u> <u>Actual</u>
Revenue				
General property tax levy	\$ 1,009,060	\$ 1,009,060	\$ 1,009,060	\$ 954,727
State exempt computer aid	23,389	23,389	19,631	24,620
Payment in Lieu of Taxes	92,021	-	92,021	18,001
Investment income	926	769	382	948
Total revenue	1,125,396	1,033,218	1,121,094	998,296
 Expenditures				
Debt service/interfund interest	33,579	\$ 25,184	11,965	45,706
Administrative expenses	9,585	7,956	10,967	8,907
Capital outlays	-	-	30,378	-
Encumbrances	-	-	(12,100)	-
Total expenditures	43,164	33,140	41,210	54,613
 Revenue over (under) expenditures	 1,082,232	 \$ 1,000,078	 1,079,884	 943,683
 Fund balance, beginning of year	 (1,213,872)		 (1,213,872)	 (2,058,877)
 Fund balance, end of period	 \$ (131,640)		 \$ (133,988)	 \$ (1,115,194)

**City of Franklin
Solid Waste Collection Fund
Balance Sheet
October 31, 2015 and 2014**

<u>Assets</u>	<u>2015</u>	<u>2014</u>
Cash and investments	\$ 625,288	\$ 578,284
Total Assets	\$ 625,288	\$ 578,284
<u>Liabilities and Fund Balance</u>		
Accounts payable	\$ 144,261	\$ 145,029
Accrued salaries & wages	544	315
Restricted fund balance	480,483	432,940
Total Liabilities and Fund Balance	\$ 625,288	\$ 578,284

**Statement of Revenue, Expenses and Fund Balance
For the Ten months ended October 31, 2015 and 2014**

<u>Revenue</u>	<u>2015 Adopted Budget</u>	<u>2015 Year-to-Date Budget</u>	<u>2015 Year-to-Date Actual</u>	<u>2014 Year-to-Date Actual</u>
Grants	\$ 69,300	69,300	\$ 69,191	\$ 69,214
User Fees	1,173,200	1,173,165	1,172,069	1,168,087
Landfill Operations-tippage	335,000	249,050	252,227	265,167
Investment Income	5,000	4,342	2,264	7,479
Sale of Recyclables	4,100	3,417	390	6,077
Total Revenue	1,586,600	1,499,274	1,496,141	1,516,024
Expenditures:				
Personal Services	22,713	19,219	16,162	16,020
Refuse Collection	666,000	555,000	547,847	541,507
Recycling Collection	365,400	304,500	302,395	298,772
Leaf & Brush Pickups	51,400	42,833	35,501	35,060
Tippage Fees	438,600	365,500	327,718	377,632
Miscellaneous	2,500	2,083	2,420	2,400
Total expenditures	1,546,613	1,289,135	1,232,043	1,271,391
 Revenue over (under) expenditures	 39,987	 <u>210,139</u>	 264,098	 244,633
 Fund balance, beginning of year	 <u>216,385</u>		 <u>216,385</u>	 <u>188,307</u>
 Fund balance, end of period	 <u>\$ 256,372</u>		 <u>\$ 480,483</u>	 <u>\$ 432,940</u>

**City of Franklin
Development Fund
Comparative Balance Sheet
October 31, 2015 and 2014**

<u>Assets</u>	<u>2015</u>	<u>2014</u>
Cash and investments	\$ 3,063,366	\$ 1,083,666
Due From Debt Service Fund	-	1,075,000
Due From TID 3	850,000	2,250,000
Total Assets	<u>\$ 3,913,366</u>	<u>\$ 4,408,666</u>
 <u>Liabilities and Fund Balance</u>		
Accounts payable	\$ -	\$ -
Non-Spendable Fund Balance - Advances	850,000	3,325,000
Encumbrance	3,321	-
Assigned fund balance	3,060,045	1,083,666
Total Fund Balance	<u>3,910,045</u>	<u>4,408,666</u>
Total Liabilities and Fund Balance	<u>\$ 3,913,366</u>	<u>\$ 4,408,666</u>

**Comparative Statement of Revenue, Expenses and Fund Balance
For the Ten months ended October 31, 2015 and 2014**

	<u>2015</u>	<u>2015</u>	<u>2015</u>	<u>2014</u>
	<u>Amended</u>	<u>Year-to-Date</u>	<u>Year-to-Date</u>	<u>Year-to-Date</u>
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Revenue:				
Impact Fee: Parks	\$ 210,000	\$ 190,309	\$ 131,756	\$ 167,696
Impact Fee: Southwest Sewer Serv	-	-	2,928	17,568
Impact Fee: Administration	5,500	4,935	3,300	5,390
Impact Fee: Water	250,000	206,568	115,766	201,925
Impact Fee: Transportation	50,000	42,095	18,306	47,414
Impact Fee: Fire Protection	50,000	43,680	25,281	44,064
Impact Fee: Law Enforcement	73,000	63,744	46,849	80,949
Impact Fee: Library	65,000	58,550	36,852	47,039
Total Impact Fees	<u>703,500</u>	<u>609,881</u>	<u>381,038</u>	<u>612,045</u>
Investment Income	39,000	32,500	27,427	39,484
Interfund Interest Income	67,966	56,638	29,974	90,507
Total revenue	<u>810,466</u>	<u>699,019</u>	<u>438,439</u>	<u>742,036</u>
Expenditures:				
Other Professional Services	15,000	11,250	10,073	-
Transfer to Debt Service:				
Law Enforcement	204,978	136,652	67,122	78,010
Fire	43,013	28,675	42,974	42,959
Transportation	73,535	49,023	23,393	44,734
Library	133,650	89,100	49,004	61,108
Total Transfers to Debt Service	<u>455,176</u>	<u>303,450</u>	<u>182,493</u>	<u>226,811</u>
Transfer to Capital Improvement Fund:				
Park	1,609,625	303,720	506,167	285,000
Total Transfers to Capital Improve	<u>1,609,625</u>	<u>303,720</u>	<u>506,167</u>	<u>285,000</u>
Transfer to Water Utility	150,000	112,500	-	873,727
Total expenditures	<u>2,229,801</u>	<u>730,920</u>	<u>698,733</u>	<u>1,385,538</u>
Revenue over (under) expenditures	<u>(1,419,335)</u>	<u>(31,901)</u>	<u>(260,294)</u>	<u>(643,502)</u>
Fund balance, beginning of year	<u>4,170,339</u>		<u>4,170,339</u>	<u>5,052,168</u>
Fund balance, end of period	<u>\$ 2,751,004</u>		<u>\$ 3,910,045</u>	<u>\$ 4,408,666</u>

**City of Franklin
Capital Outlay Fund
Balance Sheet
October 31, 2015 and 2014**

<u>Assets</u>	<u>2015</u>	<u>2014</u>
Cash and investments	\$ 761,999	\$ 451,995
Total Assets	\$ 761,999	\$ 451,995
<u>Liabilities and Fund Balance</u>		
Accounts payable	\$ 37,279	\$ 13,833
Miscellaneous claims payable	12,508	18,278
Encumbrance	23,047	52,099
Assigned fund balance	689,165	367,785
Total Liabilities and Fund Balance	\$ 761,999	\$ 451,995

**Statement of Revenue, Expenses and Fund Balance
For the Ten months ended October 31, 2015 and 2014**

	2015 Amended Budget	2015 Year-to-Date Budget	2015 Year-to-Date Actual *	2014 Year-to-Date Actual
Revenue				
Property Taxes	\$ 433,200	\$ 433,200	\$ 433,200	\$ 430,000
Grants	-	-	4,923	10,082
Landfill Siting	67,000	67,000	67,000	67,000
Investment Income	4,500	3,750	6,955	12,391
Miscellaneous Revenue	25,000	18,217	20,559	16,783
Transfers from Other Funds	475,000	475,000	475,000	-
Total Revenue	1,004,700	997,167	1,007,637	536,256
Expenditures:				
General Government	240,214	153,681	51,401	35,931
Public Safety	478,344	384,904	409,613	372,496
Public Works	160,700	113,083	139,505	79,345
Health and Human Services	800	667	-	-
Culture and Recreation	12,000	10,000	9,403	18,024
Conservation and Development	5,665	3,542	2,948	250
Contingency	130,000	108,333	8,950	-
Total expenditures	1,027,723	774,210	621,820	506,046
Revenue over (under) expenditures	(23,023)	222,957	385,817	30,210
Fund balance, beginning of year	303,348		303,348	337,575
Fund balance, end of period	<u>\$ 280,325</u>		<u>\$ 689,165</u>	<u>\$ 367,785</u>

* Amount shown is actual expenditures plus encumbrance

**City of Franklin
Equipment Replacement Fund
Comparative Balance Sheet
October 31, 2015 and 2014**

	2015	2014
<u>Assets</u>		
Cash and investments	\$ 2,330,167	\$ 2,174,717
Total Assets	\$ 2,330,167	\$ 2,174,717
<u>Liabilities and Fund Balance</u>		
Accounts payable	\$ 1,034	\$ -
Encumbrance	23,646	-
Assigned fund balance	2,305,487	2,174,717
Total Liabilities and Fund Balance	\$ 2,330,167	\$ 2,174,717

**Comparative Statement of Revenue, Expenses and Fund Balance
For the Ten months ended October 31, 2015 and 2014**

	2015 Amended Budget	2015 Year-to-Date Budget	2015 Year-to-Date Actual *	2014 Year-to-Date Actual
Revenue:				
Property Taxes	\$ 339,500	\$339,500	\$ 339,500	\$ 337,000
Landfill	100,000	100,000	100,000	100,000
Investment Income	20,000	16,667	27,763	48,209
Transfers from Other Funds	25,000	20,833	-	5,395
Property Sales	-	-	9,306	3,077
Total revenue	484,500	477,000	476,569	493,681
Expenditures:				
Public Safety	194,000	191,625	180,131	56,159
Public Works	188,000	165,573	180,624	178,850
Total expenditures	382,000	357,198	360,755	235,009
Revenue over (under) expenditures	102,500	119,802	115,814	258,672
Fund balance, beginning of year	2,189,673		2,189,673	1,916,045
Fund balance, end of period	\$ 2,292,173		\$ 2,305,487	\$ 2,174,717

* Amount shown is actual expenditures plus emcumbance

**City of Franklin
Street Improvement Fund
Balance Sheet
October 31, 2015 and 2014**

<u>Assets</u>	<u>2015</u>	<u>2014</u>
Cash and investments	\$ 260,077	\$ 254,872
Total Assets	\$ 260,077	\$ 254,872
<u>Liabilities and Fund Balance</u>		
Accounts payable	\$ 13,953	\$ -
Encumbrances	-	-
Assigned fund balance	246,124	254,872
Total Liabilities and Fund Balance	\$ 260,077	\$ 254,872

**Statement of Revenue, Expenses and Fund Balance
For the Ten months ended October 31, 2015 and 2014**

	<u>2015 Amended Budget</u>	<u>2015 Year-to-Date Totals</u>	<u>2014 Year-to-Date Totals</u>
Revenue:			
Property Taxes	\$ 687,300	\$ 687,300	\$ 681,600
Landfill Siting	133,000	133,000	133,000
Investment Income	6,000	5,503	11,882
Refunds and Reimbursements	-	2,441	-
Transfer from General Fund	200,000	25,000	-
Total revenue	1,026,300	853,244	826,482
Expenditures:			
Street Reconstruction Program - Current Year	960,000	836,557	789,173
Transfer to General Fund	200,000	-	-
Street Reconstruction Program - Prior Year(s)	-	1,399	1,000
Total expenditures	1,160,000	837,956	790,173
Revenue over (under) expenditures	(133,700)	15,288	36,309
Fund balance, beginning of year	230,836	230,836	218,563
Fund balance, end of period	\$ 97,136	\$ 246,124	\$ 254,872

**City of Franklin
Capital Improvement Fund
Balance Sheet
October 31, 2015 and 2014**

<u>Assets</u>	<u>2015</u>	<u>2014</u>
Cash and investments	\$ 1,792,175	\$ 48,092
Accrued receivables	847	4,097
Total Assets	<u>\$ 1,793,022</u>	<u>\$ 52,189</u>
<u>Liabilities and Fund Balance</u>		
Accounts payable	\$ 83,949	\$ 165,483
Contracts Payable	118,746	50,861
Encumbrance	761,155	-
Assigned fund balance	829,172	(164,155)
Total Liabilities and Fund Balance	<u>\$ 1,793,022</u>	<u>\$ 52,189</u>

**Statement of Revenue, Expenses and Fund Balance
For the Ten months ended October 31, 2015 and 2014**

	<u>2015 Amended Budget</u>	<u>2015 Year-to-Date Totals</u>	<u>2014 Year-to-Date Totals</u>
Revenue:			
Landfill Siting	\$ 830,000	\$ 356,275	\$ 318,072
Transfers from Other Funds	3,358,405	-	-
Transfers from General Funds	50,000	-	-
Transfers from Impact Fees	1,484,625	506,167	285,000
Transfers from Connection Fees	2,050,000	-	-
Transfers from Fund Balance	138,000	-	-
Donations	100,000	-	-
Investment Income	-	4,245	194
Total revenue	<u>8,011,030</u>	<u>866,687</u>	<u>603,266</u>
Expenditures:			
General Government	1,975,000	-	3,190
Public Safety	123,181	78,897	235,433
Public Works	3,571,405	143,886	550,954
Culture and Recreation	1,524,268	1,582,011	288,498
Sewer & Water	-	173,089	8,274
Contingency	2,244,554	35,233	-
Total expenditures	<u>9,438,408</u>	<u>2,013,116</u>	<u>1,086,349</u>
Revenue over (under) expenditures	(1,427,378)	(1,146,429)	(483,083)
Fund balance, beginning of year	1,975,601	1,975,601	318,928
Fund balance, end of period	<u>\$ 548,223</u>	<u>\$ 829,172</u>	<u>\$ (164,155)</u>

City of Franklin
Self Insurance Fund - Actives
Balance Sheet
October 31, 2015 and 2014

<u>Assets</u>	<u>2015</u>	<u>2014</u>
Cash and investments	\$ 2,683,314	\$ 1,311,113
Accounts receivable	384	480
Interfund advance receivable	1,088,000	2,338,000
Prepaid expenses	57,500	57,500
Total Assets	\$ 3,829,198	\$ 3,707,093
<u>Liabilities and Net Assets</u>		
Accounts payable	\$ 81,291	\$ 27,331
Claims payable	370,500	379,100
Unrestricted net assets	3,377,407	3,300,662
Total Liabilities and Fund Balance	\$ 3,829,198	\$ 3,707,093

City of Franklin Self Insurance Fund - Actives
Statement of Revenue, Expenses and Fund Balance
For the Ten months ended October 31, 2015 and 2014

<u>Revenue</u>	<u>2015</u>	<u>2015</u>	<u>2015</u>	<u>2014</u>
	<u>Forecast</u>	<u>Year-to-Date</u>	<u>Year-to-Date</u>	<u>Year-to-Date</u>
	<u>Forecast</u>	<u>Forecast</u>	<u>Actual</u>	<u>Actual</u>
Medical Premiums-City	\$ 2,608,900	\$ 2,174,083	\$ 2,146,874	\$ 2,207,244
Medical Premiums-Employee	397,600	331,333	345,243	371,882
Other - Investment Income, etc.	35,277	29,398	58,971	92,441
Medical Revenue	<u>3,041,777</u>	<u>2,534,814</u>	<u>2,551,088</u>	<u>2,671,567</u>
Dental Premiums-City	112,600	93,833	87,084	87,036
Dental Premiums-Retirees	5,750	4,792	3,456	4,800
Dental Premiums-Employee	55,200	46,000	44,166	44,874
Dental Revenue	<u>173,550</u>	<u>144,625</u>	<u>134,706</u>	<u>136,710</u>
Total Revenue	<u>3,215,327</u>	<u>2,679,439</u>	<u>2,685,794</u>	<u>2,808,277</u>
Expenditures:				
Active Employees-Medical				
Medical claims - Current Year	1,900,000	1,583,333	1,505,313	1,187,160
Medical claims - Prior Year	-	-	194,552	361,617
Prescription drug claims	290,000	241,667	259,071	229,740
Refunds-Stop Loss Coverage	-	-	(91,315)	(419)
Total Claims-Actives	<u>2,190,000</u>	<u>1,825,000</u>	<u>1,867,621</u>	<u>1,778,098</u>
Medical Claim Fees	185,000	154,167	140,785	166,741
Memberships	-	-	3,180	4,525
Miscellaneous Wellness	12,000	10,000	66,400	10,440
Section 125 administration Fee	10,700	8,917	760	4,220
Stop Loss Premiums	587,160	489,300	494,304	505,715
ACA Fees	-	-	35,203	-
Total Medical Costs-Actives	<u>2,984,860</u>	<u>2,487,383</u>	<u>2,608,253</u>	<u>2,469,739</u>
Active Employees-Dental				
Dental claims - Current Year	150,000	125,000	118,002	111,907
Dental claims - Prior Year	2,000	1,667	10,137	16,966
Dental Claim Fees	12,000	10,000	8,145	10,264
Total Dental Costs-Actives	<u>164,000</u>	<u>136,667</u>	<u>136,284</u>	<u>139,137</u>
Retirees-Dental				
Dental claims - Current Year	5,200	4,333	3,345	4,840
Dental claims - Prior Year	900	750	563	-
Dental Claim Fees	200	167	113	300
Total Dental Costs-Retirees	<u>6,300</u>	<u>5,250</u>	<u>4,021</u>	<u>5,140</u>
Total Dental Costs	<u>170,300</u>	<u>141,917</u>	<u>140,305</u>	<u>144,277</u>
Total Expenditures	<u>3,155,160</u>	<u>2,629,300</u>	<u>2,748,558</u>	<u>2,614,016</u>
Revenue over (under) expenditures	60,167	<u>\$ 50,139</u>	(62,764)	194,261
Net assets, beginning of year	<u>3,440,171</u>		<u>3,440,171</u>	<u>3,106,401</u>
Net assets, end of period	<u>\$ 3,500,338</u>		<u>\$ 3,377,407</u>	<u>\$ 3,300,662</u>

City of Franklin
City of Franklin Post Employment Benefits Trust
Balance Sheet
October 31, 2015 and 2014

<u>Assets</u>	<u>2015</u>	<u>2014</u>
Cash and investments	\$ (7,747)	\$ (105,163)
Investments held in trust - Fixed Inc	1,226,680	1,016,869
Investments held in trust - Equities	3,561,800	3,474,085
Accounts receivable	6,947	6,737
Due from Water Utility	1,460	739
Total Assets	<u>\$ 4,789,140</u>	<u>\$ 4,393,267</u>
<u>Liabilities and Net Assets</u>		
Accounts payable	\$ 8,208	\$ 20,586
Claims payable	57,482	77,182
Due from OPEB Trust	-	-
Net assets held in trust for post employment benefi	4,723,450	4,295,499
Total Liabilities and Fund Balance	<u>\$ 4,789,140</u>	<u>\$ 4,393,267</u>

City of Franklin Post Employment Benefits Trust
Statement of Revenue, Expenses and Fund Balance
For the Ten months ended October 31, 2015 and 2014

<u>Revenue</u>	<u>2015</u> <u>Forecast</u>	<u>2015</u> <u>Year-to-Date</u> <u>Actual</u>	<u>2014</u> <u>Year-to-Date</u> <u>Actual</u>
ARC Medical Charges - City	\$ 167,900	\$ 148,954	\$ 149,220
Medical Charges - Retirees	90,000	85,444	84,492
Implicit Rate Subsidy	103,100	119,583	76,346
Interest Income	-	-	(1,114)
Medical Revenue	<u>361,000</u>	<u>353,981</u>	<u>308,944</u>
Expenditures:			
Retirees-Medical			
Medical claims - Current Year	175,000	395,777	164,093
Medical claims - Prior Year	12,000	22,505	86,962
Prescription drug claims	110,000	65,856	64,795
Refunds-Stop Loss Coverage	-	(183,424)	(69,880)
Total Claims-Retirees	<u>297,000</u>	<u>300,714</u>	<u>245,970</u>
Medical Claim Fees	14,500	8,151	13,047
Stop Loss Premiums	49,500	41,860	49,841
Miscellaneous Expense	-	225	86
ACA Fees	-	3,031	-
Total Medical Costs-Retirees	<u>361,000</u>	<u>353,981</u>	<u>308,944</u>
 Revenue over (under) expenditures	 -	 -	 -
 Annual Required Contribution-Net	 467,523	 206,913	 234,324
Other - Investment Income, etc.	338,400	98,298	254,991
Total Revenues	<u>805,923</u>	<u>305,211</u>	<u>489,315</u>
 Net Revenues (Expenditures)	 805,923	 305,211	 489,315
 Net assets, beginning of year	 <u>4,418,239</u>	 <u>4,418,239</u>	 <u>3,806,184</u>
 Net assets, end of period	 <u>\$ 5,224,162</u>	 <u>\$ 4,723,450</u>	 <u>\$ 4,295,499</u>

APPROVAL <i>Slw</i>	REQUEST FOR COUNCIL ACTION	MEETING DATE 12/01/15
LICENSES AND PERMITS	MISCELLANEOUS LICENSES	ITEM NUMBER H.1.
<p data-bbox="168 394 878 428">See attached list from meeting of December 1, 2015.</p> <p data-bbox="505 1549 1068 1583" style="text-align: center;">COUNCIL ACTION REQUESTED</p>		



City of Franklin

9229 W. Loomis Road
Franklin, WI 53132-9728

414-425-7500

License Committee

Agenda*

Aldermen's Room

December 1, 2015 – 5:30 pm

1.	Call to Order & Roll Call	Time:		
2.	Applicant Interviews & Decisions			
License Applications Reviewed		Recommendations		
Type/ Time	Applicant Information	Approve	Hold	Deny
Operator – New 2015-16 5:35 p.m.	Holly A Smith 6410 W Burdick Ave Milwaukee, WI 53219 Walgreen – S. 76 th St			
Operator – New 2015-16	Rebecca M Albert 10125 W St Martins Rd Franklin, WI 53132 Swiss Street Pub & Grill			
Operator – New 2015-16	Joshua T Harju 5401 S Tuckaway Cir, #4 Greenfield, WI 53221 Chili's Bar & Grill			
Operator – New 2015-16	Jean L Heeti 10125 W St Martins Rd Franklin, WI 53132 Swiss Street Pub & Grill			
Operator – New 2015-16	James D Richter 9012 W Puetz Rd Franklin, WI 53132 Walgreen – S. 76 th St			
People Uniting for the Betterment of Life and Investment in the Community (PUBLIC) Grant	Fleet Reserve Association Branch 14 – Scholarships Fee Waiver: Labor Day Fair Permit Date of Event: 9/4-9/5/16 Location: St Martins Fair			
People Uniting for the Betterment of Life and Investment in the Community (PUBLIC) Grant	Franklin Civic Celebration Fee Waivers: Temporary Operator's Licenses, Entertainment & Amusement License, Class B Beer & Wine License, Soda License, and Park Permits. Date of Event: 7/2/16-7/4/16 Location: Franklin City Hall, 9229 W Loomis Rd			
People Uniting for the Betterment of Life and Investment in the Community (PUBLIC) Grant	Franklin Fire Department – Safety Day 2016 Fee Waivers: Temporary Entertainment & Amusement, Food License Date of Event: 6/4/2016 Location: Fire Station 1, 8901 W Drexel Ave			
People Uniting for the Betterment of Life and Investment in the Community (PUBLIC) Grant	Franklin Health Department – Safety City Fee Waiver: Park Permit Date of Event: TBD 2016 Location: Ken Windl Park			
People Uniting for the Betterment of Life and Investment in the Community (PUBLIC) Grant	Franklin Historical Society – Barn Restoration Fee Waiver: Park Permit Date of Event: TBD 2016 Location: Lions Legend Park 1			

Type/ Time	Applicant Information	Approve	Hold	Deny
<p>People Uniting for the Betterment of Life and Investment in the Community (PUBLIC) Grant</p>	<p>Franklin Lions Club – Meetings & Fund Raisers Fee Waivers: St Martins Fair Permit, Park Permits, Temporary Class B Beer and Wine Licenses, and Temporary Operator's Permit Date of Events: 3/26/16, 7/26/16, 8/9/16, 9/4-9/5/16, and 9/13/16 Locations: St Martins Fair, Legend Park 1, Ken Windl Park</p>			
<p>People Uniting for the Betterment of Life and Investment in the Community (PUBLIC) Grant</p>	<p>Franklin Park Concerts – Free Concerts Fee Waivers: Park Permits, Band Shell Fees, Temporary Entertainment and Amusement License Date of Events: 6/19/16, 7/10/16, 7/24/16, 8/7/16, and 8/21/16 Location: Lions Legend Park 1</p>			
<p>People Uniting for the Betterment of Life and Investment in the Community (PUBLIC) Grant</p>	<p>Franklin Police Department – National Night Out Fee Waivers: Temporary Entertainment & Amusement, Food License Date of Event: 8/1/16 Location: Franklin Library, 9151 W Loomis Rd</p>			
<p>People Uniting for the Betterment of Life and Investment in the Community (PUBLIC) Grant</p>	<p>St Martin of Tours – Fund Raisers Fee Waivers: Fund Labor Day Fair Permit, Temporary Class B Beer & Wine, Temporary Entertainment & Amusement, and Temp Operator's Licenses Date of Event(s): 1/9/16, 2/20/16, April 2016 (TBD), 9/4-9/5/16, and Sept/Oct 2016 (TBD). Location: St Martins Fair and St Martin of Tours Church or School, 7963 S 116th St</p>			
<p>People Uniting for the Betterment of Life and Investment in the Community (PUBLIC) Grant</p>	<p>St Paul's Lutheran School – School Picnic Fee Waiver: Park Permit Date of Event: 5/26/16 noon-3pm Location: Vernon Barg Pavilion</p>			
<p>People Uniting for the Betterment of Life and Investment in the Community (PUBLIC) Grant</p>	<p>VFW Post 10394 (Franklin/Hales Corners) – Fund Raiser Fee Waivers: Temporary Entertainment & Amusement, Temporary Class B Beer, St Martin's Fair Permit Date of Event: 9/4-9/5/16 Location: Post Property, 11300 W Church St</p>			
<p>People Uniting for the Betterment of Life and Investment in the Community (PUBLIC) Grant</p>	<p>Xaverian Missionaries – Annual Festival Fee waivers: Extraordinary Event License, Temporary Class B Beer and Wine License, Temporary Operator Licenses, Temporary Food Licenses, and Sign Permits. Date of Event: 6/25-6/26/16 Location: Xaverian Missionaries, 4500 Xavier Dr</p>			
<p>3.</p>	<p>Adjournment</p>			
		Time		

*Notice is given that a majority of the Common Council may attend this meeting to gather information about an agenda item over which they have decision-making responsibility. This may constitute a meeting of the Common Council per State ex rel. Badke v. Greendale Village Board, even though the Common Council will not take formal action at this meeting.

Blank Page

APPROVAL 	REQUEST FOR COUNCIL ACTION	MEETING DATE 12/01/15
Bills	Vouchers and Payroll Approval	ITEM NUMBER I. 1

Attached are vouchers dated November 13, 2015 through December 1, 2015 Nos. 158713 through Nos. 158877 in the amount of \$ 838,643.26. Included in this listing are EFT's Nos. 3019 through Nos.3027 and Library vouchers totaling \$ 29,753.98. Voided checks in the amount of \$ (281.20) are separately listed.

Early release disbursements under Resolution 2013-6920 in the amount of \$ 491,584.05 are provided on a separate listing and are also included on the complete disbursement listing.

The net payroll dated November 27, 2015 is \$ 369,826.90, previously estimated at \$ 351,000.00. Payroll deductions for November 27, 2015 are \$ 434,113.85 previously estimated at \$ 375,000.00. (Large additional amount was the inclusion of one additional October payroll deduction for WRS).

The estimated payroll for December 11, 2015 is \$ 515,000.00 with estimated deductions of \$ 220,000.00. This payroll is larger as it includes the implementation of the Classification and Compensation study.

Attached is a list of property tax disbursements Nos. 74 dated November 24, 2015 in the amount of \$ 84.56. This bank fee has been released as authorized under Resolution 2013-6920.

COUNCIL ACTION REQUESTED

Motion approving net general checking account City vouchers in the range of Nos. 158713 through Nos. 158877 in the amount of \$ 838,643.26 dated November 13, 2015 through December 1, 2015.

Motion approving the net payroll dated November 27, 2015 in the amount of \$ 369,826.90 and payments of the various payroll deductions in the amount of \$ 434,113.85 plus any City matching payments, where required.

Motion approving the net payroll dated December 11, 2015 estimated at \$ 515,000.00 and payments of the various payroll deductions estimated at \$ 220,000.00, plus any City matching payments, where required.

Motion approving property tax disbursement in the amount of \$84.56 dated November 24, 2015.