VILLAGE OF GERMANTOWN
N112 W17001 MEQUON ROAD
GERMANTOWN, WI 53022

MEETING: **GENERAL GOVERNMENT & FINANCE COMMITTEE**

DATE AND TIME: ***THURSDAY, JULY 28,2016*** ***5:30 p.m.***

LOCATION: **Germantown Village Hall Board Room**
N112 W17001 Mequon Road

I. **CALL TO ORDER:** *This meeting has been given public notice in accordance with Section 19.83 and 19.84, Wis. Stats, in such form that will apprise the general public and news media of subject matter that is intended for consideration and action.*

II. **ROLL CALL:** Chairperson Zabel, Trustees Daniels, Kaminski, and Warren.

III. **APPROVAL OF MINUTES:** June 22, 2016 meeting.

IV. **PUBLIC COMMENT:** Please be advised per State Statute Section 19.84(2), information will be received from the public. It is the policy of this municipality that there be a three-minute time period, per person, with time extensions per the Chief Presiding Officer's discretion; be further advised that there may be limited discussion on the information received, however, NO ACTION will be taken under public comments.

VI. **UNFINISHED BUSINESS:**
A. Update on Fee Schedule Listing
B. Update on Establishing a Capital Equipment Revolving Fund
C. Capital Outlay Plan Draft
D. Discussion of Wage Increases and Adjustments for Certain Village Positions
E. Financial Services RFP – Update

V. **NEW BUSINESS:**
A. Acceptance of 2015 Comprehensive Annual Financial Report, with Communication to Those Charged with Governance & Management, Presentation by Baker Tilly
B. Assessing Firm Update
C. AT&T Long Distance Contract – Discussion & Action
D. Time & Attendance Payroll Software – Request for Information and Quotes, possible inclusion for 2017 or 2018 budget
E. T.E. Brennan Company, Insurance Consultant – Approval of annual retainer Invoice w/ prior year expense - $6,062.04
F. Discussion of Water and Sewer Billing Mailing Options
G. Discussion of calculating a Pilot for Presbyterian Homes
H. Preliminary Budget Process Discussion
I. 2016 Election Equipment Budget

VII. **REPORTS:**

A. Monthly, Year to Date Financials
   1. Revenue and Expense Report – All Funds
   2. Health and Dental Plans
   3. TIF 6 Summary

B. Impact Fees Financial Reports

C. Accounts Payable

D. Monthly Code Violation Reports
   1. Building Inspection Department
   2. Planning Department

E. C.I.P. Projects

F. Letter of Credit Summaries
   1. Building Inspection Department
   2. Public Works Department
   3. Planning Department

G. Summary of all Village Contracts

VIII. **NEXT MEETING:**

IX. **ADJOURNMENT:**

***PLEASE NOTE** that upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals through appropriate aids and services. For additional information or to request this service, contact the Village Clerk at 262-250-4740.*

Notice is given that a majority of the Village Board 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 Village Board per State ex. Rel. Badke v. Greendale Village Board, even though the Village Board will not take formal action at this meeting.

VILLAGE OF GERMANTOWN
GENERAL GOVERNMENT & FINANCE COMMITTEE
MEETING MINUTES
June 22, 2016

CALL TO ORDER: The meeting was called to order at 5:34 p.m. by Chairperson Zabel.

ROLL CALL: Chairperson Zabel, Trustee Members Kaminski and Daniels were present. Trustee Warren was absent and excused. Also present: Finance Director Rath, Park & Recreation Director Schroeder, Clerk Goeckner, Fire Chief Weiss and Deputy Clerk Dobratz.

APPROVAL OF MINUTES: ***MOTION (Kaminski/Daniels) to approve the minutes from the May 16, 2016 meeting, motion carried. Approved.***

PUBLIC COMMENT: Clerk Goeckner introduced new Deputy Clerk Tanya Raymond.

UNFINISHED BUSINESS:

Update of Fee Schedule Listing:

Finance Director Rath emailed the update and it's a work in progress. Trustee Kaminski would like to postpone until the next meeting. A few departments are submitting information. Trustee Daniels asked if it will be searchable when it is put on the web. Clerk Goeckner stated each department could post there fees on their department page. Finance Director Rath stated a hot link will be worked on for the web.

Update on Establishing a Capital Equipment Revolving Fund:

Finance Director Rath stated she doesn't have any information. She spoke to Village Attorney Sajdak about putting a resolution together. This will be worked on.

NEW BUSINESS:

Assessing Firm Update:

Chair Zabel stated this has come into question as it's a one year contract. They are to come into compliance with state laws and provide the records that are required. Mr. Daniels sent an email to Village Administrator Schornack that he will not have his license for 2016. We are waiting for a letter from the State. Clerk Goeckner stated currently our assessor on record is Brad Cupp with Accurate. Board of Review is on July 12, 2016 and another Open Book is on June 28, 2016. The assessment role we have on file now is from before the original open book. After July 12, we will know where we are at for the final assessed value. Our records have not been brought into compliance. Chair Zabel stated payment has not been made yet nor will be until the work is completed. Trustee Kaminski explained the big unknown is if a new assessment firm needs to be hired, the budget could go up 4 or 5 times. Finance Director Rath said the higher number is in the budget anticipating needing the funds for 2017. Funds can be carried over into the next year. Clerk Goeckner is awaiting the letter and if the records aren't complete, the new contract will secure us getting those updated by the new firm. Chair Zabel stated it will be on the next agenda.

School District Facility Fund Purchase:

Park & Recreation Director Schroeder has attended a couple of School District Building Committee meetings in the last six months discussing a variety of different facility use type of issues. The school district is looking at installing security cameras in the four elementary school gyms as well as the high school gyms. This is a request on their behalf to utilize the Recreation Facility Fee Fund, specifically the portion that is called the School Facility Fund.

NEW BUSINESS Cont.:

The current balance in that account is $66,000. The last time there was any substantial utilization of funds in this account was 2012 for a security door at Kennedy Middle School. Equipment installation of 18 cameras is $31,097, proposal to the Village is to utilize the fund on a 50/50 basis in the amount of $15,548. It's a project that is a mutual benefit for the both the School District and the Village, the recreation programs use all the gyms. Trustee Kaminski stated the money is already in the reserve account and inquired on uses. Park & Recreation Director Schroeder explained it is mutually beneficial for the permitted uses, areas of the building in which we have activities. Security cameras are always a good measure to have. There is a safety and security type purpose for it. ***MOTION (Daniels/Kaminski) to approve the expenditure, not to exceed $15,548 for the purchase of the 18 security cameras to be taken out of the Recreation Facility Fee Fund, motion carried. Approved.***

Resolution Approving Amendments to the 2016 Budget – Line Item Transfer, Contingency Wage Account Allocation:

Finance Director Rath explained this is a budget line item transfer. When the budget is started the funds are in general government for possible increases in salary for the year. Funds aren't allocated for specific departments until it's for certain of where the funds are going. With the passing of the resolution for the 1.5 percent for increases and the settlement of the Highway Department Contract, the funds move to the actual budgets where they are being expensed.

MOTION (Kaminski/Daniels) to approve the resolution amendments to the 2016 Budget line item transfer, contingency wage account allocation, motion carried. Approved.

Possible License and Permit Amendments:

12.09 Food Vendors

Clerk Goeckner provided samples from other communities. One question is a food vendor who is inside a park for an event when rented by the chamber or group who aren't being licensed and should they be. Inspections are done by the State, then the vendor goes to Washington County for a license. Difficulty is when some of the establishments are cooking at a state certified kitchen and bringing the food into an event. The license would cover them in Germantown for the year. Trustee Kaminski questions why the Village of Germantown requires a license. Clerk Goeckner recommended to pull the fees from the ordinance so it doesn't ever have to be changed in the ordinance and put it in the fee schedule. Trustee Kaminski stated not to change anything at this time and wait until the fee schedule is updated in the next 30 to 60 days. Clerk Goeckner explained sometimes the ordinances lack direction, if there's a large liability issue for the Village then they will go to the board. Part of the request is to clean up the language and make it understandable. Will research on what is statutorily required. Questions liability on the Villages part if they aren't licensed or checked by us. Will ask Chief Hoell as to what kind of problems it might cause if there's no regulation. We are regulating mobile units/food trucks, we aren't regulating anyone who has a restaurant. Chair Zabel stated to postpone for further research.

12.10 Parade Permits

Chair Zabel speaks on dedicated onsite fire and police department with a possible fee. Chief Weiss stated the ordinance could have language in regards to the size of the crowd then it's required to have an ambulance or fire truck standing by. May want to have a dedicated unit for events that they would be charged back for. Discussion followed on adding to the

NEW BUSINESS Cont.:

ordinance verbiage regarding the Village President or Police Chief have the ability to cancel or change an event. Clerk Goeckner stated any nonprofit organization can go through the Public Grant Program to get fees reimbursed. Revocation language would be beneficial to have in the ordinance. Also, would like to change the name to Special Event Permit. Trustee Kaminski stated multiple people should make the decision to call off an event; including the Village President, Police Chief and the Fire Chief. Chair Zabel added Director of Public Works and Village Administrator. A five member panel, having three out of the five agree, a quorum to make the decision. An item would be added; special consideration for some type of an emergency of the location to occur when you have a majority of the five member panel, the Village President, Village Administrator, Police Chief, Fire Chief and Director of Public Works. Three out of the five need to convene to revoke the permit. Discussion continued on overtime fees and additional fees. Chair Zabel advised consulting with legal to define usual and customary, those terms can be defined in many different ways, need to spell out so those applying for a permit know what usual and customary are. The committee is comfortable with including any other departments as required. Chair Zabel stated it should read, the fee structure is approved by Village Board by ordinance, will determine the fee yearly. Clerk Goeckner questions adding a late fee should it be less than two weeks prior to the event, committee agrees. The Fire Chief consideration will be looked into with the attorney. Agreed changes will be made and brought back to GGF with more information from the attorney.

12.17 Junk Dealers

Trustee Zabel agrees with the referral going to the Village Board, adding conditions. Name can be changed to Junk/Recycling Dealers, then headline on 12.17 covers both. ***MOTION (Kaminski/Daniels) to recommend Village Board approve the possible title change to 12.17 Junk/Recycling Dealers with a positive recommendation, motion carried. Approved.***

Discussion of Wage Increases and Adjustments for Certain Village Positions

MOTION (Kaminski/Daniels) to postpone until next month's GGF meeting to have the full committee and Village Administrator present, motion carried. Approved.

Capital Outlay Plan (2017-2019) Draft

Chair Zabel explained the draft, during budget time they will be going through line item by line item. Clerk Goeckner would like to start looking towards a building for storage of election equipment and records. The building would need to be climate controlled for the equipment, 50 degree temperature. The Police Department is working on a new garage bay, could be something similar to that. Trustee Kaminski asks if there are places we can lease. Clerk Goeckner states we need accessibility and has talked to Department of Public Works about getting a large enclosed trailer, storage to go from polling location to polling location. Chair Zabel states this is a start, how to move large dollar items out into a Capital Revolving Fund. As far as buildings and building spaces, the Building Committee should start looking at plans. Start using that committee to look at building needs and try to expand those needs. As an outside source, members of that committee have the skills, suggest they meet and discuss the ideas with Department Heads to see what is on there want list and how to achieve it. ***MOTION (Kaminski/Daniels) to have the Building Committee take a look at the Village needs for buildings in the next four to five years and report back to committee in the next couple of months, motion carried. Approved.***

NEW BUSINESS Cont.:

Investment Advisory Firm Survey

Finance Director Rath reported in November 2015 Ken Herdeman from Ehlers had the contract for 2016 for investment services and information, the fees had gone up. Spoke with a fellow community who just went through the RFP process and she sent the results of their advisory RFP. Fee structures quoted are all similar, close in charges. Ehlers does have safe keeping and custodial services built into their fees. Others companies will assist but they charge a fee. Looking at two types of ways to do the investment strategy, non-discretionary firm and discretionary firm. Ehlers is nondiscretionary and doesn't do anything without talking to committee or staff first. Discretionary is given guidelines of what is wanted, who to invest with and dollar amount, they make decisions within the parameters. It comes down to relationship, trust and reputation, not just looking at fees. Chair Zabel states it is always advisable to go to RFPs, rates always change a little bit. The final decision on it doesn't have to be the lowest rate. Trustee Kaminski inquired how many years we have had Ehlers. Finance Director Rath states since 2012. Interview two or three firms at GGF. RFP for full financial services; bonding, investments and borrowing. Currently no contract for the bonding side and Ehlers contract ends February 1, 2017. ***MOTION (Kaminski/Daniels) to direct staff for financial RFP with big firms only that can handle both bonding as well as investment services, motion carried. Approved.***

REPORTS:

Monthly Year to Date Financials: The committee reviewed the financials and placed them on file.

Revenue and Expense Report – All Funds: Finance Director Rath stated the revenue sources are down. Decrease of what was projected, no big subdivisions are going in. Some projects are coming. Inspection Department stated permits are being pulled from Hilltop. Expense side is running fine. The Police Department had turnover, paying them overtime to get them up to speed.

Health and Dental Plans: Finance Director Rath reported they are doing well. A couple of large claim cases came through, nothing to worry about. Changes to the budget if things stay the same.

TIF 6 Summary: Chair Zabel stated hopefully things will fall into place in no time.

Impact Fees Financial Reports: Chair Zabel reported not a lot of stuff going on, nothing new. Police Department and Park & Recreation have projects to use impact fees up.

Accounts Payable: Items on the Accounts Payable report placed on file.

Monthly Code Violation Reports: Building Inspection Department and Planning Department: Chair Zabel explained this has been updated. More comments as to what is happening with each violation.

C.I.P. PROJECTS: Finance Director Rath said not a lot of movement yet but will be shortly.

REPORTS Cont.:

Letter of Credit Summaries: Building Inspection Department, Public Works Department and Planning Department: The Letter of Credit summaries were reviewed and placed on file.

Summary of all Village Contracts: Finance Director Rath reported on AT&T, called several times. They want to give quotes on new services, she explained she wants quotes on current services and will bring updates next month.

NEXT MEETING: Monday, July 25, 2016 at 5:30 p.m.

ADJOURNMENT: There being no further business, the meeting adjourned at 7:25 p.m.

Respectfully Submitted,

Jilline Dobratz
Deputy Clerk

VI. A

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VILLAGE OF GERMANTOWN

FEE SCHEDULE

FEE DESCRIPTION	FEE AMOUNT FY2016
VILLAGE CLERK	
Class A Beer	$ 100.00
Class A Liquor	$ 500.00
Class B Beer	$ 100.00
Class B Liquor	$ 500.00
Class B (Wine Only) Winery	$ 500.00
Temporary Class "B" Beer at a Gathering or Picnic	$ 10.00
Temporary Class "B" & Wine at a Gathering or Picnic	$ 10.00
Class B Reserve Liquor	$ 10,000.00
Class C Wine	$ 100.00
Late Liquor License Application Fee	$ 100.00
Investigation/Background Check	$ 7.00
Change of Agent	$ 10.00
Operators License - New (1 Year)	$ 50.00
Operators License - Renewal (1 Year)	$ 45.00
Provisional Operators License	$ 15.00
Temporary Operators License (1 Per Year, Not Valid For More Than 14 Days)	$ 7.00
Certified Copy of Operators License	$ 10.00
License/Permit Replacement Copy Fee	$ 5.00
Animal Fancier	$ 25.00
Amusement Arcade License	$ 100.00
Amusement Device Charge For 1 to 7 Devices	$ 25.00
Amusement Device Charge For 8 to 15 Devices	$ 30.00
Amusement Device Charge For 16 to 25 Devices	$ 35.00
Amusement Device Charge For More Than 25 Devices (also requires a CUP)	$ 40.00
Block Party Permit	$ 25.00
Board of Zoning Appeals	$ 570.00
Boarding Kennel	$ 50.00
Cigarette	$ 100.00
Coin Operated Machine, Per Machine up to 7 machines	$ 25.00
Direct Sellers, Transient Merchants & Solicitors	$ 60.00

FEE DESCRIPTION		FEE AMOUNT FY2016
VILLAGE CLERK		
Fireworks Permit	$	100.00
Food Vendor	$	25.00
Grooming Establishment	$	40.00
Junk Dealer - Initial	$	250.00
Junk Dealer - Initial Application Investigation and Inspection Fee	$	200.00
Junk Dealer - Renewal	$	250.00
Mobile Home Park (For 50 Units or Fraction Thereof)	$	100.00
Mobile Home Park Transfer (Per Park)	$	10.00
Outside Premises Extension	$	25.00
Parade Permit	$	15.00
Pawnbroker Bond	$	500.00
Pawnbroker License	$	210.00
Pet Shop	$	40.00
Publication Fee	$	20.00
Secondhand Article	$	27.50
Secondhand Dealer Mall/Flea Market	$	165.00
Secondhand Jewelry	$	30.00
License/Permit Application Rush fee (request for completion in less than 10 days)	$	10.00
Audio/Video Tape and Computer Media	$	15.00

(Actual time and materials if cost is over $50.00)

Postage charges will apply to any documentation or items needing to be mailed to the requestor

Village of Germantown ...Willkommen

VILLAGE OF GERMANTOWN

FEE SCHEDULE

FEE DESCRIPTION	FEE AMOUNT FY2016
FINANCE/TREASURER	
Special Assessment Letter Request	$35.00
Dog License Unneutered/Unspayed	$13.00
Dog License Neutered/Spayed	$8.00
Dog License Late Fee (after March 31)	$5.00
Dog License Replacement Tag	$1.00
Check Return/Insufficient Funds	$20.00
Photo Copies - per page/per side	
8.5 x 11	$0.25
8.5 x 14	$0.30
11 x 17	$0.50
Interest on Delinquent Receivables	1.5% per month
WATER & WASTEWATER UTILITY RATES	
Water - Quarerly Service Charge per meter size	
5/8" Meter	$15.28
3/4" Meter	$15.28
1" Meter	$25.46
1.5" Meter	$44.56
2" Meter	$66.84
3" Meter	$111.39
4" Meter	$171.87
6" Meter	$318.27
Volume Charge	
Gallons used per Quarter - First 1,000 Gallons	$2.29
101,000 - 1,000,000 Gallons	$1.97
over 1,000,0000 Gallons	$1.67

FEE DESCRIPTION	FEE AMOUNT FY2016
FINANCE/TREASURER	
Wastewater - Quarterly Service Charge	
Per Residential Dwelling Unit/each	$40.01
Commercial, Industrial, Public Properties:	
5/8" Meter	$40.01
3/4" Meter	$40.01
1" Meter	$74.02
1.5" Meter	$102.02
2" Meter	$132.02
3" Meter	$202.03
4" Meter	$362.06
5" Meter	$592.08
Volume Charge	
Residential - per 1,000 Gallons of Flow	$6.9130
Commercial, Industrial, Public Propertiers - per 1,000 Gallons of Flow	$8.6410
Interest rate on delinquent utilities - per month	1%
Penalty end of year taxroll posting of delinquencies	10%

VILLAGE OF GERMANTOWN

FEE SCHEDULE

FEE DESCRIPTION		FEE AMOUNT FY2016
POLICE DEPARTMENT		
Parking Citation		$20.00
Parking Citation paid after 10 days from issuance		$30.00
Parking Citation Paid after 20 days from issuance		$45.00
Parking Permit (per month)		$10.00
Finger Printing (Germantown Residents or Employers only)		$10.00
Alarm Charges - False Alarms (Monthly)	1st - 3rd Free	
	4th	$25.00
	5th	$50.00
	6th	$75.00
	7th	$100.00
	8th-10th	$150.00
	11th and subsequent	$200.00
Bike License		$5.00
Photos (each)		$1.00
Photos (CD/DVD)		$2.00
Open Records Requests (per page, per side)		$0.25
Accident Reports		$2.00
Audio/Video Tape and Computer Media		$ 15.00
Actual time and materials if cost is over $50.00		
Postage charges will apply to any documentation or items needing to be mailed to the requestor		
Warrant Fees (per warrant when subject is booked into custody)		$35.00
Jail Fee (per day for subjects who complete a sentence rather than pay a citation/warrant)		$20.00

VILLAGE OF GERMANTOWN

FEE SCHEDULE

FEE DESCRIPTION	FEE AMOUNT FY2016
FIRE	
Plan Review	$125.00
Fire alarm System Test/Acceptance	$125.00
Sprinkler System Test/Acceptance	$125.00
Fire Suppression System (Hood or Booth) Test/Acceptance	$125.00
Standpipe System Test/Acceptance	$125.00
Private Fire Hydrant Flow Test	$100.00
Smoke Evacution System	$100.00
After Hours Inspection (Per Inspector, Minium 2 Hours. Per Hours Charge)	$100.00
Repeat Fire inspection	
Public Recode Request-Fire/EMS Report	$8.50
Public Recode Request-8.5 x 11", per page per side	$0.25
Public Record request-11 x 17", per page, per side	$0.30
CPR Training (Per Student)	$50.00
AMBULANCE (EMERGENCY MEDICAL SERVICE)	
TRANSPORT FEES	
BLS Base Rate-Resident	$525.00
BLS Base Rate-Non Resident	$625.00
Inter-Facility Transfer	$350.00
ALS 1 Rate-Resident	$700.00
ALS 1 Rate-Non Resident	$800.00
ALS 2 Rate-Resident	$750.00
ALS 2 Rate-Non Resident	$850.00
Milage (per mile transport)	$18.00
NO TRANSPORT	
No Transport-5-10 (Non-MVA)	$150.00
No Transport-11-15 (Non-MVA)	$250.00
No Transport-16> (Non MVA)	$450.00
EXTRICATION	
Extrication	$500.00

FEE DESCRIPTION	FEE AMOUNT FY2016
AMBULANCE (EMERGENCY MEDICAL SERVICE) Cont	
SUPPLY CHARGES	
Advanced Airway	$150.00
CPAP	$125.00
Defibrillator/AED Supply	$100.00
EKG Supply	$85.00
IV Start	$75.00
IO Start	$222.00
OB/Childbirth Supply	$50.00
Pneumothorix Kit	$100.00
Supplies-BLS	$60.00
Supplies-ALS	$75.00
Pro-Splints	$75.00
MEDICATIONS	
Albuterol	$30.00
Aspirin per Dose	$10.00
Atrovent	$25.00
Destrose	$30.00
Epinephrine 1:1000	$75.00
Glucagon	$350.00
Oral Glucose 15g	$20.00
Narcan/Nalozone (per dose)	$75.00
Nitroglycerin	$25.00
Normal Saline Flush	$35.00
Normal Saline (IV Adminstration 1000ml)	$50.00
Oxygen	$70.00

VILLAGE OF GERMANTOWN

FEE SCHEDULE

FEE DESCRIPTION	FEE AMOUNT FY2016
ENGINEERING	
Stormwater Permit Fee - Base Application Fee	$300.00
First Time Stormwater Master (SWM) Plan Report Review Fee (Non-Refundable)	$200.00
Each Additional Detention/Infiltration/Retention Pond or Water Quality Device	$25.00
Each Channel/Culvert/Storm Sewer Branch	$10.00
Optional Expedited Review (3 business days)	$500.00
Additional SWM Plan Report Review Fee (Non-Refundable)	
2nd SWM Plan Review (i.e., review of 1st SWM Plan revision)	$250.00
Additional SWM Plan Report Review Fee (i.e., review of 2nd, 3rd, 4th, etc. SWM Plan Revision)	$500.00
Additional Fee for Otional Expedited Review for each Additional SWM Plan Review (3 business days)	$500.00
Final Yard Grade Adjustment Fee	$200.00
Driveway Permit Fee:	
Zoning Districts Type 1: Rd-2, Rm-1, Rm-2, Rm-3, EH, MHP, I, PD, B-1, B-2, B-3, B-4, B-5, M-1, M-2, M-3, M-4	$100.00
Zoning Districts Type 2: A-1, A-2, Rs-1, Rs-2, Rs-3, Rs-4, Rs-5, Rs-6, Rs-7	$50.00
Paving an existing access	$0.00
Utility Permit Fee	
WE Energies Permits	$150.00
All Other Utility Companies	$200.00
Road Cuts	$500.00
Engineering Maps:	
Village Map - (36x36) 1" = 1000'	$10.56
(24x36) varied scale	$7.92
(18x18) 1" = 2000'	$5.28
(36x36) Colored	$31.68
Zoning Map (36x36) 1" = 400'	$10.00
Set of 9	$89.76
Aerial Photography	
(18x18) 1" = 800'	$10.56
Set of 9	$89.76
Cadastral Map (18x18) 1" = 200'	$5.28
Complete Set (142 Maps)	$316.80
Topographic Map (aerial data-varies)	

(18x18) 1" = 200'	$21.12
(36x36) 1" = 100'	$26.40
Additional Copies of Same Map	$5.28

PUBLIC WORKS

Commercial Recycling Center Fee	$1,000.00
Blasting Permit	$50.00
Rock Crushing Permit	$50.00
Mulch	$5.00/yard (if Village loads)

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VILLAGE OF GERMANTOWN

FEE SCHEDULE

FEE DESCRIPTION		FEE AMOUNT FY2016
SENIOR CENTER		
	Room Rentals	
Main Room		
5.6% sales tax is added to all rentals, plus a $100.00 refundable deposit is due at time of booking.		
Amenities Include; 24 Circular 5' Tables, 3 Rectangel 8" Tables, 155 chairs		
Kitchen includes; Sink, Refrigerator, Freezer, Stoves, Counter		
Resident Fee	Holds up to 155 people	$130.00/5 hours - plus tax $20/ hour each additional hour - plus tax
Non-Resident Fee	Holds up to 155 people	$195.00/5 hours - plus tax $30/ hour each additional hour - plus tax
Multi-Purpose Room		
5.6% sales tax is added to all rentals, plus a $100.00 refundable deposit is due at time of booking.		
Amenities include; 4 Rectangel 8" Tables, 32 chairs		
Microwave, Stove, Sink, Counter, Coffee Maker, Dart Board, Pool Table		
Resident Fee	Holds up to 32 people	$65.00/3 hours - plus tax $20/hour each additiona hour - plus tax
Non-Resident Fee	Holds up to 32 people	$102.50/3 hours - plus tax $30/hour each additiona hour - plus tax

VILLAGE OF GERMANTOWN

FEE SCHEDULE

FEE DESCRIPTION		FEE AMOUNT FY2016
RECREATION		
5.6% sales tax is added to all rentals		
Park Shelter Rentals		
	Dheinsville Park Shelter	
Amenities includes; 8 picnic tables, electricity, permanent restrooms		
Resident Fee	Holds up to 80 people	$50.00/6 hours - plus tax $5.00/hour each additional hour - plus tax
Non-Resident Fee	Holds up to 80 people	$90.00/6 hours - plus tax $5.00/hour each additional hour - plus tax
	Firemen's Park Shelter	
Amenities includes; 12 picnic tables, electricity, permanent restrooms		
Resident Fee	Holds up to 300 people	$100.00/6 hours - plus tax $5.00/hour each additional hour - plus tax
Non-Resident Fee	Holds up to 300 people	$150.00/6 hours - plus tax $5.00/hour each additional hour - plus tax
	Haupt Strasse Park Shelter	
Amenities includes; 40 picnic tables, electricity, Port-a-Johns		
Resident Fee	Holds up to 300 people	$50.00/6 hours - plus tax $5.00/hour each additional hour - plus tax
Non-Resident Fee	Holds up to 300 people	$90.00/6 hours - plus tax $5.00/hour each additional hour - plus tax

FEE DESCRIPTION		FEE AMOUNT FY2016
RECREATION		

Kinderberg Park Shelter/Multi-Purpose Room

Amenities includes; 10 Picnic Tables (outdoor shelter), 8 Tables (multi purpose room)
40 chairs, electricity, permanent restrooms

Resident Fee	Holds up to 150 people (Summer)/50 people (Winter)	$100.00/6 hours - plus tax $5.00/hour each additional hour - plus tax
Non-Resident Fee	Holds up to 150 people (Summer)/50 people (Winter)	$150.00/6 hours - plus tax $5.00/hour each additional hour - plus tax

Kinderberg Park PICNIC AREA #1

Amenities include; 6 Picnic Tables & Permanent Restrooms **NO ELECTRICITY**

Resident Fee	Holds up to 50 people	$35.00/6 hours - plus tax $5.00/hour each additional hour - plus tax
Non-Resident Fee	Holds up to 50 people	$45.00/6 hours - plus tax $5.00/hour each additional hour - plus tax

Schoen Laufen Park Shelter

Amenities include; 6 Picnic Tables, Port-a-John, **NO ELECTRICITY**

Resident Fee	Holds up to 50 people	$50.00/6 hours - plus tax $5.00/hour each additional hour - plus tax
Non-Resident Fee	Holds up to 50 people	$65.00/6 hours - plus tax $5.00/hour each additional hour - plus tax

Spassland Park Shelter

Amenities include; 10 Picnic Tables, Electricity, Permanent Restrooms

Resident Fee	Holds up to 100 people	$100.00/6 hours - plus tax $5.00/hour each additional hour - plus tax
Non-Resident Fee	Holds up to 100 people	$150.00/6 hours - plus tax $5.00/hour each additional hour - plus tax

For Program Fees please see the Recreation Guide on the Park & Recreation Website Page

VILLAGE OF GERMANTOWN

FEE SCHEDULE

FEE DESCRIPTION	FEE AMOUNT FY2016
COMMUNITY DEVELOPMENT - PLANNING	
Rezoning Petition-General Zoning Map Amendment (Chap 17)	$1,085
Rezoning Petition-Floodplain Zoning Map Amendment (Chap 23)	$2,275
Rezoning Petition-Wetland Zoning Map Amendment (Chap 24)	$2,275
Rezoning Petition-Code Text Amendment (Chap 17, 18, 23, 24)	$1,115
Land Use Plan Amendment (Map or Text Change)	$1,165
Sign Permit-Permanent (New)	$275
Sign Permit-Face Replacement (Existing)	$75
Sign Permit-Temporary	$30-$150
Variable fee depends on length of time	
Conditional Use Permit (CUP)	$1,460
Planned Development (PDD) <5 acre site	$1,240
Planned Development (PDD) 5-20 acre site	$2,095
Planned Development (PDD) >20 acre site	$3,460
Planned Development (PDD) Amendment	$820
Subdivision Plat (Preliminary & Final Combined) <10 Lots	$4,575
Subdivision Plat (Preliminary & Final Combined) 11-25 Lots	$5,600
Subdivision Plat (Preliminary & Final Combined) 26-50 Lots	$6,625
Subdivision Plat (Preliminary & Final Combined) >51 Lots	$7,650
Certified Survey Map (CSM) w/ Public Improvements (road or utility)	$2,900
Certified Survey Map (CSM)-no Public Improvements	$1,960
Site & Building Plans "Minor" Addition	$700
Site & Building Plans <10K SF Building or <5 Acre Site	$1,240
Site & Building Plans 10-50K Building or 5-20 Acre Site	$2,095
Site & Building Plans >50K Building or >20 Acre Site	$3,460
Zoning Code Appeal (Variance, Administrative, Code Interpretation)	$560
Temporary Use Permit	$210
Zoning District Verification Letter	$60
Floodplain Verification Letter	$180

Request for Wetland Delineation	$300 Deposit
Returned when wetland survey is submitted	
Zoning Compliance (Zoning/Occupancy Permits)	$175
Topsoil Removal Permit	$250

FEE DESCRIPTION	FEE AMOUNT FY2016
COMMUNITY DEVELOPMENT - PLANNING	
Berm Permit	$200
Request for Historic Designation	$75
Mining Permit	$100
Plan Commission Consultation (per meeting)	$200
Subdivision Plat & CSM Approval Period Extension *	$250
Application Late Fee + 1 day *	$250
Application Late Fee + 2 days *	$500
**All other applicable fees apply*	

VILLAGE OF GERMANTOWN

FEE SCHEDULE

FEE DESCRIPTION	FEE AMOUNT FY2016
COMMUNITY DEVELOPMENT - INSPECTIONS	
Residential	
Minimum Permit Fee	**$ 50.00**
Residence 1 & 2 Family and Attached Garage Per Square Foot	$ 0.30
Residential Additions	$7/$1000 Valuation
Residential Remodeling	.30 Sq Ft or $7/$1000
Basement Finish/Remodel Per Square Foot	$ 0.30
Deck/Porch/Gazebo	$50.00 + Plan Exam
Storage Sheds (Up to 192 Sq Ft)	$ 30.00
Storage Sheds (Over 192 Sq Ft)	.26/Sq Ft + Plan Exam
Swimming Pool	$ 40.00
Fence	$ 25.00
Reroofing	$ 25.00
Siding	$ 30.00
Foundation Wall Repair	$ 75.00
Solar Energy Unit	$ 30.00
Wind Energy Unit	$ 35.00
Signal Receiving Antenna	$ 30.00
All Other Building Alterations, Where Cubic Contents Not Calculated	$10/$1000 of Cost
Plan Examination	
One & Two Family Residence	$ 175.00
Residential Additions	$ 70.00
Residential Remodel	$ 50.00
Garages & Sheds over 192 Sq Ft	$ 40.00
Deck/Porch/Gazebo	$ 35.00
Finished Basements	$ 30.00
Fireplace	$ 30.00
WI Uniform Building Permit Seal	$ 40.00
Occupancy Permit	$ 50.00
PROPERTY RECORD MAINTENANCE FEES	
New Residential Dwellings	$ 200.00
Structural Addition/Alteration	$ 80.00
Accessory Structures (Deck, Gazebo, Shed, Pool, etc.)	$ 15.00
Commercial & Other Building	
Apartment 3-Family & Over/Garages	$ 0.30

Business, Institutional, Office Buildings or Additions	$ 0.28
Manufacturing, Industrial, Commercial Garages or Additions	$ 0.26
Agricultural Buildings	1% of Cost of Building
Plan Examination **(Varies w/ Minor Remodeling)**	$ 175.00
Occupancy Permit (Multi-Family $30.00 per unit)	$ 150.00
Signal Receiving Antenna	$ 30.00
Siding **($250 Maximum)**	$8.00/$1000 of Cost
Reroofing **($250 Maximum)**	$7.00/$1000 of Cost
Permit to Start Construction	$ 200.00
All Other Building Alterations, Where Cubic Contents Not Calculated	$10/$1000 of Cost
PROPERTY RECORD MAINTENANCE FEES	
Multi Family/Condominiums	$400 Base + $50/Unit
Structural Addition/Alteration	$ 80.00
Accessory Structures (Deck, Gazebo, Shed, Pool, etc.)	$ 30.00
New Commercial Building	$ 400.00
Structural Addition	$ 165.00
Structural Alteration	$ 110.00
Accessory Structures	$ 50.00
Porch, Deck, Gazebo, etc.	$ 30.00

Heating & Cooling	
One & Two Family Heating	$ 50.00
Commercial - 1st 150,000 BTU	$ 50.00
Each Additional 50,000 BTU or Fraction Thereof **($750.00 Max per unit)**	$ 15.00
One & Two Family Air Conditioning	$ 50.00
Commercial A/C - 1st 5 Tons	$ 50.00
Each Additional Ton or Fraction Thereof **($750.00 Max per unit)**	$ 15.00
Fireplace/Woodburning Stove	$50.00 + Plan Exam
Outdoor Heating Devices	$ 100.00
Commercial/Industrial Exhaust Hoods & Exhaust Systems	$ 100.00
Heating & A/C Distribution Systems/Ductwork	$1.00/100 Sq. Ft. Area
Rooftop Units Charged as Both Heating & Cooling Units	
Commercial/Multi Family Plan Exam Fee	$ 60.00

Plumbing Permits	
FEES WILL BE DOUBLED FOR WORK STARTED PRIOR TO PERMIT ISSUANCE	
Plumbing Fixtures - Each	$ 10.00
Manholes & Catch Basins	$ 30.00
Inside Sewer - First 100 Feet	$ 50.00
Outside Sewer & Water - First 100 Feet	$ 50.00
Additional Sewer & Water - Over 100 Feet in/out	.45/Foot
Storm Sewer Connection	$ 40.00
Water Tap or Sewer Connection in Road	$ 35.00
Well	$ 20.00
Well Abandonment	$ 40.00
Pump	$ 20.00
Lawn Sprinkler System (Per System Plus .25 per Head)	$ 15.00
Re-Inspection Fee	$ 50.00
Minimum Charge for any one permit	**$ 50.00**

Electrical Permits

FEES WILL BE DOUBLED FOR WORK STARTED PRIOR TO PERMIT ISSUANCE

Outlets for Fixtures, Lamps, Switches, and Similar Devices	$	0.55
Fixtures, Studded Porcelain Receptacles, etc.	$	0.55
Ranges, including outlets or 50 AMP outlets or receptacles	$	6.00
Garbage Disposal	$	5.00
Dishwasher	$	5.00
Water Heater	$	6.00
Clothes Dryer	$	6.00
Automatic Central Heating & Cooling Devices (Furnace)	$	8.00
Air Conditioners – 3 tons or smaller in size	$	9.00
Over 3 tons, $1.00 per ton in excess (#)Ton in excess		Plus $9.00
Well Pump	$	6.00
Low Voltage Device	$	1.00
Service Switches: First 200 Amperes	$	50.00
Over 200 Amperes – Additional per 100 amps or fraction		$10.00/100
Temporary Service	$	50.00
Thereafter, each additional 100 Amperes or fraction	$	15.00
Tubular Lamps, such as Fluorescent, Cold Cathode, Lumiline and Mercury Vapor (per tube)	$	0.40
Miscellaneous Heating Devices (per KWT)	$	2.00
Power Receptacles – 230 volts or over: Through 30 Amperes	$	6.50
Over 30 Amperes	$	7.00
Motors (per H.P. or fraction)	$	0.50
Neon Signs (Transformer), Lighted Signs	$	25.00
Generators, Rectifiers & Transformers (per KWT)	$	0.45
Residential Whirlpool	$	30.00
Wireways, Busways, Underfloor Raceways or Auxiliary Gutters (per foot or fraction)	$	0.50
Stage Pockets, Spotlights, Fluorescent Tubes and like apparatus (per tube)	$	0.40
Arc, Mercury, Search and Floodlights	$	3.50
Dimmers, Time Clock, Photo Electric Switch	$	3.00
Fuel Dispensing Pumps or Units	$	10.00
Feeders and Subfeeders No. 6 AWG or larger & Subpanels	$	10.00
Smoke Detectors	$	0.50
Exhaust Fans	$	3.00
GFCI Receptacles	$	2.00
Swimming Pool Wiring: Inground Pools	$	100.00
Above Ground Pools & Hot Tubs	$	50.00
Other (each $100.00 of work) ($ Work)		$5.00/$100
Failure to Call For Inspection	$	50.00
Re-Inspections	$	50.00
Minimum Charge for any one permit	$	50.00

Impact Fees		
Residential Impact Fees		
Water	$	832.00
Park & Recreation	$	736.00
Fire Protection	$	171.00
Police Protection	$	148.00
Library	$	281.00
Sewer Connection Fee **	$	3,808.00
Commercial Impact Fees		
Water		$832.00 per REC
Fire Protection (Based on per $1000 of Building Cost)		0.63549
Police Protection (Based on per $1000 of Building Cost)		0.2809

Sewer Connection Fee per Residential Equivalency**	$3808.00 per REC

** **2016 Rate** - Sewer Connection Fee Increases 3.25% on the 1st of each year

Erosion Control Permits	
One & Two Family Home Construction	$ 140.00
Residential Subdivision Development	$500.00 + $10 Per Lot
Multi Family, Commercial, Industrial, Institutional **($2,000 Maximum)**	$170.00 + $5.00 Per 1000 Sq. Ft. Disturbed
Other Filling/Grading Unrelated to Development **($50.00 Minimum)**	$3.00 per 1000 Sq. Ft. Disturbed up to 1 Acre & $1.00/$1000 Sq Ft Thereafter

Miscellaneous Permits	
Wrecking/Razing **($500 Maximum)**	$50.00 + $.06 Sq. Ft.
Moving Buildings Over Public Ways	$175.00 + $.06 Sq. Ft.
Special Inspections & Reports	$150.00
Reinspections	$ 50.00
Propane Tank Installation	$ 20.00

VI.C

BUSINESS OF THE GENERAL GOVERNMENT & FINANCE COMMITTEE
GERMANTOWN, WI

MEETING DATE: July 25, 2016

AGENDA ITEM: Unfinished Business

ITEM TITLE: Capital Outlay Plan (2017-2019) DRAFT

SUBMITTED BY: Dave Schornack, Village Administrator

SUMMARY EXPLANATION:

The General Government and Finance Committee had requested that a Capital Improvement Plan for 2017-2019 be prepared. Attached is a draft of the plan for the Committee's consideration.

ATTACHMENT: ORDINANCE_____ RESOLUTION_____ OTHER__X__

Capital Improvement Plan for 2017-2019

RECOMMENDATION:

As desired

CAPITAL OUTLAY PLAN (2017-2019) **6-17-16 10:00 AM**

includes equipment and projects of a least
$25,000 and with a life of more than 10 years

	2017	2018	2019
GENERAL FUND CAPITAL EQUIPMENT			
Buildings & Grounds			
3/4 Ton Pickup	40,000		40,000
Total-Buildings & Grounds	40,000	0	40,000
Clerk			
Electronic sign board	25,000		
Total-Clerk	25,000	0	0
Fire			
Handheld radios (25)	93,625		
Lucas CPR device (2)	30,000		
Ladder truck update		175,000	
Staff vehicle			50,000
Tender 3,000 gallons			400,000
Total-Fire	123,625	175,000	450,000
Highway Department			
Patrol Truck w/plow	200,000		
Skid Loader w/ attachments	75,000		
Trailer (40,000 lbs)	25,000		
Patrol Truck w/ plow (2 units)		410,000	
1 ton Dump Truck		50,000	
Patrol Truck w/ plow			215,000
Street Sweeper			215,000
Total-Highway Department	300,000	460,000	430,000
Park & Rec Department			
Park/Rec Van	25,000		
Haupt Strasse Park play equipment	85,000		
Dheinsville Park play equipment (Paid for by Park Impact Fees)	60,000		
Spassland Park play equipment		85,000	
Weidenbach Park play equipment			60,000
Kinderberg Park play equipment			90,000
Total-Park & Rec Department	170,000	85,000	150,000
Police Department			
Update dispatch radio consoles	186,705		
Replace portable radios	149,800		
Total-Police Department	336,505	0	0
TOTAL GENERAL FUND CAPITAL EQUIPMENT	995,130	720,000	1,070,000

	2017	2018	2019
GENERAL FUND CAPITAL IMPROVEMENTS			
Buildings & Grounds			
Replace PD Roofs	115,000		
PD Inpound Building (Impact Fee Funds)	57,600		
Replace Library Roof		250,000	
Replace Village Hall Roof			200,000
Total-Buildings & Grounds	172,600	250,000	200,000
Highway Department			
Asphalt paving	1,400,000	1,500,000	1,600,000
Total-Highway Department	1,400,000	1,500,000	1,600,000
Park & Recreation Department			
EAB Response Plan	25,000	25,000	25,000
Dheinsville Park pathways			35,000
Dheinsville Park parking lot			75,000
Friedenfeld Park pathways		115,000	
Firemen's park pathway lighting & electrical upgrade	45,000		
Firemen's Park shelter		200,000	
Kinderberg Park basketball court (Paid for by Park Impact Fees)	75,000		
Senior van (Partial offset by Senior Van Replacement Fund)			50,000
Schoen Laufen Park - Electric to Shelter			15,000
Schoen Laufen Park - Parking Lot			45,000
Total-Park & Recreation	145,000	340,000	245,000
TOTAL GENERAL FUND CAPITAL IMPROVEMENTS	1,717,600	2,090,000	2,045,000
TOTAL GENERAL FUND CAPITAL EQUIPMENT & IMPROVEMENTS	2,712,730	2,810,000	3,115,000

	2017	2018	2019
UTILITY CAPITAL EQUIPMENT			
Wastewater Department			
Truck 551_2005 GMC plow/ lift gate replacement			48,000
CCTV Truck Replacement		115,000	
Truck 2005 Jet Vac replacement	30,000	35,000	35,000
Truck 550_2004 GMC 2500 Plow/liftgate replacement	45,000		
Total-Wastewater Department	75,000	150,000	83,000
Water Utility			
Purchase Used Tri-axle Truck	80,000		
Replace 2001 GMC 2500	50,000		
Replace 2003 GMC 2500		50,000	
Meter Replacement	200,000	150,000	150,000
Total-Water Utility	330,000	200,000	150,000
TOTAL UTILITY CAPITAL EQUIPMENT	405,000	350,000	233,000
UTILITY CAPITAL IMPROVEMENTS			
Wastewater Department			
Sewer Relay (Broadleaf, Sumac,Concorde, Eliminates Lift #2)	680,000		
Extend N.E. Interceptor Phase 1 (design 2017; construction 2018)	100,000	6,000,000	
Extend N.E. Interceptor Phase 2			2,600,000
Interceptor Relining		2,800,000	
Relining & Manhole Maintenance Sewer Mains	60,000	65,000	65,000
Total-Wastewater Department	840,000	8,865,000	2,665,000
Water Department			
Relay Shagbark from Butternut to Concord	200,000		
Relay Burr Oak, Broadleaf & Glemwood	400,000		
Relay Sumac & Concord	300,000		
Develop Deep Sand Stone Well w/treatment (West Side Village)		2,500,000	
Install 8" water main on Concord from Mary Kay to Division			400,000
Construct Water Main along N.E. Interceptor	50,000	2,500,000	
Total-Water Department	950,000	5,000,000	400,000
TOTAL UTILITY CAPITAL IMPROVEMENTS	1,790,000	13,865,000	3,065,000
TOTAL UTILITY CAPITAL EQUIPMENT & IMPROVEMENTS	2,195,000	14,215,000	3,298,000

VI. D

BUSINESS OF THE GENERAL GOVERNMENT & FINANCE COMMITTEE
GERMANTOWN, WI

MEETING DATE: July 25, 2016

AGENDA ITEM: New Business

ITEM TITLE: Discussion of Wage Increases and Adjustment for Certain Village Positions

SUBMITTED BY: Trustee Terri Kaminski

SUMMARY EXPLANATION:

This agenda item has been submitted by Trustee Kaminski. The Village Administrator has attached some information that may be useful to you when discussing this item.

ATTACHMENT: ORDINANCE_____ RESOLUTION_____ OTHER__X__

- 2016 Pay Grade Assignments and Pay Grade Structure
- 2016 Salary and Compensation Schedule (Actual salaries)
- 2015 Germantown Salary Survey Summary
- 2015 Mequon Salary Study

RECOMMENDATION:

As desired

2016
Village of Germantown
Non-Represented Positions
Pay Grade Assignments

Position	Paygrade
Recreation Secretary*	4
Accounts Payable Clerk*	6
Police Department Clerk*	6
Senior Coordinator	7
Building Inspection Secretary*	8
Planning/Zoning Assistant*	8
Utiltity Accounts Clerk*	8
Communication Officers (up to 2 years)*	9
Communication Officers (2 years and after)*	10
Public Works Secretary*	10
Administrative Assistant Police*	10
Recreation Supervisor	10
Deputy Clerk*	10
Civil Engineer*	12
Deputy Treasurer	13
Engineering Assistant*	13
Assistant to the Administrator	16
Foreman of Parks, Highways, Buildings & Grounds	16
Land Surveyor*	16
Communication Supervisor	17
Highway Superintendent	18
Water Superintendent	18
Wastewater Superintendent	18
Village Clerk	19
Director of Parks & Recreation	19
Finance Director	20
Planner/Zoning Administrator	20
Police Lieutenant	20
Police Captain	22
Village Engineer	23
Fire Chief	24
Police Chief	25
Director of Public Works	25
Village Administrator	27

* Non-Exempt Employees

2016

Village of Germantown

Non-Represented Positions

Pay Grade Structure

Matrix was increased by 1.5% which was approved by the Village Board on 3-7-16

Pay Grade	Pay Range		
	Minimum	Mid-Range	Maximum
1	25,421	28,750	31,273
2	26,729	30,230	32,883
3	28,105	31,787	34,574
4	29,552	33,423	36,354
5	31,073	35,143	38,226
6	32,672	36,951	40,194
7	34,355	38,854	42,262
8	36,123	40,854	44,439
9	37,982	42,957	46,726
10	39,938	45,169	49,132
11	41,994	47,493	51,660
12	44,156	49,939	54,319
13	46,429	52,509	57,116
14	48,818	55,213	60,056
15	51,332	58,054	63,147
16	53,974	61,043	66,398
17	56,752	64,185	69,816
18	59,673	67,490	73,410
19	62,746	70,964	77,189
20	65,975	74,616	81,163
21	69,372	78,457	85,340
22	72,943	82,496	89,733
23	76,698	86,743	94,353
24	80,646	91,208	99,210
25	84,798	95,903	104,317
26	89,163	100,840	109,687
27	93,753	106,031	115,333

2016 SALARY AND COMPENSATION SCHEDULE

	2015	2016	
1. Legislative			
a. Village President	$8,000	$8,000	annually
b. Village Trustees	5,500	5,500	annually
2. Village Offices - General			
a. Public Works Secretary	$21.93	$22.26	per hour
b. Deputy Treasurer	23.50	$23.85	per hour
c. Deputy Clerk	$19.62 - 23.08	$19.91 - $23.43	per hour
d. Accounts Payable Clerk	$15.72 - 18.50	$15.96 - $18.78	per hour
3. Administrative & Related			
a. Village Administrator	$98,707	$100,188	annually
b. Village Clerk	64,706	65,677	annually
c. Village Finance Director	71,546	72,619	annually
4. Public Works			
a. Director of Public Works - Eff 8/31/16 1 Yr	$89,700	$91,046	annually
b. Village Engineer	75,565	76,698	annually
c. Superintendent Highways, Parks & Bld.Ground	64,712	65,683	annually
d. Superintendent Water	64,712	65,683	annually
e. Foreman - Hwy, Parks, Bldg., Grds	63,032	63,977	annually
f. Superintendent Wastewater	64,712	65,683	annually
g. Community Development Director/Planning	73,513	74,616	annually
h. Building / Electrical Inspector		27.86	per hour
i. Part-time Public Works Dept			
Range - low	8.74	8.87	per hour
Range - high	12.18	12.36	per hour
5th Year – Recycling Aids ONLY	11.23	11.40	per hour
j. Summer Intern - Engineering	10.50	12.00	per hour
k. Utility Accounts Clerk	$19.33 - 20.07	$19.62 - 20.37	per hour
l. Building Inspection Secretary	$17.54 - 20.63	$17.80 - 20.94	per hour
m. Planning/Zoning Assisstant	$17.54 - 20.63	$17.80 - 20.94	per hour
n. Land Surveyor	$25.93 - 30.50	$26.32 - 30.96	per hour
o. Engineering Assistant	$23.25 - 27.35	$23.60 - 27.76	per hour
p. Civil Engineer - Eff 2/2/16 1 Yr	$23.077 - $24.2789	$23.42 - 24.64	per hour
5. Public Safety			
a. Police Chief	$94,860	$97,860	annually
b. Police Captain	86,888	89,888	annually
c. Police Lieutenant	83,060	86,060	annually
d. Police Detective Sergeant	38.77	39.92	per hour
e. Communications Supervisor	55,913	56,752	annually
f. Police Secretary	22.42	22.76	per hour
g. Police Dept Clerk - Eff 11/16/16	$16.92 - $17.56	$17.17 - 17.82	per hour
H. Fire Chief	86,275	87,569	annually
g.1 P.T. Deputy Fire Chief	3,904	3,904	annually
g. 2 During Weekend Staffing	7,800	7,800	annually
h P.T. Fire Dept. Captain	1,853	1,853	annually
i P.T. Fire Dept Lieutenants	1,111	1,111	annually
5a Telecommunicators			
a. Start	$18.00	$18.27	per hour
b. One Year	18.82	$19.10	per hour
c. Two Year	19.67	$19.97	per hour
d. Three Year	20.52	$20.83	per hour
e. Four Year	21.34	$21.66	per hour
f. Five Year	22.17	$22.50	per hour
g. Seven Year	23.01	$23.36	per hour
6. Parks, Recreation & Senior Center			
a. Recreation Director - Eff 7/29/16	$68,000	$69,020	annually
b. Recreation Supervisor	49,193	$49,931	annually
c. Recreation Supervisor -	44,721	$45,392	annually
d. Senior Program Coordinator -	35,362	$35,892	annually
e. Senior Center Assistant PT	10.87	11.03	per hour
f. Recreation Secretary	$13.20 - $18.42	$14.22 - $18.70	per hour
7 Board, Commissions & Election Workers			
a. Plan Commission (limit 2 mtgs./month)	$20.00	$20.00	per mtg.
b. Police & Fire Commission Member	20.00	20.00	per mtg.
c. Police & Fire Commission Chairperson	25.00	25.00	per mtg.
d. Police & Fire Commission Secretary (paid for max of 12 mtgs./year)	22.00	22.00	per mtg.
e. Board of Zoning Appeals	20.00	20.00	per mtg.
f. Board of Zoning Appeals - Chairman (paid for max of 12 mtgs./year)	25.00	25.00	per mtg.
g. Park & Recreation Commission Member	20.00	20.00	per mtg.
h. Park & Recreation Commission Chairperson (paid for max of 12 mtgs./year)	25.00	25.00	per mtg.
i. Library Board Member	20.00	20.00	per mtg.
j. Library Board Chairperson (paid for max of 12 mtgs./year)	25.00	25.00	per mtg.
k. Election Inspectors	9.50	9.50	per hour
l. Election Inspectors Chairperson	11.00	11.00	per hour
m. Board of Review	50.00	50.00	per day
n. Historic Preservation Commission	20.00	20.00	per mtg.

9. Mileage - Expense

Per IRS Schedule for official approved use of private auto

See attached Park & Recreation Seasonal Salary Schedule

2015 GERMANTOWN SALARY SURVEY SUMMARY **revised 9-8-15**

Position (no. of people in position)	Years with G'town	Years in Position	Survey Low Salary	Survey High Salary	Survey Mean Salary	Survey Median Salary	G'town Actual Salary	Salary **Higher** or **(Lower)** than Median Survey Salary		Cost to Get Actual Salaries to Median
Accounts Payable Clerk (1)	15	15								
Administrator (1)	9	9	87,880	130,128	115,797	112,195	98,707	(13,488)	-13.66%	13,488
Building/Electrical Inspector (vacant)										
Building Inspection Secretary (1)	29	29					42,910			
Civil Engineer (vacant)							50,500			
Clerk (1)	3	3	57,491	102,502	70,955	71,400	64,706	(6,694)	-10.35%	6,694
Clerk, Deputy (2)	1 &1	1 &1					48,006			
Com. Develop. Director (1)	9	9	68,818	95,368	85,648	90,491	73,513	(16,978)	-23.10%	16,978
Engineer (1)	6	6	80,000	96,678	89,680	93,000	75,565	(17,435)	-23.07%	17,435
Engineering Assistant (2)	0 & 11	0 & 11					56,888			
Finance Director (1)	29	12	73,463	99,752	87,620	92,352	71,546	(20,806)	-29.08%	20,806
Fire Chief (1)	1	1	80,555	106,833	93,060	92,452	86,275	(6,177)	-7.16%	6,177
Foreman-Hwy, Parks, Bldgs, and Grds. (1)	15	4				N/A	63,032			
Highway Superintendent (1)	20	14	57,763	79,622	69,215	67,683	64,712	(2,971)	-4.59%	2,971
Land Surveyor (1)	13	13					63,440			

2015 GERMANTOWN SALARY SURVEY SUMMARY **revised 9-8-15**

Position (no. of people in position)	Years with G'town	Years in Position	Survey Low Salary	Survey High Salary	Survey Mean Salary	Survey Median Salary	G'town Actual Salary	Salary **Higher** or **(Lower)** than Median Survey Salary		Cost to Get Actual Salaries to Median
Park & Recreation Director (1)	0	0	66,705	90,785	73,480	69,959	68,000	(1,959)	-2.88%	1,959
Planning/Zoning Assistant (1)	16	9					42,910			
Police Administrative Assistant (1)			43,617	55,827	48,294	47,913	46,633	(1,280)	-2.74%	1,280
Police Captain (1)	21	10	88,046	102,169	93,972	92,622	86,888	(5,734)	-6.60%	11,468
Police Chief (1)	26	11	92,424	106,833	99,113	97,988	94,860	(3,128)	-3.30%	3,128
Police Clerk (vacant)							36,524			
Police Communication Officer (9)			42,448	47,772	45,724	47,291	47,860	569	1.19%	
Police Com. Supervisor (1)	12	12				N/A	55,913			
Police Detective Sergeant (1)	13	0					80,641			
Police Lieutenant (5)	8 to 22	0 to 11	76,744	93,787	85,623	89,687	83,060	(6,627)	-7.98%	33,135
Police Secretary (1)							46,633			
Public Works Director (1)	0	0	73,413	101,691	88,249	85,000	89,700	4,700	5.24%	4,700
Public Works Secretary (1)	20	17				N/A	45,614			
Recreation Secretary (2) (new secretary's compensation is 27,456)	1 & 11	1 & 11					38,313			

2015 GERMANTOWN SALARY SURVEY SUMMARY **revised 9-8-15**

Position (no. of people in position)	Years with G'town	Years in Position	Survey Low Salary	Survey High Salary	Survey Mean Salary	Survey Median Salary	G'town Actual Salary	Salary **Higher** or **(Lower)** than Median Survey Salary		Cost to Get Actual Salaries to Median
Recreation Supervisor (2)	0 & 21	0 & 21	39,790	57,915	46,889	45,697	49,193	3,496	7.11%	
Senior Coordinator (1)	1	1				N/A	35,362			
Treasurer, Deputy (1)	12	12				N/A	48,880			
Utility Accounts Clerk (1)	12	12					41,945			
Wastewater Sup't. (1)	21	13	66,310	80,287	72,398	72,185	64,712	(7,473)	-11.55%	7,473
Water Superintendent (1)	12	12	70,675	81,224	74,755	72,367	64,712	(7,655)	-11.83%	7,655
							2,028,153			145,947

Municipalities/population included in the survey: Brown Deer (12,102); Cedarburg, City (11,475); Franklin (36,310); Grafton (11,524); Hartford (14,251); Menomonee Falls (35,924); Mequon (23,334); Oak Creek (35,008); Oconomowoc (16,230); Port Washington (11,343); West Bend (31,550)

2015 Mequon Salary Study

Communities with Manager/Administrator Salaries Below $100,000											
Allouez	x	13,790	$68,085								
Bellevue	x	14,697	$92,250								
Caledonia	x	24,680	$92,000								
Fort Atkinson	x	12,367	$93,835								
Hartford	x	14,274	$93,020								
Little Chute	x	10,462	$90,000								
Menasha	x	17,454	$93,951								
Menomonee Falls	x	35,710	$78,318								
Monroe	x	10,780	$97,904								
Mount Pleasant	x	26,180	$90,000								
Portage	x	10,238	$93,394								
Plover	x	12,420	$99,461								
Richfield	x	11,366	$80,000								
Suamico	x	11,523	$66,625								
West Bend	x	31,425	$96,824								
Whitefish Bay	x	14,126	$98,849								
Whitewater	x	14,977	$91,800								
SEWRPC Communities											
Burlington	x	10,500	$110,000								
Franklin	x	35,810	$118,486								
Glendale	x	12,889	$128,500								
Greendale	x	14,165	$113,000								
Oak Creek	x	34,695	$120,000								
Oconomowoc	x	16,004	$130,128								
Pewaukee	x	13,843	$104,618								
Pleasant Prairie	x	20,004	$139,870								
Port Washington	x	11,459	$109,719								
Shorewood	x	13,189	$106,185								
South Milwaukee	x	21,127	$130,000								
Sussex	x	10,700	$112,000								
Wauwatosa	x	46,705	$150,000								
Communities Outside of SEWRPC											
Ashwaubenon	x	16,963	$107,707								

Baraboo	x	12,048	$107,900								
Beloit	x	36,820	$145,000								
DePere	x	24,047	$122,000								
Fitchburg	x	26,321	$120,000								
Marshfield	x	19,118	$103,189								
Menomonie	x	16,111	$100,284								
Middleton	x	18,500	$119,323								
River Falls	x	15,000	$127,233								
Two Rivers	x	11,658	$100,755								
Verona	x	11,162	$105,747								
Waunakee	x	12,622	$111,000								
Criteria for Mequon Salary Comparables:											
Population Between 10,000 and 50,000											
Adjacent/Contiguous to Mequon											
Professionally Managed Community											
Manager/Administrator Salaries > $100,000											
SEWRPC Communities. SEWRPC = Southeast Wisconsin Regional Planning Commission. SEWRPC is comprised of the following seven Counties: Kenosha, Milwaukee, Racine, Ozaukee, Walworth, Washington & Waukesha											
Communities Outside of SEWRPC											
Maximum of 20 Communities											

			2015 Salaries									
Municipality	PM?	Population	Administrator	Assistant Administrator	Community Development	Clerk	Finance	Fire	Parks	Police	Public Works
Mequon	x	23,793	$130,000								
Communities Contiguous to Mequon											
Brown Deer	x	11,999	$115,000								
Cedarburg	x	11,479	$87,880								
Germantown	x	20,000	$98,707								
Grafton	x	11,467	$124,727								
Communities that are not Professionally Managed											
Beaver Dam		16,420	N/A								
Brookfield		37,835	N/A								
Chippewa Falls		13,635	N/A								
Cudahy		18,227	N/A								
Fond du Lac		43,100	N/A								
Greenfield		36,770	N/A								
Howard		18,348	N/A								
Verona		13,187	N/A								
Kaukauna		15,715	N/A								
Manitowoc		33,685	N/A								
Marinette		10,955	N/A								
Muskego		24,239	N/A								
Neenah		25,750	N/A								
New Berlin		39,915	N/A								
Onalaska		18,066	N/A								
Platteville		11,655	N/A								
Sheboygan		48,965	N/A								
Stevens Point		27,160	N/A								
Stoughton		12,646	N/A								
Sun Prairie		30,395	N/A								
Superior		27,220	N/A								
Watertown		23,865	N/A								
Waupun		11,386	N/A								
Wausau		39,180	N/A								
Weston		15,052	N/A								
Wisconsin Rapids		18,341	N/A								

		2015 Salaries								
Municipality	Pop.	City Admin.	Asst. City Admin.	D	Clerk	Finance	Fire	Parks	Police	Public Works
Mequon	23,793	$130,000								
Communities Contiguous to Mequon										
Brown Deer	11,999	$115,000								
Cedarburg	11,479	$87,880								
Germantown	20,000	$98,707								
Communities that are not Professionally Managed										
Brookfield	37,835	N/A								
Greenfield	36,770	N/A								
Muskego	24,239	N/A								
New Berlin	39,915	N/A								
SEWRPC Communities										
Franklin	35,810	$118,486								
Glendale	12,889	$128,500								
Oak Creek	34,695	$120,000								
Oconomowoc	16,004	$130,128								
Menomonee Falls	35,710	$160,243								
Pleasant Prairie	20,004	$139,870								
South Milwaukee	21,127	$130,000								
Whitefish Bay	14,126	$98,849								
Communities Outside of SEWRPC										
Fitchburg	26,321	$120,000								
Fond du Lac	43,100	$140,050								
Middleton	18,500	$119,323								
Sheboygan	48,965	$147,200								
Sun Prairie	30,395	$123,018								
Working Criteria for Mequon Salary Comparables:										
Population Between 10,000 and 50,000										
Adjacent/Contiguous to Mequon										
Professionally Managed Community										
Manager/Administrator Salaries > $100,000										

SEWRPC Communities. SEWRPC = Southeast Wisconsin Regional Planning Commission. SEWRPC is comprised of the following seven Counties: Kenosha, Milwaukee, Racine, Ozaukee, Walworth, Washington & Waukesha

ASSISTANT CITY ADMINISTRATOR

	2015			2016		
COMMUNITY	MINIMUM	MAXIMUM	ACTUAL	MINIMUM	MAXIMUM	ACTUAL
Sheboygan	$ 98,170.68	$ 147,256.01	$ 124,845.02	$ 98,170.68	$ 147,256.01	$ 124,845.02
*Menomonee Falls	$ 93,308.80	$ 122,033.60	$ 122,033.60	$ 95,180.80	$ 124,467.20	$ 124,467.20
*Middleton	$ 86,140.00	$ 107,018.00	$ 106,899.00	$ 88,164.00	$ 109,533.00	$ 108,468.00
Pleasant Prairie	$ 72,489.10	$ 90,611.37	$ 90,611.37	$ 73,938.87	$ 92,423.60	$ 92,423.60
Mequon	$ 75,449.00	$ 102,077.00	$ 84,157.00	$ 75,449.00	$ 102,077.00	$ 85,634.00
*Glendale	$ 65,438.00	$ 84,135.00	$ 67,308.00	$ 66,747.00	$ 85,818.00	$ 68,654.00
*Whitefish Bay	X	X	$ 57,150.00	X	X	$ 58,316.00
*Brown Deer	$ 51,724.00	$ 65,416.00	$ 48,000.00	$ 51,724.00	$ 65,416.00	$ 48,960.00
Sun Prairie	N/A	X	X	X	X	X
Brookfield	N/A	X	X	X	X	X
Cedarburg	N/A	X	X	X	X	X
Germantown	N/A	X	X	X	X	X
Fitchburg	N/A	X	X	X	X	X
Fond du Lac	N/A	X	X	X	X	X
Franklin	N/A	X	X	X	X	X
Greenfield	N/A	X	X	X	X	X
Muskego	N/A	X	X	X	X	X
New Berlin	N/A	X	X	X	X	X
Oak Creek	N/A	X	X	X	X	X
Oconomowoc	N/A	X	X	X	X	X
South Milwaukee	N/A	X	X	X	X	X
*AVERAGE	$ 74,091.48	$ 95,215.16	$ 57,486.00	$ 75,200.61	$ 96,622.47	$ 58,643.33

Notes

Menomonee Falls- Assistant Administrator is the Public Works Director as well.

Middleton- Assistant Administrator is Finance Director as well.

Glendale- Assistant Administrator is the HR director as well.

Whitefish Bay- Does not utilize min/max pay ranges.

Brown Deer- Assistant is new to the Public sector and that is why they are starting out below the min.

In process of changing pay schedule for 2016.

Averages are thrown off with the creation of a position in 2016. Without new position the average salary in 2016 is $94,070.56

CITY CLERK

	2015			2016		
COMMUNITY	MINIMUM	MAXIMUM	ACTUAL	MINIMUM	MAXIMUM	ACTUAL
*Menomonee Falls	$ 78,312.00	$ 102,502.40	$ 102,502.40	$ 79,872.00	$ 104,561.60	$ 104,561.60
*New Berlin	$ 88,263.12	$ 113,481.15	$ 93,306.73	$ 83,002.00	$ 112,052.00	$ 96,787.00
Pleasant Prairie	$ 73,521.78	$ 91,902.22	$ 91,902.22	$ 74,992.21	$ 93,740.26	$ 93,740.26
Greenfield	$ 76,925.00	$ 88,273.00	$ 88,273.00	$ 78,462.00	$ 90,038.00	$ 90,038.00
*Franklin	$ 72,000.00	$ 97,200.00	$ 87,125.00	$ 73,260.00	$ 98,900.00	$ 88,648.00
*Whitefish Bay	N/A	X	$ 84,277.00	X	X	$ 85,997.00
*Sheboygan	Elected	X	$ 80,421.00	X	X	$ 82,029.00
Brookfield	$ 69,617.60	$ 90,500.80	$ 77,459.20	$ 71,364.80	$ 92,768.00	$ 81,036.80
Fond du Lac	$ 72,948.92	$ 93,791.47	$ 75,033.17	$ 75,137.39	$ 96,605.22	$ 79,430.94
Cedarburg	$ 56,160.00	$ 86,258.00	$ 74,796.80	$ 57,283.00	$ 87,983.00	$ 76,585.60
Oconomowoc	$ 64,069.00	$ 82,375.00	$ 75,053.00	$ 66,004.00	$ 84,862.00	$ 76,555.00
Sun Prairie	$ 58,021.00	$ 81,230.00	$ 74,445.00	$ 58,601.00	$ 82,042.00	$ 75,562.00
South Milwaukee	$ 62,216.96	$ 79,993.16	$ 69,326.66	$ 63,460.80	$ 81,598.40	$ 72,529.60
*Oak Creek	$ 71,400.00	$ 71,400.00	$ 71,400.00	$ 71,400.00	$ 71,400.00	$ 71,400.00
*Muskego	$ 54,838.00	$ 71,267.00	$ 71,267.00	$ 54,838.00	$ 71,267.00	$ 71,267.00
*Fitchburg	$ 67,828.80	$ 93,017.60	$ 69,763.20	$ 67,828.80	$ 93,017.60	TBD
Mequon	$ 59,894.00	$ 81,032.00	$ 66,310.00	$ 59,894.00	$ 81,032.00	$ 67,475.00
Germantown	$ 61,819.00	$ 76,048.00	$ 64,706.00	$ 62,746.00	$ 77,189.00	$ 65,677.00
Middleton	$ 57,288.00	$ 71,173.00	$ 61,002.00	$ 58,634.00	$ 72,846.00	$ 62,571.00
*Brown Deer	$ 51,724.00	$ 69,980.00	$ 57,491.00	X	X	$ 58,641.00
Glendale	$ 50,086.00	$ 64,396.00	$ 55,810.00	$ 51,088.00	$ 65,684.00	$ 56,926.00
AVERAGE	$ 61,279.38	$ 79,461.57	$ 68,847.36	$ 62,944.60	$ 81,407.25	$ 70,435.15

Notes

Menomonee Falls- Clerk/treasurer

New Berlin- Clerk is also the HR Director as well as Director of Administrative services.

Franklin- 2016 numbers have not yet been determined but are estimated between 1.5-2% so I put them in at 1.75%

Whitefish Bay- Finance Director holds Clerk title as well.

Does not utilize min/max pay ranges.

Sheboygan- Elected Position, Salary Set by ordinance.

Oak Creek- Elected Position, Salary set by ordinance.

Muskego- Deputy Clerk

Fitchburg- position Is deputy City Clerk. Increases are given on employees aniversary date.

Brown Deer- In process of changing pay schedule.

FINANCE DIRECTOR

	2015			2016		
COMMUNITY	MINIMUM	MAXIMUM	ACTUAL	MINIMUM	MAXIMUM	ACTUAL
Brookfield	$ 104,478.40	$ 135,824.00	$ 131,081.60	$ 107,078.40	$ 139,214.40	$ 135,595.20
*Sheboygan	$ 87,630.57	$ 131,445.85	$ 111,726.29	$ 87,630.57	$ 131,445.85	TBD
*Fond du Lac	$ 96,763.07	$ 124,409.66	$ 124,409.65	$ 99,665.96	$ 128,141.93	$ 111,056.35
Middleton	$ 86,140.00	$ 107,018.00	$ 106,899.00	$ 88,164.00	$ 109,533.00	$ 108,468.00
Muskego	$ 83,442.00	$ 108,441.00	$ 108,441.00	$ 83,442.00	$ 108,441.00	$ 108,441.00
Pleasant Prairie	$ 80,543.57	$ 100,679.46	$ 100,679.46	$ 82,154.44	$ 102,693.05	$ 102,693.05
*Oconomowoc	$ 87,284.00	$ 112,222.00	$ 99,753.00	$ 89,919.00	$ 115,611.00	$ 101,748.00
*Franklin	$ 77,400.00	$ 104,490.00	$ 97,590.00	$ 78,755.00	$ 106,319.00	$ 99,298.00
Greenfield	$ 81,321.00	$ 93,318.00	$ 93,318.00	$ 82,948.00	$ 97,184.00	$ 97,184.00
New Berlin	$ 83,661.89	$ 107,565.28	$ 95,613.58	$ 78,303.00	$ 105,710.00	$ 96,570.00
Menomonee Falls	$ 73,881.60	$ 96,678.40	$ 94,556.80	$ 75,358.40	$ 98,612.80	$ 96,449.60
Oak Creek	$ 89,390.00	$ 99,181.00	$ 93,000.00	$ 90,507.00	$ 100,421.00	$ 94,163.00
Sun Prairie	$ 73,891.00	$ 103,447.00	$ 91,809.00	$ 74,630.00	$ 104,482.00	$ 93,186.00
*Fitchburg	$ 86,528.00	$ 118,664.00	$ 89,003.20	$ 86,528.00	$ 118,664.00	TBD
Mequon	$ 75,449.00	$ 102,077.00	$ 89,918.00	$ 75,449.00	$ 102,077.00	$ 91,499.00
*Cedarburg	X	X	$ 87,880.00	X	X	$ 90,138.00
*Whitefish Bay	X	X	$ 84,277.00	X	X	$ 85,997.00
Glendale	$ 73,513.00	$ 94,517.00	$ 84,015.00	$ 74,983.00	$ 96,407.00	$ 85,695.00
*South Milwaukee	$ 62,216.96	$ 79,993.16	$ 78,215.28	$ 63,460.80	$ 81,598.40	$ 79,788.80
*Brown Deer	$ 63,731.00	$ 86,225.00	$ 78,000.00	X	X	$ 79,560.00
Germantown	$ 65,000.00	$ 79,963.00	$ 71,546.00	$ 65,975.00	$ 81,163.00	$ 72,619.00
AVERAGE	$ 80,645.53	$ 104,534.67	$ 95,796.76	$ 82,497.31	$ 107,095.47	$ 96,323.63

Notes

Sheboygan- Increases given on employees aniversary date.

Fon du Lac- Finance Director retired end of Jan. 2016.

Oconomowoc- Position title is Fiance/Administrative Services.

Franklin- 2016 numbers have not yet been determined but are estimated between 1.5-2% so I put them in at 1.75%

Fitchburg- Increases are given on employees aniversary date.

Cedarburg- Also the City administrator/Treasurer. Position has no pay range.

Whitefish Bay- Does not utilize min/max pay ranges.

South Milwaukee- Position is Treasurer.

Brown Deer- In the Process of changing pay schedule.

COMMUNITY DEVELOPMENT DIRECTOR

	2015			2016		
COMMUNITY	MINIMUM	MAXIMUM	ACTUAL	MINIMUM	MAXIMUM	ACTUAL
Brookfield	$ 97,635.20	$ 126,921.60	$ 120,348.80	$ 100,089.60	$ 130,104.00	$ 122,553.60
*Middleton	$ 96,787.00	$ 120,246.00	$ 115,654.00	$ 99,061.00	$ 123,072.00	$ 119,323.00
New Berlin	$ 93,117.05	$ 119,721.92	$ 108,558.52	$ 87,982.00	$ 118,776.00	$ 109,645.00
Muskego	$ 81,406.00	$ 105,796.00	$ 105,796.00	$ 81,406.00	$ 105,796.00	$ 105,796.00
Pleasant Prairie	$ 80,543.57	$ 100,679.46	$ 100,679.46	$ 82,154.44	$ 102,693.05	$ 102,693.05
Fond du Lac	$ 90,795.05	$ 116,736.49	$ 90,795.03	$ 99,665.96	$ 128,141.95	$ 99,665.95
Mequon	$ 81,484.00	$ 110,244.00	$ 97,261.00	$ 81,484.00	$ 110,244.00	$ 98,966.00
Menomonee Falls	$ 73,881.60	$ 96,678.40	$ 96,678.40	$ 75,358.40	$ 98,612.80	$ 98,612.80
Sun Prairie	$ 73,891.00	$ 103,447.00	$ 97,037.00	$ 74,630.00	$ 104,482.00	$ 98,493.00
*Fitchburg	$ 82,784.00	$ 113,547.20	$ 96,033.60	$ 82,784.00	$ 113,547.20	TBD
*Oconomowoc	$ 77,998.00	$ 100,283.00	$ 93,597.00	$ 85,136.00	$ 109,460.00	$ 96,335.00
*Sheboygan	$ 80,722.64	$ 121,083.96	$ 91,757.16	$ 80,722.64	$ 121,083.96	TBD
Oak Creek	$ 82,536.00	$ 91,561.00	$ 90,491.00	$ 83,568.00	$ 92,706.00	$ 91,622.00
Greenfield	$ 76,925.00	$ 88,273.00	$ 88,273.00	$ 78,462.00	$ 90,038.00	$ 90,038.00
*Franklin	$ 67,084.00	$ 88,886.00	$ 88,000.00	$ 68,258.00	$ 90,441.00	$ 89,540.00
Glendale	$ 65,438.00	$ 84,135.00	$ 85,421.00	$ 66,747.00	$ 85,818.00	$ 85,421.00
*Brown Deer	$ 59,468.00	$ 80,457.00	$ 74,318.00	X	X	$ 75,804.00
Germantown	$ 65,000.00	$ 79,963.00	$ 73,513.00	$ 65,975.00	$ 81,163.00	$ 74,616.00
*Cedarburg	N/A	X	X	X	X	X
*South Milwaukee	PT ECONOMIC DEVELOPMENT COORDINATOR					
*Whitefish Bay						
AVERAGE	$ 79,305.34	$ 102,703.34	$ 95,234.00	$ 81,969.65	$ 106,245.82	$ 97,445.28

Notes

Middleton- City Administrator is also the Community Development Director.

Fitchburg- Increases are given on employees aniversary date.

Oconomowoc- Economic Development Director Title.

Sheboygan- Increases given on employees aniversary date.

Franklin- 2016 numbers have not yet been determined but are estimated between 1.5-2% so I put them in at 1.75%

Brown Deer-In the Process of changing pay schedule.

Cedarburg- Contracted Economic Developer/City planner.

South Milwaukee- Part time position.

Whitefish Bay- Handled by managers office or contracted out if necessary.

ASSISTANT COMMUNITY DEVELOPMENT DIRECTOR

	2015			2016		
COMMUNITY	MINIMUM	MAXIMUM	ACTUAL	MINIMUM	MAXIMUM	ACTUAL
Mequon	$ 69,860.00	$ 94,516.00	$ 84,198.00	$ 69,860.00	$ 94,516.00	$ 85,675.00
*New Berlin	N/A	X	X	$ 73,871.00	$ 99,726.00	$ 80,783.00
Middleton	$ 57,288.00	$ 71,173.00	$ 64,101.00	$ 58,634.00	$ 72,846.00	$ 65,670.00
Brookfield	N/A	X	X	X	X	X
Brown Deer	N/A	X	X	X	X	X
Cedarburg	N/A	X	X	X	X	X
Germantown	N/A	X	X	X	X	X
Fitchburg	N/A	X	X	X	X	X
Fond du Lac	N/A	X	X	X	X	X
Franklin	N/A	X	X	X	X	X
Glendale	N/A	X	X	X	X	X
Greenfield	N/A	X	X	X	X	X
Menomonee Fal	N/A	X	X	X	X	X
Muskego	N/A	X	X	X	X	X
Oak Creek	N/A	X	X	X	X	X
Oconomowoc	N/A	X	X	X	X	X
Pleasant Prairie	N/A	X	X	X	X	X
Sheboygan	N/A	X	X	X	X	X
South Milwauke	N/A	X	X	X	X	X
Sun Prairie	N/A	X	X	X	X	X
Whitefish Bay	N/A	X	X	X	X	X
AVERAGE	$ 57,288.00	$ 71,173.00	$ 64,101.00	$ 58,634.00	$ 72,846.00	$ 65,670.00

Notes

New Berlin- Position Created 1/1/16

FIRE CHIEF

	2015			2016		
COMMUNITY	MINIMUM	MAXIMUM	ACTUAL	MINIMUM	MAXIMUM	ACTUAL
*Menomonee Falls	$ 93,308.80	$ 122,033.60	$ 122,033.60	$ 95,180.80	$ 124,467.20	$ 124,467.20
Brookfield	$ 97,635.20	$ 126,921.60	$ 117,312.00	$ 100,089.60	$ 130,104.00	$ 122,553.60
Fond du Lac	$ 96,763.07	$ 124,409.66	$ 116,115.67	$ 99,665.96	$ 128,141.95	$ 122,446.73
*Brown Deer	NSF	X	$ 118,000.00	X	X	$ 121,106.00
*Whitefish Bay	NSF	X	$ 118,000.00	X	X	$ 121,106.00
*Glendale	NSF	X	$ 118,000.00	X	X	$ 121,106.00
Greenfield	$ 97,849.00	$ 112,284.00	$ 112,284.00	$ 113,000.00	$ 123,000.00	$ 118,530.00
*Sheboygan	$ 92,858.19	$ 139,287.28	$ 111,725.00	$ 92,858.19	$ 139,287.28	TBD
Oconomowoc	$ 87,284.00	$ 11,222.00	$ 109,728.00	$ 89,919.00	$ 115,611.00	$ 111,922.00
Oak Creek	$ 96,241.00	$ 106,833.00	$ 106,833.00	$ 97,444.00	$ 109,517.00	$ 108,168.00
South Milwaukee	$ 81,980.08	$ 105,245.66	$ 105,245.66	$ 89,731.20	$ 115,356.80	$ 107,681.60
New Berlin	$ 93,117.05	$ 119,721.92	$ 103,759.00	$ 87,892.00	$ 118,776.00	$ 107,483.00
Franklin	$ 89,445.00	$ 120,751.00	$ 103,262.00	$ 91,010.00	$ 122,864.00	$ 105,069.00
Pleasant Prairie	$ 81,653.79	$ 102,067.25	$ 102,067.25	$ 83,286.87	$ 104,108.60	$ 104,108.60
Mequon	$ 81,484.00	$ 110,244.00	$ 99,278.00	$ 81,484.00	$ 110,244.00	$ 101,026.00
*Fitchburg	$ 86,528.00	$ 118,664.00	N/A	$ 86,528.00	$ 118,664.00	$ 98,883.20
*Middleton	X	X	$ 90,654.09	X	X	$ 93,373.71
Germantown	$ 79,454.00	$ 97,744.00	$ 86,275.00	$ 80,646.00	$ 99,210.00	$ 87,569.00
*Cedarburg	Volunteer	X	X	X	X	X
*Muskego	Volunteer	X	X	X	X	X
*Sun Prairie	N/A	X	X	X	X	X
AVERAGE	$ 89,407.11	$ 107,338.11	$ 107,408.67	$ 91,811.91	$ 118,068.05	$ 109,508.28

Notes

Menomonee Falls- Director of Protective Services/ Police Chief- Assistant chief 2016 salary is $99,000
Brown Deer- North Shore Fire department
Whitefish Bay- North Shore Fire Dept.
Glendale- Northshore Fire department
Sheboygan- Increases given on employees aniversary date.
Fitchburg- Position was vacant in 2015
Middleton- Paid Per call Fire District. The District serves the City of Middleton, the Town of Middleton, and parts of the Towns of Springfield and Westport.
Cedarburg- Volunteer Chief
Muskego- Tess Corners Volunteer Fire Dept.
Sun Prairie- Volunteer Fire Dept.

POLICE CHIEF

COMMUNITY	2015 MINIMUM	2015 MAXIMUM	2015 ACTUAL	2016 MINIMUM	2016 MAXIMUM	2016 ACTUAL
Brookfield	$ 97,635.20	$ 126,921.60	$ 119,579.20	$ 100,089.60	$ 130,104.00	$ 124,883.20
*Menomonee Falls	$ 93,308.80	$ 122,033.60	$ 122,033.60	$ 95,180.80	$ 124,467.20	$ 124,467.20
Greenfield	$ 100,748.00	$ 114,855.00	$ 114,855.00	$ 113,000.00	$ 123,000.00	$ 121,152.00
Fitchburg	$ 93,995.20	$ 128,897.60	$ 120,931.20	$ 93,995.20	$ 128,897.60	TBD
Sheboygan	$ 92,858.19	$ 139,287.28	$ 114,619.96	$ 92,858.19	$ 139,287.28	$ 120,422.56
Fond du Lac	$ 96,763.07	$ 124,409.66	$ 113,351.00	$ 99,665.96	$ 128,141.95	$ 119,599.14
*Franklin	$ 89,445.00	$ 120,751.00	$ 117,395.00	$ 91,010.00	$ 122,864.00	$ 119,449.00
Muskego	$ 89,856.00	$ 116,777.00	$ 113,498.00	$ 89,856.00	$ 116,777.00	$ 114,918.00
South Milwaukee	$ 86,783.06	$ 111,420.92	$ 108,957.16	$ 89,731.20	$ 115,356.80	$ 112,798.40
*Oconomowoc	$ 87,284.00	$ 11,222.00	$ 109,728.00	$ 89,919.00	$ 115,611.00	$ 111,922.00
Sun Prairie	$ 100,916.00	$ 110,191.00	$ 110,191.00	$ 109,578.00	$ 112,963.00	$ 111,844.00
Glendale	$ 86,007.00	$ 110,580.00	$ 109,072.00	$ 87,727.00	$ 112,792.00	$ 111,252.00
Oak Creek	$ 96,241.00	$ 106,833.00	$ 106,833.00	$ 98,166.00	$ 110,328.00	$ 108,967.00
Middleton	$ 86,140.00	$ 107,018.00	$ 106,899.00	$ 88,164.00	$ 109,533.00	$ 108,468.00
New Berlin	$ 93,117.05	$ 119,721.92	$ 103,759.00	$ 87,892.00	$ 118,776.00	$ 107,483.00
Mequon	$ 88,004.00	$ 119,064.00	$ 104,894.00	$ 88,004.00	$ 119,064.00	$ 106,725.00
*Brown Deer	$ 86,444.00	$ 116,953.00	$ 103,882.00	X	X	$ 105,960.00
*Whitefish Bay	X	X	$ 103,841.00	X	X	$ 105,960.00
Pleasant Prairie	$ 82,471.97	$ 103,089.96	$ 103,089.96	$ 84,121.41	$ 105,151.76	$ 105,151.76
Cedarburg	$ 77,189.00	$ 101,670.00	$ 97,988.80	$ 78,733.00	$ 103,703.00	$ 101,129.00
Germantown	$ 83,545.00	$ 102,775.00	$ 94,860.00	$ 84,798.00	$ 104,317.00	$ 97,860.00
AVERAGE	$ 90,437.58	$ 110,723.58	$ 109,536.09	$ 92,762.60	$ 117,954.45	$ 112,020.56

Notes

Menomonee Falls- Director of Protective Services/ Police Chief

Franklin- 2016 numbers have not yet been determined but are estimated between 1.5-2% so I put them in at 1.75%

Oconomowoc- Public Safety Director/Police Chief.

Brown Deer- In the Process of changing pay schedule.

Whitefish Bay- Does not utilize min/max pay ranges.

PUBLIC WORKS DIRECTOR

	2015			2016		
COMMUNITY	MINIMUM	MAXIMUM	ACTUAL	MINIMUM	MAXIMUM	ACTUAL
Brookfield	$ 104,478.40	$ 135,824.00	$ 130,312.00	$ 107,078.40	$ 139,214.40	$ 134,804.80
*Menomonee Falls	$ 93,308.80	$ 122,033.60	$ 122,033.60	$ 95,180.80	$ 124,467.20	$ 124,467.20
South Milwaukee	$ 91,033.80	$ 117,044.20	$ 117,044.20	$ 97,801.60	$ 125,756.80	$ 120,161.60
Fond du Lac	$ 102,711.78	$ 132,058.00	$ 108,581.01	$ 105,793.13	$ 136,019.74	$ 114,861.09
*Franklin	$ 83,205.00	$ 112,327.00	$ 108,666.00	$ 84,661.00	$ 114,293.00	$ 110,568.00
Pleasant Prairie	$ 83,575.78	$ 104,469.73	$ 104,469.73	$ 85,247.31	$ 106,559.12	$ 106,559.12
Middleton	$ 86,140.00	$ 107,018.00	$ 104,575.00	$ 88,164.00	$ 109,533.00	$ 106,144.00
Cedarburg	$ 77,189.00	$ 101,670.00	$ 101,691.20	$ 78,733.00	$ 103,703.00	$ 104,255.00
*Sheboygan	$ 87,630.57	$ 131,445.85	$ 103,372.69	$ 87,630.57	$ 131,445.85	TBD
Muskego	$ 83,442.00	$ 108,441.00	$ 101,355.00	$ 83,442.00	$ 108,441.00	$ 102,622.00
Oconomowoc	$ 82,640.00	$ 106,252.00	$ 99,168.00	$ 85,136.00	$ 109,460.00	$ 101,152.00
*Whitefish Bay	X	X	$ 98,770.00	X	X	$ 100,786.00
Glendale	$ 82,703.00	$ 106,332.00	$ 95,698.00	$ 84,357.00	$ 108,459.00	$ 97,613.00
Mequon	$ 88,004.00	$ 119,064.00	$ 95,763.00	$ 88,004.00	$ 119,064.00	$ 97,448.00
*Fitchburg	$ 93,995.20	$ 128,897.60	$ 96,678.40	$ 93,995.20	$ 128,897.60	TBD
*Greenfield	$ 78,212.00	$ 94,874.00	$ 94,874.00	$ 79,777.00	$ 96,773.00	$ 96,773.00
Oak Creek	$ 82,536.00	$ 91,561.00	$ 91,551.00	$ 83,568.00	$ 92,706.00	$ 92,695.00
Germantown	$ 83,545.00	$ 102,775.00	$ 91,957.00	$ 84,798.00	$ 104,317.00	$ 91,046.00
Sun Prairie	$ 68,693.00	$ 96,171.00	$ 86,708.00	$ 69,380.00	$ 97,132.00	$ 88,009.00
*Brown Deer	$ 70,789.00	$ 95,773.00	$ 81,993.00	X	X	$ 83,633.00
*New Berlin	$ 69,984.53	$ 89,980.10	$ 79,982.31	$ 78,303.00	$ 105,710.00	$ 80,782.00
AVERAGE	$ 84,690.84	$ 110,200.55	$ 100,725.86	$ 87,423.68	$ 113,786.93	$ 102,862.10

Notes

Menomonee Falls- Assistant Village Manager as well.

Franklin- 2016 numbers have not yet been determined but are estimated between 1.5-2% so I put them in at 1.75%

Sheboygan- Increases given on employees aniversary date.

Whitefish Bay- Does not utilize min/max pay ranges.

Fitchburg- Increases are given on employees aniversary date.

Greenfield- Superindent of Public Works, Not Director.

Brown Deer- In the Process of changing pay schedule.

New Berlin- Streets Manager & A Utilities Manager instead of a Public Works Director. Wages both just over 80K.

PARKS DIRECTOR

	2015			2016		
COMMUNITY	MINIMUM	MAXIMUM	ACTUAL	MINIMUM	MAXIMUM	ACTUAL
Brookfield	$ 91,249.60	$ 118,622.40	$ 112,486.40	$ 93,537.60	$ 121,596.80	$ 116,376.00
Oconomowoc	$ 82,640.00	$ 106,252.00	$ 92,085.00	$ 85,136.00	$ 109,460.00	$ 93,927.00
*Mequon	$ 75,449.00	$ 102,077.00	$ 85,509.00	$ 75,449.00	$ 102,077.00	$ 91,354.00
Middleton	$ 72,325.00	$ 89,855.00	$ 89,541.00	$ 74,024.00	$ 91,966.00	$ 91,110.00
Greenfield	$ 76,925.00	$ 88,273.00	$ 88,273.00	$ 78,462.00	$ 90,038.00	$ 90,038.00
*Fitchburg	$ 71,572.80	$ 98,176.00	$ 83,033.60	$ 71,572.80	$ 98,176.00	TBD
*Franklin	$ 67,084.00	$ 88,886.00	$ 80,692.00	$ 68,258.00	$ 90,441.00	$ 82,104.00
*New Berlin	N/A	X	X	$ 78,303.00	$ 105,710.00	$ 78,303.00
*Fond du Lac	$ 66,980.90	$ 86,118.30	$ 66,980.90	$ 75,137.39	$ 96,605.22	$ 75,137.38
*Sheboygan	$ 60,355.28	$ 90,532.92	$ 72,828.16	$ 60,355.28	$ 90,532.92	TBD
Cedarburg	$ 56,160.00	$ 86,258.00	$ 69,492.80	$ 57,283.00	$ 87,983.00	$ 71,383.00
*Brown Deer	$ 59,468.00	$ 80,457.00	$ 68,078.00	X	X	$ 69,440.00
Germantown	$ 61,819.00	$ 76,048.00	$ 68,000.00	$ 62,746.00	$ 77,189.00	$ 69,020.00
*Glendale	N/A	X	X	X	X	X
*Menomonee Falls	DPW		X	X	X	X
Muskego	N/A	X	X	X	X	X
*Oak Creek	X	X	X	X	X	X
Pleasant Prairie	N/A	X	X	X	X	X
South Milwaukee	N/A	X	X	X	X	X
Sun Prairie	N/A	X	X	X	X	X
*Whitefish Bay	N/A	X	X	X	X	X
AVERAGE	$ 70,169.05	$ 92,629.64	$ 81,416.66	$ 73,355.34	$ 96,814.58	$ 84,381.13

Notes

Mequon- Position was reclassified.

Fitchburg- Increases are given on employees aniversary date.

Franklin- 2016 numbers have not yet been determined but are estimated between 1.5-2% so I put them in at 1.75%

New Berlin- Facilities & Grounds Manager oversees Parks after 2015 reorganization.

Fon du Lac- Parks/Forestry Superintendent title.

Sheboygan- Parks/Forestry Superintendent. Increases given on employees aniversary date.

Brown Deer- In the Process of changing pay schedule.

Glendale- Parks are all Milwaukee County Parks.

Menomonee Falls- Managed by Director of Public Works

Oak Creek- Managed by Director of Public Works.

Whitefish Bay- DPW handles park maintenance, School district manages all recreation.

IA

BUSINESS OF
VILLAGE OF GERMANTOWN

THE GENERAL GOVERNMENT & FINANCE COMMITTEE
& VILLAGE BOARD

MEETING DATE:	July 25, 2016 – GGF August 1, 2016 – VB
PLACEMENT:	New Business
ITEM TITLE:	Acceptance of the 2015 Comprehensive Annual Financial Report
SUBMITTED BY:	Kim Rath, Finance Director

SUMMARY EXPLANATION:

The 2015 Comprehensive Annual Financial report has been completed and is presented to the General Government & Finance Committee. The audit report was e-mailed to the board members and placed on the Village of Germantown website. If you have any questions before the meeting, please contact me. A representative from Baker Tilly Virchow Krause will be available for questions.

ATTACHMENT: ORDINANCE____ RESOLUTION ____ OTHER _xx____

2015 Comprehensive Annual Financial Report
Communication to Those Charged with Governance & Management

RECOMMENDATION:

Acceptance

COMMITTEE ACTION

VILLAGE OF GERMANTOWN
Germantown, Wisconsin

COMMUNICATION TO THOSE CHARGED
WITH GOVERNANCE AND MANAGEMENT

As of and for the Year Ended December 31, 2015

VILLAGE OF GERMANTOWN

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REQUIRED COMMUNICATION OF INTERNAL CONTROL RELATED MATTERS IDENTIFIED IN THE AUDIT TO THOSE CHARGED WITH GOVERNANCE

BAKER TILLY

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To the Village Board
Village of Germantown
Germantown, Wisconsin

In planning and performing our audit of the financial statements of the Village of Germantown as of and for the year ended December 31, 2015, in accordance with auditing standards generally accepted in the United States of America, we considered its internal control over financial reporting (internal control) as a basis for designing our auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of its internal control. Accordingly, we do not express an opinion on the effectiveness of its internal control.

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiencies in the Village of Germantown's internal control to be material weaknesses:

> Internal Control Environment
> Internal Control Over Financial Reporting

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

Baker Tilly Virchow Krause, LLP

Madison, Wisconsin
June 29, 2016

Auditing standards require that we perform procedures to obtain an understanding of your government and its internal control environment as part of the annual audit. This includes an analysis of significant transaction cycles and an analysis of the year-end financial reporting process and preparation of your financial statements.

INTERNAL CONTROL OVER FINANCIAL REPORTING

Properly designed systems of internal control provide your organization with the ability to process and record accurate monthly and year-end transactions and annual financial reports.

Our audit includes a review and evaluation of the internal controls relating to financial reporting. Common attributes of a properly designed system of internal control for financial reporting are as follows:

- There is adequate staffing to prepare financial reports throughout and at the end of the year.
- Material misstatements are identified and corrected during the normal course of duties.
- Complete and accurate financial statements including footnotes are prepared.
- Financial reports are reviewed by an individual who is not the preparer for completeness and accuracy.

Our evaluation of the internal controls over financial reporting has identified control deficiencies that are considered material weakness surrounding the preparation of financial statements and footnotes, adjusting journal entries identified by the auditors, and an independent review of financial reports.

Management has not prepared financial statements that are in conformity with generally accepted accounting principles. In addition, material misstatements in the general ledger were identified during the financial audit.

This level of internal control over financial reporting can be a difficult task for governments that operate with only enough staff to process monthly transactions and reports, and often rely on their auditors to prepare certain year-end audit entries and financial statements

INTERNAL CONTROL ENVIRONMENT

A properly designed system of internal control includes adequate staffing as well as policies and procedures to properly segregate duties. This includes systems that are designed to limit the access or control of any one individual to your government's assets or accounting records, and to achieve a higher likelihood that errors or irregularities in your accounting processes would be discovered by your staff in a timely manner.

At this time, due to staffing and financial limitations, the proper internal controls are not in place to achieve adequate segregation of duties. As a result, errors, irregularities or fraud could occur as part of the financial reporting process that may not be discovered by someone in your organization. Therefore, we are reporting a material weakness related to the internal control environment.

There are also certain controls that are not currently in place related to significant transaction cycles. As a result, there is a risk that erroneous or unauthorized transactions or misstatements could occur without the knowledge of management or the governing body. Our recommendations for strengthening controls are listed below.

INTERNAL CONTROL ENVIRONMENT (cont.)

Controls Over Payroll

> Staff preparing the payroll are neither independent of other personnel duties nor restricted from access to the payroll account. (Segregation of duties)

Controls Over Property Taxes

> The tax account should be reconciled by someone independent of the tax collection process. (Segregation of duties)

Controls Over General Accounting

> Cash receipts should be collected by personnel who do not have access to the general ledger or reconcile general ledger accounts. (Segregation of duties)

Since the controls listed above or other compensating controls are not currently in place, errors or irregularities could occur as part of the accounting processes that might not be discovered by management or the governing body. Therefore, the absence of these controls is considered to be a material weakness.

We recommend that a designated employee review the segregation of duties, risks, and these potential controls and determine whether additional controls should be implemented. This determination should take into consideration a cost / benefit analysis.

OTHER COMMUNICATIONS TO THOSE CHARGED WITH GOVERNANCE

TWO WAY COMMUNICATION REGARDING YOUR AUDIT

As part of our audit of your financial statements, we are providing communications to you throughout the audit process. Auditing requirements provide for two-way communication and are important in assisting the auditor and you with more information relevant to the audit.

As this past audit is concluded, we use what we have learned to begin the planning process for next year's audit. It is important that you understand the following points about the scope and timing of our next audit:

a. We address the significant risks or material misstatement, whether due to fraud or error, through our detailed audit procedures.

b. We will obtain an understanding of the five components of internal control sufficient to assess the risk of material misstatement of the financial statements whether due to error or fraud, and to design the nature, timing, and extent of further audit procedures. We will obtain a sufficient understanding by performing risk assessment procedures to evaluate the design of controls relevant to an audit of the financial statements and to determine whether they have been implemented. We will use such knowledge to:

   > Identify types of potential misstatement.
   > Consider factors that affect the risks of material misstatement.
   > Design tests of controls, when applicable, and other substantive procedures.

   We will not express an opinion on the effectiveness of internal control over financial reporting or compliance with laws, regulations, and provisions of contracts or grant programs.

c. The concept of materiality recognizes that some matters, either individually or in the aggregate, are important for fair presentation of financial statements in conformity with generally accepted accounting principles while other matters are not important. In performing the audit, we are concerned with matters that, either individually or in the aggregate, could be material to the financial statements. Our responsibility is to plan and perform the audit to obtain reasonable assurance that material misstatements, whether caused by errors or fraud, are detected.

We are very interested in your views regarding certain matters. Those matters are listed here:

a. We typically will communicate with your top level of management unless you tell us otherwise.

b. We understand that the Village Board has the responsibility to oversee the strategic direction of your organization, as well as the overall accountability of the entity. Management has the responsibility for achieving the objectives of the entity.

c. We need to know your views about your organization's objectives and strategies, and the related business risks that may result in material misstatements.

d. Which matters do you consider warrant particular attention during the audit, and are there any areas where you request additional procedures to be undertaken?

e. Have you had any significant communications with regulators or grantor agencies?

f. Are there other matters that you believe are relevant to the audit of the financial statements?

TWO WAY COMMUNICATION REGARDING YOUR AUDIT (cont.)

Also, is there anything that we need to know about the attitudes, awareness, and actions of the village concerning:

a. The village's internal control and its importance in the entity, including how those charged with governance oversee the effectiveness of internal control?

b. The detection or the possibility of fraud?

We also need to know if you have taken actions in response to developments in financial reporting, laws, accounting standards, governance practices, or other related matters, or in response to previous communications with us.

With regard to the timing of our audit, here is some general information. We will perform preliminary financial audit work during the months of October-December, and sometimes early January. Our final financial fieldwork is scheduled during the March - April to best coincide with your readiness and report deadlines. After fieldwork, we wrap up our financial audit procedures at our office and may issue drafts of our report for your review. Final copies of our report and other communications are issued after approval by your staff. This is typically 6-12 weeks after final fieldwork, but may vary depending on a number of factors.

Keep in mind that while this communication may assist us with planning the scope and timing of the audit, it does not change the auditor's sole responsibility to determine the overall audit strategy and the audit plan, including the nature, timing, and extent of procedures necessary to obtain sufficient appropriate audit evidence.

We realize that you may have questions or wish to provide other feedback. We welcome the opportunity to talk with you.

COMMUNICATION OF OTHER CONTROL DEFICIENCIES, RECOMMENDATIONS AND INFORMATIONAL POINTS TO MANAGEMENT THAT ARE NOT MATERIAL WEAKNESSES OR SIGNIFICANT DEFICIENCIES

GENERAL FUND BALANCE

Ordinance No. 8-94, which established the village's unassigned fund balance limit, was amended on September 21, 2015. Ordinance #9-15 states the village will maintain a minimum unassigned fund balance between 16-25% of the village's subsequent year budgeted expenditures. As of December 31, 2015, the unassigned fund balance covers 26% of the 2016 budgeted expenditures. This compares to a figure of 22% at the end of 2014.

DEPARTMENTAL CONTROLS

As part of our annual audit process, we focus our efforts on the primary accounting systems, internal controls, and procedures used by the village. This is in keeping with our goal to provide an audit opinion which states that the financial statements of the village are correct in all material respects.

In some cases, the primary system of accounting procedures and controls of the village are supported by smaller systems which are decentralized, and reside within a department or other location such as the library, police department, and recreation sites. In many cases, those systems are as simple as handling cash collections and remitting those collections to the village treasurer. In other cases, the department may send invoices or statements of amounts due, and track collections of those amounts in a standalone accounts receivable system.

Generally, the more centralized a function is, the easier it is to design and implement accounting controls that provide some level of checks and balances. That is because you are able to divide certain tasks over the people available to achieve some segregation of duties. For those tasks that are decentralized, it is usually very difficult to provide for proper segregation of duties. Therefore, with one person being involved in most or all aspects of a transaction, you lose the ability to rely on the controls to achieve the safeguarding of assets and reliability of financial records.

As auditors, we are required to communicate with you on a variety of topics. Since there is now more emphasis on internal controls and management's responsibilities, we believe it is appropriate to make sure that you are informed about the lack of segregation of duties that may occur at departments or locations that handle cash or do miscellaneous billing, such as recreation sites, the library, and the senior center. As you might expect, similar situations are common in most governments.

As auditors, we are required to focus on the financial statements at a highly summarized level and our audit procedures support our opinion on those financial statements. Departments or locations that handle relatively smaller amounts of money, such as the senior center and recreation sites, are not the primary focus of our audit. Yet, because of the lack of segregation of duties, the opportunity for loss is higher there than in centralized functions that have more controls.

Because management is responsible for designing and implementing controls and procedures to detect and prevent fraud, we believe it is important for us to communicate this information to you. We have no knowledge of any fraud that has occurred or is suspected to have occurred within any decentralized locations. However, your role as the governing body is to assess your risk areas and determine that the appropriate level of controls and procedures are in place. As always, the costs of controls and staffing must be weighed against the perceived benefits of safeguarding your assets.

Without adding staff or splitting up the duties, your own day-to-day contact and knowledge of the operation are also important mitigating factors.

UPCOMING GASB STATEMENTS TO CONSIDER

GASB Updates

The following is a schedule of GASB projects:

Task or Event	Effective Date	Impact
GASB 72 – Fair Value Measurement and Application	For financial statements for periods beginning after June 15, 2015	Items that are now subject to fair value measurement that weren't before: private equity/hedge funds, real estate investments, many investments that were previously carried at cost or under the equity method, derivatives will now be measured using exit price, donated long term assets. Does not affect money markets, investments in 2a7-like pools, or assets held by the government that enhance the ability to provide services.
GASB 73 – Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB 68, and Amendments to Certain Provisions of GASB Statements 67 and 68	For fiscal years beginning after June 15, 2016 for pensions that are not within the scope of GASB 68. For fiscal years beginning after June 15, 2015 for pensions within the scope of GASB 67 and 68.	Part I extends the approach of GASB 68 to all pensions (with some modifications. Part II clarifies certain requirements of GASB 67 and 68.
GASB 74 – Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans and GASB 75 – Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions	GASB 74: For fiscal years beginning after June 15, 2016 GASB 75: For fiscal years beginning after June 15, 2017	These standards have similarities to the previous OPEB standards, most notably the definition of an OPEB and the option of the alternative measurement method for small governments. However, the calculation and reporting of the OPEB liability and various required disclosures will change under the new standards, becoming similar to the pension standards.
GASB 76 – The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments	For reporting periods beginning after June 15, 2015	Officially established accounting principles – GASB statements (Category A) and GASB Technical Bulletins, implementation guides and literature of the AICPA cleared by the GASB (Category B)

UPCOMING GASB STATEMENTS TO CONSIDER (cont.)

GASB UPDATES (cont.)

Task or Event	Effective Date	Impact
GASB 77 – Tax Abatement Disclosures	For financial statements for periods beginning after December 15, 2015	Tax abatements are a reduction in tax revenue that has the following characteristics: (1) An agreement between one or more governments and an individual or entity in which: (a) one or more governments promise to forgo tax revenues to which they are otherwise entitled and; (b) the individual or entity promises to take specific action after the agreement has been entered into that contributes to economic development or otherwise benefits the governments or the citizens of those governments. This definition is limited and excludes many incentive and other programs because they do not meet one or more of the requirements.
GASB 78 – Pensions Provided through Certain Multiple-Employer Defined Benefit Pension Plans	For reporting periods beginning after December 15, 2015	This addresses a specific issue regarding the ability of state and local governmental employers to obtain necessary information related to pensions that are provided through certain multiple-employer benefit pension plans that are not a state or local governmental pension plan.
GASB 79 – Certain External Investment Pools and Pool Participants	For reporting periods beginning after June 15, 2015, except for certain provisions on portfolio quality, custodial credit risk, and shadow pricing, which are effective for reporting periods beginning after December 15, 2015	It establishes criteria for an external investment pool to qualify for making the election to measure all its investments at amortized costs for financial reporting purposes.
GASB 80 – Blending Requirements for Certain Component Unites an Amendment of GASB Statement No. 14	For reporting periods beginning after June 15, 2016	The Statement amends the blending requirements for the financial statement presentation of component units of all state and local governments. The additional criterion requires blending of a component unit incorporated as a not-for-profit corporation in which the primary governments is the sole corporate member. The additional criterion does not apply to component units included in the financial reporting entity pursuant to the provisions of Statement No. 39, Determining Whether Certain Organizations Are Component Units.
GASB 81 – Irrevocable Split – Interest Agreements	For periods beginning after December 15, 2016	The objective of this Statement is to improve accounting and financial reporting for irrevocable split-interest agreements by providing recognition and measurement guidance for situations in which a government is a beneficiary of the agreement.

GASB Updates (cont.)

Task or Event	Effective Date	Impact
GASB 82 – Pension Issues, an amendment of GASB Statements No. 67, No. 68, and No 73	For reporting periods beginning after June 15, 2016	The objective of this Statement is to address issues regarding the presentation of payroll-related measures in RSI, the selection of assumptions and treatment of deviations for financial reporting purposes, and the classification of payments made by employers to satisfy employee contribution requirements.
Current Agenda Project: Fiduciary Activities	Proposed effective date – December 31, 2018 (Exposure draft issued December 2015)	This project is to develop guidance regarding whether and how governments should report fiduciary activities in their general purpose external financial reports.
Current Agenda Project: Asset Retirement Obligations	Proposed effective date – December 31, 2018 (Exposure Draft issued in December 2015)	The objective of this project is to improve financial reporting by developing requirements on recognition and measurement for asset retirement obligations, other than landfills.
Current Agenda Project: Leases	The GASB Board is scheduled to issue an Exposure Draft in January 2016	The objective of this project is to reexamine issues associated with lease accounting, considering improvements to existing guidance.
Current Agenda Project: Certain Extinguishments Using Existing Resources	The GASB Board is scheduled to issue an Exposure Draft in August 2016	The project will consider improvements to the existing guidance related to debt extinguishments using existing resources. Debt extinguishments connected with troubled debt restructurings and bankruptcy, which are addressed in other pronouncements, are not included.

The GASB has two other projects which are on hold. They include the conceptual framework for recognition and economic condition reporting – financial projections.

The GASB revisits GASB standards ten (10) years after issuance. The GASB is currently revisiting GASB Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis for State and Local Governments*, as well as reporting model-related pronouncements including Statements Nos. 37, 41, and No. 46 and Interpretation No. 6, *Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements*. The GASB has indicated that they are revisiting the following major provisions of these standards: management's discussion and analysis, government-wide financial statements, fund financial statements, capital asset reporting, budgetary comparisons, special purpose government reporting, and related notes to financial statements. In addition, the GASB is revisiting debt extinguishments, which includes a reexamination of GASB Statement Nos. 7, 23, and 62. We will share updates with you as they become available.

Full lists of projects, as well as many resources, are available on GASB's website which is located at www.gasb.org.

INFORMATIONAL POINTS

Cyber Risk Assessment

Cybersecurity is a growing challenge for many governments as threats and vulnerabilities constantly evolve. Information security is a significant issue for many organizations and is no longer considered to be strictly an Information Technology (IT) issue. The potential impacts of a security breach can be financial, operational, and reputational. Cyber risk should be a high priority and evaluated on a regular basis.

Security breaches can come in a number of forms, which are continually evolving with advances in and increased use of technology. It is important for governments to assess what types of information they have that are vulnerable to cyber-attack. Items to consider include processing, collecting, and/or storing personal information about employees, taxpayers, and/or customers. Social security numbers, bank accounts, addresses, medical information, birth dates, and credit cards are all common examples of information existing in systems of governmental entities. In addition, general ledger data and other supporting files can be compromised. Several instances of ransomware have been reported in governmental entities like yours during the last year. Ransomware restricts access to your files and demands a ransom to the malware operator in order to release the restriction. It is important to take inventory of all the information that flows through your systems in order to properly secure your data.

We recommend performing a cyber risk assessment to align the internal controls and processes with the organizational objectives, initiatives, resources, and risk appetites with regards to cyber risk. We have cybersecurity experts on staff that are available to assist with this assessment.

Government Fraud Prevention and Detection: Now is the Time to Act

When it comes to preventing and detecting fraud in government, being proactive is critical. In fact, government is the second most likely industry to be impacted by fraud. According to the audit standards, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and management. To get started, your government should conduct a fraud risk assessment to identify where and how fraud might occur and what individuals may be in a position to commit fraud. Once you've identified your entity's fraud risk areas, the next step is to develop a fraud risk assessment and investigation policy.

As you begin your fraud risk assessment or develop tools to prevent and detect fraud, it is important to keep in mind the following information provided by the Association of Certified fraud Examiners:

- Misappropriation of assets accounts for 80 percent of fraud
- The primary internal control weaknesses observed are lack of internal controls, lack of management review, override of existing internal controls and poor tone at the top
- A tip is the most effective tool to catch a fraudster followed by management review
- The professional requirements and objectives of a financial audit are different than a forensic audit. Due to the nature of a financial audit, less than 10 percent of frauds have been discovered as a result of a financial audit conducted by an independent accounting firm.

If your government has not gone through a fraud risk assessment or does not have a plan to prevent and detect fraud, we recommend that this be done and then updated on a regular basis. We are available to assist you with this process.

INFORMATIONAL POINTS (cont.)

New Resources for State and Local Government Boards

In recent years, our clients have told us that the roles of their board members have become increasingly demanding. Expectations and accountability are at all-time high and the knowledge required to be an effective board member is substantial. For these reasons, we have compiled a number of resources dedicated to educating state and local government board members. Go to our website www.bakertilly.com and click on the State and Local Government page.

Included in the "insights" section at the bottom of the State and Local Government page are four quick-hitting, informative videos:

1. Government financial statements 101
2. Understanding your government's fraud risk
3. Financial ratios and benchmarks
4. Fund balance and other financial policies

Also included are links to other videos, case studies and news / events that you might find of interest.

We encourage you to subscribe to our complimentary newsletter "Government Connection" to stay abreast of the latest issues impacting state and local governments. You can do so by clicking on the "subscribe" button and indicating "State and Local Government" as an area of interest on the subscription form. Also, if you or your board members have suggested topics to feature on our Board Governance webpage or Government Connection newsletter, we invite you to submit your ideas in person or online.

Interpreting Your Financial Statements Post-GASB No. 68

Now that your financial statements reflect the new pension requirements of GASB Statement No. 68, what has changed and how do you interpret this new information? In summary, GASB Statement No. 68 required governmental entities participating in the Wisconsin Retirement System (WRS) to report their proportionate share of the plan's activity and net pension asset.

As of the December 31, 2014 measurement date used for your 2015 financial statements, WRS reported total resources available to provide pension benefits of $92.1 billion. They also reported a total liability for pensions of $89.7 billion. This resulted in a net pension asset of $2.4 billion. Your government's proportionate share of the asset is $1,496,343 and is reported as a restricted asset. There are also pension-related deferred outflows or inflows due to timing of contributions and smoothing of activity.

Pension activity under GASB Statement No. 68 is report in the government-wide financial statements and proprietary fund financial statements, similar to long-term debt. The implementation of this new standard does not affect how you fund or pay for your pension contributions to the WRS.

The accounting and reporting of pensions has become more complex with the implementation of GASB Statement No. 68. We are available to answer any questions on how this new accounting standard affects your financial statements.

REQUIRED COMMUNICATIONS BY THE AUDITOR TO THOSE CHARGED WITH GOVERNANCE

BAKER TILLY

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Ten Terrace Ct, PO Box 7398
Madison, WI 53707-7398
tel 608 249 6622
fax 608 249 8532
bakertilly.com

To the Village Board
Village of Germantown
Germantown, Wisconsin

Thank you for using Baker Tilly Virchow Krause, LLP as your auditor.

We have completed our audit of the financial statements of the Village of Germantown for the year ended December 31, 2015 and have issued our report thereon dated June 29, 2016. This letter presents communications required by our professional standards.

Our Responsibility under Auditing Standards Generally Accepted in the United States of America

The objective of a financial statement audit is the expression of an opinion on the financial statements. We conducted the audit in accordance with auditing standards generally accepted in the United States of America. These standards require that we plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements prepared by management with your oversight are free of material misstatement, whether caused by error or fraud. Our audit included examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. Our audit does not relieve management or the Village Board of their responsibilities.

As part of the audit we obtained an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing and extent of further audit procedures. The audit was not designed to provide assurance on internal controls or to identify deficiencies in internal control.

Other Information in Documents Containing Audited Financial Statements

Our responsibility does not extend beyond the audited financial statements identified in this report. We do not have any obligation to and have not performed any procedures to corroborate other information contained in client prepared documents, such as official statements related to debt issues.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our Communication to Those Charged with Governance and Management dated June 29, 2015.

To the Village Board
Village of Germantown

Qualitative Aspects of the Entity's Significant Accounting Practices

Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the village are described in Note I to the financial statements. As described in Note I to the financial statements, the Village of Germantown changed accounting policies related to financial reporting for pensions by adopting Statement of Governmental Accounting Standards (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions – an Amendment of GASB Statement No. 27* and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an Amendment of GASB Statement No. 68* in 2015. Accordingly, net position has been restated as of the beginning of the year. We noted no transactions entered into by the village during the year that were both significant and unusual, and of which, under professional standards, we are required to inform you, or transactions for which there is a lack of authoritative guidance or consensus.

Accounting Estimates

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

- Management's estimate of the allowance for uncollectible ambulance receivables, which is based on prior history and aging analysis.
- Net pension asset and related deferred outflows of resources, which is based on information obtained from the Wisconsin Retirement System.

We evaluated the key factors and assumptions used to develop the estimate for uncollectible ambulance receivables in determining that it is reasonable in relation to the financial statements taken as a whole.

Financial Statement Disclosures

The disclosures in the notes to the financial statements are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management.

Management has corrected all such misstatements with the exception of utility billing errors identified in the previous year, which understate revenues in the current year by $12,853 and $44,471 for the water utility and sewer utility, respectively.

Material audit adjustments included recording the net pension asset and related deferred outflows of resources in the water utility and sewer utility in accordance with GASB No. 68. In addition, we prepared GASB No. 34 conversion entries which are summarized in the "Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position" and the "Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities" in the financial statements.

To the Village Board
Village of Germantown

Disagreements with Management

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

Consultations with Other Independent Accountants

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

Management Representations

We have requested certain representations from management that are included in the management representation letter. This letter follows this required communication.

Independence

We are not aware of any relationships between Baker Tilly Virchow Krause, LLP and the village that, in our professional judgment, may reasonably be thought to bear on our independence.

Relating to our audit of the financial statements of the Village of Germantown for the year ended December 31, 2015, Baker Tilly Virchow Krause, LLP hereby confirms that we are, in our professional judgment, independent with respect to the village in accordance with the Code of Professional Conduct issued by the American Institute of Certified Public Accountants, and provided no services to the village other than audit services provided in connection with the audit of the current year's financial statements and the following nonaudit services which in our judgment do not impair our independence.

- Financial statement preparation
- Adjusting journal entries
- Compiled regulatory reports
- Utility rate consulting

None of these nonaudit services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards.*

Other Audit Findings or Issues

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

To the Village Board
Village of Germantown

Other Matters

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

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

We were not engaged to report on the other information, which accompanies the financial statements but are not RSI. We did not audit or perform other procedures on this other information and we do not express an opinion or provide any assurance on it.

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

We welcome the opportunity to discuss the information included in this letter and any other matters. Thank you for allowing us to serve you.

Baker Tilly Virchow Krause, LLP

Madison, Wisconsin
June 29, 2016

MANAGEMENT REPRESENTATIONS

Village of Germantown ...Willkommen

FINANCE DEPARTMENT
N112 W17001 Mequon Road
P.O. BOX 337
Germantown, Wisconsin 53022
Phone: (262) 250-4700
Fax: (262) 253-8255

June 29, 2016

Baker Tilly Virchow Krause, LLP
Ten Terrace Court
P.O. Box 7398
Madison, WI 53707-7398

Dear Baker Tilly Virchow Krause, LLP:

We are providing this letter in connection with your audit of the financial statements of the Village of Germantown as of December 31, 2015 and for the year then ended for the purpose of expressing opinions as to whether the financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Germantown and the respective changes in financial position and cash flows, where applicable, in conformity with accounting principles generally accepted in the United States of America. We confirm that we are responsible for the fair presentation of the previously mentioned financial statements in conformity with accounting principles generally accepted in the United States of America. We are also responsible for adopting sound accounting policies, establishing and maintaining internal control over financial reporting, and preventing and detecting fraud.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, the following representations made to you during your audit.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter.

2. The financial statements referred to above are fairly presented in conformity with accounting principles generally accepted in the United States of America. We have engaged you to advise us in fulfilling that responsibility. The financial statements include all properly classified funds of the village required by accounting principles generally accepted in the United States of America to be included in the financial reporting entity.

3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.

5. Significant assumptions we used in making accounting estimates, if any, are reasonable.

6. All events subsequent to the date of the financial statements and for which accounting principles generally accepted in the United States of America require adjustment or disclosure have been adjusted or disclosed. No other events, including instances of noncompliance, have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.

7. All material transactions have been recorded in the accounting records and are reflected in the financial statements.

8. We believe the effects of the uncorrected financial statement misstatements for utility billing refunds related to the prior year are immaterial, both individually and in the aggregate, to the basic financial statements as a whole. As a result, revenues in the water and sewer utilities are understated by $12,853 and $44,471, respectively. In addition, you have recommended adjusting journal entries, and we are in agreement with those adjustments.

9. There are no known or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements. There are no unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed in accordance with accounting principles generally accepted in the United States of America.

10. Guarantees, whether written or oral, under which the Village is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

11. We have provided you with:

    a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as financial records and related data, documentation, and other matters.
    b. Additional information that you have requested from us for the purpose of the audit.
    c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
    d. Minutes of the meetings of the Village Board or summaries of actions of recent meetings for which minutes have not yet been prepared.

12. We have disclosed to you results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

13. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:

    a. Management,
    b. Employees who have significant roles in internal control, or
    c. Others where the fraud could have a material effect on the financial statements.

14. We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, regulators, or others.

15. We have no knowledge of known instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.

16. There are no known related parties or related party relationships and transactions of which we are aware.

Other

17. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

18. We have a process to track the status of audit findings and recommendations.

19. We have identified to you any previous financial audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.

20. The Village has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.

21. We are responsible for compliance with federal, state, and local laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits, debt contracts, and IRS arbitrage regulations; and we have identified and disclosed to you all federal, state, and local laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.

22. There are no:

    a. Violations or possible violations of budget ordinances, federal, state, and local laws or regulations (including those pertaining to adopting, approving and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, or for reporting on noncompliance, except those already disclosed in the financial statement, if any.

    b. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by accounting principles generally accepted in the United States of America.

    c. Nonspendable, restricted, committed, or assigned fund balances that were not properly authorized and approved.

    d. Rates being charged to customers other than the rates as authorized by the applicable authoritative body.

    e. Violations of restrictions placed on revenues as a result of bond resolution covenants such as revenue distribution or debt service funding.

23. In regards to the nonattest services performed by you listed below, we have 1) accepted all management responsibility; 2) designated an individual with suitable skill, knowledge, or experience to oversee the services; 3) evaluated the adequacy and results of the services performed, and 4) accepted responsibility for the results of the services.

    a. Financial statement preparation
    b. Adjusting journal entries
    c. Compiled regulatory reports
    d. Utility rate consulting

    None of these nonattest services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.

24. The Village of Germantown has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

25. The Village of Germantown has complied with all aspects of contractual agreements that would have a material effect on the financial statement in the event of noncompliance.

26. The financial statements do not exclude any component units or joint ventures with an equity interest, other joint ventures, or other related organizations.

27. The financial statements properly classify all funds and activities.

28. All funds that meet the quantitative criteria in GASB Statement No. 34 and No. 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.

29. Components of net position (net investment in capital assets; restricted; and unrestricted) and components of fund balance (nonspendable, restricted, committed, assigned and unassigned) are properly classified and, if applicable, approved.

30. The Village of Germantown has no derivative financial instruments such as contracts that could be assigned to someone else or net settled, interest rate swaps, collars or caps.

31. Provisions for uncollectible receivables, if any, have been properly identified and recorded.

32. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.

33. Revenues are appropriately classified in the statement of activities within program revenues and general revenues.

34. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.

35. Deposits and investment securities are properly classified as to risk, and investments are properly valued. Collateralization agreements with financial institutions, if any, have been properly disclosed.

36. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated/amortized. Any known impairments have been recorded and disclosed.

37. Tax-exempt bonds issued have retained their tax-exempt status.

38. We have appropriately disclosed the Village of Germantown's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available and have determined that net positions were properly recognized under the policy. We have also disclosed our policy regarding which resources (that is, restricted, committed, assigned or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available.

39. We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

40. With respect to the supplementary information, (SI):

    a. We acknowledge our responsibility for presenting the SI in accordance with accounting principles generally accepted in the United States of America, and we believe the SI, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the SI have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.

a. If the SI is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

41. We assume responsibility for, and agree with, the information provided by the Wisconsin Retirement System as audited by the Legislative Audit Bureau relating to the net pension asset/liability and related deferred outflows and deferred inflows and have adequately considered the reasonableness of the amounts and disclosures used in the financial statements and underlying accounting records. We also assume responsibility for the census data that has been reported to the plan.

Sincerely,

Village of Germantown

Signed: David Schornack

David Schornack, Administrator

Signed: Kim Rath

Kim Rath, Finance Director

I.C

BUSINESS OF THE GERMANTOWN GENERAL GOVERNMENT & FINANCE COMMITTTEE

MEETING DATE: July 25, 2016

PLACEMENT New Business

ITEM TITLE: AT&T Long Distance Contract

SUBMITTED BY: Kim Rath, Finance Director

SUMMARY EXPLANATION:

Attached is a contract with AT&T for Long Distance Service. We use AT&T for Centrex and all other phone service. The prior contract expires at the end of the year. The prior agreement shows the ending date to be July 11, 2016, but the actual phone billings show a run date of 12/13/2013 – 12/12/2016.

This agreement is the same as the prior three year contract, although AT&T is giving the Village the option of a one year term.

Long Distance service for the Village runs around $90 - $115 per month for all sites. $.0437 per minute

ATTACHMENT: ORDINANCE____ RESOLUTION ___ OTHER _XX

AT&T Long Distance Service Agreement – Prior
AT&T Long Distance Service Agreement – New
Long Distance Billing June 6, 2016 for reference

RECOMMENDATION:

ACTION BY Committee

AT&T HIGH VOLUME CALLING IV℠
Up To $12,000 MARC
Service Agreement

Customer	AT&T
Village of Germantown Street Address: N112 W17001 Mequon Rd City: Germantown State/Province: WI Zip Code: 53022 Country: USA	AT&T Corp.
Customer Contact (for Notices)	**AT&T Contact (for Notices)**
Name: Dean Wolter Title: Village President Street Address: N112 W17001 Mequon Rd City: Germantown State/Province: WI Zip Code: 53022 Country: USA Telephone: 262-250-4700 Email: dwolter@village.germantown.wi.us Customer Account Number or Master Account Number: Corp ID 1465282 / 920-R10-7078	Name: Jo Ellen Milkie Street Address: City: State/Province: Zip Code: Country: USA Telephone: 262-574-7270 Email: jm6738@att.com Sales/Branch Manager: SCVP Name: Sales Strata: Sales Region: **With a copy (for Notices) to:** AT&T Corp. One AT&T Way Bedminster, NJ 07921-0752 ATTN: Master Agreement Support Team Email: mast@att.com
AT&T Solution Provider or Representative Information (if applicable) ☐	
Name: Company Name: Agent Street Address: City: State: Zip Code: Telephone: Fax: Email: Agent Code	

Customer agrees to purchase the Service identified below in accordance with this Service Agreement and the following documents, which are incorporated by reference: (i) applicable Tariffs, Guidebooks found at att.com/servicepublications; and (ii) the AT&T Business Services Agreement ("BSA") located http://www.corp.att.com/agreement/. AT&T may revise Tariffs, Guidebooks and the BSA (collectively "Service Publications") at any time and may direct Customer to websites other than listed above. The order of priority of the documents that form this Agreement is: this Service Agreement, and the applicable Service Publications; provided that Tariffs will be first in priority in any jurisdiction where applicable law or regulation does not permit contract terms to take precedence over inconsistent Tariff terms. This Agreement continues so long as Services are provided under this Agreement.

The Effective Date of this Service Agreement is the date signed by the last party.

AT&T reserves the right to reject this Service Agreement if not signed by Customer and submitted to AT&T on or before July 11, 2016.

Customer (by its authorized representative)	**AT&T** (by its authorized representative)
By:	By:
Name: Dean Wolter	Name:
Title: Village President	Title:
Date:	Date:

AT&T HIGH VOLUME CALLING IV℠
Up To $12,000 MARC
Service Agreement

1. SERVICE, SERVICE PROVIDER and SERVICE PUBLICATION

Service	AT&T High Volume Calling IV℠ – an optional calling plan for outbound and inbound long distance services
Service Provider	SBC Long Distance, LLC d/b/a AT&T Long Distance ("AT&T")
Service Publication	AT&T Long Distance Voice Product Reference and Pricing Guidebook ("Guidebook") and applicable state tariff or guidebook: http://cpr.att.com/pdf/sbcld/sbcldmain.html

2. SERVICE AGREEMENT TERM and EFFECTIVE DATES

Service Agreement Term	Selected below.
Start Date of Service Agreement Term	When this Service Agreement is implemented in the AT&T billing system.
Effective Date of Rates and Discounts	Start Date of Service Agreement Term.
Rates Following end of Service Agreement Term	Non-stabilized out of Term rates applicable to Customer's plan then in effect in the Service Publication.

3. MARC, MINIMUM NUMBER of ACCESS LINES, RATES and CHARGES

A. Domestic Interstate Rates and Charges

Domestic: $600, $2,400, $6,000, $9,000 OR $12,000 MARC
Minimum of 2 access lines
Term and Interstate Rates*
3 Year Term $600 MAC - Sw $.0430

B. Domestic Intrastate Rates and Charges. The following rates shall apply for intrastate interlata and intralata DDD and TFS calls.

California
Not Applicable

Texas, Oklahoma and Kansas
Not Applicable

Arkansas
Not Applicable

Missouri
Not Applicable

Nevada
Not Applicable

Michigan, Illinois, Indiana & Ohio
Not Applicable

Wisconsin
3 Year Term $600 MAC - Sw $0.0437

The MARC and term commitment selected above must match those selected in Section 3.A. Otherwise, the rates selected above shall be void and the applicable rates shall be those listed in the applicable Tariffs.

C. International Rates and Charges (Select One)

☐ International – High Volume Calling IV Option C Rates
Non-recurring charge: $9.95
☒ Standard International Rates
No additional non-recurring charge

AT&T HIGH VOLUME CALLING IV℠
Up To $12,000 MARC
Service Agreement

4. GENERAL TERMS

A. If Customer fails to maintain the minimum number of access lines, Customer will be moved to a High Volume Calling Plan II with the same MARC and term commitments at the then-current usage rates in the Guidebook.

B. Additional Services, Rates and Charges: The rates and charges for the following are not stabilized for the Service Agreement Term: International, International Mobile Termination Charges, Operator Toll Assistance Services, Directory Assistance Services, and any applicable payphone origination and other third-party pass through charges, regulatory fees, surcharges, and TFS charges. All such rates and charges are as set forth in the then-current Guidebook or Tariffs, and are subject to change at any time.

C. Automatic Dialer Devices. CUSTOMER SHALL NOT USE AUTODIALERS, PREDICTIVE DIALERS OR OTHER DEVICES THAT GENERATE AUTOMATED OUTBOUND CALLS IN CONJUNCTION WITH SERVICE OR SERVICE COMPONENTS PROVIDED UNDER THIS SERVICE AGREEMENT IS STRICTLY PROHIBITED. AT&T MAY TERMINATE THIS SERVICE AGREEMENT IMMEDIATELY IF CUSTOMER USES SUCH DEVICES.

D. **Cancellation.** If Customer is non-responsive or not ready to have AT&T provision/fulfill the Service, AT&T may cancel this Service Agreement: (1) ninety (90) Days after Customer executes this Service Agreement; or (2) if Customer appropriately applies for E-Rate funding, (a) the later of (i) ninety (90) days after July 1st of the applicable E-Rate funding year or (ii) ninety (90) days after the date of the E-Rate Funding Commitment Decision Letter (FCDL)* for the Service in such E-Rate funding year, but, in any event, (b) upon expiration of the last day of such E-Rate funding year.

	New or upgrade to an existing AT&T Long Distance Agreement
☐	This is a new AT&T Long Distance Service Agreement
☒	This is an upgrade to an existing AT&T Long Distance Agreement and the guidelines from Section 3.9.7 Revenue and Term plan Commitments of the Guidebook will apply to such existing agreement.

at&t

VILLAGE OF GERMANTOWN
PO BOX 337
GERMANTOWN WI 53022-0337

Corporate ID: 2425944
Invoice BAN: 860399923
Statement Date: 06/06/2016

Page: 1

Amount of Last Bill	Payments Applied through 05/28/2016	Adjustments Applied to Balance Due	Total Past Due Amount	Current Charges	TOTAL AMOUNT DUE
111.41	111.41CR	0.00	0.00	106.11	106.11

Bill Summary For VILLAGE OF GERMANTOWN

Previous Charges and Credits

Amount of Last Bill		111.41
Payments Applied through 05/28/2016 - See Account Summary (Invoice BAN)		111.41CR
Adjustments Applied to Balance Due		
AT&T Long Distance	0.00	
Total Adjustments Applied to Balance Due		0.00
Total Past Due Amount - Please Pay Immediately		0.00
Current Charges		
AT&T Long Distance		106.11
Total Current Charges Due by 07/06/2016		106.11
Total Amount Due		106.11

RECEIVED
JUN 2 0 [illegible]
OFFICE OF THE FINANCE D[illegible]
VILLAGE OF GERMANT[illegible]

Helpful Numbers

For Repair Service	1-877-286-0200
For Payment Arrangements	1-888-851-1116
To Place an Order	1-800-321-2000
For Billing Questions	1-800-321-2000

01791
10518530?200

Return this portion with check payable to AT&T Long Distance

Please include this number with your check 860399923-8

Past Due Amount-Please Pay Immediately	Total Billed Amount	Amount Enclosed
$0.00	$106.11	

Corporate ID: 2425944
Invoice BAN: 860399923

4230 1 5 229 6 MB 1 800 es

VILLAGE OF GERMANTOWN
PO BOX 337
GERMANTOWN WI 53022-0337

Mail Payment To:
AT&T LONG DISTANCE
PO BOX 5017
CAROL STREAM IL 60197-5017

7100L000000000000000860399923800000000000010611000007

Corporate ID: 2425944
Invoice BAN: 860399923
Statement Date: 06/06/2016

Note: Summary below for informational purposes only and applies only to AT&T Long Distance.

Summary of Calling Plan for Corporate ID: 2425944

Your contract term is from 12/13/2013 to 12/12/2016 .
Minimum Annual Commitment across all accounts is $600.00 .
Your plan carries a 36 month term ending 12/12/2016 .

Number of Accounts used toward Minimum Annual Commitment: 8 .

You have met $330.40 of your Minimum Annual Commitment.
We have accumulated this amount from 12/13/2015 to 04/12/2016 .
Accumulation of usage this period is $66.61 as of 04/12/2016 .

4230.001.000223.04.31.0000000 NNNNNNNY 5760.5760

at&t

3 year long distance

Expires 7/18/2016

AT&T HIGH VOLUME CALLING IV℠
Up To $12,000 MARC
Service Agreement

Customer	AT&T
VILLAGE OF GERMANTOWN Street Address: N112 W17001 MEQUON RD City: Germantown State/Province: WI Zip Code: 53022 Country: USA	AT&T Service-Providing Affiliate
Customer Contact (for notices)	**AT&T Sales Contact Information and for Contract Notices** ☒ Primary Contact AT&T
Name: DEAN WOLTERI Title: Village President Street Address: N112 W17001 MEQUON ROAD City: Germantown State/Province: WI Zip Code: 53022 Country: USA Telephone: 2622504700 Fax: 2622538255 Email: Customer Account Number or Master Account Number: 1465282	Name: Robert Gagliano Street Address: N17 W24300 Riverwood Dr City: Waukesha State/Province: WI Zip Code: 53188 Country: USA Telephone: 2625747335 Fax: Email: rg2452@att.com Sales/Branch Manager: Richard Krause SCVP Name: Debra Harrison Sales Strata: N-GEM Sales Region: MW With a copy to: AT&T Corp. One AT&T Way Bedminster, NJ 07921-0752 ATTN: Master Agreement Support Team Email: mast@att.com
AT&T Solution Provider or Representative Information (if applicable) ☐	
Name: Company Name: Agent Street Address: City: State: Zip Code: Telephone: Fax: Email: Agent Code	

Customer agrees to purchase Service according to the prices, terms and conditions set forth in this Service Agreement, as well as the AT&T Business Services Agreement ("BSA") http://www.corp.att.com/agreement/docs/serviceagreement_2009.pdf, which is incorporated herein by this reference (collectively, "Agreement"). The order of priority of the documents is: this document, the applicable tariff(s) and guidebook(s) ("Service Publication(s)"), and then BSA.

This Service Agreement will be invalid if not signed and submitted to AT&T by Customer on or before August 31, 2013.

Customer (by its authorized representative)	AT&T (by its authorized representative)
By: Dean M Wolter	By:
Name: Dean M. Wolter	Name:
Title: Village President	Title:
Date: 7-17-13	Date:

at&t

AT&T HIGH VOLUME CALLING IV℠

Up To $12,000 MARC

Service Agreement

1. SERVICE, SERVICE PROVIDER and SERVICE PUBLICATION

Service	AT&T High Volume Calling IV℠ – an optional calling plan for outbound and inbound long distance services
Service Provider	SBC Long Distance, LLC d/b/a AT&T Long Distance ("AT&T")
Service Publication	AT&T Long Distance Voice Product Reference and Pricing Guidebook ("Guidebook") and applicable state tariff or guidebook: http://www.att.com/gen/public-affairs?pid=11972

2. SERVICE AGREEMENT TERM and EFFECTIVE DATES

Service Agreement Term	3 Years
Start Date of Service Agreement Term	When this Service Agreement is implemented in the AT&T billing system.
Effective Date of Rates and Discounts	Start Date of Service Agreement Term.
Rates Following end of Service Agreement Term	Non-stabilized out of Term rates applicable to Customer's plan then in effect in the Service Publication.

3. MARC, MINIMUM NUMBER of ACCESS LINES, RATES and CHARGES

A. MARC and Minimum Number of Access Lines

MARC	$ 600 ☒	$ 2,400 ☐	$ 6,000 ☐	$ 9,000 ☐	$ 12,000 ☐
Minimum Access Line Commitment*	2	2	2	2	4

B. International Rates and Charges (Select One)

☐ International – High Volume Calling IV Option C Rates
Non-recurring charge: $9.95
☒ Standard International Rates
No additional non-recurring charge

4. GENERAL TERMS

A. If Customer fails to maintain the minimum number of access lines, Customer will be moved to a High Volume Calling Plan II with the same MARC and term commitments at the then-current usage rates in the Guidebook.

B. Additional Services, Rates and Charges: The rates and charges for the following are not stabilized for the Service Agreement Term: International, International Mobile Termination Charges, Operator Toll Assistance Services, Directory Assistance Services, and any applicable payphone origination and other third-party pass through charges, regulatory fees, surcharges, and TFS charges. All such rates and charges are as set forth in the then-current Guidebook or Tariffs, and are subject to change at any time.

C. Automatic Dialer Devices. CUSTOMER SHALL NOT USE AUTODIALERS, PREDICTIVE DIALERS OR OTHER DEVICES THAT GENERATE AUTOMATED OUTBOUND CALLS IN CONJUNCTION WITH SERVICE OR SERVICE COMPONENTS PROVIDED UNDER THIS SERVICE AGREEMENT IS STRICTLY PROHIBITED. AT&T MAY TERMINATE THIS SERVICE AGREEMENT IMMEDIATELY IF CUSTOMER USES SUCH DEVICES.

D. Cancellation. If Customer is non-responsive or not ready to have AT&T provision/fulfill the Service, AT&T may cancel this Service Agreement: (1) ninety (90) Days after Customer executes this Service Agreement; or (2) if Customer appropriately applies for E-Rate funding, (a) the later of (i) ninety (90) days after July 1st of the applicable E-Rate funding year or (ii) ninety (90) days after the date of the E-Rate Funding Commitment Decision Letter (FCDL)* for the Service in such E-Rate funding year, but, in any event, (b) upon expiration of the last day of such E-Rate funding year.

AT&T HIGH VOLUME CALLING IV℠

Up To $12,000 MARC

Service Agreement

	New or upgrade to an existing AT&T Long Distance Agreement
☒	This is a new AT&T Long Distance Service Agreement
☐	This is an upgrade to an existing AT&T Long Distance Agreement and the guidelines from Section 3.9.7 Revenue and Term plan Commitments of the Guidebook will apply to such existing agreement.

Rates and Charges Attachment

X Customer Name: _Village of Germantown______________________________

HVCIV $600 MARC

1 Year - $ 600 MARC ☐	Switched Outbound Calling	Switched Toll Free Calling	Calling Card*
Interstate	$0.0450	$0.0450	$0.0450
Intrastate for - Michigan, Illinois, Indiana, & Ohio	$0.0450	$0.0450	$0.0450
Wisconsin	$0.0437	$0.0437	$0.0437

2 Year - $ 600 MARC ☐	Switched Outbound Calling	Switched Toll Free Calling	Calling Card*
Interstate	$0.0440	$0.0440	$0.0440
Intrastate for - Michigan, Illinois, Indiana, & Ohio	$0.0440	$0.0440	$0.0440
Wisconsin	$0.0437	$0.0437	$0.0437

3 Year - $ 600 MARC ☒	Switched Outbound Calling	Switched Toll Free Calling	Calling Card*
Interstate	$0.0430	$0.0430	$0.0430
Intrastate for - Michigan, Illinois, Indiana, & Ohio	$0.0430	$0.0430	$0.0430
Wisconsin	$0.0437	$0.0437	$0.0437

*Not available to new, including returning Customers of SBC Long Distance, LLC d/b/a AT&T Long Distance

Availability. This Attachment is valid only if accompanied by a Service Agreement.

Customer Initials		AT&T Initials	

End Document

V.D

Village of Germantown
Government & Finance Committee

MEETING DATE: July 25, 2016

PLACEMENT: New Business

ITEM TITLE: Time & Attendance Software – Request for Information, Possible Inclusion into 2017 Budget

SUBMITTED BY: Kim Rath, Finance Director

SUMMARY EXPLANATION:

The Finance Department is looking to centralize or at least streamline the payroll processing procedure. Our Departments and employees use several different types of time sheets to report their hours to payroll. It takes far more time that it should for the Deputy Treasurer to process payroll. Several communities use an online web-based system for timesheet entry. This system after approval by the supervisor can be uploaded into our existing payroll processing software. Some companies include a time clock system that will upload for departments that don't have daily access to computers. I would like permission to pursue this for inclusion into the 2017 or 2018 budget. I would first get input from the department directors and supervisors on their needs, then get recommendations from other communities, and then invite a few companies to make a presentation to the directors and supervisors for review. I don't have a real handle on the cost of this type of software, not the scope of implementation so it will take a few months at the very least. If it takes longer than the current budget process allows, it can be slated for the 2018 budget.

ATTACHED : ORDINANCE____ RESOLUTION ____ OTHER _XX_

Copies of timesheets for reference

RECOMMENDATION

COMMITTEE ACTION

V.E

Business of the
Village of Germantown
Government & Finance Committee &
Village Board

MEETING DATE:	GGF – July 25, 2016 Village Board - August 4, 2016
PLACEMENT:	New Business
ITEM TITLE:	T.E. Brennan Company Annual Retainer
SUBMITTED BY:	Kim Rath, Finance Director

SUMMARY EXPLANATION:

Attached is an invoice from T.E. Brennan in the amount of $6,062.04. The statement reflects expenses incurred during the previous year of $1,062.04, which included charges for the property insurance RFP in which we picked Chubb, and their annual retainer for the upcoming year of $5,000 (Aug 15 2016 – August 15, 2017). T.E. Brennan is our property insurance consultant. They perform several services for Germantown. They review our policies, help mitigate claims through each insurance carrier, review worker's compensation claims and rates, plus help with new insurance carrier quotes.

ATTACHED: ORDINANCE____ RESOLUTION ____ OTHER _X_

Statement #D00001

RECOMMENDATION

COMMITTEE ACTION

T.E. BRENNAN COMPANY
330 S. Executive Drive • Suite 301 • Brookfield, WI 53005-4275
(262) 754-1160 • Fax (262) 754-1161 • Toll Free (888) 271-2232
www.tebrennan.com

Village of Germantown
P.O. Box 337
Germantown, WI 53022

July 13, 2016
Account No: 21777.00
Statement No: D00001

This statement reflects expenses incurred during the previous year and the annual retainer for the upcoming year.

Fees

07/31/2016

BB	Annual Retainer – For Period August 15, 2016 through August 15, 2017	$5,000.00
	For Current Services Rendered	$5,000.00

Expenses

Staff Support	$900.00
Mileage	17.42
Photocopies	142.10
Postage/Overnight Service	2.52
Total Expenses Through 7/31/2016	$1,062.04
Total Current Work	$6,062.04
Previous Balance	$5,626.68

Payments

09/24/2015

Payment – Thank You – Check #145195	-5,626.68
Balance Due	$6,062.04

Invoices due upon receipt. 1% per month finance charge due on overdue balances.

V.F

BUSINESS OF THE GERMANTOWN GENERAL GOVERNMENT & FINANCE COMMITTTEE

MEETING DATE: July 25, 2016

PLACEMENT New Business

ITEM TITLE: Water and Sewer Utility Billings – Mailing Options, Discussion

SUBMITTED BY: Art Zabel, Trustee

SUMMARY EXPLANATION:

Currently quarterly billing statements for water and sewer consumption are mailed to customers using a post card format. There have been complaints from some customers regarding the postcard. The complaints range from the thickness of the paper used (too thin, easily lost amongst the other mail), lack of privacy, useage and payment history viewable, and Post Office delivery mistakes. Most would like to see something larger, and in a sealed envelope. This agenda item is to weigh options and general discussion on the issue

ATTACHMENT: ORDINANCE____ RESOLUTION ___ OTHER _

RECOMMENDATION:

ACTION BY Committee

PLEASE MAKE CHECKS PAYABLE TO

For billing inquiries: (262) 250-4703

VILLAGE OF GERMANTOWN
N112 W17001 MEQUON RD.
P.O. BOX 337
GERMANTOWN, WI 53022

GERMANTOWN WI

PRESORTED FIRST CLASS MAIL U.S. POSTAGE PAID PERMIT NO. 12

ACCOUNT NO.	SERVICE FROM	SERVICE TO

SERVICE ADDRESS

METER READINGS CURRENT	PREVIOUS	CONSUMPTION 1,000 GAL.	NET AMOUNT

BILL TO:

ACCOUNT NO.	DUE DATE

TOTAL DUE

AFTER DUE DATE

RETURN THIS STUB WITH REMITTANCE

PLEASE MAKE CHECKS PAYABLE TO

For billing inquiries: (262) 250-4703

VILLAGE OF GERMANTOWN
N112 W17001 MEQUON RD.
P.O. BOX 337
GERMANTOWN, WI 53022

GERMANTOWN WI

PRESORTED FIRST CLASS MAIL U.S. POSTAGE PAID PERMIT NO. 12

ACCOUNT NO.	SERVICE FROM	SERVICE TO

SERVICE ADDRESS

METER READINGS CURRENT	PREVIOUS	CONSUMPTION 1,000 GAL.	NET AMOUNT

BILL TO:

ACCOUNT NO.	DUE DATE

TOTAL DUE

AFTER DUE DATE

RETURN THIS STUB WITH REMITTANCE

V.G

BUSINESS OF THE GENERAL GOVERNMENT & FINANCE COMMITTEE
GERMANTOWN, WI

MEETING DATE: July 25, 2016

AGENDA ITEM: New Business

ITEM TITLE: PILOT Agreement-Presbyterian Homes

SUBMITTED BY: Dave Schornack, Village Administrator

SUMMARY EXPLANATION:

This item has been placed on the agenda in order to discuss a Payment in Lieu of Taxes (PILOT) agreement with Presbyterian Homes. Attached is an email from Village Attorney Brian Sajdak with the applicable State Statute.

ATTACHMENT: ORDINANCE_____ RESOLUTION_____ OTHER__X__

Email from Village Attorney Brian Sajdak regarding State Statutes relating to what can be included in PILOT agreements.

RECOMMENDATION:

As desired

Dave Schornack

From: Brian C. Sajdak <brian@wrslegal.net>
Sent: Tuesday, July 12, 2016 1:30 PM
To: Jeff Retzlaff
Cc: Dave Schornack; Kim Rath; Gary Weiss; Chief Peter Hoell
Subject: Re: Presbyterian Homes Project; PILOT Agreement Misc

Menomonee Falls attorney said that the concern was levy limits. Under §66.0602(2m):

(b)

1. In this paragraph, "covered service" means garbage collection, fire protection, snow plowing, street sweeping, or storm water management, except that garbage collection may not be a covered service for any political subdivision that owned and operated a landfill on January 1, 2013.

2. Except as provided in subd. 4., if a political subdivision receives revenues that are designated to pay for a covered service that was funded in 2013 by the levy of the political subdivision, the political subdivision shall reduce its levy limit in the current year by an amount equal to the estimated amount of fee revenue collected for providing the covered service, less any previous reductions made under this subdivision.

3. Except as provided in subd. 4., if a political subdivision receives payments in lieu of taxes that are designated to pay for a covered service that was funded in 2013 by the levy of the political subdivision, the political subdivision shall reduce its levy limit in the current year by the estimated amount of payments in lieu of taxes received by the political subdivision to pay for the covered service, less any previous reductions made under this subdivision.

4. The requirement under subd. 2. or 3. does not apply if the governing body of the political subdivision adopts a resolution that the levy limit should not be reduced and if the resolution is approved in a referendum. The procedure under sub. (4) applies to a referendum under this subdivision, except that the resolution and referendum question need not specify an amount of increase in the levy limit or the length of time for which the levy limit increase will apply and the referendum question need not follow the question format under sub. (4) (c).

Thus, if we enter into a PILOT and receive money in that PILOT that pays for a covered service, we have to reduce the levy limit by that same amount. Seems like a double-edge sword in that not only does the levy limit decrease, but since it is tax exempt property we do not even get the benefit of including the value in the total levy calculation.

SUMMARY OF VILLAGE CONTRACTS

6-7-16

Contract Expiration Date	Name of Company	Service or Product Provided	Is this a contract? lease? license?	Annual Cost of Contract	Department Negotiating/ Overseeing Contract
06-30-2016	A/E Graphics	OCE Plotter	Lease	694.03	Engineering
07-18-2016	AT&T	long distance	contract	varies	Finance
08-15-2016	TE Brennan Company	Property & liability insurance consulting	contract	5,626.68	Finance
10-05-2016	Gordon Flesch	copier maintenance	lease	4,515.00	Police
10-31-2016	Tapco	intersection signal maintenance	contract	2,075.00	Highway
10-31-2016	NuVantage Employee Resource	employee assistance program	contract	800+ hr. fee	Administration
12-31-2016	Cintas	fire alarm inspections	contract	7,652 est.	Buildings & Grounds
12-31-2016	Accurate Appraisal	assessing services	contract	44,500.00	Administration
12-31-2016	Harris	MSI Maintenance	license	14,826.30	Finance
12-31-2016	ProPhoenix Corporation	ProPhoenix annual main. & support	contract	29,280.12	Police
12-31-2016	ProPhoenix Corporation	ProPhoenix annual main. & support	contract	9,652.68	Fire
12-31-2016	General Communications	maintenance contract on AUX I/O's only	contract	2,850.00	Police
12-31-2016	Marlin Business Bank	Nexlog 740 Recorder	lease	19,916.32	Police
12-31-2016	Vermot Systems	Rec Trac Maintenance	license	4,283.91	Park & Rec
12-31-2016	J. Mauel & Associates	tax col./pet lic., sp. assm't soft. maintenance	license	625.00	Finance
12-31-2016	Washington County Humane Society	Animal Control	contract	3,309.00	Police
12-31-2016	Seiler	GPS Total Station Maintenance Plan	contract	1,170.00	Engineering
12-31-2016	Ruekert & Mielke	GIS (3 year contract-pay 100% upfront)	contract	6,500.00	Sewer/Water/Engineering
12-31-2016	Ruekert & Mielke	SCADA UP-GRADE	contract	80,000.00	Sewer & Water
12-31-2016	Wachtell Tree Science & Service	EAB Activities	conract	15,000.00	Forestry
12-31-2016	Baycom	911 service agreement	contract	1,231.71/mo. until system is replaced	
12-31-2016	Washington Co. Sheriff's Office	radio console maintenance	contract	4,050.00	Police
02-01-2017	AT&T	State of Wisconsin Centrex	contract	see pricing list	Finance
03-01-2017	ISDN	Pri Centrex	contract	see pricing list	Finance
03-06-2017	MLG	Business Park brokerage services	contract	10%	Administration
03-21-2017	General Code	laserfiche maintenance	contract	2,666.00	Police
04-29-2017	Carlson Engineering Software	software maintenance	contract	2,900.00	Engineering
05-01-2017	Wisconsin DOT (Municipal Salt Bid)	road salt	contract	170,000.00	Highway
05-31-2017	Emergency Services Marketing	I Am Responding	contract	650.00	Fire

Contract Expiration Date	Name of Company	Service or Product Provided	Is this a contract? lease? license?	Annual Cost of Contract	Department Negotiating/ Overseeing Contract
09-13-2017	GFC Leasing	copiers	lease	5,700.00	Library
12-31-2017	Clean Power	Janitorial Services(2 year/option 3rd yr)	contract	110,000.00	Buildings & Grounds
02-28-2018	Johnson Controls	HVAC-Library	contract	2,727/2,809/2,893	Buildings & Grounds
09-30-2018	ITU-Absorb Tech	towels, floor mats, mop heads	contract	4,993.53	Buildings & Grounds
10-01-2020	Waste Management	solid waste & recycling pickup	contract	1,000,000.00	DPW

V, H

BUSINESS OF THE GERMANTOWN GENERAL GOVERNMENT & FINANCE COMMITTTEE

MEETING DATE: July 25, 2016

PLACEMENT New Business

ITEM TITLE: Preliminary Budget Process Discussion

SUBMITTED BY: Kim Rath, Finance Director

SUMMARY EXPLANATION:

General discussion on the 2017 budget process, Calendar and paperless format.

ATTACHMENT: ORDINANCE____ RESOLUTION ___ OTHER _

Budget Calendar

RECOMMENDATION:

ACTION BY Committee

2017 BUDGET CALENDAR

Monday August 1, 2016	Budget materials distributed to Departments
Friday August 19, 2016	Budget Materials to be returned to Finance Director
August 29 - Sept 5th	Administrator & Finance Director meeting with departments
September 14, 2016	Proposed Budget distributed to Village Board
	Committee of the Whole Reviews:
	DPW Administration, Highway, Recycle, Building & Grounds, Parks, TIF 4 & 6, Water & Sewer + Capital for each Department
	Police, Emergency Govt., Canine, Asset Forfeiture & Fire + Capital
	Village Board, Administration, Clerk, Finance, Assessor, Data Processing, General Govt., Inspection, Library, Library Board Accounts, Recreation, Recreation Facility Fee, Senior Center, Planning, Municipal Dev. , Impact Fees, Special Revenue, Health & Dental
	Wrap up if needed
October 26, 2016	Send Notice for Public Hearing to newspaper for publication on November 2, 2016 – Fifteen days prior to hearing date
November 21, 2016	Public Hearing

V, I

BUSINESS OF
THE GENERAL GOVERNMENT & FINANCE COMMITTEE

MEETING DATE: July 28, 2016

PLACEMENT: New Business

ITEM TITLE: Election Equipment Budget

SUBMITTED BY: Barbara K. D. Goeckner, Village Clerk

SUMMARY EXPLANATION:
I have been informed that all of our polling locations will be audited this year to determine if they are ADA compliant. I have chosen to be proactive and move forward in regard to this, rather than be reactive to any requirements that may come from these audits.

Two weeks ago we conducted our own audit of each polling location and Village Hall (for in office absentee voting), using a checklist created by the US Department of Justice, Civil Rights Division for ADA compliance requirements. Based on the outcome of those internal audits we determined the needs for each location and will be moving forward to purchase all necessary equipment to bring them into compliance as soon as possible. This will include some of the following items: (I have attached photos of some equipment samples for your information.)

- Portable handicap parking signs, including 'van accessible' signs
- Large and small orange cones to create proper handicap parking spots where the current ones either don't exist or are not the required width and depth.
- Cones and stanchions to mark handicap voting routes within the polling locations to keep proper width requirements for those using wheelchairs, walkers, canes etc. to get through the voting process
- Handicap accessible signs for entries and exits (only Village Hall has automatic handicap accessible doors)
- Wireless door bells and stand accessories for outside so voters can alert a poll worker inside they need assistance (we are hoping to build ones like those in the attached photo to save money, since purchasing a system would be over $500 for each location)
- Other items which may be required as we complete this process

Currently I am working to find the cheapest remedies possible, while still taking all factors into consideration to provide the most visible and proper equipment as well, while also taking into account the need for compact equipment due to storage needs already being filled to near capacity. Therefore, I have not determined the exact cost of this additional equipment at this time but would estimate that each location will cost approximately $750-$1000 to provide the necessary items.

Due to the need for this additional equipment which was not planned for, the Clerk's Department election equipment budget for 2016 may have overages. I want to be sure the committee is aware of this situation now, rather than when that may actually occur and have the ability to consider any action timely.

Please advise if you wish for a budget amendment resolution to be prepared and brought back for approval at the next GGF meeting, or if the committee is comfortable waiting until 2016 yearend to determine if transfers are needed.

ATTACHMENT: ORDINANCE____ RESOLUTION ____ OTHER ___ **(NONE)**

RECOMMENDATION:
Staff recommendation is to move forward with purchases to comply with requirements and determine at yearend if a transfer of funds is necessary for this account.

SAMPLE ITEMS

SEARCH

BROWSE

SHOP BY CATEGORY

ELECTIONS / GOVERNMENT

Pakflatt Election Products

Voting Booths & Election Supplies

BallotCall System

Election Signs

Yard Signs

Store › Elections / Government › Election Signs › Indoor Signs next ›

Totem Pocket Display

Options:

Sides: Two-Sided

Price: $149.00

1 Add To Cart

SKU: **TOT-PKT2**

Simple pop-up sign mounting system. Ideal for indoor voting locations.

Share:

Log in View Cart: empty

Your Shopping Cart

The Shopping Cart is currently empty

Enter Coupon

eCommerce Platform by Nexternal

All signage must be in 18 epi for ADA

products in our online store.

RETAIL ELECTIONS / GOVERNMENT GAS STATION / REFUELING DRIVE-THRUS / RESTAURANTS

SEARCH

BROWSE

SHOP BY CATEGORY

ELECTIONS / GOVERNMENT

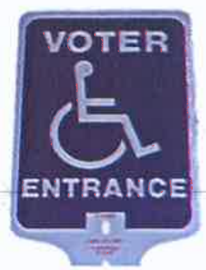
Pakflatt Election Products

Voting Booths & Election Supplies

BallotCall

Store › Elections / Government › Election Signs › Temporary Post Signs

‹ previous | next ›



Accessible Voter Entrance Sign

Price: $21.95

1 Add To Cart

SKU: **S57**

Portable, lightweight Accessible Voter Entrance sign

Log In View Cart: empty

Your Shopping Cart

The Shopping Cart is currently empty

Enter Coupon

eCommerce Platform by Nexternal

SEARCH

BROWSE

SHOP BY CATEGORY

ELECTIONS / GOVERNMENT

Pakflatt Election Products

Voting Booths & Election Supplies

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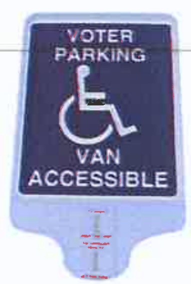
Election Signs

Store › Elections / Government › Election Signs › Temporary Post Signs

‹ previous | next ›



Van Accessible Voter Parking Sign

Price: $21.95

1 Add To Cart

SKU: **S21**

Portable, lightweight Van Accessible Voter Parking sign.

Log In View Cart: empty

Your Shopping Cart

The Shopping Cart is currently empty

Enter Coupon

eCommerce Platform by Nexternal

SAMPLE ITEMS

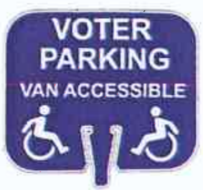
ADA Parking Mat

Price: $179.95

1 Add To Cart

SKU: **PKGMAT**

Easy to apply mat to temporarily mark accessible parking spaces.



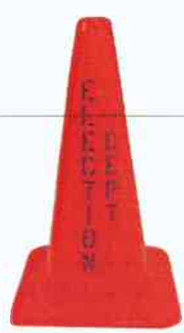
Van Accessible Voter Parking Cone Sign

Price: $29.95

1 Add To Cart

SKU: **DXCCPGVN**

Durable Van Accessible sign fits in to the top of any cone.



18" Orange "Elections Dept." Cone

Price: $11.95

1 Add To Cart

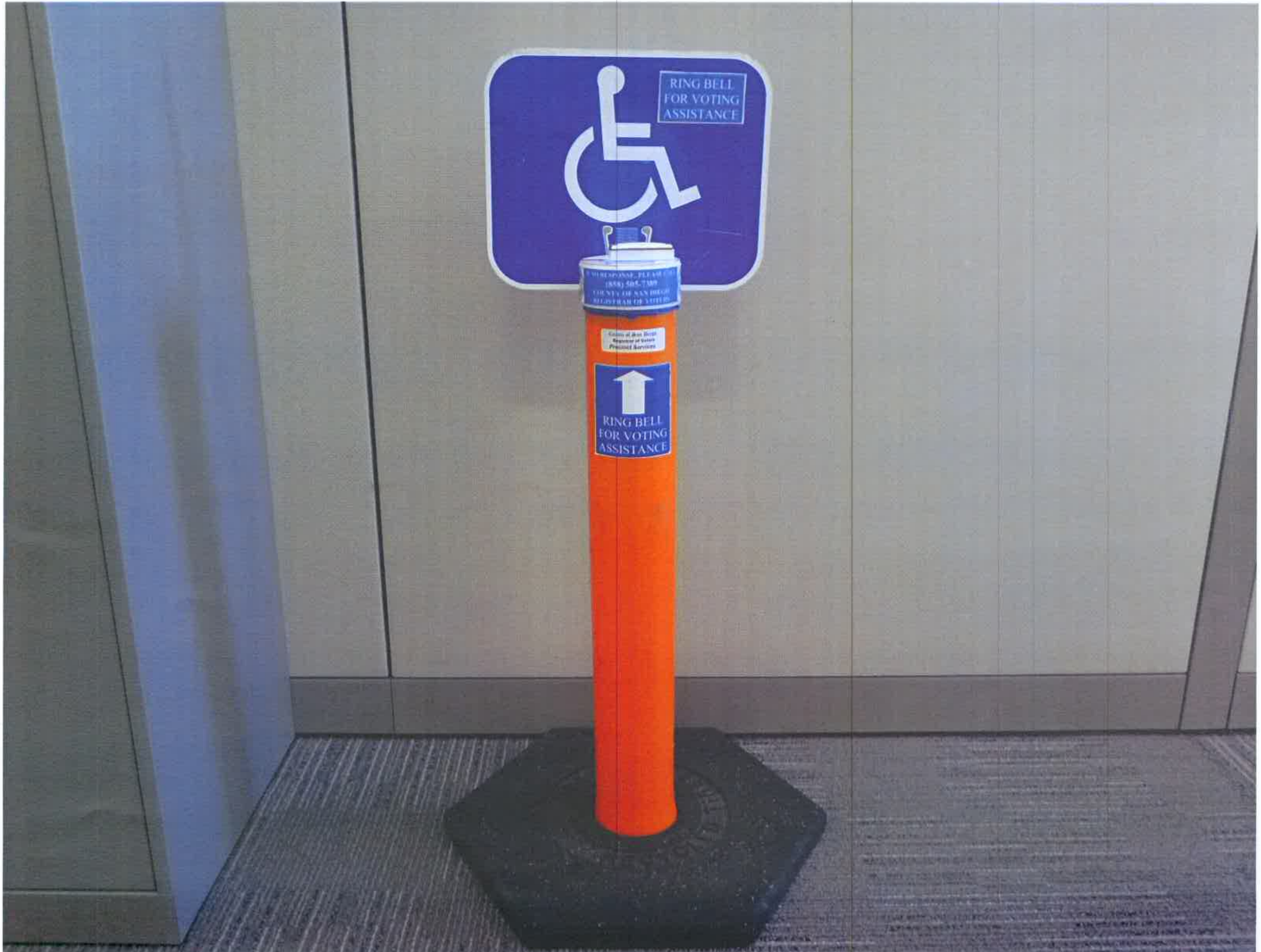
SKU: **18PVC-L**

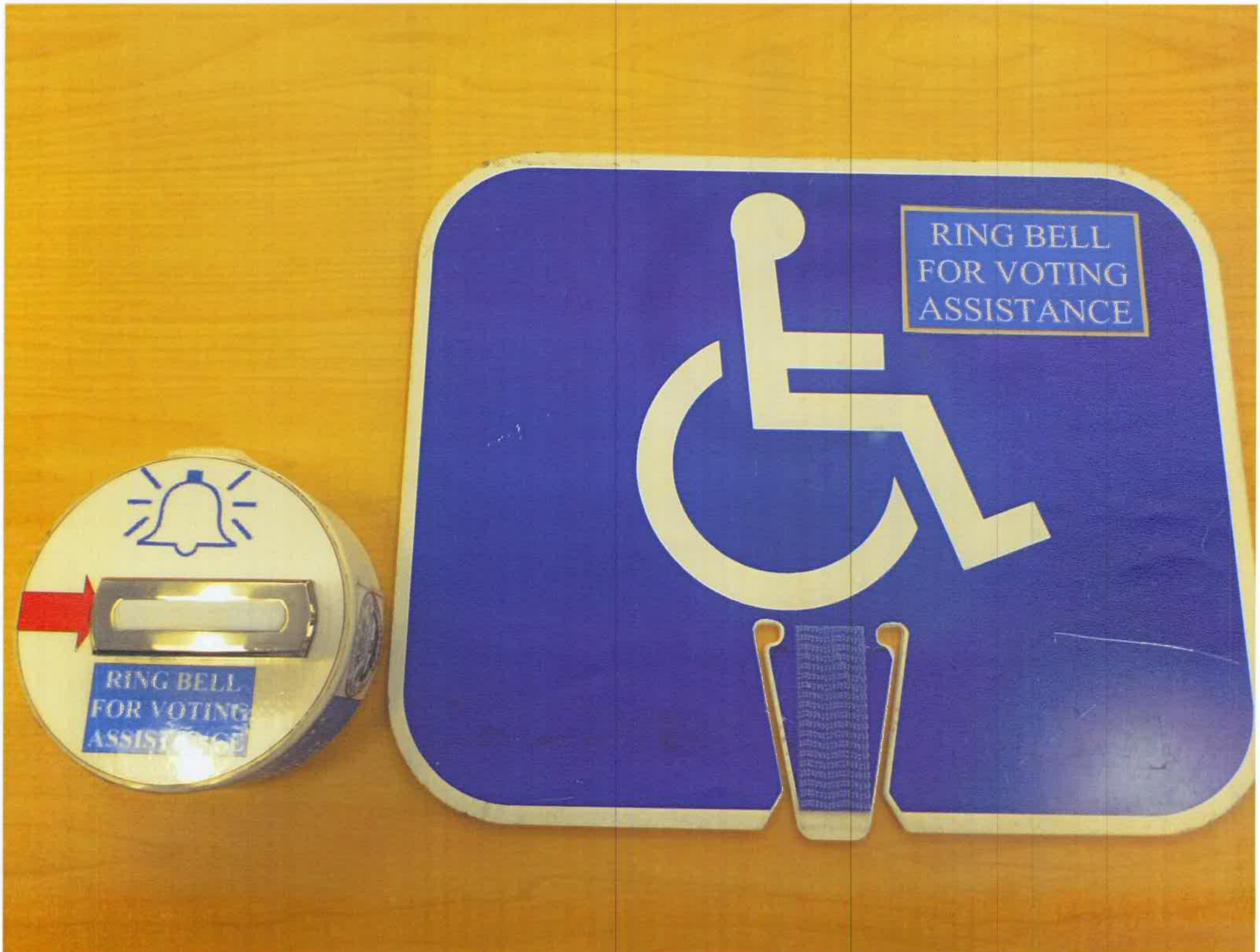
Share:

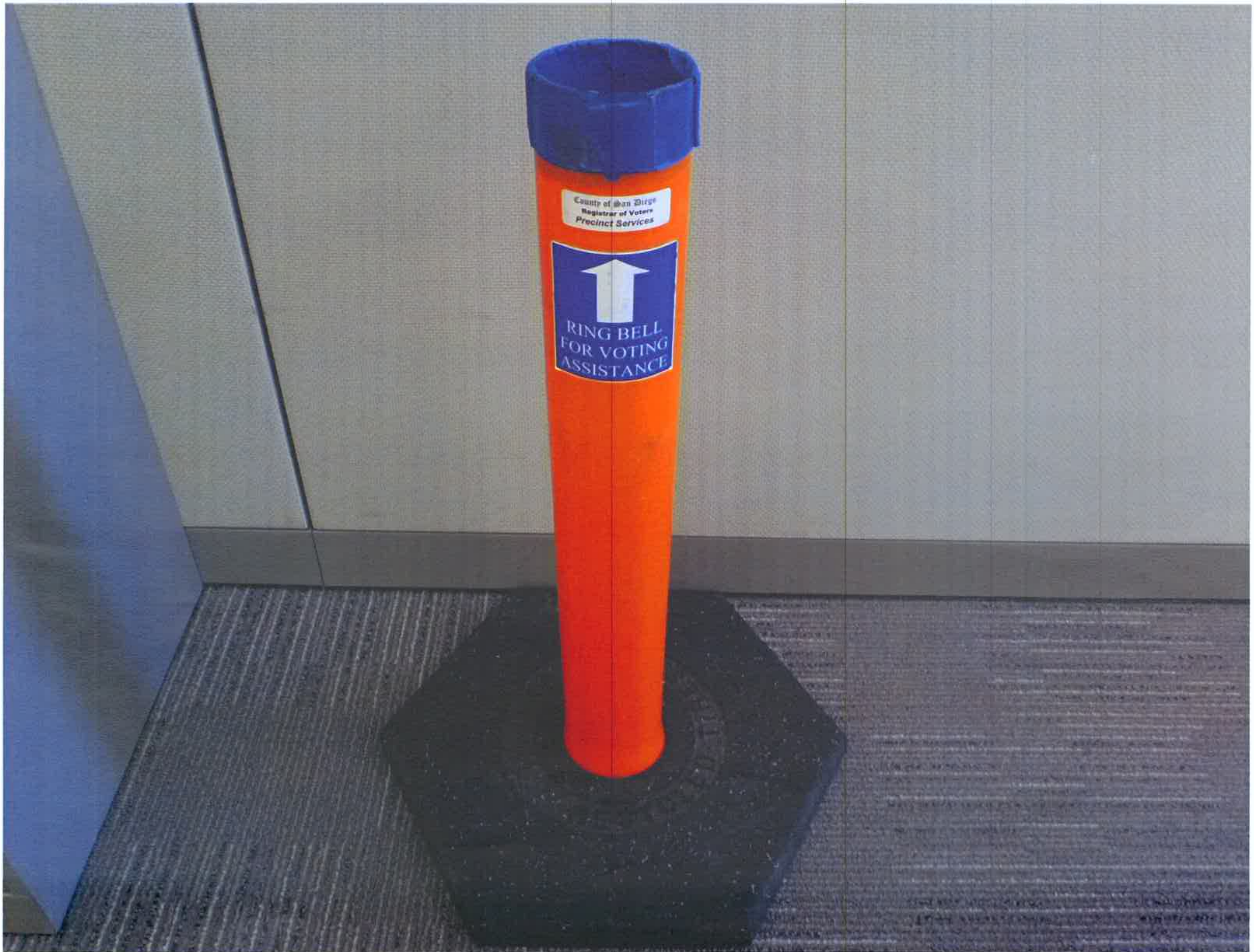
Tweet G+

12" Plain Cone

$7.95


RING BELL
FOR VOTING
ASSISTANCE
RING BELL
FOR VOTING
ASSISTANCE


RING BELL
FOR VOTING
ASSISTANCE
RING BELL
FOR VOTING


County of San Diego
Registrar of Voters
Precinct Services
RING BELL
FOR VOTING
ASSISTANCE

VII A-1

DATE: 07/15/2016
TIME: 08:28:33
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VILLAGE OF GERMANTOWN
SUMMARIZED REVENUE & EXPENSE REPORT

PAGE: 1
F-YR: 16

FOR FUND: GENERAL FUND
FOR 6 PERIODS ENDING JUNE 30, 2016

DEPARTMENT DESCRIPTION	JUNE BUDGET	JUNE ACTUAL	% VARI-ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI-ANCE
REVENUES						
TAXES	848,111.09	794,937.52	(6.2)	10,177,333.00	4,756,919.37	(53.2)
SPECIAL ASSESSMENTS	390.42	0.00	100.0	4,685.00	0.00	100.0
INTERGOVERNMENTAL REVENUES	188,778.34	93,686.59	(50.3)	2,265,340.00	740,908.73	(67.2)
LICENSES, PERMITS & FEES	68,494.17	53,497.62	(21.8)	821,930.00	296,709.35	(63.9)
FINES, FORFEITURES & PENALTIES	18,083.34	2,446.88	(86.4)	217,000.00	59,240.69	(72.7)
PUBLIC CHARGES FOR SERVICES	131,977.97	165,679.48	25.5	1,583,736.00	886,272.57	(44.0)
MISCELLANEOUS REVENUES	5,376.01	18,863.02	250.8	64,512.00	81,530.67	26.3
OTHER FINANCING SOURCES	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL REVENUES	1,261,211.34	1,129,111.11	(10.4)	15,134,536.00	6,821,581.38	(54.9)
EXPENSES						
VILLAGE BOARD-LEGISLATIVE	11,999.83	9,717.52	19.0	143,998.00	72,193.34	49.8
ADMINISTRATOR	9,155.57	8,846.65	3.3	109,867.00	51,386.86	53.2
CLERK	28,679.43	20,814.74	27.4	344,153.00	165,943.24	51.7
TREASURER & ACCOUNTING	15,904.93	14,456.73	9.1	190,859.00	95,406.36	50.0
ASSESSOR	8,777.83	68.92	99.2	105,334.00	16,933.92	83.9
DATA PROCESSING	6,847.75	3,279.03	52.1	82,173.00	35,046.75	57.3
GENERAL GOVERNMENT	10,204.99	3,205.39	68.5	122,460.00	35,730.88	70.8
BUILDING & GROUNDS MAINTENANCE	49,706.42	56,468.57	(13.6)	596,477.00	246,921.19	58.6
LAW ENFORCEMENT	402,722.27	440,658.75	(9.4)	4,832,667.00	2,434,802.23	49.6
FIRE PROTECTION	159,780.90	230,601.05	(44.3)	1,917,371.00	836,796.50	56.3
EMERGENCY GOVERNMENT	1,422.93	1,746.70	(22.7)	17,075.00	4,859.76	71.5
INSPECTION	20,849.74	17,815.88	14.5	250,197.00	105,350.82	57.8
DPW ADMIN & ENGINEERING	28,207.41	30,089.88	(6.6)	338,489.00	164,698.83	51.3
HIGHWAY DEPARTMENT	248,448.68	221,848.53	10.7	2,981,384.00	1,278,786.49	57.1
SOLID WASTE RECYCLING	32,744.24	30,648.29	6.4	392,931.00	151,406.51	61.4
LIBRARY	71,000.07	65,254.48	8.0	852,001.00	348,902.41	59.0
RECREATION	99,537.62	111,397.77	(11.9)	1,194,452.00	497,903.53	58.3
PARKS	40,585.25	44,541.72	(9.7)	487,023.00	193,210.47	60.3
SENIOR CENTER	9,883.43	8,011.26	18.9	118,601.00	44,681.54	62.3
PLANNING & ZONING	17,338.08	13,709.33	20.9	208,057.00	77,164.37	62.9
MUNICIPAL DEVELOPMENT	9,517.75	1,149.02	87.9	114,213.00	16,359.82	85.6
OTHER FINANCING USES	8,050.00	96,000.00	(1092.5)	96,600.00	96,000.00	0.6
TOTAL EXPENSES	1,291,365.12	1,430,330.21	(10.7)	15,496,382.00	6,970,485.82	55.0
TOTAL FUND REVENUES	1,261,211.34	1,129,111.11	(10.4)	15,134,536.00	6,821,581.38	(54.9)
TOTAL FUND EXPENSES	1,291,365.12	1,430,330.21	(10.7)	15,496,382.00	6,970,485.82	55.0
SURPLUS (DEFICIT)	(30,153.78)	(301,219.10)	898.9	(361,846.00)	(148,904.44)	(58.8)

DATE: 07/07/16
TIME: 14:41:21
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tu 7/8/16

VILLAGE OF GERMANTOWN
DISTRIBUTION JOURNAL # AP-071016

JOURNAL DATE: 07/10/16 ACCOUNTING PERIOD: 07

ITEM	ACCOUNT #	ACCOUNT DESCRIPTION	VENDOR	INVOICE	TRANSACTION DESCRIPTION	DEBIT AMT	CREDIT AMT
GENERAL FUND							
01	10-100-150-7000	DUE FROM/TO VILLAGE HEALTH P	03146	465574	CATAMARAN CLAIM COST	3,378.43	
02	10-100-150-7000	DUE FROM/TO VILLAGE HEALTH P	04223	06302016	DEPT OF TREAS PCORI FEE	564.20	
03	10-100-160-2100	PREPAID INSURANCE	12969	15419	M3 INS	110.00	
04	10-200-210-5310	LIFE INSURANCE DEDUCTIONS	19264	07062016	SECURIAN FIN LIFE INS SPOUSE	126.00	
05	10-200-210-5310	LIFE INSURANCE DEDUCTIONS	19264	07062016	SECURIAN FIN LIFE INS ADDL L	517.56	
06	10-200-210-5310	LIFE INSURANCE DEDUCTIONS	19264	07062016	SECURIAN FIN LIFE INS SUPPLM	565.50	
07	10-200-210-5330	HEALTH INSURANCE DEDUCTION	07212	07052016	VLG GTOWN HLTH EMPL SHARE JU	15,375.49	
08	10-200-260-8000	PARK & RECREATION DEFERRED R	92483	206303	C LOBERGER REC REFUND	47.50	
09	10-200-260-8000	PARK & RECREATION DEFERRED R	93367	206556	A THOMAS REC REFUND	80.00	
10	10-200-260-8000	PARK & RECREATION DEFERRED R	93435	206175	L LEFFLER REC REFUND	57.00	
11	10-200-260-8000	PARK & RECREATION DEFERRED R	95800	206090	A VANCE REC REFUND	38.50	
12	10-200-260-8000	PARK & RECREATION DEFERRED R	95802	206301	S NIKETH REC REFUND	42.50	
13	10-200-260-8000	PARK & RECREATION DEFERRED R	95803	206073	N PATHURI REC REFUND	241.50	
14	10-430-431-5900	STATE AID-MISCELLANEOUS	23050	06102016	WASHINGTON CTY-TREAS	17.50	
15	10-440-449-4140	PLAN COMMISSION REVIEW FEES	95795	06232016	H EDER REFND TEMP USE PERMIT	210.00	
16	10-511-530-7600	PUBLICATIONS & NOTICES	10507	700202-6-16	JOURNAL SENTINEL ACCT 700202	134.60	
17	10-511-530-7910	MEDIA COMMUNICATIONS	06332	06302016	I FILIPIAK VIDEO TAPE	205.00	
18	10-511-530-7910	MEDIA COMMUNICATIONS	06335	06302016	D.FILIPIAK-VIDEOTAPE	205.00	
19	10-511-530-7910	MEDIA COMMUNICATIONS	08606	06302016	D HUMMEL VIDEOTAPING	160.00	
20	10-511-530-7910	MEDIA COMMUNICATIONS	26850	06272016	P ZWACK VIDEOTAPING	160.00	
21	10-512-520-2300	HEALTH INSURANCE	07212	07052016	VLG GTOWN HLTH ADM JULY	1,056.25	
22	10-512-520-2400	DENTAL INSURANCE	07192	07052016	VLG GTOWN DENTL ADM JULY	63.83	
23	10-512-520-2500	LIFE INSURANCE	19264	07062016	SECURIAN FIN LIFE INS AUGUST	46.57	
24	10-512-530-6110	WELLNESS - EMPLOYEE REIMBURS	03663	07012016	COMDATA CORP ACCT RF049	46.48	
25	10-512-530-6110	WELLNESS - EMPLOYEE REIMBURS	11230	07012016	KETTLE MORAINE YMCA WELLNESS	85.00	
26	10-512-530-6110	WELLNESS - EMPLOYEE REIMBURS	25036	7120JUNE	YMCA OF METRO MILW WELLNESS	17.00	
27	10-512-530-7200	TELEPHONE	20355	07012016	TIME WARNER ACCT 107056801	14.17	
28	10-513-520-2300	HEALTH INSURANCE	07212	07052016	VLG GTOWN HLTH CLERK JULY	3,879.13	
29	10-513-520-2400	DENTAL INSURANCE	07192	07052016	VLG GTOWN DENTL CLERK JULY	237.25	
30	10-513-520-2500	LIFE INSURANCE	19264	07062016	SECURIAN FIN LIFE INS AUGUST	23.93	
31	10-513-530-3100	GENERAL SUPPLIES & EXPENSES	09009	06222016	IIMC BARBARA GOECKNER ID 806	155.00	
32	10-513-530-3100	GENERAL SUPPLIES & EXPENSES	09009	070616	IIMC JILLINE DOBRATZ ID 2816	95.00	
33	10-513-530-3100	GENERAL SUPPLIES & EXPENSES	09009	07062016	IIMC TANYA RAYMOND MEMBERSHI	95.00	
34	10-513-530-3100	GENERAL SUPPLIES & EXPENSES	10507	700202-6-16	JOURNAL SENTINEL ACCT 700202	91.35	
35	10-513-530-3200	OFFICE SUPPLIES	05450	06272016	US BANK MS OFFICE	42.24	
36	10-513-530-3200	OFFICE SUPPLIES	05450	06272016	US BANK AMAZON.COM 6/17	17.98	
37	10-513-530-3950	ELECTION SUPPLIES & EXPENSES	05450	06272016	US BANK AMAZON MKTPLACE 5/28	27.79	
38	10-513-530-3950	ELECTION SUPPLIES & EXPENSES	05450	06272016	US BANK AMAZON MKTPLACE 6/19	68.34	

JOURNAL DATE: 07/10/16 ACCOUNTING PERIOD: 07

ITEM	ACCOUNT #	ACCOUNT DESCRIPTION	VENDOR	INVOICE	TRANSACTION DESCRIPTION	DEBIT AMT	CREDIT AMT
GENERAL FUND							
77	10-519-530-5210	MAINT & REPAIR -VILL HALL BL	01308	148906	J F AHERN CO REPAIR PIPING	977.08	
78	10-519-530-5210	MAINT & REPAIR -VILL HALL BL	13207	93228	MENARDS ACCT 31730252	34.62	
79	10-519-530-5221	MAINT & REPAIR - POLICE BLDG	10007	1756	JB'S JANITORIAL BURNISH FLOO	100.00	
80	10-519-530-5221	MAINT & REPAIR - POLICE BLDG	13207	93494	MENARDS ACCT 31730252	90.89	
81	10-519-530-5222	MAINT & REPAIR - FIRE STATIO	10007	1756	JB'S JANITORIAL BURNISH FLOO	150.00	
82	10-519-530-5222	MAINT & REPAIR - FIRE STATIO	14214	070116	NEU'S BLDG CTR ACCT 23009	24.31	
83	10-519-530-5242	MAINT & REPAIR - DPW OFFICES	03347	0F36090440	CINTAS DPW MAIN GARAGE	165.00	
84	10-519-530-5242	MAINT & REPAIR - DPW OFFICES	03347	0F36090441	CINTAS DPW CENTER GARAGE	295.00	
85	10-519-530-5242	MAINT & REPAIR - DPW OFFICES	03347	0F36090442	CINTAS DPW SOUTH GARAGE	165.00	
86	10-519-530-5242	MAINT & REPAIR - DPW OFFICES	03347	0F36090443	CINTAS DPW GARAGE #4	253.00	
87	10-519-530-5242	MAINT & REPAIR - DPW OFFICES	10007	1756	JB'S JANITORIAL BURNISH FLOO	50.00	
88	10-519-530-5242	MAINT & REPAIR - DPW OFFICES	13207	93235	MENARDS ACCT 31730252	72.97	
89	10-519-530-5242	MAINT & REPAIR - DPW OFFICES	14018	06282016	FALLS AUTO PARTS ACCT 4040	11.66	
90	10-519-530-5242	MAINT & REPAIR - DPW OFFICES	16595	15IV004387	PRECISION SVC & PTS GENERATO	45.36	
91	10-519-530-5251	MAINT & REPAIR - LIBRARY BLD	13207	93214	MENARDS ACCT 31730252	23.08	
92	10-519-530-5251	MAINT & REPAIR - LIBRARY BLD	16595	15IV004387	PRECISION SVC & PTS GENERATO	45.36	
93	10-519-530-5251	MAINT & REPAIR - LIBRARY BLD	19414	82627577	SIMPLEX GRINNELL LIBRARY	940.00	
94	10-519-530-5254	MAINT & REPAIR - SENIOR CTR	10007	1756	JB'S JANITORIAL BURNISH FLOO	50.00	
95	10-519-530-7150	HEAT, LIGHT, POWER-FIRE CO B	23723	06242016	WE ENERGIES 8432-745-632 ELE	82.24	
96	10-519-530-7150	HEAT, LIGHT, POWER-FIRE CO B	23723	06242016	WE ENERGIES 9001-628-234 GAS	13.39	
97	10-519-570-8221	MAJOR REPAIRS - POLICE DEPT	14213	06302016	NEU'S SUPPL ACCT 23009 CREDI		53.10
98	10-519-570-8242	MAJOR REPAIRS - DPW BUILDING	04619	23251	DOOR MASTER REPAIRS/REPLACE	25,675.00	
99	10-521-520-2300	HEALTH INSURANCE	07212	07052016	VLG GTOWN HLTH POLICE JULY	52,462.50	
100	10-521-520-2400	DENTAL INSURANCE	07192	07052016	VLG GTOWN DENTL POLICE JULY	3,253.83	
101	10-521-520-2500	LIFE INSURANCE	19264	07062016	SECURIAN FIN LIFE INS AUGUST	384.96	
102	10-521-530-3100	GENERAL SUPPLIES & EXPENSES	02087	543-331678	BATTERIES PLS P.D.	3.98	
103	10-521-530-3100	GENERAL SUPPLIES & EXPENSES	05450	06272016	US BANK POSPAPER 6/7 TRACS	168.50	
104	10-521-530-3200	OFFICE SUPPLIES	17355	6955048	QUILL CORP SUPPLIES	69.98	
105	10-521-530-3200	OFFICE SUPPLIES	17355	6957294	QUILL CORP SUPPLIES	119.65	
106	10-521-530-3200	OFFICE SUPPLIES	17355	6975771	QUILL CORP SUPPLIES	67.96	
107	10-521-530-3400	POSTAGE	05450	06272016	US BANK USPS 6/8 STAMPS	440.40	
108	10-521-530-3810	UNIFORM ALLOWANCE	01200	16-0674	ADVANTAGE POLICE SUPP CARRIE	760.00	
109	10-521-530-3810	UNIFORM ALLOWANCE	05450	06272016	US BANK THE VEST GUY 6/1	163.90	
110	10-521-530-3810	UNIFORM ALLOWANCE	05450	06272016	US BANK J G UNIFORMS 6/4	132.38	
111	10-521-530-3810	UNIFORM ALLOWANCE	05450	06272016	US BANK J G UNIFORMS 6/10	137.38	
112	10-521-530-3810	UNIFORM ALLOWANCE	05450	06272016	US BANK IN THE EARPHONE 6/23	115.24	
113	10-521-530-3810	UNIFORM ALLOWANCE	05450	06272016	US BANK J G UNIFORMS 6/24	137.38	
114	10-521-530-3810	UNIFORM ALLOWANCE	05450	06272016	US BANK J G UNIFORMS 6/24	137.38	

VILLAGE OF GERMANTOWN
DISTRIBUTION JOURNAL # AP-071016

JOURNAL DATE: 07/10/16 ACCOUNTING PERIOD: 07

:TEM	ACCOUNT #	ACCOUNT DESCRIPTION	VENDOR	INVOICE	TRANSACTION DESCRIPTION	DEBIT AMT	CREDIT AMT
;ENERAL FUND							
.53	10-522-530-3200	OFFICE SUPPLIES	03559	602348	COMPLETE OFFICE SUPPLIES	156.72	
.54	10-522-530-3300	COPY MACHINE	09457	673162	IMPACT ACQUISITIONS F.D. COP	13.58	
.55	10-522-530-3810	UNIFORMS	12047	222701	LARK UNIFORM OUTFITTERS F.D.	43.95	
.56	10-522-530-3820	PROTECTIVE SUPPLIES & EXPENS	02205	92858	BENDLIN FIRE EQT SUPPLIES	22.00	
.57	10-522-530-3820	PROTECTIVE SUPPLIES & EXPENS	14214	07012016	NEU'S BLDG CTR ACCT 07054	485.41	
.58	10-522-530-3860	MEDICAL SUPPLIES & EXPENSES	05450	06272016	US BANK OTTER BOX 6/1	199.80	
.59	10-522-530-3860	MEDICAL SUPPLIES & EXPENSES	05450	06272016	US BANK FROEDTERT HEALTH ED	20.00	
.60	10-522-530-3860	MEDICAL SUPPLIES & EXPENSES	95720	061416	COMMUNITY MEM HOSP PHARMACY	739.34	
.61	10-522-530-5500	VEHICLE REPAIR, MAINT & LEAS	12033	1181143P	LAKESIDE INTL FIRE 1752	30.48	
.62	10-522-530-5500	VEHICLE REPAIR, MAINT & LEAS	12033	1181755P	LAKESIDE INTL FIRE 1752	59.12	
.63	10-522-530-5500	VEHICLE REPAIR, MAINT & LEAS	16595	15IV004312	PRECISION SVC & PTS FIRE 178	168.68	
.64	10-522-530-7100	HEAT, LIGHT, POWER-STATION	23723	06242016	WE ENERGIES 2481-365-817 ELE	535.78	
.65	10-522-530-7100	HEAT, LIGHT, POWER-STATION	23723	06242016	WE ENERGIES 4477-134-548 GAS	11.21	
.66	10-522-530-7111	HEAT, LIGHT & POWER - SVA	23723	06242016	WE ENERGIES 3080-583-163 ELE	187.53	
.67	10-522-530-7111	HEAT, LIGHT & POWER - SVA	23723	06242016	WE ENERGIES 3080-583-163 GAS	12.09	
.68	10-522-530-7120	WATER & SEWER	07213	06152016	VLG GTOWN 0021397300 WATER	101.19	
.69	10-522-530-7120	WATER & SEWER	07213	06152016	VLG GTOWN 0021397300 SEWER	261.64	
.70	10-522-530-7120	WATER & SEWER	07213	06152016	VLG GTOWN 0021397300 FIRE PR	130.00	
.71	10-522-530-7120	WATER & SEWER	07213	06152016	VLG GTOWN 0022198300 WATER	8.70	
.72	10-522-530-7120	WATER & SEWER	07213	06152016	VLG GTOWN 0022198300 SEWER	212.28	
.73	10-522-530-7121	WATER & SEWER - SVA	07213	06152016	VLG GTOWN 0021397301 WATER	19.85	
.74	10-522-530-7121	WATER & SEWER - SVA	07213	06152016	VLG GTOWN 0021397301 SEWER	57.29	
.75	10-522-530-7121	WATER & SEWER - SVA	07213	06152016	VLG GTOWN 0021397301 FIRE PR	65.00	
.76	10-522-530-7200	TELEPHONE	22346	9767095002	VERIZON ACCT 342038539-00001	100.18	
.77	10-522-530-7720	FIRE TRAINING, SEMINAR, & TR	05450	06272016	US BANK IAFC 6/1 CONG FIRE D	720.00	
.78	10-522-530-7720	FIRE TRAINING, SEMINAR, & TR	05450	06272016	US BANK WSFCA 6/14 DELAIN CO	75.00	
.79	10-522-530-7720	FIRE TRAINING, SEMINAR, & TR	05450	06272016	US BANK DOJ EPAY RECORD CHEC	7.00	
.80	10-522-530-7720	FIRE TRAINING, SEMINAR, & TR	23288	06232016	G WEISS CONF; TRAVEL	518.75	
.81	10-523-520-2300	HEALTH INSURANCE	07212	07052016	VLG GTOWN HLTH EMERG GOV JUL	81.25	
.82	10-523-520-2400	DENTAL INSURANCE	07192	07052016	VLG GTOWN DENTL EMERG GOV JU	4.92	
.83	10-523-520-2500	LIFE INSURANCE	19264	07062016	SECURIAN FIN LIFE INS AUGUST	0.71	
.84	10-523-530-4100	CONTRACT SERVICES	05420	2362	EMERGENCY COMM SIREN KITS	270.00	
.85	10-524-520-2300	HEALTH INSURANCE	07212	07052016	VLG GTOWN HLTH INSPEC JULY	2,579.13	
.86	10-524-520-2400	DENTAL INSURANCE	07192	07052016	VLG GTOWN DENTL INSPEC JULY	158.67	
.87	10-524-520-2500	LIFE INSURANCE	19264	07062016	SECURIAN FIN LIFE INS AUGUST	52.19	
.88	10-524-530-3100	GENERAL SUPPLIES & EXPENSES	03559	601607	COMPLETE OFFICE SUPPLIES	69.33	
.89	10-524-530-3100	GENERAL SUPPLIES & EXPENSES	03559	602270	COMPLETE OFFICE SUPPLIES	6.17	
190	10-524-530-3500	BUILDING SUPPLIES	05450	06272016	US BANK DOA E PAY DOCS 6/2	835.52	

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ITEM	ACCOUNT #	ACCOUNT DESCRIPTION	VENDOR	INVOICE	TRANSACTION DESCRIPTION	DEBIT AMT	CREDIT AMT
GENERAL FUND							
229	10-542-530-3510	STREETS & ALLEYS-MAT & SUPP	14214	070116	NEU'S BLDG CTR ACCT 23009	229.42	
230	10-542-530-3510	STREETS & ALLEYS-MAT & SUPP	19304	SS065847	SHERWIN IND T SHIRTS	181.35	
231	10-542-530-3510	STREETS & ALLEYS-MAT & SUPP	19652	38731	STARK PAVEMENT	813.50	
232	10-542-530-3510	STREETS & ALLEYS-MAT & SUPP	90551	07012016	W LANE DAMAGED SPRINKLER	92.18	
233	10-542-530-3530	SNOW & ICE-MATERIAL & SUPPLY	23044	5582	WASH CTY HWY COMM14400.12201	281.83	
234	10-542-530-3540	STREET SIGNS & MARKINGS-MAT	08029	V0088726	HALLMAN LINDSAY PAINT	387.10	
235	10-542-530-3540	STREET SIGNS & MARKINGS-MAT	19406	9417-4	S WILLIAMS ACCT 1004-0408-6	572.62	
236	10-542-530-3570	STORM WATER DRAINAGE-MAT/SUP	14208	172977	NEENAH FOUNDRY CURB BOXES	900.00	
237	10-542-530-3570	STORM WATER DRAINAGE-MAT/SUP	14213	06302016	NEU'S SUPPLY LINE ACCT 23009	183.87	
238	10-542-530-3610	GARAGE & SALT SHED MAT/SUPPL	23723	06242016	WE ENERGIES 1060-857-482 ELE	76.37	
239	10-542-530-3610	GARAGE & SALT SHED MAT/SUPPL	23723	06242016	WE ENERGIES 1060-857-482 GAS	13.59	
240	10-542-530-3610	GARAGE & SALT SHED MAT/SUPPL	23723	06242016	WE ENERGIES 2296-678-336 ELE	17.88	
241	10-542-530-3610	GARAGE & SALT SHED MAT/SUPPL	23723	06242016	WE ENERGIES 7889-059-471 GAS	11.35	
242	10-542-530-3700	GAS & OIL	23816	12913005	WOLF & SONS ACCT 9292-2	925.20	
243	10-542-530-3700	GAS & OIL	23816	12920002	WOLF & SONS ACCT 9292-2	1,734.07	
244	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	02623	010765	BRAKE & EQUIPMENT HWY 478	1,298.00	
245	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	05290	216034	EGELHOFF FILTERS SHOP	153.60	
246	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	05450	06272016	US BANK PETERBILT WI 6/23	213.00	
247	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	06031	0003-6486	FASTENATION HWY STOCK	113.52	
248	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	09551	C041007100:01	INTERSTATE POWER hWY 476-475	305.25	
249	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	10521	66026	JUNIORS TOOLS HWY STOCK	60.00	
250	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	10521	66461	JUNIORS TOOLS HWY STOCK	60.00	
251	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	12033	1188733P	LAKESIDE INTL HWY 467	31.56	
252	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	12130	9304166129	LAWSON PRODUCTS HWY STOCK	29.72	
253	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	12357	927790	LIBERTY TIRE SVCS	154.03	
254	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	13207	93565	MENARDS ACCT 31730252	4.19	
255	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	13430	33692	MILWAUKEE SPRING TRUCK 469	1,267.82	
256	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	14018	06282016	FALLS AUTO PARTS ACCT 4040	387.77	
257	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	14214	070116	NEU'S BLDG CTR ACCT 23009	332.65	
258	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	16518	430043818	POMP'S TIRE SVC HWY 437	457.36	
259	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	16595	10IV129752	PRECISION SVC & PTS HWY 467	114.05	
260	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	16595	15CN003578	PRECISION SVC & PTS CREDIT		58.00
261	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	16595	15CN003596	PRECISION SVC & PTS CREDIT		18.00
262	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	16595	15CN003618	PRECISION SVC & PTS CREDIT		33.00
263	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	16595	15IV004407	PRECISION SVC & PTS HWY 467	192.10	
264	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	18510	WM828969	ROAD EQUIPMENT HWY 475-476	229.59	
265	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	21857	0060512-IN	UTILITY SALES & SERV HWY #40	1,047.90	
266	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	23158	5371846	WAUSAU EQT HWY 468	333.97	

VILLAGE OF GERMANTOWN
DISTRIBUTION JOURNAL # AP-071016

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TEM	ACCOUNT #	ACCOUNT DESCRIPTION	VENDOR	INVOICE	TRANSACTION DESCRIPTION	DEBIT AMT	CREDIT AMT
;ENERAL FUND							
305	10-551-520-2500	LIFE INSURANCE	19264	07062016	SECURIAN FIN LIFE INS AUGUST	116.08	
306	10-551-530-3110	SUPPLIES & EXP-STORYTIME PRO	05937	98333	EXPRESS NEWS AD SUMMER FUN	154.00	
307	10-551-530-3200	OFFICE SUPPLIES	19135	A055818	SCHWAAB INC STAMP LIBRARY	24.75	
308	10-551-530-3400	POSTAGE	18273	07012016	RESERVE ACCT 21362033	450.00	
309	10-551-530-3600	BOOKS	02123	2032057701	BAKER & TAYLOR BOOKS	301.89	
310	10-551-530-3600	BOOKS	02123	2032075532	BAKER & TAYLOR BOOKS	272.91	
311	10-551-530-3600	BOOKS	02123	2032090391	BAKER & TAYLOR BOOKS	203.87	
312	10-551-530-3600	BOOKS	02123	2032103103	BAKER & TAYLOR BOOKS	310.31	
313	10-551-530-3600	BOOKS	09528	93204122	INGRAM LIBRARY SVCS BOOKS	67.93	
314	10-551-530-3600	BOOKS	13255	623303	MICROMARKETING BOOKS	30.32	
315	10-551-530-3600	BOOKS	19068	140900	SALEM PRESS BOOKS	148.75	
316	10-551-530-3610	BOOKS-CO.SYSTEM	02123	2030261258	BAKER & TAYLOR BOOKS	23.34	
317	10-551-530-3610	BOOKS-CO.SYSTEM	02123	2031142279	BAKER & TAYLOR BOOKS	374.03	
318	10-551-530-3610	BOOKS-CO.SYSTEM	02123	2031727037	BAKER & TAYLOR BOOKS	211.71	
319	10-551-530-3610	BOOKS-CO.SYSTEM	02123	2031751078	BAKER & TAYLOR BOOKS	183.76	
320	10-551-530-3610	BOOKS-CO.SYSTEM	02123	2031836605	BAKER & TAYLOR BOOKS	395.54	
321	10-551-530-3610	BOOKS-CO.SYSTEM	02123	2031867408	BAKER & TAYLOR BOOKS	324.72	
322	10-551-530-3610	BOOKS-CO.SYSTEM	02123	A04034671F	BAKER & TAYLOR BOOKS	4,212.00	
323	10-551-530-3610	BOOKS-CO.SYSTEM	03209	1375797	CENTER POINT LARGE PRINT BOO	87.74	
324	10-551-530-3610	BOOKS-CO.SYSTEM	03209	1379882	CENTER POINT LARGE PRINT BOO	118.80	
325	10-551-530-3610	BOOKS-CO.SYSTEM	03209	1381321	CENTER POINT LARGE PRINT BOO	517.68	
326	10-551-530-3610	BOOKS-CO.SYSTEM	03209	1381940	CENTER POINT LARGE PRINT BOO	61.48	
327	10-551-530-3610	BOOKS-CO.SYSTEM	07044	58142395	GALE/CENGAGE BOOKS	20.99	
328	10-551-530-3610	BOOKS-CO.SYSTEM	07044	58177737	GALE/CENGAGE BOOKS	98.96	
329	10-551-530-3610	BOOKS-CO.SYSTEM	07044	58179002	GALE/CENGAGE BOOKS	273.51	
330	10-551-530-3610	BOOKS-CO.SYSTEM	07540	913542	GREY HOUSE PUBL BOOKS	148.50	
331	10-551-530-3610	BOOKS-CO.SYSTEM	07540	916023	GREY HOUSE PUBL BOOKS	139.50	
332	10-551-530-3610	BOOKS-CO.SYSTEM	07540	923229	GREY HOUSE PUBL BOOKS	278.50	
333	10-551-530-3610	BOOKS-CO.SYSTEM	09528	93180297	INGRAM LIBRARY SVCS BOOKS	76.95	
334	10-551-530-3610	BOOKS-CO.SYSTEM	09528	93233091	INGRAM LIBRARY SVCS BOOKS	23.75	
335	10-551-530-3610	BOOKS-CO.SYSTEM	09528	93359425	INGRAM LIBRARY SVCS BOOKS	118.72	
336	10-551-530-3610	BOOKS-CO.SYSTEM	09528	93403264	INGRAM LIBRARY SVCS BOOKS	89.13	
337	10-551-530-3610	BOOKS-CO.SYSTEM	09528	93463139	INGRAM LIBRARY SVCS BOOKS	19.25	
338	10-551-530-3610	BOOKS-CO.SYSTEM	09528	93463140	INGRAM LIBRARY SVCS BOOKS	68.97	
339	10-551-530-3610	BOOKS-CO.SYSTEM	09528	93531379	INGRAM LIBRARY SVCS BOOKS	374.26	
340	10-551-530-3610	BOOKS-CO.SYSTEM	13255	623617	MICROMARKETING BOOKS	21.56	
341	10-551-530-3610	BOOKS-CO.SYSTEM	13255	626986	MICROMARKETING BOOKS	64.74	
342	10-551-530-3610	BOOKS-CO.SYSTEM	17780	194248	QUALITY BOOKS	25.51	

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ITEM	ACCOUNT #	ACCOUNT DESCRIPTION	VENDOR	INVOICE	TRANSACTION DESCRIPTION	DEBIT AMT	CREDIT AMT
GENERAL FUND							
381	10-551-530-5400	EQUIPMENT MAINTENANCE	07573	100306378	GFC LEASING 411836 LIBRARY	351.90	
382	10-551-530-5400	EQUIPMENT MAINTENANCE	16382	1000575264	PITNEY BOWES ACCT 0010451673	155.52	
383	10-551-530-5410	EQUIPMENT MAINT-COUNTY SYSTE	13336	2501	MID-WI FED LIB SYS MAINT FEE	22,362.42	
384	10-551-530-7100	UTILITIES	07213	06152016	VLG GTOWN 0027299304 WATER	115.55	
385	10-551-530-7100	UTILITIES	07213	06152016	VLG GTOWN 0027299304 SEWER	369.89	
386	10-551-530-7100	UTILITIES	07213	06152016	VLG GTOWN 0027299304 FIRE PR	220.00	
387	10-552-520-2300	HEALTH INSURANCE	07212	07052016	VLG GTOWN HLTH REC JULY	10,468.71	
388	10-552-520-2400	DENTAL INSURANCE	07192	07052016	VLG GTOWN DENTL REC JULY	805.58	
389	10-552-520-2500	LIFE INSURANCE	19264	07062016	SECURIAN FIN LIFE INS AUGUST	87.86	
390	10-552-530-3200	OFFICE SUPPLIES	03559	600793	COMPLETE OFFICE SUPPLIES	198.23	
391	10-552-530-3200	OFFICE SUPPLIES	03559	604176	COMPLETE OFFICE SUPPLIES	37.41	
392	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	02071	06282016	K BARAN SUPPLIES SAFETY TOWN	47.69	
393	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	02086	06282016	J BAUMANN BASKETBALL CAMP	500.00	
394	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	03559	603421	COMPLETE OFFICE SUPPLIES	90.97	
395	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	03663	07012016	COMDATA CORP ACCT RF049	336.66	
396	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	04851	60083VV	DUNNS YOUTH DAISY T'S	192.50	
397	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	04851	60084VV	DUNNS YOUTH T'S	386.75	
398	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	04851	60104VV	DUNNS T'S	188.10	
399	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	04851	60105VV	DUNNS SAPPHIRE T'S	165.00	
400	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	04851	60185VV	DUNNS WHITE T'S	299.75	
401	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	05145	06282016	C EDMONDS BASKETBALL CAMP	200.00	
402	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	05450	06272016	US BANK JIMMY JOHNS 5/28	226.16	
403	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	05450	06272016	US BANK DOLLAR TREE 5/27	3.00	
404	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	05450	06272016	US BANK AMAZON MKTPLACE 6/4	34.89	
405	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	05450	06272016	US BANK AMAZON.COM 6/6	19.19	
406	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	05450	06272016	US BANK DISCOUNT SCHOOL SUPL	1,304.29	
407	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	05450	06272016	US BANK WALMART 6/7	393.99	
408	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	05450	06272016	US BANK AMAZON MKTPLACE 6/7	104.00	
409	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	05450	06272016	US BANK AMAZON MKTPLACE 6/8	43.30	
410	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	05450	06272016	US BANK AMAZON MKTPLACE 6/8	26.88	
411	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	05450	06272016	US BANK AMAZON MKTPLACE 6/8	61.34	
412	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	05450	06272016	US BANK AMAZON.COM 6/8	64.84	
413	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	05450	06272016	US BANK AMAZON MKTPLACE 6/8	135.56	
414	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	05450	06272016	US BANK AMAZON MKTPLACE 6/8	5.10	
415	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	05450	06272016	US BANK AMER RED CROSS 6/8	100.00	
416	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	05450	06272016	US BANK AMAZON MKTPLACE 6/9	50.80	
417	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	05450	06272016	US BANK MS OFFICE	42.24	
418	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	05450	06272016	US BANK MS OFFICE	105.59	

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ENERAL FUND							
57	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	99592	06272016	J KARGUS CARNIVAL SUPPLIES	103.69	
58	10-552-530-3810	SPRAYGROUND MAINT & EXPENSE	01593	9052655502	AIRGAS USA FIRST AID KITS	164.78	
59	10-552-530-3810	SPRAYGROUND MAINT & EXPENSE	01789	262250155306	AT&T ACCT 262 250-1553 423 0	18.66	
60	10-552-530-3810	SPRAYGROUND MAINT & EXPENSE	03086	20162213	CARRICO AQUATIC ACID MAGIC	231.00	
61	10-552-530-3810	SPRAYGROUND MAINT & EXPENSE	13207	93544	MENARDS ACCT 31730252	79.99	
62	10-552-530-3810	SPRAYGROUND MAINT & EXPENSE	13207	93617	MENARDS ACCT 31730252	3.18	
63	10-552-530-3900	OTHER SUPPLIES & EX-PARK & R	16535	0421107-IN	PORT-A-JOHN HAUPT STRASSE	80.00	
64	10-552-530-3900	OTHER SUPPLIES & EX-PARK & R	16535	1257276-IN	PORT-A-JOHN HAUPT STRAUSS	80.00	
65	10-552-530-3900	OTHER SUPPLIES & EX-PARK & R	16535	1257277-IN	PORT-A-JOHN HAUPT STRAUSS	75.00	
66	10-552-530-3900	OTHER SUPPLIES & EX-PARK & R	16535	1257278-IN	PORT-A-JOHN ALT BAUER	80.00	
67	10-552-530-3900	OTHER SUPPLIES & EX-PARK & R	16535	1257279-IN	PORT-A-JOHN ALT BAUER	80.00	
68	10-552-530-3900	OTHER SUPPLIES & EX-PARK & R	16535	1257280-IN	PORT-A-JOHN WEIDENBACH PARK	80.00	
69	10-552-530-3900	OTHER SUPPLIES & EX-PARK & R	16535	1257281-IN	PORT-A-JOHN SCHOEN LAUFEN	80.00	
170	10-552-530-3900	OTHER SUPPLIES & EX-PARK & R	16535	1257285-IN	PORT-A-JOHN FREISTADT PARK	80.00	
171	10-552-530-7200	TELEPHONE	20355	07012016	TIME WARNER ACCT 107056801	85.00	
172	10-552-530-7200	TELEPHONE	21480	0143313280	U.S.CELLULAR ACCT 211988146	80.60	
173	10-553-520-2300	HEALTH INSURANCE	07212	07052016	VLG GTOWN HLTH PARKS JULY	2,567.50	
174	10-553-520-2400	DENTAL INSURANCE	07192	07052016	VLG GTOWN DENTL PARKS JULY	155.25	
175	10-553-520-2500	LIFE INSURANCE	19264	07062016	SECURIAN FIN LIFE INS AUGUST	21.88	
176	10-553-530-3100	GENERAL SUPPLIES & EXPENSES	03121	313269-00	CARLIN SALES LEVER; PARTS	173.99	
177	10-553-530-3100	GENERAL SUPPLIES & EXPENSES	05290	216343	EGELHOFF TRIMMER PARTS	5.20	
178	10-553-530-3100	GENERAL SUPPLIES & EXPENSES	05450	06272016	US BANK STEIN'S GARDEN 6/13	89.94	
179	10-553-530-3100	GENERAL SUPPLIES & EXPENSES	13207	93060	MENARDS ACCT 31730252	11.98	
180	10-553-530-3100	GENERAL SUPPLIES & EXPENSES	13207	93153	MENARDS ACCT 31730252	18.90	
181	10-553-530-3100	GENERAL SUPPLIES & EXPENSES	13207	93491	MENARDS ACCT 31730252	23.43	
182	10-553-530-3100	GENERAL SUPPLIES & EXPENSES	13207	93676	MENARDS ACCT 31730252	228.78	
183	10-553-530-3100	GENERAL SUPPLIES & EXPENSES	13207	93692	MENARDS ACCT 31730252	25.97	
184	10-553-530-3100	GENERAL SUPPLIES & EXPENSES	13207	93698	MENARDS ACCT 31730252	47.40	
185	10-553-530-3100	GENERAL SUPPLIES & EXPENSES	13207	93745	MENARDS ACCT 31730252	55.20	
186	10-553-530-3100	GENERAL SUPPLIES & EXPENSES	13207	93750	MENARDS ACCT 31730252	25.57	
187	10-553-530-3100	GENERAL SUPPLIES & EXPENSES	14214	070116	NEU'S BLDG CTR ACCT 23009	423.40	
188	10-553-530-5200	BUILDING & GROUND REPAIR & M	03121	313251-00	CARLIN SALES CHALK;SNAPSHOT	882.44	
189	10-553-530-5200	BUILDING & GROUND REPAIR & M	13207	93417	MENARDS ACCT 31730252	36.96	
190	10-553-530-5200	BUILDING & GROUND REPAIR & M	14214	070116	NEU'S BLDG CTR ACCT 23009	220.50	
191	10-553-530-5200	BUILDING & GROUND REPAIR & M	21525	S1526594.001	UNITED P&H SUPPL URINAL; PAR	209.39	
192	10-553-530-5290	STREET TREE MAINTENANCE	23036	17619	WACHTEL TREE CONSULTING	1,040.00	
193	10-553-530-5400	EQUIPMENT REPAIR & MAINTENAN	05290	215764	EGELHOFF PARTS TRIMMERS	57.29	
194	10-553-530-5400	EQUIPMENT REPAIR & MAINTENAN	12510	T16467	J.LOCHEN CO LAWN MOWERS	48.14	

JOURNAL DATE: 07/10/16 ACCOUNTING PERIOD: 07

ITEM	ACCOUNT #	ACCOUNT DESCRIPTION	VENDOR	INVOICE	TRANSACTION DESCRIPTION	DEBIT AMT	CREDIT AMT
GENERAL FUND							
533	10-563-530-7600	PUBLICATIONS & NOTICES	23051	201600000069	WSH CTY REG DEEDS 1406828	34.00	
534	10-567-530-3950	HISTORICAL SOCIETY	01789	262250155306	AT&T ACCT 262 250-1553 423 0	18.66	
535	10-567-530-3950	HISTORICAL SOCIETY	01789	262628317006	AT&T ACCT 262 628-3170 284 2	114.96	
536	10-567-530-3950	HISTORICAL SOCIETY	23723	06242016	WE ENERGIES 1452-915-544 ELE	69.45	
537	10-567-530-3950	HISTORICAL SOCIETY	23723	06242016	WE ENERGIES 1665-423-602 GAS	12.25	
538	10-567-530-3950	HISTORICAL SOCIETY	23723	06242016	WE ENERGIES 1833-325-117 ELE	49.04	
539	10-567-530-3950	HISTORICAL SOCIETY	23723	06242016	WE ENERGIES 1833-325-117 GAS	13.59	
540	10-567-530-3950	HISTORICAL SOCIETY	23723	06242016	WE ENERGIES 1836-289-832 GAS	11.79	
541	10-567-530-3950	HISTORICAL SOCIETY	23723	06242016	WE ENERGIES 7053-131-273 ELE	100.06	
542	10-567-530-7950	MUNICIPAL DEVELOP-HOTEL/MOTE	11340	07062016	KIWANIS OF GTOWN JULY 4TH	2,500.00	
543	10-100-110-1001	GENERAL CASH US BANK			ACCOUNTS PAYABLE OFFSET		376,009.58
RECREATION FACILITY FEES FUND							
544	16-567-530-3300	ATHLETIC CLUB EXPENDITURE	16535	1257282-IN	PORT-A-JOHN FOOTBALL FIELD	155.00	
545	16-567-530-3300	ATHLETIC CLUB EXPENDITURE	16535	1257283-IN	PORT-A-JOHN BY GARAGE	155.00	
546	16-567-530-3300	ATHLETIC CLUB EXPENDITURE	16535	1257284-IN	PORT-A-JOHN SOCCER SHED	80.00	
547	16-100-150-1000	DUE TO / DUE FROM GENERAL FU			ACCOUNTS PAYABLE OFFSET		390.00
DEBT SERVICE FUND							
548	30-580-583-4950	DEBT ISSUANCE COSTS	05331	70735	EHLERS GO REFUNDING BONDS	1,967.38	
549	30-100-150-1000	DUE FROM/TO GENERAL FUND			ACCOUNTS PAYABLE OFFSET		1,967.38
CAPITAL PROJECTS FUND							
550	40-542-570-8810	ASPHALT PAVING	14208	172976	NEENAH FOUNDRY FRAME;GRATE	501.00	
551	40-100-150-1000	DUE FROM/TO GENERAL FUND			ACCOUNTS PAYABLE OFFSET		501.00
T.I.F.#6 CAPITAL PROJECTS FUND							
552	46-571-520-2300	HEALTH INSURANCE	07212	07052016	VLG GTOWN HLTH TIF 6 JULY	585.00	
553	46-571-520-2400	DENTAL INSURANCE	07192	07052016	VLG GTOWN DENTL TIF 6 JULY	45.17	
554	46-574-530-4300	CONTRACTED SERVICES-ENGINEER	10507	700202-6-16	JOURNAL SENTINEL ACCT 700202	82.25	
555	46-574-530-4300	CONTRACTED SERVICES-ENGINEER	23732	00005053	WI TESTING LABS PARK AVE	930.00	
556	46-100-150-1000	DUE FROM/TO GENERAL FUND			ACCOUNTS PAYABLE OFFSET		1,642.42
WATER UTILITY							

JOURNAL DATE: 07/10/16 ACCOUNTING PERIOD: 07

'TEM	ACCOUNT #	ACCOUNT DESCRIPTION	VENDOR	INVOICE	TRANSACTION DESCRIPTION	DEBIT AMT	CREDIT AMT
IATER UTILITY							
,95	50-761-530-9300	MIS GENERAL EXPENSES	05450	06272016	US BANK ADOBE PHOTOSHOP FINA	63.32	
,96	50-110-150-1145	DUE FROM/TO GENERAL FUND			ACCOUNTS PAYABLE OFFSET		28,617.50
;EWER UTILITY							
;97	60-180-184-3721	COMPUTER EQUIPMENT	18783	115434	RUEKERT & MIELKE SCADA SVC W	4,710.46	
;98	60-820-530-8212	POWER FOR PUMPING-LIFT STATI	23723	06282016	WE ENERGIES 8836-601-611 ELE	84.68	
;99	60-820-530-8212	POWER FOR PUMPING-LIFT STATI	23723	06282016	WE ENERGIES 9427-041-879 ELE	46.99	
;00	60-820-530-8271	OTHER OPERATING SUPPLIES & E	07213	06152016	VLG GTOWN 0021199900 WATER	27.75	
;01	60-820-530-8271	OTHER OPERATING SUPPLIES & E	07213	06152016	VLG GTOWN 0021499800 WATER	41.49	
;02	60-820-530-8271	OTHER OPERATING SUPPLIES & E	07213	06152016	VLG GTOWN 0028498800 WATER	30.04	
;03	60-820-530-8271	OTHER OPERATING SUPPLIES & E	20355	07032016	TIME WARNER ACCT 702685501	90.50	
;04	60-830-520-2500	LIFE INSURANCE	19264	07062016	SECURIAN FIN LIFE INS AUGUST	81.23	
;05	60-830-530-8313	COLLECTION SYSTEM MATERIALS	01037	26103	ADAPTOR INC BARREL WRAP	36.00	
;06	60-830-530-8313	COLLECTION SYSTEM MATERIALS	06036	WIMI634522	FASTENAL CO PARTS	48.14	
;07	60-830-530-8313	COLLECTION SYSTEM MATERIALS	08002	F665143	HD SUPPLY WATERWORKS SUPPL	1,749.00	
;08	60-830-530-8313	COLLECTION SYSTEM MATERIALS	14214	070116	NEU'S BLDG CTR ACCT 23009	109.09	
;09	60-830-530-8313	COLLECTION SYSTEM MATERIALS	22410	27725	VISU-SEWER MANHOLE GROUTING	2,225.00	
;10	60-830-530-8323	LIFT STATIONS MATERIALS & EX	05543	0032245-IN	ENERGENECS PARTS	894.17	
;11	60-830-530-8323	LIFT STATIONS MATERIALS & EX	14018	06282016	FALLS AUTO PARTS ACCT 4040	119.66	
;12	60-830-530-8323	LIFT STATIONS MATERIALS & EX	14214	070116	NEU'S BLDG CTR ACCT 23009	128.32	
;13	60-830-530-8343	GENERAL PLANT MATERIALS & EX	14214	070116	NEU'S BLDG CTR ACCT 23009	3.22	
;14	60-850-520-2300	HEALTH INSURANCE	07212	07052016	VLG GTOWN HLTH SEWER JULY	9,582.46	
;15	60-850-520-2400	DENTAL INSURANCE	07192	07052016	VLG GTOWN DENTL SEWER JULY	606.25	
;16	60-850-530-8517	TELEPHONE	01789	262242916906	AT&T ACCT 262 242-9169 420 2	37.32	
;17	60-850-530-8517	TELEPHONE	21480	0141901631	U.S.CELLULAR ACCT 208905708	53.44	
;18	60-850-530-8560	MISCELLANEOUS GENERAL EXPENS	05450	06272016	US BANK ADOBE PHOTOSHOP FINA	63.32	
;19	60-850-530-8560	MISCELLANEOUS GENERAL EXPENS	20355	07012016	TIME WARNER ACCT 107056801	33.28	
;20	60-110-150-1145	DUE FROM/TO GENERAL FUND			ACCOUNTS PAYABLE OFFSET		20,801.81
INTERFUND SUMMARY							
;21	10-100-150-1600	DUE TO/DUE FROM FACILTY FEE			ACCTS PAYABLE INTERFUND OFFS	390.00	
;22	10-100-150-3000	DUE FROM/TO DEBT SERVICE FUN			ACCTS PAYABLE INTERFUND OFFS	1,967.38	
;23	10-100-150-4000	DUE FROM/TO CAPITAL PROJ FUN			ACCTS PAYABLE INTERFUND OFFS	501.00	
;24	10-100-150-4600	DUE TO/FROM T.I.F. #6			ACCTS PAYABLE INTERFUND OFFS	1,642.42	
;25	10-100-150-5000	DUE FROM/TO WATER UTILITY			ACCTS PAYABLE INTERFUND OFFS	28,617.50	
;26	10-100-150-6000	DUE FROM/TO SEWER UTILITY			ACCTS PAYABLE INTERFUND OFFS	20,801.81	

DATE: 06/23/16
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KW 6/23/16

VILLAGE OF GERMANTOWN
DISTRIBUTION JOURNAL # AP-062516

F-YR: 16

JOURNAL DATE: 06/25/16 ACCOUNTING PERIOD: 06

ITEM	ACCOUNT #	ACCOUNT DESCRIPTION	VENDOR	INVOICE	TRANSACTION DESCRIPTION	DEBIT AMT	CREDIT AMT
GENERAL FUND							
01	10-100-130-5220	ACCOUNTS RECEIVABLE-AMBULANC	91921	06212016	FORWARD HEALTH REFUND	185.76	
02	10-100-130-5220	ACCOUNTS RECEIVABLE-AMBULANC	91924	06172016	AARP/UHC MEDICARE COMP REFND	1.42	
03	10-100-130-5220	ACCOUNTS RECEIVABLE-AMBULANC	91924	061716	AARP/UHC MEDICARE COMP REFND	1.42	
04	10-100-130-5220	ACCOUNTS RECEIVABLE-AMBULANC	91924	06172016	AARP/UHC MEDICARE COMP REFND	2.13	
05	10-100-130-5220	ACCOUNTS RECEIVABLE-AMBULANC	95787	06172016	J POHLMAN REFUND	250.00	
06	10-100-130-5220	ACCOUNTS RECEIVABLE-AMBULANC	95788	06172016	S ARNDT REFUND	609.20	
07	10-100-130-5220	ACCOUNTS RECEIVABLE-AMBULANC	95790	06212016	J FRIEL REFUND	189.60	
08	10-100-130-5220	ACCOUNTS RECEIVABLE-AMBULANC	95791	06212016	C PETERS REFUND	640.00	
09	10-100-130-6000	UNBILLED ACCOUNTS RECEIVABLE	95784	06162016	TOPPER REAL ESTATE RTN BOND	20,000.00	
10	10-100-130-6000	UNBILLED ACCOUNTS RECEIVABLE	95786	06172016	WAGO CORP RTN CASH OCCUP BON	20,000.00	
11	10-100-150-7000	DUE FROM/TO VILLAGE HEALTH P	03146	462221	CATAMARAN CLAIM COST	2,950.10	
12	10-100-160-2100	PREPAID INSURANCE	18000	1579353	R & R INS POLICYFEI-EST15065	6,064.64	
13	10-100-160-2200	COPIER EXPENSES IN SUSPENSE	03559	593815	COMPLETE OFFICE SUPPLIES	92.70	
14	10-100-160-2200	COPIER EXPENSES IN SUSPENSE	04131	50346620	DE LAGE LANDEN ACCT 691443	340.50	
15	10-100-160-2200	COPIER EXPENSES IN SUSPENSE	04131	50346622	DE LAGE LANDEN ACCT 691443	237.00	
16	10-100-160-2200	COPIER EXPENSES IN SUSPENSE	04131	50346623	DE LAGE LANDEN ACCT 691443	330.50	
17	10-100-160-2200	COPIER EXPENSES IN SUSPENSE	04131	50347050	DE LAGE LANDEN ACCT 691467	330.50	
18	10-200-210-5332	AFLAC DEDUCTION-TAX DEFERRED	01249	625639	AFLAC ACCT BT458 DEFERRED	1,125.32	
19	10-200-210-5332	AFLAC DEDUCTION-TAX DEFERRED	01249	699471	AFLAC ACCT BT767 DEFERRED	484.69	
20	10-200-210-5333	AFLAC DEDUCTION-TAXABLE	01249	625639	AFLAC ACCT BT458 TAXABLE	813.08	
21	10-200-210-5333	AFLAC DEDUCTION-TAXABLE	01249	699471	AFLAC ACCT BT767 TAXABLE	486.06	
22	10-200-260-8000	PARK & RECREATION DEFERRED R	90288	204680	J WESTERLUND REC REFUND	32.00	
23	10-200-260-8000	PARK & RECREATION DEFERRED R	91402	204633	S HEIMLER REFUND	35.25	
24	10-200-260-8000	PARK & RECREATION DEFERRED R	91409	204981	C MORO REC REFUND	47.50	
25	10-200-260-8000	PARK & RECREATION DEFERRED R	91810	204734	S GUTHRIE REC REFUND	342.00	
26	10-200-260-8000	PARK & RECREATION DEFERRED R	91943	205826	J SALDANA REFUND	423.00	
27	10-200-260-8000	PARK & RECREATION DEFERRED R	95779	204301	J WALLACE REC REFUND	30.50	
28	10-200-260-8000	PARK & RECREATION DEFERRED R	95780	204567	S GRATER REC REFUND	50.00	
29	10-200-260-8000	PARK & RECREATION DEFERRED R	95792	205733	C PEDERSON REC REFUND	21.75	
30	10-200-260-8000	PARK & RECREATION DEFERRED R	97412	204709	J WIZA REC REFUND	71.00	
31	10-410-411-1400	MOBILE HOME TAXES	07197	06202016	GTOWN JT SCHL MOBILE HOME MA	4,729.02	
32	10-440-441-1100	LIQUOR & MALT BEVERAGE	07195	06152016	GTOWN HIST SOC BEER LICENSES	50.00	
33	10-440-441-1100	LIQUOR & MALT BEVERAGE	99244	06142016	C MILLER RFND LIQ/MALT BEV	50.00	
34	10-440-441-1700	VENDING MACHINE	95793	06222016	SENDIK'S RFND OVRPYMNT VENDI	25.00	
35	10-440-449-4150	CONDITIONAL USE PERMITS	19676	06162016	STANTEC CONSULTING RFND PT C	1,285.00	
36	10-511-530-3210	LEGISLATIVE MONTHLY EXPENSE	26019	06162016	A ZABEL MONTHLY EXPENSE JUNE	80.00	
37	10-511-530-4100	LEGAL SERVICES	22710	10561	VON BRIESEN LEGAL SVCS	560.32	
38	10-511-530-7900	EMPLOYEE RECOGNITION PROGRAM	95782	06142016	UW CARBONE CANCER SCHUBERT	25.00	

JOURNAL DATE: 06/25/16 ACCOUNTING PERIOD: 06

ITEM	ACCOUNT #	ACCOUNT DESCRIPTION	VENDOR	INVOICE	TRANSACTION DESCRIPTION	DEBIT AMT	CREDIT AMT
GENERAL FUND							
77	10-521-530-3100	GENERAL SUPPLIES & EXPENSES	17355	6341391	QUILL CORP SUPPLIES	109.99	
78	10-521-530-3100	GENERAL SUPPLIES & EXPENSES	17355	6402921	QUILL CORP SUPPLIES	41.95	
79	10-521-530-3200	OFFICE SUPPLIES	05606	231375	ENVIRONMTL INNOVATIONS TONER	204.00	
80	10-521-530-3200	OFFICE SUPPLIES	05606	231644	ENVIRONMTL INNOVATIONS	205.95	
81	10-521-530-3200	OFFICE SUPPLIES	17355	6285257	QUILL CORP SUPPLIES	229.42	
82	10-521-530-3200	OFFICE SUPPLIES	17355	6402921	QUILL CORP SUPPLIES	44.57	
83	10-521-530-3200	OFFICE SUPPLIES	17355	6439432	QUILL CORP SUPPLIES	75.67	
84	10-521-530-3300	COPY MACHINE	07573	I00304259	GFC LEASING 411836 P.D.	376.25	
85	10-521-530-3300	COPY MACHINE	18310	21498681	RICOH USA INC P.D. COPY MACH	228.99	
86	10-521-530-3300	COPY MACHINE	18310	21498682	RICOH USA INC P.D. COPY MACH	228.99	
87	10-521-530-3700	GAS & OIL	23816	000797075	WOLF & SONS 8000 GALLONS GAS	15,870.96	
88	10-521-530-3810	UNIFORM ALLOWANCE	01200	16-0630	ADVANTAGE POLICE SUPP ARMOR	2,010.00	
89	10-521-530-3810	UNIFORM ALLOWANCE	01200	16-0661	ADVANTAGE POLICE SUPP	713.00	
90	10-521-530-3810	UNIFORM ALLOWANCE	01200	16-0662	ADVANTAGE POLICE SUPP	803.00	
91	10-521-530-3810	UNIFORM ALLOWANCE	12047	222359	LARK UNIFORM OUTFITTERS P.D.	107.80	
92	10-521-530-3810	UNIFORM ALLOWANCE	12047	222361	LARK UNIFORM OUTFITTERS P.D.	57.90	
93	10-521-530-3810	UNIFORM ALLOWANCE	12047	222362	LARK UNIFORM OUTFITTERS P.D.	282.70	
94	10-521-530-3810	UNIFORM ALLOWANCE	12047	223203	LARK UNIFORM OUTFITTERS P.D.	39.90	
95	10-521-530-3840	CRIME PREVENTION	23460	217119	WILL ENT ROCKFIELD DARE	64.50	
96	10-521-530-3850	INVESIGATIVE SUPPLIES	95781	6683-3726	VERISMA SYSTEMS TX#3726	23.39	
97	10-521-530-3880	ANIMAL POUND	23064	35	WSH CTY HUMANE SOC CAT CONTR	1,654.50	
98	10-521-530-4130	OTHER COURT COSTS	03529	400038624200	COMMUNITY MEM HOSP 16-009217	60.00	
99	10-521-530-5500	VEHICLE REPAIR & MAINTENANCE	02594	241159	GORDIE BOUCHER PARTS SQD 19	113.53	
100	10-521-530-5500	VEHICLE REPAIR & MAINTENANCE	02594	241263	GORDIE BOUCHER PARTS SQD 15	170.94	
101	10-521-530-5500	VEHICLE REPAIR & MAINTENANCE	04338	6347	DICK'S BODY SHOP SQD 12	1,025.22	
102	10-521-530-5500	VEHICLE REPAIR & MAINTENANCE	07183	134094	GENERAL FIRE EQT SQD 9	949.00	
103	10-521-530-5500	VEHICLE REPAIR & MAINTENANCE	07183	134095	GENERAL FIRE EQT SQD 9	450.00	
104	10-521-530-5500	VEHICLE REPAIR & MAINTENANCE	07208	176201	GTOWN TIRE&AUTO SQD 20	62.32	
105	10-521-530-5500	VEHICLE REPAIR & MAINTENANCE	07208	176215	GTOWN TIRE&AUTO SQD 15	27.35	
106	10-521-530-5500	VEHICLE REPAIR & MAINTENANCE	07208	176226	GTOWN TIRE&AUTO SQD 16	18.45	
107	10-521-530-5500	VEHICLE REPAIR & MAINTENANCE	07208	176266	GTOWN TIRE&AUTO SQD 12	25.46	
108	10-521-530-5500	VEHICLE REPAIR & MAINTENANCE	07208	176384	GTOWN TIRE&AUTO SQD 4	27.35	
109	10-521-530-5500	VEHICLE REPAIR & MAINTENANCE	16595	15IV004349	PRECISION SVC & PTS SQD 19	90.72	
110	10-521-530-7100	HEAT, LIGHT, & POWER	23723	06152016	WE ENERGIES 7451-865-354 ELE	2,529.43	
111	10-521-530-7210	COMMUNICATION	02110	SRVCE0000000030	BAYCOM INC 911 SVC AGRMNT JU	1,231.71	
112	10-521-530-7210	COMMUNICATION	23644	060116	WI DEPT OF JUSTICE L6701T	1,197.00	
113	10-521-530-7300	INSURANCE & BONDS	12082	06022016	LAW HEALTH INS VEBA JUNE 201	220.00	
114	10-521-530-7700	TRAINING	03291	3501	CHALLENGE TARGETS STAKE-NSHO	154.93	

ITEM	ACCOUNT #	ACCOUNT DESCRIPTION	VENDOR	INVOICE	TRANSACTION DESCRIPTION	DEBIT AMT	CREDIT AMT
GENERAL FUND							
153	10-542-530-3700	GAS & OIL	08094	839995-00	HALRON LUBRICANTS HWY OIL	2,807.00	
154	10-542-530-4100	PRIVATIZED SERVICES	01688	92296079	ARCH CHEMICALS PONDS MAINT	1,836.00	
155	10-542-530-4100	PRIVATIZED SERVICES	01688	92318880	ARCH CHEMICAL FTN MOTOR REPA	975.00	
156	10-542-530-4100	PRIVATIZED SERVICES	06715	00001416-00	FROEDTERT HEALTH DOT SCREEN	100.00	
157	10-542-530-4100	PRIVATIZED SERVICES	23644	060116	WI DEPT OF JUSTICE L6701T	28.00	
158	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	02686	A47854	BROOKS TRACTOR LOADER REPAIR	1,800.05	
159	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	06036	WIMI634485	FASTENAL CO HWY STOCK	6.00	
160	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	06363	39049	FIVE CORNERS HWY STOCK	10.26	
161	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	08094	841786-00	HALRON LUBRICANTS HWY OIL	312.40	
162	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	10521	65355	JUNIORS TOOLS REPAIR	60.00	
163	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	11200	P02132	KELBE BROS HWY 80	104.17	
164	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	11200	P02148	KELBE BROS HWY 80	595.40	
165	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	13430	33622	MILWAUKEE SPRING HWY 464	646.42	
166	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	13430	33623	MILWAUKEE SPRING HWY 468	52.24	
167	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	16518	430043376	POMP'S TIRE SVC HWY EQT 58	1,858.60	
168	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	16554	IN200-1008936	PRECISE MMM SOFTWARE MAINT	60.00	
169	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	16595	10IV127397	PRECISION SVC & PTS HWY 37	92.53	
170	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	16595	15CN003559	PRECISION SVC & PTS CREDIT		18.00
171	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	19304	SS065594	SHERWIN IND PARTS	342.50	
172	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	20275	27354-00	TERMINAL SUPPLY HWY STOCK	186.45	
173	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	26202	0160273-IN	ZARNOTH BRUSH WORKS BROOMS	1,038.00	
174	10-542-530-5420	EQUIPMENT RENTAL	20034	V1610388	TRL RENTS LLC VERSALIFT RENT	1,076.00	
175	10-542-530-7120	STREET LIGHTING	23723	06152016	WE ENERGIES 3403-063-037 ELE	222.22	
176	10-542-530-7120	STREET LIGHTING	23723	06152016	WE ENERGIES 4089-987-346 ELE	92.57	
177	10-542-530-7120	STREET LIGHTING	23723	06152016	WE ENERGIES 6495-591-561 ELE	363.73	
178	10-542-530-7120	STREET LIGHTING	23723	06152016	WE ENERGIES 8877-064-543 ELE	133.52	
179	10-542-530-7200	TELEPHONE	21480	0141120995	U.S.CELLULAR ACCT 208827361	20.10	
180	10-542-530-7200	TELEPHONE	21480	0141447605	U.S.CELLULAR ACCT 211932242	22.00	
181	10-542-530-7950	SOLID WASTE CONTRACT	05937	98601	EXPRESS NEWS 10663 DISPLAY A	157.50	
182	10-551-530-3610	BOOKS-CO.SYSTEM	09528	92142291	INGRAM LIBRARY SVCS BOOKS	341.94	
183	10-551-530-3610	BOOKS-CO.SYSTEM	09528	92164521	INGRAM LIBRARY SVCS BOOKS	101.94	
184	10-551-530-3610	BOOKS-CO.SYSTEM	09528	92164522	INGRAM LIBRARY SVCS BOOKS	12.34	
185	10-551-530-3610	BOOKS-CO.SYSTEM	09528	92217805	INGRAM LIBRARY SVCS BOOKS	418.12	
186	10-551-530-3610	BOOKS-CO.SYSTEM	09528	92217806	INGRAM LIBRARY SVCS BOOKS	348.09	
187	10-551-530-3610	BOOKS-CO.SYSTEM	09528	92230422	INGRAM LIBRARY SVCS BOOKS	76.97	
188	10-551-530-3610	BOOKS-CO.SYSTEM	09528	92736822	INGRAM LIBRARY SVCS BOOKS	413.76	
189	10-551-530-3610	BOOKS-CO.SYSTEM	09528	92840605	INGRAM LIBRARY SVCS BOOKS	610.53	
190	10-551-530-3820	SUMMER READING PROGRAM	94968	05062016	J & K NORTON SUMMER READING	525.00	

ITEM	ACCOUNT #	ACCOUNT DESCRIPTION	VENDOR	INVOICE	TRANSACTION DESCRIPTION	DEBIT AMT	CREDIT AMT
GENERAL FUND							
229	10-553-530-3100	GENERAL SUPPLIES & EXPENSES	01593	9051906108	AIRGAS USA SUPPLIES	245.72	
230	10-553-530-3100	GENERAL SUPPLIES & EXPENSES	02087	543-330155	BATTERIES PLS KINGERBERG	49.77	
231	10-553-530-5200	BUILDING & GROUND REPAIR & M	03121	312565-00	CARLIN SALES CORP SUPPLIES	746.96	
232	10-553-530-5400	EQUIPMENT REPAIR & MAINTENAN	01770	348680	AUTO BRAKE CLUTCH PARKS 301	460.62	
233	10-553-530-5400	EQUIPMENT REPAIR & MAINTENAN	01770	348791	AUTO BRAKE CLUTCH PARKS 301	323.08	
234	10-553-530-5400	EQUIPMENT REPAIR & MAINTENAN	01770	349199	AUTO BRAKE CLUTCH CREDIT		474.98
235	10-553-530-5400	EQUIPMENT REPAIR & MAINTENAN	08065	69668	HAUSER AUTO ELEC PARKS REPAI	128.00	
236	10-553-530-5400	EQUIPMENT REPAIR & MAINTENAN	15623	4004-241079	O'REILLY AUTO PARKS 30	100.27	
237	10-553-530-5400	EQUIPMENT REPAIR & MAINTENAN	15623	4004-241175	O'REILLY AUTO PARKS 301	247.18	
238	10-553-530-5400	EQUIPMENT REPAIR & MAINTENAN	15623	4004-241269	O'REILLY AUTO PARKS 301	123.59	
239	10-553-530-7120	POWER AND LIGHTING	23723	06152016	WE ENERGIES 2066-279-232 ELE	21.21	
240	10-553-530-7120	POWER AND LIGHTING	23723	06152016	WE ENERGIES 7458-505-084 ELE	21.21	
241	10-553-530-7120	POWER AND LIGHTING	23723	06172016	WE ENERGIES 8229-506-083 ELE	209.71	
242	10-553-530-7200	TELEPHONE	21480	0141120995	U.S.CELLULAR ACCT 208827361	14.05	
243	10-553-530-7200	TELEPHONE	21480	0141447605	U.S.CELLULAR ACCT 211932242	37.46	
244	10-554-530-3100	GENERAL SUPPLIES & EXPENSES	04131	50445245	DE LAGE LANDEN ACCT 731034	59.25	
245	10-554-530-3810	SENIOR TRIPS EXPENSE	16321	72088	PERSONALIZED TOURS 3790	98.00	
246	10-554-530-3810	SENIOR TRIPS EXPENSE	16321	72088	PERSONALIZED TOURS 3790	49.00	
247	10-554-530-5400	EQUIPMENT REPAIR & MAINTENAN	06357	42337	FITNESS TECHS MAINTENANCE	149.00	
248	10-563-530-3200	OFFICE SUPPLIES	03559	592960	COMPLETE OFFICE SUPPLIES	124.00	
249	10-100-110-1001	GENERAL CASH US BANK			ACCOUNTS PAYABLE OFFSET		308,173.83
RECREATION FACILITY FEES FUND							
250	16-567-530-3200	FACILITY FEES EXP-SCHOOL DIS	20355	06132016	TIME WARNER ACCT 706280901	99.95	
251	16-100-150-1000	DUE TO / DUE FROM GENERAL FU			ACCOUNTS PAYABLE OFFSET		99.95
CAPITAL PROJECTS FUND							
252	40-521-570-8450	VIDEO EQUIPMENT	08084	225772	H&S PROTECTION DOME CAMERA	1,184.00	
253	40-580-583-4950	DEBT ISSUANCE COSTS	01736	3597	ASSOC TRST GEN OBLIGATION RF	363.00	
254	40-100-150-1000	DUE FROM/TO GENERAL FUND			ACCOUNTS PAYABLE OFFSET		1,547.00
T.I.F.#6 CAPITAL PROJECTS FUND							
255	46-571-530-4900	CONTRACTED SERVICES-OTHER	05331	70589	EHLERS TAX DISTRICT 6 UPDATE	1,575.00	
256	46-573-530-4500	CONTRACTED SERVICES-CONSTRUC	19970	05312016	SUPER WESTERN TID NO 6	124,520.06	
257	46-100-150-1000	DUE FROM/TO GENERAL FUND			ACCOUNTS PAYABLE OFFSET		126,095.06

JOURNAL DATE: 06/25/16 ACCOUNTING PERIOD: 06

ITEM	ACCOUNT #	ACCOUNT DESCRIPTION	VENDOR	INVOICE	TRANSACTION DESCRIPTION	DEBIT AMT	CREDIT AMT
SEWER UTILITY							
293	60-830-530-8313	COLLECTION SYSTEM MATERIALS	01037	26019	ADAPTOR INC SEALS	6,120.00	
294	60-830-530-8313	COLLECTION SYSTEM MATERIALS	06036	WIMI634385	FASTENAL CO SUPPLIES	39.93	
295	60-830-530-8313	COLLECTION SYSTEM MATERIALS	06036	WIMI634507	FASTENAL CO SUPPLIES	39.93	
296	60-830-530-8313	COLLECTION SYSTEM MATERIALS	06252	0197815	FERGUSON WATERWKS MATERIALS	10,378.20	
297	60-830-530-8313	COLLECTION SYSTEM MATERIALS	19123	0635233-IN	SCHMITZ READY MIX SLURRY	459.00	
298	60-830-530-8363	VEHICLE MAINT-MATERIALS & EX	16595	10IV129092	PRECISION SVC & PTS SEWER 55	20.99	
299	60-850-530-8511	OFFICE POWER-PLANT	23723	06152016	WE ENERGIES 5047-602-152 ELE	58.42	
300	60-850-530-8512	LEGISLATIVE MONTHLY EXPENSE	26019	06162016	A ZABEL MONTHLY EXPENSE JUNE	10.00	
301	60-850-530-8517	TELEPHONE	21480	0141028696	U.S.CELLULAR ACCT 205975784	170.00	
302	60-850-530-8517	TELEPHONE	21480	0141120995	U.S.CELLULAR ACCT 208827361	8.45	
303	60-850-530-8517	TELEPHONE	21480	0141433667	U.S.CELLULAR ACCT 928519239	9.15	
304	60-850-530-8520	OUTSIDE SERVICES-GENERAL	18783	115363	RUEKERT & MIELKE GIS SVCS	30.00	
305	60-850-530-8524	OUTSIDE SERVICES-DIGGERS HOT	04452	160 5 64901	DIGGERS HOTLINE ID 64901	279.26	
306	60-110-150-1145	DUE FROM/TO GENERAL FUND			ACCOUNTS PAYABLE OFFSET		24,854.26
INTERFUND SUMMARY							
307	10-100-150-1600	DUE TO/DUE FROM FACILTY FEE			ACCTS PAYABLE INTERFUND OFFS	99.95	
308	10-100-150-4000	DUE FROM/TO CAPITAL PROJ FUN			ACCTS PAYABLE INTERFUND OFFS	1,547.00	
309	10-100-150-4600	DUE TO/FROM T.I.F. #6			ACCTS PAYABLE INTERFUND OFFS	126,095.06	
310	10-100-150-5000	DUE FROM/TO WATER UTILITY			ACCTS PAYABLE INTERFUND OFFS	22,419.91	
311	10-100-150-6000	DUE FROM/TO SEWER UTILITY			ACCTS PAYABLE INTERFUND OFFS	24,854.26	
312	10-100-110-1001	GENERAL CASH US BANK			ACCTS PAYABLE INTERFUND OFFS		175,016.18
					TOTALS:	658,699.17	658,699.17

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Germantown Health Plan Actual 2016

2015 Ending balance **$961,184.20**

	January	February	March	April	May	June	July	August	September	October	November	December	Totals
Health Plan Premium Contribution*	136,089.32	136,089.32	136,089.32	136,089.32	135,313.68	136,864.96							816,535.92
Employee Contributions	15,130.51	16,026.13	15,578.32	15,444.65	15,060.03	15,390.00							92,629.64
Interest						10,022.70							10,022.70
SubTotal Revenue	151,219.83	152,115.45	151,667.64	151,533.97	150,373.71	162,277.66	0.00	0.00	0.00	0.00	0.00	0.00	919,188.26
Administrative Expense + Stop Loss**	36,416.75	33,463.48	33,872.70	32,606.82	32,720.54	33,437.45							202,517.74
HSA Contributions	14,375.00	0.00	104.17	13,958.34		312.51							28,750.02
Health Payment Sys AFI Fee	550.21	1,833.73	1,240.51	1,316.26	1,398.39	1,836.23							8,175.33
Health Claims & RX Paid ***	14,273.30	72,829.40	60,606.39	74,295.14	79,406.24	99,957.47							401,367.94
Sub Total Health Plan Expense	65,615.26	108,126.61	95,823.77	122,176.56	113,525.17	135,543.66	0.00	0.00	0.00	0.00	0.00	0.00	640,811.03
Revenues less Expense (Current Month)	85,604.57	43,988.84	55,843.87	29,357.41	36,848.54	26,734.00	0.00	0.00	0.00	0.00	0.00	0.00	278,377.23
Running Total (2014 + Current Year)	**1,046,788.77**	**1,090,777.61**	**1,146,621.48**	**1,175,978.89**	**1,212,827.43**	**1,239,561.43**	**1,239,561.43**	**1,239,561.43**	**1,239,561.43**	**1,239,561.43**	**1,239,561.43**	**1,239,561.43**	**1,239,561.43**
Pending Stop Loss Reimbursement													1,239,561.43
													0.00
2015 Claims Paid 2016 (Run-in)	*171,065.00*												*0.00*

*Health plan premiums include department contributions plus Cobra and retiree payments
**Administrative expense includes Stop Loss Premium
***Reimbursements from Stop Loss Carrier included in Health Claims

Stop Loss Reimbursement

2015	253,683.41
2014	61,725.94
2013	322,332.96
2012	569,399.36
2011	493,715.08
2010	393,817.50
2009	114,486.16
2008	154,024.89
2007	37,900.83
2006	51,938.00
2005	94,605.00

Germantown Dental Plan Actual 2016

2015 Ending balance **$22,239.66**

	January	February	March	April	May	June	July	August	September	October	November	December		Totals
Dental Plan Premium Contribution*	9,016.91	9,016.91	9,016.91	9,016.91	8,906.41	9,127.41								54,101.46
Interest						282.38								282.38
SubTotal Revenue	9,016.91	9,016.91	9,016.91	9,016.91	8,906.41	9,409.79	0.00	0.00	0.00	0.00	0.00	0.00		54,383.84
Administrative Expense	255.00	240.00	245.00	255.00	242.50	250.00								1,487.50
Claims Paid	832.00	7,362.80	10,613.02	6,870.20	7,527.70	6,936.40								40,142.12
Sub Total Health Plan Expense	1,087.00	7,602.80	10,858.02	7,125.20	7,770.20	7,186.40	0.00	0.00	0.00	0.00	0.00	0.00		41,629.62
Revenues less Expense (current month)	7,929.91	1,414.11	(1,841.11)	1,891.71	1,136.21	2,223.39	0.00	0.00	0.00	0.00	0.00	0.00		12,754.22
Running Total (2015 + current year)	**30,169.57**	**31,583.68**	**29,742.57**	**31,634.28**	**32,770.49**	**34,993.88**	**34,993.88**	**34,993.88**	**34,993.88**	**34,993.88**	**34,993.88**	**34,993.88**		**34,993.88**

2015 Claims Paid 2016 (Run in) *8,265.05*

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TIF 6 Summary **Through July 10, 2016**

			To Date Revenue Less Expense	
Oct 2014	**G.O. Community Development Bond**	**5,574,758.90**		
	Projects	(5,112,977.65)	597,388.71	(4,515,588.94)
	Capitalized Interest	(461,781.25)	261,676.04	(200,105.21)
	Total	0.00		(4,715,694.15)
				4,715,694.15

Project Costs			**Capitalized Interest Paid**
	2014	373,018.37	
	2015	87,980.17	**169,319.79**
	2016	162,744.44	184,712.50
	2017		107,748.96
Total Expense		**623,742.98**	

Increment		
	2016	1,168.00
	2017	
Total		**1,168.00**
Interest Earned		
	2014	1,122.83
	2015	12,023.16
	2016	12,040.28
Total		**25,186.27**
Total Revenue		**26,354.27**

Debt Schedule

Year	Principal 1-Mar	Interest Rate	Interest 1-Mar	Interest 1-Sep	Total	
					0.00	
2015			76,963.54	92,356.25	169,319.79	
2016			92,356.25	92,356.25	184,712.50	
2017			92,356.25	92,356.25	184,712.50	107,748.96
2018			92,356.25	92,356.25	184,712.50	
2019			92,356.25	92,356.25	184,712.50	
2020	150,000.00	3.00	92,356.25	90,106.25	332,462.50	
2021	150,000.00	3.00	90,106.25	87,856.25	327,962.50	
2022	280,000.00	3.00	87,856.25	83,656.25	451,512.50	
2023	280,000.00	4.00	83,656.25	78,056.25	441,712.50	
2024	330,000.00	4.00	78,056.25	71,456.25	479,512.50	
2025	380,000.00	4.00	71,456.25	63,856.25	515,312.50	
2026	380,000.00	4.00	63,856.25	56,256.25	500,112.50	
2027	405,000.00	3.00	56,256.25	50,181.25	511,437.50	
2028	415,000.00	3.00	50,181.25	43,956.25	509,137.50	
2029	425,000.00	3.00	43,956.25	37,581.25	506,537.50	
2030	435,000.00	3.25	37,581.25	30,512.50	503,093.75	
2031	440,000.00	3.25	30,512.50	23,362.50	493,875.00	
2032	440,000.00	3.50	23,362.50	15,662.50	479,025.00	
2033	440,000.00	3.50	15,662.50	7,962.50	463,625.00	
2034	455,000.00	3.50	7,962.50		462,962.50	
Total	**5,405,000.00**		**1,279,207.29**	**1,202,243.75**	**7,886,451.04**	

VII D

Village of Germantown

Department Community Development

Planning & Zoning Services Division

Code Violations

As of July 20, 2016

Status (Open or Closed)	Code Violation Notice#	Date Issued	Comply Date	Property Address	Property Owner(s)	Type of Violation	Remedied Property Owner	Comment(s)	Action(s) Taken by Village Staff
OPEN	1389	5-28-14	6-18-14	W124 N13025 WASAUKEE RD	PAUL MARKIEWICZ	JUNKED VEHICLES	IN PROCESS SOME VEHICLES REMOVED	OWNER STOPPED COOPERATING; STAFF SITE VISIT 6-2-16 REVEALS NO CHANGE	AS OF 6-9-16 STAFF WORKING W/ ATTORNEY TO OBTAIN INSPECTION WARRANT
OPEN	2015-5-1	5-21-15	6-20-15	N112 W21212 MEQUON ROAD	FANNIE MAE-BANK FORE-CLOSURE; ASSURANT FIELD ASSET SERVICES IS PROPERTY LIASON	PROPERTY MAINTENANCE; DILAPIDATED BUILDING; PUBLIC NUISANCE	BANK TO RAZE BUILDINGS & RESTORE SITE	SR. OPERATIONS MGR. INDICATES 3 BIDS FOR WORK AWAITING ACTION BY FANNIE MAE	6-13-16 STAFF SENT LETTER TO FANNIE MAE INDICATING VILLAGE WILL IMPLEMENT RAZE ORDER TO REMOVE STRUCTURES & RESTORE PROPERTY AND CHARGE COSTS TO OWNER IF BUILDINGS NOT RAZED BY OWNER BY 7-31; NO CONTACT AS OF 7-20-16
OPEN	2015-5-3	5-21-15	6-20-15	N112 W21212 MEQUON ROAD	SEE ABOVE	PROPERTY MAINTENANCE	SEE ABOVE	SEE ABOVE	SEE ABOVE

OPEN	2015-7-1	7-2-15	8-17-15	N98 W15754 SCHOOL ROAD	SYLVIA KSIOSZK	PROPERTY MAINT; DETERIORATING PAINT&FASCIA BOARDS	ACTION PENDING	STAFF TALKED W/ ESTATE PERSONAL REP (SON) ON 3-18-16; PROPERTY SATILL HUNG-UP IN PROBATE; CONFIRMED VIA WI-COURTS.GOV	OWNER DIED; ESTATE IN PROBATE-FINAL ACTION NO EXPECTED UNTIL SUMMER '16; NO CHANGE AS OF 7-20-16
OPEN	2015-7-3; RE-ISSUED TO NEW OWNER ON 5-15-16	~~7-20-15~~ 5-15-16	~~8-5-15~~ 10-1-16	W172 N12629 DIVISION ROAD	NORB HEMBROOK (NEW OWNER)	PROPERTY MAINT, JUNK & JUNKED VEHICLES	NEW OWNER TO CONST DRIVEWAY; ATTEMPTING TO REPAIR BOAT & TRAILER IN JUNE; WILL WORK WEEKENDS TO REMOVE JUNK	JUNK, OLD BOAT, VEHICLES & DILAPIDATED STRUCTURES;	MET W/ NEW OWNER 5-25-16 TO DISCUSS PLAN OF ACTION; INTENT TO COMPETLY REMOVE JUNK BY OCT 1, 2016; REQUIRES NEW DRIVEWAY CONST; STAFF WILL CHECK BACK MONTHLY; CLEAN-UP WORK STARTED & PROGRESSING AS OF 7-20-16
OPEN	2015-09-01	9-28-15	10-15-15	W210 N11120 MOUNTBROOKE DRIVE	QAISAR MANSOOR	ILLEGAL RETAINING WALL; SETBACK VIOLATION	ACTION PENDING	OWNER ZONING PERMIT & PLAN TO MOVE WALL APPROVED 4-13-16; WORK NEARLY COMPLETED	5-18-16 STAFF COMPLETED PRE-FINAL INSPECTION; RELOCATED WALL APPEARS COMPLIANT W/ SETBACK REQ; FINAL INSP PENDING AS OF 7-20-16
OPEN	2015-10-01	10-7-15	10-30-15	N106 W20997 PARK HILL	JONES & NEWSOM	ILLEGAL DWELLING; TEMP ACCESSORY BLDG ON VACANT LOT W/ PRINCIPAL BUILDING FIRST	ACTION PENDING	STAFF VISIT ON 5-16-16 REVEALS NO CHANGE	CITATION ISSUED 5-19-16; INITIAL MUNI COURT DATE 6-22-16
OPEN	2015-11-01	11-9-15	11-30-15	W211 N10555 PARK HILL LN	STEVEN WHITE	FENCE IN FRONT/STREET YARD OVER 4 FT NO PERMIT	ACTION PENDING	STAFF VISIT ON 5-16-16 REVEALS NO CHANGE	CITATION ISSUED 5-19-16; INITIAL MUNI COURT DATE 6-22-16

CLOSED	2016-02-01	2-24-16	3-7-16	WENDY LANE VACANT LOT	MK/S-EP LLC; KAEREK HOMES	ILLEGAL SIGN	N/A	NO RESPONSE TO VIOLATION NOTICE; 5-16-16 SITE VISIT REVEALS SIGN NOT REMOVED	CITATION ISSUED 5-23-16; INITIAL MUNI COURT DATE 7-21-16; SIGN HAS BEEN REMOVED AS OF 7-20-16
OPEN	2016-02-02	2-24-16	3-31-16	W159 N11047 LEGEND AVE	FORECLOSURE; WELLS FARGO BANK NA	PROPERTY MAINT; FIRE DAMAGE TO ONE SODE OF DUPLEX CONDO	N/A	NO RESPONSE TO VIOLATION NOTICE;	ONGOING ISSUE W/ NOT BEING ABLE TO CONTACT OUT-OF-STATE BANK OWNER; NO CHANGE AS OF 7-20-16
OPEN	2016-05-01	5-23-16	6-22-16	W172 N13098 DIVISION RD	PATRICK JOSTEN; ROCKFIELD SHORT POUR LLC	OPERATING CONCRETE BUSINESS W/O COMPLYING WITH TERMS OF CUP#03-15; COMPLETING WORK W/O BUILDING PERMIT	JOSTEN TO COMPLETE INTERIOR FIRE-SAETY, PAVING & LANDSCAPE IMPROVE-MENTS	STAFF VISIT ON 5-23-16 REVEALS JOSTEN OPERATING; CUP REQS NOT MET; NO PERMITS ISSUED FOR WORK COMPLETED	6-2-16 MTG W/ ZONING ADMIN, BLDG INSP, FIRE DEPT & VILLAGE ATTRNY MET W/ JOSTEN TO DISCUSS REQS; JOSTEN NOW WORKING TOWARD COMPLETING REQUIREMRNTS AS APPROVED; MET ON 7-2016 TO DISCUSS STATUS
OPEN	2016-06-01	6-14-16	7-1-16	N103 W16017 FOUNDERS LANE	ALLAN MCFADYEN	RETAINING WALL ON PROPERTY LINE; DOES NOT MEET SETBACK REQ; COMMERCIAL VEHICLE CONTINUOUSLY PARKING ON R-O-W	N/A	STAFF VISIT RESPONDING TO COMMERCIAL VEHICLE PARKING & CLEARING ON ADJACENT OUTLOT REVEALS RETAINING WALL RECENTLY COMPLETE THAT IS NOT CODE COMPLIANT	OWNER OBTAINING PROPERTY SURVEY TO CONFIRM WALL SETBACK

NEW	2016-07-01	7-18-16	8-5-16	W161 N11035 MEADOW DRIVE	LORI STECKER	STORAGE CONTAINER/POD KEPT ON DRIVEWAY >1 YR; ACESSORY BLDG W/O PERMIT &VIOLATES ACCESSORY BLDG RESTRICTIONS		RESPONSE TO COMPLAINT; JUNE 3 COURTESY LETTER SENT TO OWNER-NO RESPONSE (ONLY COMPLAINT ABOUT NEIGHBOR)	

VILLAGE OF GERMANTOWN - Capital Projects Fund 40		2016				Through July 10th
Item Description	Allocated to Project	YTD Expendiuture	Balance Remaining	Project Complete	Amt to Reserve	Budget Acct #
LAW ENFORCEMENT						
Replace Roll Call Room Furniture & Interview Room	20,000	904	19,096			40-521-570-8410
ProPhoenix Enhancement - Citizen & Court Interface	17,000		17,000			40-521-570-8440
Upgrade Video Security of PD Complex	50,000	33,845	16,155			40-521-570-8450
Replace 9-1-1 System	161,000		161,000			40-521-570-8460
Replace Chief's Squad	34,000		34,000			40-521-570-8510
Audio Logger & Phone System - Balance for 2016 Maintenance	5,168	0	5,168			40-521-570-8430
FIRE PROTECTION						
Ambualnce	250,000		250,000			40-522-570-8520
DPW ADM & ENGINEERING						
Ditch Enclosures - Crestview	60,000		60,000			40-541-570-8892
Ditch Enclosures - Happy Hollow/Whitehouse	60,000		60,000			40-541-570-8892
Pilgrim Road (carryover)	5,000		5,000			40-541-570-8911
HIGHWAY DEPARTMENT						
Tandem Axle Patrol Truck - replace #465 2000 Intl	210,000	159,541	50,459			40-542-570-8520
Single Axle Patrol Truck - replace #464 1998	190,000	143,641	46,359			40-542-570-8520
Tractor w/ Sweeper & Blade	70,000		70,000			40-542-570-8530
Asphalt Paving (w/ carryover 2015 $348,380 + $59,000 Freistadt Rd)	1,907,380	16,401	1,890,979			40-542-570-8810
Traffic Signal Cabinet Equipment Upgrades County Line Rd	25,000		25,000			40-542-570-8850
Signal Update County Line Rd - c/o from 2015	27,653		27,653			40-542-570-8850
RECREATION						
Alt Bauer & Haupt Strasse Tennis Courts	65,000		65,000			40-552-570-8310
Alt Bauer Park Playground Equipment	85,000		85,000			40-552-570-8310
PARKS, BUILDINGS & GROUNDS						
Replace Concete Approach - North, Fire Station 2	85,000		85,000			40-519-570-8222
Chipper	80,000	50,870	29,130			40-553-570-8530
1 Ton Dump Parks - c/o from 2015	34,452	35,035	-583			40-553-570-8520
Total Projects	3,441,653	440,237	3,001,416		0	

Cash On Hand		
Cash Balance - Pool	3,536,906	
Cash Balance - TD Ameritrade	93,715	
$$$ Available	3,630,621	
Committed Funds -		
Wilderness Park	10,000	
2015 Retainages Payable	83,928	
Blackstone Spec Assmt	406,925	Use for Debt Service Offset
	500,853	
$$$ Available for projects	**3,129,768**	

VII. E

VILLAGE OF GERMANTOWN IMPACT FEES 2016	Police 21 Impact	Fire 22 Impact	Library 23 Impact	Park & Rec 24 Impact	Water 50 Impact	Total
2016 Beginning Balance	**56,916.10**	**31,868.39**	**20,379.39**	**127,373.34**	**210,312.53**	**446,849.75**
Actual						
Revenues						
Through May 2016	1,318.90	2,000.84	1,686.00	4,416.00	2,088.32	11,510.06
Year to date Interest	722.50	333.36	204.98	1,620.36	2,226.00	5,107.20
TOTAL 2016 COLLECTIONS	**2,041.40**	**2,334.20**	**1,890.98**	**6,036.36**	**4,314.32**	**16,617.26**
CURRENT YEAR TO DATE BALANCE	**58,957.50**	**34,202.59**	**22,270.37**	**133,409.70**	**214,626.85**	**463,467.01**
Less 2016 Transfers		(26,000.00)	(20,000.00)		(52,107.91)	(98,107.91)
Current Balance after Transfers	**58,957.50**	**8,202.59**	**2,270.37**	**133,409.70**	**162,518.94**	**365,359.10**

Year to Date Collections Sewer Connection Fee:	**28,598.08**

	POLICE	FIRE	LIBRARY	RECREATION	WATER	SEWER CONNECTION
2016 Impact Fee Amounts	**$148.00**	**$171.00**	**$281.00**	**$736.00**	**$832.00**	
	$0.2809/$1000	$0.63549/$1000				**$3,808.00**
	Blding Cost	Blding Cost				
Allan Bldrs. Blackstone Lot 149	148.00	171.00	281.00	736.00	832.00	3,808.00
Sport Specialist	430.90	974.84	0.00	0.00	1,256.32	5,750.08
Hilltop Highlands Lot 96	148.00	171.00	281.00	736.00		3,808.00
Hilltop Highlands Lot 97	148.00	171.00	281.00	736.00		3,808.00
Hilltop Highlands Lot 101	148.00	171.00	281.00	736.00		3,808.00
Hilltop Highlands Lot 100	148.00	171.00	281.00	736.00		3,808.00
Hilltop Highlands Lot 95	148.00	171.00	281.00	736.00		3,808.00
TOTAL COLLECTED 2016	**1,318.90**	**2,000.84**	**1,686.00**	**4,416.00**	**2,088.32**	**28,598.08**
Exependiture Date	**2016**	**current**	**current**	**2017**	**current *****	**No spend-down limit**

***** Use for Well #11 Costs & Debt Service**

Sewer Connection Fee change - increase 3.25 % yearly -
Water Impact Fee change effective 1/2/08

Sewer Connection Fee History	
2015	206,351.35
2014	312,544.81
2013	92,070.60
2012	136,996.86
2011	41,219.38
2010	17,872.81
2009	35,774.10
2008	129,254.67
2007	378,319.14
2006	105,826.50
2005	199,238.12
	1,655,468.34

VII. F-1

July 2016

INSPECTION SERVICES
LETTERS OF CREDIT/OCCUPANCY BONDS

Project	Expiration Date	Dollar Amount	Note	Issuing Bank	Renewability	Letter of Credit #
AT & T Mobility LLC W124 N13185 Wasaukee Road	None	$ 20,000.00		Fidelity & Deposit Maryland Schaumburg, IL 60196	N/A	9145948
M. D. Development/Moore W193 N10975-80 Kleinmann Dr.	8/19/2016	$ 20,000.00		National Exchange Bank Fond du Lac, WI 54936	No Auto Extension	111914-1
Extreme Stainless W194 N11005 Kleinmann Drive	11/20/2016	$ 20,000.00		Cornerstone Community Grafton, WI 53024	No Auto Extension	78 dated 11/20/15
Weimer Bearing N112 W13131 Mequon Road	None/Cash	$ 20,000.00		N/A	N/A	Cash Bond
Tender Reflections Memory Care N109 W17525 Virginia Avenue	7/23/2016	$ 20,000.00		Park Bank Brookfield, WI 53005	No Auto Extension	07232015B
Aurora Health W180 N11070 River Lane	12/1/2016	$ 20,000.00		Park Bank Milwaukee, WI 53216	No Auto Extension	8122015
Graphics Systems W189 N11161 Kleinmann Drive	None/Cash	$ 20,000.00		N/A	N/A	Cash Bond
Bethlehem Lutheran N108 W14290 Bel Aire Lane	None/Cash	$ 20,000.00		N/A	N/A	Cash Bond
Sports Specialists N104 W13885 Donges Bay Road	None/Cash	$ 20,000.00		N/A	N/A	Cash Bond

VII. F-2

Letters of Credit Report
Village of Germantown
Department of Public Works and Finance Department

Revised: 7-20-2016

Development	Expiration Date	Dollar Amount	Issuing Bank	Renewability	Letter of Credit No
Midwest Assisted Living	7/23/2016	$165,500.00	Park	Auto Extension	07232015A
Collateralization of funds held at US Bank US Bank	12/1/2016	$5,000,000.00	Federal Home Loan Bank of Cincinnati		519490

Project(s) to WATCH:
None

Note:

Hillstone Apartments released September 2015
CARRIAGE HILLS GERMANTOWN: Approved release LOC by PWHC on Feb. 2, 2016
US BANK__New Letter of Credit #519490 to replace LOC #518967 // New decreased value LOC required due to payments made (per Kim Rath)
Continental 246: incorrectly removed from list on June 2015 LOC Report replaced on LOC Report 2/4/2016
Asset Development Paid G.O. Note in Full ($272,644.60) on April 19, 2016 /// PER KIM RATH email

VII. F3

Village of Germantown

Germantown Planning & Zoning Department
LETTERS OF CREDIT (LOC)
Beneficiary: Village of Germantown

Note	Developer/Owner/Project	Project	Amount ($)	Expire Date	Bank/Lender	Contact Name	Address	Renewal Terms	Bank Ref ID/#	Status
1	Enviro-Safe Consulting	Provision of CUP #3-11 for removal or clean-up if necessary	$50,000	08/01/16	Spring Bank	Glenn A. Michaelsen, SVP	Spring Bank, 16655 W. Wisconsin Ave., Ste. 100, Brookfield, WI 53005	Automatic renewal after 1 year	LOC #5201203	Open
2	Thomas Roskopf	Wetland Delineation/Freistadt Road	$300		Cash	Thomas Roskopf	W200 N12107 Josephine Dr., Richfield			Open

NOTES:

1 Enviro Safe for clean-up: Annually Renewing in Perpetuity

2 Thomas Roskopf - Wetland Delineation