

It is expected that a quorum of the Administration Committee, Board of Public Works, Personnel Committee and Plan Commission, although it is not expected that any official action of any of those bodies will be taken.

CITY OF MENASHA
Common Council
City Hall-140 Main St.-Council Chambers-3rd Floor
September 15, 2008

7:00 PM

AGENDA

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1. CALL TO ORDER

A. Call to order

2. PLEDGE OF ALLEGIANCE

A. Pledge of Allegiance

3. ROLL CALL/EXCUSED ABSENCES

A. Roll Call

4. MINUTES TO APPROVE-MINUTES & COMMUNICATIONS TO RECEIVE

Minutes to approve:

A. Common Council, 9/2/08

[Attachments](#)

Minutes to receive:

B. Administration Committee, 9/2/08

[Attachments](#)

C. Board of Public Works, 9/2/08

[Attachments](#)

D. Joint Review Board, 8/26/08

[Attachments](#)

E. Library Board, 8/21/08

[Attachments](#)

F. Plan Commission, 9/9/08

[Attachments](#)

G. Protocol Committee, 9/4/08

[Attachments](#)

Communications:

1. CA/HRD Brandt, 9/3/08; Temporary Class "B"/"Class B" Retailer's License Applications, Market on Main-Community Forward, Inc.

[Attachments](#)

2. Comp Stoffel, 9/11/08; TIF #8 value increment

[Attachments](#)

3. PC Stanke, 9/10/08; Dept. of Justice hosting seminars concerning open meetings

and public records law

[Attachments](#)

4. Community Development and Public Works, 9/11/08; Draft version of the ordinance relating to the creation of a storm wter utility

[Attachments](#)

5. PUBLIC COMMENTS ON ANY MATTER OF CONCERN TO THE CITY

Five (5) minute time limit for each person

- A. Public comments on any matter of concern to the City

6. APPOINTMENTS

- A. Accept resignation of Susan Eckstein from the Library Board

[Attachments](#)

- B. Mayor's Appointment to the Library Board:

1. Kathy Wicuhowski, 341 Willow Ln., for the term of September 2, 2008 - July 1, 2009

[Attachments](#)

7. CLAIMS AGAINST THE CITY

- A. A motion is in order for the Common Council to issue a formal notice of disallowance for the claim of Noel Gonzales and that he be advised of his statutory rights pursuant to Wis. Stats. 893.80

[Attachments](#)

- B. A motion is in order for the Common Council to issue a formal notice of disallowance for the claim of Charles Meyers and that he be advised of his statutory rights pursuant to Wis. Stats. 893.80

[Attachments](#)

- C. A motion is in order for the Common Council to issue a formal notice of disallowance for the claim of Theresa Weber and that he be advised of his statutory rights pursuant to Wis. Stats. 893.80

[Attachments](#)

8. REPORT OF DEPARTMENT HEADS/STAFF/CONSULTANTS

- A. Joe Polzien- Code Enforcement Unit report

[Attachments](#)

9. REPORT OF COMMITTEES/BOARDS/COMMISSIONS

- A. Plan Commission:

1. 8/26/08; Recommends approval of the Plan Commission Resolution 02-08, recommending adoption of Project Plan Amendment #3 for TID #4

[Attachments](#)

2. 8/26/08; Recommends approval of the Plan Commission Resolution 03-08, recommending adoption of Prjoect Plan Amendment #3 for TID #5.

[Attachments](#)

3. 9/9/08; Recommends approval of the CSM on Lake Park Road for George Hansel with the condition that a 10-foot wide easement adjacent to the CTH LP right-of-way be granted to the City of Menasha for a bike/pedestrian path. This decision is based on the findings that 1) The CSM was prepared in conformance with city codes; and 2) Safety issues concerning access are being monitored and controlled by Calumet County; and 3) The property is surrounded by residential use, making the intended use of Single Family Residential appropriate.

[Attachments](#)

- B. Administration Committee:

1. Accept 2007 City of Menasha Audit (Dave Maccoux, Schenck)

[Attachments](#)

2. Joint Powers Agreement, Winnebago County 911 Emergency System, Dec. 1, 2008 - Nov. 30, 2009, and authorize signatures.

[Attachments](#)

3. Accounts payable and payroll for 8/29/08 - 9/11/08 in the amount of \$536,171.98

[Attachments](#)

C. Board of Public Works:

- 1. **Payment - Badger Highways Co., Inc.; New Street Construction/Street Reconstruction; Contract Unit No. 2008-01; \$227,069.04 (Payment No. 3)** [Attachments](#)
- 2. **Payment - Infrastructure Technologies, Inc.; City of Menasha Wastewater Collection System Rehabilitation Improvements Project - Phase 3; Contract No. E145-07-01A; Sanitary Manhole Lining; \$23,493.85 (Payment No. 6)** [Attachments](#)
- 3. **Recommendation to Award - Coenen Mechanical, Inc. of Seymour, WI; Contract M0002-940266-P; Menasha Utilities Water Treatment Plant Modifications - In-Plant Plumbing Modifications; \$138,500.00** [Attachments](#)

10. ORDINANCES AND RESOLUTIONS

- A. **O-20-08 - An Ordinance Relating to Common Council Procedure (Ald. Hendricks, Wisneski, and Mayor Merkes)** [Attachments](#)
- B. **R-17-08 - Resolution Creating Amendment #3 to the Project Plan for Tax Increment District No. 4 to Provide for the Allocation of Positive Tax Increments from Tax Increment District No. 4 to Tax Increment District No. 7 (Mayor Merkes)** [Attachments](#)
- C. **R-18-08 - Resolution Creating Amendment #3 to the Project Plan for Tax Increment District No. 5 to Provide for the Allocation of Positive Tax Increments from Tax Increment District No. 5 to Tax Increment District No. 7 and No. 8. (Mayor Merkes)** [Attachments](#)
- D. **R-19-08 Resolution pertaining to the Advisory Referendum on affordable health care** [Attachments](#)

11. HELD OVER BUSINESS

- A. **None**

12. COUNCIL DIRECTIVES

- A. **CDD Keil - Update on the 501 2nd St. fence- ordinance compliance (Ald. Taylor)** [Attachments](#)
- B. **CDD Keil-Update on 81 & 87 Racine Street and 504 Broad Street (Ald. Hendricks)**
- C. **CDD Keil- Report on 205 Milwaukee St. property (Ald. Wisneski)**
- D. **MU GM Young - Update on Winz Park deterioration problems (Ald. Taylor)** [Attachments](#)

13. CITIZEN REPRISE (People from the gallery to be heard; only pertaining to matters on the agenda - five (5) minute time limit for each person)

- A. **Public comments on matters pertaining to the agenda**

14. ADJOURNMENT

- A. **Adjournment**

POTENTIAL COMMITTEE MEETINGS: SEPTEMBER 29, 2008
Administration Committee-To be determined
Board of Public Works-To be determined

MEETING NOTICE: Monday, October 6, 2008
Common Council-7:00 PM
Administration Committee- To be determined
Board of Public Works- To be determined

Menasha is committed to its diverse population. Our Non-English speaking population or those with disabilities are invited to contact the Clerk's Office at 967-3600 at least 24-hours in advance of the meeting so special accommodations can be made.

CITY OF MENASHA
Common Council
City Hall-140 Main St.-Council Chambers-3rd Floor
September 2, 2008

MINUTES

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1. CALL TO ORDER

Meeting called to order by Mayor Merkes at 7:03 p.m.

2. PLEDGE OF ALLEGIANCE

A. [Pledge of Allegiance](#)

3. ROLL CALL/EXCUSED ABSENCES

A. [Roll call](#)

PRESENT: Ald. Hendricks, Zelinski, Michalkiewicz, Benner, Pamentor, Taylor, Wisneski, Pack.

ALSO PRESENT: Mayor Merkes, CA/HRD Brandt, PC Stanke, DPW Radtke, C/T Stoffel, AP Beckendorf, Clerk Galeazzi, and the Press.

DEPT HEADS EXCUSED: CDD Keil, PHD Nett, PRD Tungate

4. MINUTES TO APPROVE-MINUTES & COMMUNICATIONS TO RECEIVE

Minutes to approve:

A. [Common Council, 8/4/08](#)

Moved by Alderman Pack, seconded by Alderman Wisneski to approve minutes

Motion Carried on voice vote

Results:

Minutes to receive:

B. [Administration Committee, 8/4/08](#)

C. [Board of Public Works, 8/4/08](#)

D. [Board of Health, 6/11/08](#)

E. [IT Steering Committee, 7/23/08](#)

F. [Landmarks Commission, 8/13/08](#)

G. [N-M Sewerage Commission, 7/22/08](#)

H. [Parks and Recreation Board, 8/11/08](#)

I. [Plan Commission, 8/26/08](#)

J. [Safety Committee, 7/22/08; Public Works and Parks](#)

Communications:

- A. [PC Stanke, 8/13/08; Capitol Connection newsletter-Emerald Ash Borer Arrives in Wisconsin](#)
- B. [Dept. of Revenue, 8/15/08; Equalized Value Report](#)
- C. [PC Stanke, 8/21/08; Capitol Connection newsletter-Just Ask Joe: Low Income Energy Assistance Fee](#)
- D. [Mayor Merkes, 8/08; Homeowner's guide to Emerald Ash Borer insecticide treatment](#)
- E. [Mayor Merkes, 8/26/08; History of the Discovery Point Indian Sculpture](#)
- F. [Menasha Utilities, 8/26/08; Steam Detail for the seven months ending July 31, 2008](#)
- G. [Rita Robinson, Menasha Resident, 8/18/08; Deteriorating condition of the reservoir at Winz Park](#)
- H. [Valley Home Builders Association, 7/29/08; Year 2030 Comprehensive Plan recommendations](#)

Moved by Alderman Pack, seconded by Alderman Wisneski to approve Minutes to Receive B-J and Communication A-H

Discussion: Ald. Taylor-Minutes H (Plan Commission), Project Plan for TID #4 and TID #5; Comm. G, would like a report on reservoir deterioration.

Ald. Wisneski-Minutes E (Landmarks), format is easier to follow.

Motion Carried on voice vote

Results:

5. PUBLIC COMMENTS ON ANY MATTER OF CONCERN TO THE CITY

Five (5) minute time limit for each person

- A. [Public comments on any matter of concern to the City](#)

Jeff Reidl, 408 Appleton Street. Comprehensive Plan; need a higher Police visibility to keep City a safer place; City website not compatible for all internet browsers.

6. APPOINTMENTS

- A. [Mayor's Reappointment to the Redevelopment Authority: 1. Kim Vanderhyden, 334 Park St., for the term of September 1, 2008-August 31, 2011](#)

Moved by Alderman Pack, seconded by Alderman Wisneski to approve reappointment of Kim Vanderhyden

Motion Passed

Results:

Roll Call:

AYES: Benner , Hendricks , Michalkiewicz , Pack , Pamerter , Taylor , Wisneski , Zelinski (8)

7. CLAIMS AGAINST THE CITY

- A. [None](#)

8. REPORT OF DEPARTMENT HEADS/STAFF/CONSULTANTS

- A. [CA/HRD Brandt - Human Resources Report](#)

CA/HRD Brandt gave a detail explanation of his job responsibilities as Humane Resource Director. Currently he is working on bargaining with the unions. Union contracts expire at the end of the year.

- B. [Clerk Galeazzi - Citizen Action of Wisconsin Petition](#)

Clerk Galeazzi reported a Petition was submitted to the Clerk's office from Citizen Action of Wisconsin signed by

over 2,000 city residents requesting that an advisory referendum be referred to the electors in the form of a question. The wording requested is "Shall the next state legislature enact health care reform legislation by December 31, 2009 that guarantees every Wisconsin resident affordable health care coverage as good as what is provided to state legislators?". A Resolution will be submitted to the Council for adoption that will then be submitted to the County to put the referendum question on the Nov. 4 ballot.

9. REPORT OF COMMITTEES/BOARDS/COMMISSIONS

A. Plan Commission:

1. [8/26/08; Recommends approval of the extraterritorial Certified Survey Map located at STH47/Appleton Road in the Town of Menasha](#)

Moved by Alderman Benner, seconded by Alderman Wisneski to approve extraterritorial Certified Survey Map

Motion Carried on voice vote

Results:

B. Administration Committee:

1. [License: "Class A" Application for Wisconsin CVS Pharmacy, L.L.C, Amy Lynn Vandenhogen-Braun, Agent for the premise at 1485 Oneida St. for the 2008-2009 licensing year.](#)

Moved by Alderman Wisneski, seconded by Alderman Pack to approve Class A application for Wisconsin CVS Pharmacy LLC

Motion Carried on voice vote

Results:

2. [Acceptance of Life Scan Grant from Dept. of Justice and authorization to purchase Live Scan System.](#)

Moved by Alderman Wisneski, seconded by Alderman Hendricks to accept Life Scan Grant

Motion Passed

Results:

Roll Call:

AYES: Benner , Hendricks , Michalkiewicz , Pack , Pamentner , Taylor , Wisneski , (8)
Zelinski

3. [Accounts payable and payroll for 8/21/08 - 8/28/08 in the amount of \\$1,071,603.62](#)

Moved by Alderman Wisneski, seconded by Alderman Pack to approve accounts payable and payroll

Motion Passed

Results:

Roll Call:

AYES: Benner , Hendricks , Michalkiewicz , Pack , Pamentner , Taylor , Wisneski , (8)
Zelinski

C. Board of Public Works:

1. [None](#)

10. ORDINANCES AND RESOLUTIONS

A. [R-16-08 - Resolution transferring funds \(Ald. Wisneski\) \(Held 8/18/08\)](#)

Moved by Alderman Wisneski, seconded by Alderman Hendricks to adopt R-16-08

Motion Passed

Results:

Roll Call:

AYES: Benner , Hendricks , Michalkiewicz , Pack , Pamentor , Taylor , Wisneski (7)

NAYS: Zelinski (1)

11. HELD OVER BUSINESS

A. Request to approve Sungard HTE Software Agreement (recommendation of IT Steering Committee)(Held 8/18/08).

Moved by Alderman Wisneski, seconded by Alderman Hendricks to approve Sungard HTE Software Agreement

Discussion

Motion Passed

Results:

Roll Call:

AYES: Benner , Hendricks , Michalkiewicz , Pack , Pamentor , Taylor , Wisneski (7)

NAYS: Zelinski (1)

12. COUNCIL DIRECTIVES

A. None

13. CITIZEN REPRISE (People from the gallery to be heard; only pertaining to matters on the agenda - five (5) minute time limit for each person)

A. Public comments on matters pertaining to the agenda

None

14. ADJOURNMENT

A. Adjournment

Moved by Alderman Michalkiewicz, seconded by Alderman Pack to adjourn at 8:05 p.m.

Motion Carried on voice vote

Results:

Deborah A. Galeazzi

Respectfully submitted by Deborah A. Galeazzi, City Clerk

CITY OF MENASHA
Administration Committee
City Hall-140 Main St.-Council Chambers-3rd Floor
September 2, 2008

MINUTES

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1. CALL TO ORDER

Meeting called to order by Chairman Wisneski at 6:51 p.m.

2. ROLL CALL/EXCUSED ABSENCES

A. [Roll Call](#)

PRESENT: Ald. Hendricks, Zelinski, Michalkiewicz, Benner, Pamentor, Taylor, Wisneski, Pack.
ALSO PRESENT: Mayor Merkes, CA/HRD Brandt, PC Stanke, DPW Radtke, C/T Stoffel, AP Beckendorf, Lt. Sahr, Clerk Galeazzi, and the Press.

3. MINUTES TO APPROVE-MINUTES & COMMUNICATIONS TO RECEIVE

Minutes to approve:

A. [Administration Committee Minutes, 8/18/08](#)

Moved by Alderman Pack, seconded by Alderman Hendricks to approve minutes

Motion Carried on voice vote

Results:

4. DISCUSSION

A. [License: "Class A" Application for Wisconsin CVS Pharmacy, L.L.C, Amy Lynn Vandenhogen-Braun, Agent for the premise at 1485 Oneida St. for the 2008-2009 licensing year.](#)

CA/HRD Brandt explained paperwork is in order and properly executed.

B. [Acceptance of Life Scan Grant from Dept. of Justice and authorization to purchase Live Scan System.](#)

PC Stanke and Lt. Sahr explained the grant received by the Police Dept. is an 80/20 cost share. The City's out of pocket expense for the purchase of a Live Scan System will be \$3,790, which will come from the Capital Outlay account of the Police Dept. budget.

C. [Accounts payable and payroll for 8/21/08- 8/28/08 in the amount of \\$1,071,603.62](#)

Ck. #18163-Quarles & Brady-\$15,500 - attorney fees for processing borrowing bonds.

Ck. #18224-AMT-\$150.- garnishments.

Ck. #18239-Davis & Kuelthau-\$1,857.12 - City's portion of PCB insurance matters.

Discussion ensued on reimbursement for mileage.

5. ADJOURNMENT

A. Adjournment

Moved by Alderman Pack, seconded by Alderman Pamerter to adjourn at 7:00 p.m

Motion Carried on voice vote

Results:

Deborah A. Galeazzi

Respectfully submitted by Deborah A. Galeazzi, City Clerk

DRAFT

CITY OF MENASHA
Board of Public Works
Third Floor Council Chambers, 140 Main Street, Menasha
September 2, 2008

MINUTES

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1. CALL TO ORDER

Meeting called to order by Chairman Pack at 7:01 p.m.

2. ROLL CALL/EXCUSED ABSENCES

A. -

PRESENT: Ald. Hendricks, Zelinski, Michalkiewicz, Benner, Pamenter, Taylor, Wisneski, Pack.
ALSO PRESENT: Mayor Merkes, CA/HRD Brandt, PC Stanke, DPW Radtke, C/T Stoffel, A/P Beckendorf, Clerk Galeazzi, and the Press.

3. MINUTES TO APPROVE-MINUTES & COMMUNICATIONS TO RECEIVE

A. [August 18, 2008](#)

Moved by Alderman Michalkiewicz, seconded by Alderman Wisneski to approve minutes

Motion Carried on voice vote
Results:

4. DISCUSSION

A. [None](#)

5. ADJOURNMENT

A. -

Moved by Alderman Hendricks, seconded by Alderman Pamenter to adjourn at 7:02 p.m.

Motion Carried on voice vote
Results:

Deborah A. Galeazzi

Respectfully submitted by Deborah A. Galeazzi, City Clerk

CITY OF MENASHA
Joint Review Board - Winnebago County
Council Chambers, 140 Main Street, Menasha
August 26, 2008

MINUTES

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1. CALL TO ORDER

The meeting was called to order at 10:50 AM by Acting Chairman Wally Bergstrom.

2. ROLL CALL/EXCUSED ABSENCES

A. -

Members Present: Mayor Don Merkes, Joe Hotyinski, Wally Bergstrom, Mark Van Der Zee, Paula Battermann

Members Absent: None

Others Present: Greg Keil, CDD, Tom Stoffel, CT

3. ACTION ITEMS

A. [Review of Proposed Plan Commission Resolution 02-08 Amending the Project Plan for TID #4 and Related Documents](#)

Greg Keil presented an overview of the proposed tax increment sharing between TID #4 to TID #7. The project plan amendment would have the effect of applying approximately \$850,000 of excess increment from TID #4 to help pay off TID #7 debt obligations.

The value increment of Marina Place apartment building and condominiums is not as great as was contemplated in the TID #7 project plan. If increment is not applied from other districts, the portion of the debt that is not covered by TID #7 increment will be placed on the general property tax levy.

Joint Review Board members discussed the implications of sharing TIF increment relative to repayment of TIF debt, retirement of the TIF's, and impact on tax payers if increment is not shared. It was noted that TID #7 would still be running a deficit even with the infusion of increment from TID #4.

B. [Review of Proposed Plan Commission Resolution 03-08 Amending the Project Plan for TID #5 and Related Documents](#)

Moved by Mayor Merkes, seconded by Joe Hotyinski to recommend that the Plan Commission amend its proposed Resolution 3-08 to provide for the allocation of positive increment from TID #5 to both TID # 8 and #7.

Greg Keil presented an overview of the proposed tax increment sharing between TID #5 and TID #8. The project plan amendment would have the effect of applying approximately \$270,000 of excess increment from TID #5 to TID #8 to help pay off TID #8 debt obligations. It would also apply approximately \$420,000 from TID #5 to TID #7 to help pay off TID #7 obligations.

Although the value increment of TID #8 exceeds that project in the TID #8 project plan, property acquisition and demolition costs exceeded projections. If increment is not applied from other districts, the portion of the debt that is not covered by TID #8 and TID #7 increment will be placed on the general tax levy.

Joint Review Board members discussed the status of TID #5 and reviewed the projections prepared by Wisconsin Public Finance professionals which contemplated sharing excess increment from TID #5 with both TID #8 and TID #7.

The motion carried.

Motion Passed
Results:

C. Set Next Meeting Date

The next meeting will be held on September 22, 2008 at 11:00 AM.

4. ADJOURNMENT

A. -

Moved by Joe Hotynski, seconded by Mark Van Der Zee to adjourn at 11:20 AM.

The motion carried.

Motion Passed
Results:

D R A F T
MINUTES OF REGULAR MEETING
ELISHA D. SMITH PUBLIC LIBRARY TRUSTEES
August 21, 2008

Call to order at 4:32 p.m. by President Fuchs

Present: Derouin, Eisen, Enos, Fuchs, Nebel, Stanke, Werley

Absent:

Also present: Director Saecker, J. Bongers (Head of Adult & Technical Services), M. Loch-Wouters, (Head of Children's Services), K. Seefeldt (Administrative Assistant)

Authorization of Bills

1. Motion to authorize payment of the August list of bills from the 2008 budget by Werley, seconded by Eisen and carried unanimously.

Consent Business

2. Approve minutes from the Library Board meeting of July 17, 2008.

Motion

Motion to approve the minutes from the Library Board meeting of July 17, 2008 by Eisen, seconded by Nebel, and carried unanimously.

Director Saecker announced that we have been selected to be the 2008 Library of the Year by the Wisconsin Library Association. We are scheduled to receive the award at the WLA Annual Conference in Middleton, WI. Board members were invited to attend the awards banquet which will be held on Thursday, November 6.

Director's Report/Information Items

3. Statistics. This is the sixth month in a row that we have seen an increase over 11% in circulation. July's lending statistics were up 15.4% overall from last year. We also went over 50,000 circulations for the first time ever in a single month.

Joe Bongers arrived at 4:40 p.m.

4. 2009 Budget. Director Saecker will have her budget recommendations ready for the Board to review at the September meeting.
5. Staff Changes. We are experiencing some staffing changes. Two Aide III employees have resigned. One Library Assistant I has reduced her hours while two others have increased theirs. It is anticipated that the new self-check machines will alleviate some of the existing workload in the Circulation Department due to on-going increases in circulation.
6. Board Changes. Susan Eckstein has resigned from our Board. Mayor Merkes will appoint someone to fill the final year of Susan's current term.
7. Investments. Two of our CD investments came due in July. One for \$5502.98 was transferred to our Endowment checking account at First National Bank. We will use these funds to help cover the cost of the purchase of self-check machines. The other for \$9000.33 was renewed at 3.03%

interest. Director Saecker noted that we received an annual distribution of \$5481.07 from the Community Foundation, which was deposited into our Endowment account at FNB. These funds will also be used toward the purchase two self-check machines. Nebel expressed an interest in investigating investment opportunities at other financial institutions. He also inquired about the terms of our investment agreement with Community Foundation. Director Saecker will ask representatives from the Foundation to attend a future board meeting to explain these terms. Pres. Fuchs noted that the Finance Committee may want to consider reviewing the terms of our investments every three years.

8. Self-Check Machines. In early September, we will be meeting with representatives from 3M, our circulation vendor, to discuss the purchase of self-check machines.
9. Green Scene & Heard. The Green Scene & Heard art show reception was very well attended. Additional art-related programming may be planned in the future.
10. WLA Annual Conference. Board members were encouraged to attend the Wisconsin Library Association Annual Conference in November and to join WLA's Trustee Association.
11. 2008 Teen and Adult Summer Reading Programs. The adult and teen summer reading programs were a success. 133 teens & tweens and 125 adults registered. A number of adult and teen programs were offered in addition to the reading program.
12. Northern Waters Presentation. Director Saecker will give a presentation on Library 2.0 and Web 2.0 tools for librarians to the Northern Waters Library System in Ashland in late August.

Discussion/Action Items

13. Trustee Essentials #2. Paul Eisen led an informative discussion of Trustee Essential #2 *Who Runs the Library*. Responsibilities of the Director, Board and our municipal government were reviewed. Werley agreed to lead the discussion of Trustee Essential #3 at the September meeting.

Adjournment

Motion to adjourn the meeting at 5:25 p.m. by Werley, seconded by Stanke, and carried unanimously.

Future meeting dates

The next regular board meeting will be held in the Gegan Room on Thursday, September 18, 2008 at 4:30 p.m.

Respectfully submitted,
Paul Eisen, Secretary
Kris Seefeldt, Recording Secretary

CITY OF MENASHA
Plan Commission
Council Chambers, 3rd Floor City Hall - 140 Main Street, Menasha
September 9, 2008

MINUTES

1. CALL TO ORDER

The meeting was called to order at 3:30 p.m. by Mayor Merkes.

2. ROLL CALL/EXCUSED ABSENCES

A.

PLAN COMMISSION MEMBERS PRESENT: Mayor Merkes and Commissioners Cruickshank, Schmidt, Sanders, and Sturm.

PLAN COMMISSION MEMBERS EXCUSED: Ald. Benner and DPW Radtke

OTHERS PRESENT: CDD Keil, AP Beckendorf, Kenneth Syring, Dave Karch, John Ford, and Mike King of *The Post-Crescent*.

3. MINUTES TO APPROVE-MINUTES & COMMUNICATIONS TO RECEIVE

Minutes to approve:

A. Minutes of the August 26, 2008 Plan Commission Meeting

Moved by Comm. Sanders, seconded by Comm. Cruickshank to approve the August 26, 2008 Plan Commission meeting minutes.

Motion Carried on voice vote

Results:

4. PUBLIC COMMENTS ON ANY MATTER OF CONCERN TO THE CITY

Five (5) minute time limit for each person

A.

None.

5. DISCUSSION

A. None

6. ACTION ITEMS

A. CSM Lake Park Road - George Hansel

Moved by Comm. Cruickshank, seconded by Comm. Schmidt to recommend approval of the CSM on Lake Park Road for George Hansel with the condition that a 10-foot wide easement adjacent to the CTH LP right-of-way be granted to the City of Menasha for a bike/pedestrian path. This decision is based on the findings that 1) The CSM was prepared in conformance with city codes; and 2) Safety issues concerning acces are being monitored and controlled by Calumet County; and 3) The property is surrounded by residential use, making the intended use of Single Family Residential appropriate.

CDD Keil explained that the proposed CSM was held at a prior Plan Commission meeting because of

concerns regarding access and lot size. The owner has acquired an access permit from the County for the property and the lot size meets current city subdivision code.

Commissioners discussed the following:

- Requiring a bike/pedestrian easement along the right-of-way.
- Lot size.
- Current and future status of Lake Park Road. It is classified as a collector and is planned to be upgraded to a four-lane urban section, but there is no set timeline for this upgrade.
- Density and best land use for the site.
- Role of the Plan Commission and limits of the city's existing subdivision ordinance.

Motion Carried on voice vote
Results:

B. Site Plan Amendment - Prairie Home Elder Services CBRF - Kenwood Drive

Moved by Comm. Sturm, seconded by Mayor Merkes to hold the site plan amendment for Prairie Home Elder Services to allow time for staff to prepare an amendment to the zoning ordinance which would allow some discretion over building materials for new buildings located on an existing development.

AP Beckendorf introduced the project, described the location and informed Commissioners that the level of brick proposed was deficient.

Commissioners discussed the following:

- The city's existing brick requirement and its application to existing campus-style developments.
- The city's existing brick requirement and its impact on creativity, innovation and attractiveness.
- Options for changes to the existing code that would allow some flexibility for existing campus-style developments.
- Dave Karch, property developer, shared concerns that the tenants may get confused if the third building does not look like the existing two and that if a brick knee wall was added, it would be covered up by landscaping within a few years.
- Kenneth Syring, former property owner, explained that the project was always planned to be constructed phases.
- John Ford, current owner of the property, stated that the proposed design would help keep the housing costs low.

Motion Carried on voice vote
Results:

7. ADJOURNMENT

A.

Moved by Comm. Cruickshank, seconded by Comm. Sanders to adjourn at 4:55 p.m.

MINUTES

CITY OF MENASHA PROTOCOL COMMITTEE Common Council Chambers 140 Main Street, Menasha, WI

Thursday, September 4, 2008
2:30 p.m.

I. OPEN SESSION.

- A. Roll call. – 2:35 pm
- B. Mayor Merkes, Alderman Hendricks, Alderman Wisneski, Police Chief Stanke, City Attorney Brandt – no one from the public appeared.
- C. Discussion regarding Committee structure.
- D. Discussion regarding Common Council and Committee procedures.

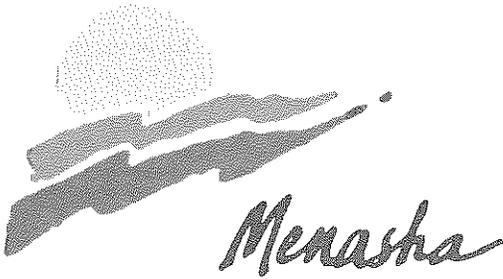
The Protocol Committee separated several issues regarding items C and D. A round table discussion tried to point out different options for Committee and Council meetings. Each option was evaluated on a +/- basis. The consensus of the Committee was to try a different procedure from October through February to see how it might work. At that time, the committee would meet to discuss any feedback and recommend either a new procedure or a return to the current procedure. The parameters of the recommendation are below. Since the desire is to implement this by October 1, Attorney Brandt will draft an ordinance or resolution formalizing the test.

1. The order for meetings will be reversed. The CC will start at 6:00 p.m. and will focus on matters discussed at the Committee level at the preceding meeting.
2. The Committees will follow the CC meeting “at the end of the CC meeting at approximately X:00. The Committee agendas will be prepared as is currently being done subject to exceptions below.
3. A consent agenda will be prepared such that all items on it will be moved and approved in one vote. Items can be removed from the consent agenda and

treated individually upon the request of any Alderman. The only things that can go on a consent agenda are items that have had Committee consideration.

4. A list of items will be established for things that need not go through Committee, e.g. accounts payable, appointments, liquor licenses and other things identified by the Common Council. These items will be decided individually and cannot be placed on the consent agenda. The Protocol Committee recommended that the current rule for keeping time by the City Attorney continue, but that the Attorney should be less generous and remind speakers their time is up at five minutes.
5. A clipboard will be available and each person speaking shall be required to state their name and address and also print their name and address on the sign-up sheet. One of the Department Heads will try to make sure this is done.
6. The Clerk and Attorney will draft an explanation sheet that will be available describing the procedure for public participation.
7. The Clerk and Attorney will draft an explanation sheet that will be available describing the procedure for Public Hearings. The DPW Director and Community Development Director will develop an explanation sheet that will be included in Public Hearing notices and also be available with agendas at the meeting describing the Public Hearing process. Part of the process will be an invitation to affected parties to contact the appropriate Department Head in advance of the Public Hearing to provide answers to questions.
8. The DPW, CDD, Mayor or Attorney will make a brief explanation before the Public Hearing as to the nature of the proposal.
9. An effort will be made by the Chairman of any meeting to remind speakers that civility is expected and that no personal attacks will be tolerated.

II. ADJOURNMENT. – 4:10 pm



City of Menasha • Office of the City Attorney
Jeffrey S. Brandt, City Attorney

MEMO

TO: Clerk Galeazzi

FROM: Attorney Brandt JSB

SUBJECT: Temporary Class "B"/"Class B" Retailer's License Applications
Market on Main – Community Forward, Inc.

DATE: September 3, 2008

As part of normal procedure, you asked me to review the application of Community Forward, Inc. for Temporary Class "B"/"Class B" Retailer's License Applications for September 13, 2008 and September 20, 2008.

In that review, I find nothing abnormal regarding the applications. I am aware that there have been complaints filed that Community Forward, Inc. served fermented malt beverage at a previous Market on Main events on August 2, 2008, August 9, 2008 and August 16, 2008 without first obtaining a license. Even if there are facts available to establish those potential violations, I find nothing in Menasha ordinances or Wisconsin statutes that require the Clerk to deny a license on that basis. If those violations can be proven, it would be up to the Common Council to make the determination to grant or reject the application.

To maintain consistency with our process for the request for the issuance of demerit points to regular license holders, I would not advance the application to the Common Council until such time that a conviction has resulted.

At this time, I find no reason for you to do anything but to approve the application.

Cc/ Mayor Merkes
Common Council

CITY OF MENASHA
TIF # 8 (FUND 84)

Compiled by: Peggy DeLeeuw
Updated by: Tom Stoffel

Council Communication 09/10/2008:

TIF value Increment

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>COMBINED TOTAL</u>
\$ -	\$ -	\$ -	\$ -	\$ 906,500	
\$ -	\$ -	\$ -	\$ -	\$ 23,003	\$ 23,003
-	-	-	-	127,368	127,368
454	12,141	3,754	-	1,043	17,392
965,000	-	-	-	-	965,000
-	-	-	-	-	-
965,454	12,141	3,754	-	151,414	1,132,763

REVENUES

Tax Increments
State Grant
Interest on Investments
Bond Note Proceeds
Other Financing Sources
TOTAL REVENUES

EXPENDITURES

Debt Issuance Expense
Engineering/Public Works
Payroll
Benefits
Other Expenses
Community Development
Urban Redevelopment
Transfer to General Fund
Transfer to Debt Service Fund
TOTAL EXPENDITURES

Year End Balance

Date of creation of TIF # 8:

Date of Retirement of TIF # 8:

2005 for TIF # 8

2031 is statutory date

\$ 952,134 \$ 119,129 \$ 40,552 \$ (13,911)

\$ (13,911)

Date: September 10, 2008
To: Law Enforcement Officers, government officials, employees, media, and citizens
From: Christian A. Gossett, Winnebago County District Attorney
Re: Open Meetings and Public Records Seminars

The Department of Justice is hosting a series of seminars throughout the State concerning the area of open meetings and public records law. The Attorney General will attend each seminar, and he will be accompanied by Assistant Attorneys General who all specialize in the area of open meetings and public records law. These seminars are free, and are open to all government officials and employees, members of the media, as well as the general public.

The purpose of the seminars is to provide instruction on the area of open meetings and public records law. As such, the goal of the seminars is two-fold. First, the seminars are meant to assist public officials and employees as they navigate their way through this area of law. Second, the seminars are meant to educate the public of their rights under the law.

The laws in this area often present challenges to public officials. It is my hope that these seminars will promote understanding and compliance with these important laws. As such, Deputy District Attorney Tracy A. Paider and Winnebago County District Attorney's Office Special Investigator Jim Goggins will be in attendance at the seminar in Green Bay. I encourage you and staff members to attend one of these free seminars, and I have attached a flyer providing seminar details. As previously stated, these seminars are free, however, registration is required and can be accomplished by phone, (608) 267-2220 or by e-mail to registration@doj.state.wi.us or on line at www.doj.state.wi.us.

Additionally, it is my hope that both this letter and this opportunity reach as many people as possible. Accordingly, please feel free to disburse a copy of this letter, as well as the attached flyer, to all members of your committee or board as well as to your attorneys, as all are welcomed to attend.

Thank you for your attention to this matter.

Sincerely,

Christian A. Gossett
Winnebago County District Attorney

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O - - 08

AN ORDINANCE RELATING TO THE CREATION OF A STORM WATER UTILITY

Introduced by

The Common Council of the City of Menasha does ordain as follows:

SECTION 1: Chapter 6, Title 9 Public Utilities is created as follows:

- ii. GENERAL SECTION PROVISIONS
- 9-4-1 FINDINGS
- 9-4-2 ESTABLISHMENT
- 9-4-3 AUTHORITY
- 9-4-4 INTERPRETATION
- 9-4-5 SEVERABILITY OF ORDINANCE PROVISIONS
- 9-4-6 DEFINITIONS
- 9-4-7 BASIS OF CHARGE
- 9-4-8 CUSTOMER CLASSIFICATION
- 9-4-9 CHARGE FORMULAS
- 9-4-10 CREDITS AND ADJUSTMENTS
- 9-4-11 BUDGET-EXCESS REVENUES
- 9-4-12 BILLING AND COLLECTION
- 9-4-13 METHOD OF APPEAL
- 9-4-14 ALTERNATIVE COLLECTION METHODS

9-4-1 FINDINGS

The City of Menasha Common Council finds that the management of storm water and other surface water discharges within the City limits is a matter that affects the public health, safety, and welfare of the City, its citizens and businesses, and others in the surrounding area. Failure to manage the storm water and other surface water discharges may cause, among other things, land erosion, property damage, and other environmental damage. In addition, the City is required by the Wisconsin Department of Natural Resources (DNR) Administrative Code Section 216 to improve the quality of storm water discharged from the City into Waters of the State. For Menasha, the immediate Waters of the State are Little Lake Butte des Morts, the Fox River, and Lake Winnebago. The City owns, operates, and maintains a storm sewer collection system that provides collection and regulation of storm water and other surface water discharge for all real property owners within the City. The costs of operating and maintaining this system and financing necessary plans, studies, repairs, replacements, improvements, and extensions thereof should, to the extent practicable, be allocated in relationship to the services received from the system.

9-4-2 ESTABLISHMENT

In order to protect the health, safety, and welfare of the public, there is hereby established a storm water utility in the City of Menasha.

9-4-3 AUTHORITY

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- (1) This ordinance is adopted under authority granted by Wisconsin Statutes 62.04, 62.11, 62.16, 62.175, 62.18, 66.0101, 66.0621, 66.0627, 66.0809, 66.0811, and 66.0821.
- (2) The city, acting through the stormwater utility, may acquire, construct, lease, own, operate, maintain, extend, expand, replace, clean, dredge, repair, conduct, manage and finance such facilities, operations and activities, as are deemed by the city to be proper and reasonably necessary for a system of storm and surface water drainage facilities, sewers, watercourses, retaining walls, ponds, streets, roads, ditches and such other facilities as will support a stormwater management system.
- (3) The Common Council hereby designates the Director of Public Works to administer and enforce the provisions of this ordinance.

9-4-4 INTERPRETATION

In their interpretation and application, the provisions of this ordinance shall be interpreted liberally to secure the ends sought hereby and shall not be deemed a limitation or repeal of any other power granted to the city by the Wisconsin Statutes.

9-4-5 SEVERABILITY OF ORDINANCE PROVISIONS

If any section, provisions or portion of this ordinance is found to be unconstitutional or invalid by a court of competent jurisdiction, the remainder of this ordinance shall not be affected thereby.

9-4-6 DEFINITIONS

- (1) “Administering authority” means the governmental employees or their designees empowered under S. 59.693, Wisconsin Statutes to administer this ordinance. For the purpose of this ordinance the administering authority is the Director of Public Works under the guidance of the Board of Public Works.
- (2) “Duplex” means a residential dwelling having two side-by-side units or one lower level unit and one upper level unit.
- (3) “ERU” means Equivalent Runoff Unit and indicates the computed average impervious surface of a single-family home within the City of Menasha.
- (4) “Impervious surface” means a surface that has been compacted or covered with a layer of material so that it is highly resistant to infiltration by rainwater. The term includes, without limitation due to enumeration, all areas covered by structures, roof extensions, patios, porches, driveways, sidewalks, parking lots, pavement, gravel, compacted clay, and loading docks, all as measured on a horizontal plane.
- (5) “Land Disturbing Activity” means any man-made alteration of the land surface resulting in a change in the topography or existing vegetative or non-vegetative soil cover, that may result in runoff and lead to an increase in soil erosion and movement of sediment into waters of the state. Land disturbing construction activity includes clearing and grubbing, demolition, excavating, pit trench dewatering, filling and grading activities, and soil stockpiling.
- (6) “Multi-family” means a residential property comprised of three or more attached living units, including but not limited to apartments, flats, and condominiums.
- (7) “Non-residential” means a lot or parcel of land, with improvements such as a building, paving, or impervious areas as defined in Sec. 9-4-6(4), grading or substantial landscaping, which is not exclusively residential as defined herein, including, but not limited to, commercial, industrial, institutional, mixed-use, and governmental property.
- (8) “Other surface water discharge” means a discharge to the storm sewer system created by some process other than storm water runoff.

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- (9) "Runoff" or "Storm water runoff" means that portion of the precipitation falling during a rainfall event, or that portion of snowmelt, or irrigation water that runs off the surface of the land and into the natural or artificial conveyance or drainage network.
- (10) "Storm sewer system" means a conveyance or system of conveyances including roads with drainage systems, streets, catch basins, curbs, gutters, ditches, constructed channels or storm drains which is designed for collecting water or conveying storm water.
- (11) "Undeveloped" means property that is not developed by the addition of an improvement such as a building, structure, other impervious area as defined in Sec. 9-4-6(4), grading of more than 4,000 square feet, or substantial landscaping which increases stormwater runoff. For the purposes of this ordinance, a property shall be considered developed upon issuance of a building permit.
- (12) "Waters of the State" means those portions of Lake Michigan and Lake Superior within the boundaries of Wisconsin, and all lakes, bays, rivers, streams, springs, ponds, wells, impounding reservoirs, marshes, watercourses, drainage systems and other surface water or groundwater, natural or artificial, public or private, within Wisconsin or its jurisdiction.

9-4-7 BASIS OF CHARGE

- (1) By this ordinance, the Common Council is establishing the rate classification and basis for computation of charges for stormwater services for each lot within the City of Menasha. The actual charges to be imposed pursuant to these rate classifications, and any future changes in the charges, shall be made by resolution. A schedule of current rates, following approval by the common council, shall be maintained and on file in the office of the Director of Public Works.
- (2) The rate classifications used to distribute the costs of the Stormwater Program among utility customers shall be based on the Equivalent Runoff Unit (ERU). The charge assigned to each developed parcel shall be assessed based upon the impervious areas or living units as reasonably determined by the city. Undeveloped properties shall be assessed a fraction of an ERU based on proportionate costs of administration and operating costs. Public right-of-way which shall be exempt from the utility charge.

9-4-8 CUSTOMER CLASSIFICATION

- (1) Customer Classes. For the purposes of imposing the stormwater charges, all lots and parcels within the city are classified into the following six (6) customer classes.
 - (a) Residential, Single Family & Mobile Home
 - (b) Residential, Duplex (Two-Family)
 - (c) Residential, Multi-Family
 - (d) Residential, Riparian
 - (e) Non-residential
 - (f) Undeveloped
 - (g) Right-of-way
- (2) Parcel Classification. The Director of Public Works shall assign a customer classification to each lot and parcel within the City of Menasha.
- (3) ERU. The ERU is established to be 2,980 square feet.

9-4-9 CHARGE FORMULAS

- (1) Residential, Single Family and Mobile Home. The charges imposed for residential properties comprised of a single living unit shall be the charge for one ERU, i.e.

Residential parcel charge = one ERU fee

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- (2) Residential, Duplex (Two-Family). The charges imposed for residential properties comprised of two attached living units, either side-by-side or one lower level unit and one upper level unit shall be the fee of 0.75 of one ERU per living unit existing on the property, i.e.

Duplex (Two-Family) parcel charge = 0.75 ERU fee x number of dwelling units

- (3) Residential, Multi-Family. The charges imposed for residential properties with three (3) or more attached living units shall be the charge for one ERU times the numerical factor obtained by dividing the total square footage of impervious area of the property by the square footage of one ERU. The factor shall be rounded down to the nearest one-tenth (0.1), i.e.

Multi-Family parcel charge = ERU charge x parcel impervious area ÷ 2,980 square feet

- (4) Residential, Riparian. The charges imposed for residential properties adjacent to the Fox River, US Government Canal, Lake Winnebago, and Little Lake Butte des Morts Last printed 9/12/2008 8:40 AM shall be the fee of 0.80 of one ERU per living unit existing on the property, i.e.

Residential Riparian charge = 0.80 ERU fee x number of dwelling units

- (5) Non-Residential. The charges imposed for non-residential properties shall be the charge for one ERU times the numerical factor obtained by dividing the total square footage of impervious area of the property by the square footage of one ERU. The factor shall be rounded down to the nearest one-tenth (0.1), i.e.

Non-residential parcel charge = ERU charge x parcel impervious area ÷ 2,980 square feet

- (6) Undeveloped. The charges imposed for undeveloped parcels as defined herein shall be the fee of 0.40 of one ERU, i.e.

Undeveloped parcel charge = 0.40 x ERU fee

- (7) Right-of-Way. Public highway, road, and rail right-of-way shall be exempt from the stormwater utility charge.
- (8) Minimum Charge. The minimum charges for any customer assessed a charge shall be equal to the charge for undeveloped parcels.
- (9) New Construction. For parcels other than single family and duplex, the owner shall be responsible for storm water charges related to an increase in ERU's for the construction of new or expanded buildings, driveways, and/or other structures. The City will recalculate ERU's upon completion of the new construction.
- (10) Impervious Area Measurement. The Director of Public Works or designee shall be responsible for determining the impervious area of nonresidential parcels based on best available information, including, but not limited to, data supplied by the city assessor, city building inspector, aerial photography, property owner, tenant, or developer. The Director of Public Works or designee may require additional information as necessary to make the determination. The number of ERU's shall be updated by the Director of Public Works or designee based on any additions to the impervious area as approved through the building permit process.

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9-4-10 CREDITS AND ADJUSTMENTS

- (1) Credits.
 - (a) Eligibility. A customer may be eligible for a credit, in the form of a reduced ERU multiplier for properties where all of the following conditions apply:
 1. The city's cost of providing service or making service available to the property has been lessened.
 2. The property conforms to all applicable ordinances and standards of the City of Menasha.
 3. The property has been assigned a multi-family or nonresidential user classification.
 - (b) Maximum Credit. The maximum aggregate credit for any individual property is a percentage of its ERU charge as determined annually based on actual operations.
 - (c) Credit Types. The following credits may be available to customers for properties that meet all of the eligibility criteria of Sec. 9-4-10(1)(a).
 1. Zero Discharge Credit. Credits may be considered for properties that discharge stormwater directly into a water body not maintained in any way by the city, or directly into a water body downstream of where it is maintained by the city, or is otherwise contained entirely upon the property.
 2. Peak Discharge Control Credit. Credits may be considered for customers who own and maintain stormwater management facilities such as retention or detention basins that exceed state and local peak discharge rate requirements applicable to the site.
 3. Water Quality Credit. Credits may be considered for customers who own and maintain stormwater management facilities that improve the quality of runoff from the property to a degree that exceeds state and local water quality requirements applicable to the site.
- (2) Adjustments. A customer may be eligible to have the number of ERU's assigned to their property adjusted under the conditions described below:
 - (a) Nonresidential Property. Nonresidential customers who believe the number of ERU's assigned to their property to be incorrect may submit an adjustment request to the Director of Public Works. The allocated ERU's may be adjusted if the owner can provide information stamped by a certified engineer or surveyor, showing the square footage calculation as determined in Sec. 9-4-9 is incorrect.
- (4) Review Procedure.
 - (a) Within thirty (30) days of submission of a request to the Director of Public Works for a credit, adjustment or reimbursement, the Director of Public Works shall issue a written notice as to whether the request has been granted, denied, or granted in part. The written notice shall also set forth the reason or reasons for the decision and shall be sent to the customer by mail.
- (5) Effective Date. Any ERU adjustment granted shall thereafter be used to calculate the customer's user charges. The reduction shall only apply for the period of time subsequent to the filing of the request for adjustment. There shall be no retroactive adjustment for user charges imposed prior to the filing of the request.

9-4-11 BUDGET-EXCESS REVENUES

The city shall separately account for the stormwater utility finances. The Director of Public Works shall prepare an annual budget, which is to include capital, borrowing and other costs related to the operation of the utility. The budget is subject to approval by the common council.

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Any excess of revenues over expenditures in a year will be deposited in a stormwater maintenance fund, which shall only be used to defer the costs of capital improvements, retire debt or other stormwater management expenses approved by the Director of Public Works.

9-4-12 BILLING AND COLLECTION

- (1) Billing. Stormwater utility charges shall be billed not less than annually and payable within 25 days of issuance. The property owner shall be ultimately responsible for payment of the Stormwater Utility charge.
- (2) Late Payment. Failure to pay the charges when due will be subject to a late payment charge of one and a half (1.5) percent per month that will be added to bills not paid within 25 days of issuance.
- (3) Unpaid Charges. Unpaid charges shall be assessed as a lien against the property and placed on the property tax bill pursuant to Wis. Stat. § 66.0821.

9-4-13 METHOD OF APPEAL

- (1) If a property has been denied a credit or adjustment, the decision may be appealed by submitting an appeal with the Director of Public Works.
- (2) Within sixty (60) days of the submission of an appeal, the Director of Public Works shall issue a written recommendation as to whether the appeal should be granted, denied or granted in part. A hearing shall be scheduled before the Board of Public Works. The written recommendation shall also set forth the reason or reasons for such recommendation. The recommendation and notice of hearing shall be sent to the customer by mail, and shall be provided to the Board of Public Works.
- (3) The Board of Public Works shall allow the customer to present evidence at the hearing. Upon review, the Board of Public Works shall determine whether the recommendation should be approved, rejected, or modified. The final determination of the Board of Public Works shall be in writing and set forth the reason or reasons for its decision. The decision of the Board of Public Works shall be final.
- (4) In reviewing a recommendation, the Board of Public Works shall apply the considerations set forth in Wis. Stat. § 66.0821(4)(c).
- (5) Any appeal granted shall thereafter be used to calculate the customer's user charges. The reduction shall only apply for the period of time subsequent to the filing of the request for appeal. There shall be no retroactive adjustment for user charges imposed prior to the filing of the request.

9-4-14 ALTERNATIVE COLLECTION METHODS

In addition to any other method for collection of the charges established under this Section, or by subsequent resolution, such charges may be levied and imposed on a property as a special charge pursuant to Sec. 66.0627, Wis. Stats. The mailing of the bill for stormwater utility charges to a property owner shall serve as notice to the property owner that failure to pay the charges when due may result in the charges being imposed pursuant to the authority of Sec. 66.0627, Wis. Stats. The procedures contained in Sec. 66.0627, Wis. Stats., shall govern such notice and further collection procedures.

SECTION 2: This Ordinance shall become effective upon its passage and publication as provided by law.

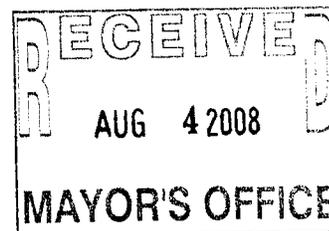
Passed and approved this _____ day of _____, 2008.

DRAFT

Donald J. Merkes, Mayor

ATTEST:

Deborah A. Galeazzi, City Clerk



July 17, 2008

Director Saccker,

It has been a pleasure to serve on the library board over this past year. The experience has given me a better understanding of the complexity involved with making decisions as they relate to the Menasha Library.

It is with much hesitation and regret that I must turn in my resignation due to personal reasons.

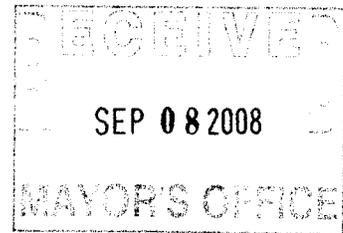
I wish the members of the board well in their decisions and future endeavors.

Sincerely,

A handwritten signature in cursive script that reads "Susan Eckstein".

Susan Eckstein

341 Willow Lane
Menasha, WI 54952
September 8, 2008



Mayor Merkes
Menasha City Hall
140 Main Street
Menasha, Wi 54952

Dear Mayor Merkes,

I would like to introduce myself. My name is Kathy Wicichowski. I would be very interested in a position as a member of the Menasha Public Library Board.

I have lived in Menasha for 31 years. I have been an educator in the Menasha Joint School District going on 34 years. My husband, Dave, and I have three grown children that have all graduated from Menasha High School.

The Menasha Public Library has played an important part of my life both professionally and personally. As an elementary teacher I have worked closely with the library to introduce my students to the library and to use the materials and services the library offers. Personally, I have been a lifelong user of the public library system. As an avid reader I rely on the library to provide me with many resources.

I feel that I could add a lot to the Library Board. I have experience serving on many committees within the Menasha Joint School District. I have had to work with many diverse groups of people. Most importantly, I feel strongly about the value of a good library that serves its community. I would welcome the opportunity to serve the community and the Menasha Public Library by contributing as a Menasha Public Library Board Member.

Thank you very much for your consideration,
Kathy Wicichowski



MEMO

TO: Common Council

FROM: Jeff Brandt

SUBJECT: Gonzales Claim JSB

DATE: September 10, 2008

I am recommending formal denial of the Gonzales claim. The investigation of the Public Works Department shows that no other homeowner had any problem. Both Tim Jacobson and Mark Radtke believe that the obstruction was in the lateral and was pushed into the main by Roto Rooter service personnel. When the City was made aware of the problem, the main was cleaned. Mr. Gonzales has not demonstrated any negligence from the City nor did the City have actual knowledge of the obstruction. I have attached Tim's letter.



September 10, 2008

Noel Gonzalez
745 Appleton Road
Menasha, WI 54952

RE: Claim against the City of Menasha

Dear Mr. Gonzalez:

As I told you over the phone, I have referred your claim to the Common Council for formal denial. This will be considered on September 15, 2008 at approximately 6:00 p.m. There is a point on the CC agenda before the denial is considered where you are allowed to speak if you wish.

Sincerely,

Jeffrey S. Brandt
City Attorney
State Bar No. 1018652

July 14, 2008

To Jeff Brandt/Kate Clausing

From Tim Jacobson

Re Sewer Back up @ 745 Appleton Rd. (3/24/08)

On March 24, 2008 the Public Works Facility office received a call from the resident at 745 Appleton Road. The resident indicated that they had a sewer back up occur and Roto-Rooter had been there but could not remedy the situation.

The Department of Public Works dispatched the sewer crew to check and jet the sanitary sewer main servicing 745 Appleton Road.

The sewer crew reported that the pipe was plugged but could not identify the obstruction. The obstruction appears to have been isolated to 745 Appleton Road, no other resident being serviced by this main sewer called with similar problems. One theory could be that Roto-Rooter pushed roots or other materials into the main and our response prevented back ups at the two houses up stream from 745 Appleton Road.

At this point I recommend denying this claim.

Although the sanitary main was obstructed, once the department had actual knowledge the situation was remedied immediately that same day. The Department was not negligent in this matter.

DRAFT

NOTICE OF CLAIM AGAINST THE CITY OF MENASHA

Wisconsin law requires a Notice of Claim to be filed within certain statutes of limitations. You must comply with the time limits in order for your claim to be considered.

NAME Ned + Jill Gonzales TELEPHONE NO. 920 725 4506
ADDRESS 745 Appleton Road (street)
Menasha WI 54952 (city, state, zip code)

CIRCUMSTANCES OF CLAIM: On the reverse side, describe the circumstances of your claim (attach additional sheets if necessary). For auto/property damages attach a copy of police report, if any; and a diagram of the accident scene including north, south, east or west. For personal injury indicate the nature of the injury; if medical attention was given, the name of the physician/immediate care/hospital. List the names and addresses of any witnesses to the incident/accident. Please be specific with the information provided.

Incident/Accident Information:

Date 3/24/08 Place: 745 Appleton Road
Time 9:30 Menasha WI 54952

(Circumstances of claim and witnesses on reverse)

Signed: [Signature] Date: 4/21

CLAIM FORM

Wisconsin law requires claims to be filed within certain statutes of limitations. You must comply with these time limits or any claim submitted will be denied.

You are not required to make a claim at this time. You may file a claim against the City of Menasha at any time consistent with the applicable statute of limitations. However, in order for the City of Menasha to formally accept or disallow your claim at this time, you must complete and sign the form below. Please provide copies of any bills supporting the amount of the claim. Attach two (2) estimates for claims involving auto/truck/property damage.

The undersigned hereby makes a claim against the City of Menasha arising out of the circumstances described above. The claim is for relief in the form of money damages in the amount as indicated below, and non-monetary relief as follows: 315.00

Auto/truck: \$
Property: \$
Personal Injury: \$
Other (specify:): \$ 315.00 bill for Plumber to come out

Signed: [Signature] Date: 4/21

Address: 745 Appleton Rd (street)
Menasha WI 54952 (city, state, zip code)

Circumstances of claim (attach additional sheets if necessary): In the morning
our basement had water coming out of the drain.
We called Roto-Rooter to have someone come in and
fix the problem. At this time was unsure why
water was coming up we did not use any water
at this time. The Roto-Rooter man came in and
tried to resolve the problem. He said that after
using a snake to try and clear the drain that
there was nothing blocking it and tried to get
it clear. At that time he informed us we needed
to contact the city because it was coming from
city backup. We called the city they came out
and cleared the main and the water went down.

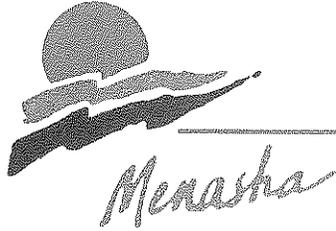
Witnesses (names and addresses): Noel + Jill Gonzales
745 Appleton Rd, Menasha, WI 54952

Procedure for filing claims:

1. Wisconsin law requires notices of claims and claims to be filed within certain statutes of limitations. You must comply with these time limits or any claim submitted will be denied. In most instances, a Notice of Claim must be filed within 120 days from the date of the incident or will be barred by the Statute of Limitations.
2. In order for the City to make a determination regarding your claim, a Claim stating the specific damage(s) sought, circumstances surrounding the claim, and supporting documentation must be completed, dated, signed and submitted to the City Attorney's office. This is the bottom portion of the form entitled "Claim Form". **Until this portion is completed and submitted to the City, no action will be taken.**

Investigation and determination can take several weeks or months depending on complexity. Often, a claimant must mitigate his/her damages prior to final determination.

3. Mail or submit claims to: City Attorney, City of Menasha, 140 Main Street, Menasha, WI 54952.
4. The City Risk Manager and/or CVMIC (the City's liability insurance carrier) will then determine if your claim should be paid, compromised or disallowed. You will be notified by letter should the City determine to pay or compromise your claim. If your claim is determined to be disallowed, the matter will be referred to the Common Council for formal disallowance in the normal course of business. You will be notified by letter of the Council's action.
5. This procedure is established by State Statutes to provide a mechanism for persons to recover damages in the event a municipality is responsible for an incident. This procedure is also designed to protect the municipality and its taxpayers from having to pay out inappropriate and/or nuisance claims.



MEMO

TO: City Council

FROM: Jeff Brandt *JSB*

SUBJECT: Meyers Claim

DATE: September 10, 2009

I am referring this claim to the Common Council recommending a formal denial. We have investigated as far as we can. Our investigation suggests that the crack in the driveway must have come as a result of the cement company driving a truck on the driveway apron. Since the cement company was contracted by Insituform, it would be the responsibility of Infratech to compensate the property owner a reasonable amount for damages.

I attach a letter we have sent to Insituform along with this recommendation indicating that this will part of their punch list before they conclude their contract. It will be our expectation that this will be taken care of before the conclusion of the contract. If not, I will recommend that the City retain sufficient money to cover this claim.

Cc/ Charles Meyers
Insituform



September 9, 2008

Matt Huston
Infrastructure Technologies, Inc.
21040 Commerce Boulevard
Rogers, MN 55374-9341

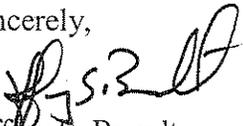
RE: Meyers claim v. City of Menasha

Dear Mr. Huston:

I have completed my investigation of the Charles Meyers claim at 522 Broad Street, Menasha, WI. As you recall, Meyers claims that a concrete truck damaged his driveway apron. My investigation shows that three separate neighbors recall that a concrete truck was pouring concrete into a manhole on the terrace at this location. They indicate that they were all aware that the driveway apron had not been damaged before this operation. If you wish to see those statements, I have two in writing. The third was provided to me orally by Alderman Mike Taylor.

The City has referred this to the Common Council for formal denial. However, the City believes that you are responsible since you hired the concrete contractor. Please make arrangements to provide the City with a release or other written document from Meyers that he is satisfied with any repairs or payment you make. It will be included on the punch list to be taken care of prior to the conclusion of the contract.

Sincerely,


Jeffrey S. Brandt
City Attorney
State Bar No. 1018652



September 10, 2008

Charles Meyers
522 Broad Street
Menasha, WI 54952

RE: Claim against the City of Menasha

Dear Mr. Meyers:

I have referred your claim to the Common Council for formal denial. This will be considered on September 15, 2008 at approximately 6:00 p.m. As you can see from my attached letter to Infrastructure Technologies, the City believes they should be making arrangements with you to repair this damage. If they do so, please send me written confirmation that you are satisfied. There is a point on the CC agenda before the denial is considered where you are allowed to speak if you wish.

Sincerely,

Jeffrey S. Brandt
City Attorney
State Bar No. 1018652

NOTICE OF CLAIM AGAINST THE CITY OF MENASHA

Wisconsin law requires a Notice of Claim to be filed within certain statutes of limitations. You must comply with the time limits in order for your claim to be considered.

NAME CHARLES F. MEYERS TELEPHONE NO. 725-0767
ADDRESS 522 BROAD ST. (street)
MENASHA, WISCONSIN 54952 (city, state, zip code)

CIRCUMSTANCES OF CLAIM: On the reverse side, describe the circumstances of your claim (attach additional sheets if necessary). For auto/property damages attach a copy of police report, if any; and a diagram of the accident scene including north, south, east or west. For personal injury indicate the nature of the injury; if medical attention was given, the name of the physician/immediate care/hospital. List the names and addresses of any witnesses to the incident/accident. Please be specific with the information provided.

Incident/Accident Information:

Date MAY 15, 2008 (about) Place: MY DRIVEWAY
Time ?

(Circumstances of claim and witnesses on reverse)

Signed: Charles F Myers Date: 6/26/08

CLAIM FORM

Wisconsin law requires claims to be filed within certain statutes of limitations. You must comply with these time limits or any claim submitted will be denied.

You are not required to make a claim at this time. You may file a claim against the City of Menasha at any time consistent with the applicable statute of limitations. However, in order for the City of Menasha to formally accept or disallow your claim at this time, you must complete and sign the form below. Please provide copies of any bills supporting the amount of the claim. Attach two (2) estimates for claims involving auto/truck/property damage.

The undersigned hereby makes a claim against the City of Menasha arising out of the circumstances described above. The claim is for relief in the form of money damages in the amount as indicated below, and non-monetary relief as follows:

Auto/truck: \$ Property: \$ 1395.00 Personal Injury: \$ Other (specify): \$ 50.00 (Landscaping)

Signed: Charles F Myers Date: 6/26/08

Address: 522 BROAD ST (street)
MENASHA, WI, 54952 (city, state, zip code)
PHONE (725-0767)

Circumstances of claim (attach additional sheets if necessary): MY DRIVEWAY
APRON WAS CRACKED BY INFRASTRUCTURE TECHNO-
LOGIES INC.

IT WAS NOT CRACKED BEFORE THEY STARTED TO
WORK ON THE SEWERS. AND THERE WAS
NO HOLES IN MY LAWN, AS I HAD FILLED
AND PLANTED ALL NEW GRASS LAST FALL!

THERE WAS NO OTHER WORK BEING DONE
ON BROAD ST. AT THIS TIME. (POWER POLE 2003- w/o
CLOSED 2004)

I'M NOT SURE ON WHAT DAY IT HAPPENED, AS
THEY PARKED THEIR TRUCKS AND BLOCKED MY
DRIVEWAY WITH OUT ASKING IF IT WAS O.K..

Witnesses (names and addresses): Eric Absham 524 Broad St,
Martin Pavich (Pavich) 529 BROAD ST MENASHA WI
MIKE TAYLOR 515 BROAD ST MENASHA WI.

Procedure for filing claims:

1. Wisconsin law requires notices of claims and claims to be filed within certain statutes of limitations. You must comply with these time limits or any claim submitted will be denied. In most instances, a Notice of Claim must be filed within 120 days from the date of the incident or will be barred by the Statute of Limitations.
2. In order for the City to make a determination regarding your claim, a Claim stating the specific damage(s) sought, circumstances surrounding the claim, and supporting documentation must be completed, dated, signed and submitted to the City Attorney's office. This is the bottom portion of the form entitled "Claim Form". **Until this portion is completed and submitted to the City, no action will be taken.**

Investigation and determination can take several weeks or months depending on complexity. Often, a claimant must mitigate his/her damages prior to final determination.
3. Mail or submit claims to: City Attorney, City of Menasha, 140 Main Street, Menasha, WI 54952.
4. The City Risk Manager and/or CVMIC (the City's liability insurance carrier) will then determine if your claim should be paid, compromised or disallowed. You will be notified by letter should the City determine to pay or compromise your claim. If your claim is determined to be disallowed, the matter will be referred to the Common Council for formal disallowance in the normal course of business. You will be notified by letter of the Council's action.
5. This procedure is established by State Statutes to provide a mechanism for persons to recover damages in the event a municipality is responsible for an incident. This procedure is also designed to protect the municipality and its taxpayers from having to pay out inappropriate and/or nuisance claims.

July 10, 2008

City
Infratech

Infrastructure Technologies, Inc.

21040 Commerce Boulevard

Rogers, MN 55374-9341

www.infratechcatalog.com

Phone 763/428-6488 • Fax 763/428-6489

Mr. Corey Gordon
City of Menasha
140 Main Street
Menasha, WI 54952-3190

Re: Cracked Driveway Apron
Manhole # 217 @ Broad Street

Dear Mr. Gordon:

Per your request we submit the following as our position in reference to the above mentioned claim.

On Thursday July 3rd, 2008 I interviewed Ed Brown, project superintendent, regarding a claim that Infratech caused damage to the concrete driveway apron referenced above.

Brown informed me that he worked at Manhole #217 during the week of May 12, 2008 and that the unit was located in the turf area between the sidewalk and curb line just off Broad Street. He stated that he positioned both his work truck with trailer and dump truck on the roadway along the curb adjacent to the manhole at the start of the project on that Monday. When work commenced, the resident at this location came out to see what was going on. Brown informed them that we were there to rehabilitate the manhole structure using trenchless repair methods and that disruption would be minimal.

At that time, Brown pointed out a "divot" in the turf next to a telephone pole near the manhole and told the homeowner he would fix it along with the turf work when he completed the manhole. Brown also pointed out to the same homeowner the cracked driveway apron adjacent to the telephone pole.

He said it appeared that the divot may have been caused by the stabilizer or tire of a boom truck positioned to work on the telephone pole. The divot was close to the cracked driveway apron. It is very possible that whatever caused the divot also caused the driveway apron crack.

Later that week on Thursday May 15, 2008, Brown positioned a work truck on the apron. He said he made sure to keep the rear wheels away from the crack in an effort not to make it worse or displace the cracked concrete corner. All work on manhole #217 was completed that day.

Two weeks later on Thursday May 29, 2008, the owner of the cracked apron approached Brown at the location of 1st Street & DePere Street and blamed him for cracking the apron. Brown told the owner that the crack was there before he started the work and he had even pointed that out to the neighbor at that time.

*Cement
truck*

Corey, Infratech did not crack the driveway apron. Our position is that the apron was cracked by someone else prior to us arriving to work at this location and this was mentioned to the neighbor before work commenced.

Please call me with any questions or concerns.

Respectfully,

A handwritten signature in black ink, appearing to read "Matt Huston", with a stylized, cursive script.

Matt Huston
Infrastructure Technologies, Inc.
(888) 289-1163 Rhinelander Office
(612) 963-0643 Mobile

NOTICE OF CLAIM AGAINST THE CITY OF MENASHA

Wisconsin law requires a Notice of Claim to be filed within certain statutes of limitations. You must comply with the time limits in order for your claim to be considered.

NAME Theresa Weber TELEPHONE NO. 730-2951

ADDRESS 1511 E Meadow Grove Blvd(street)
Appleton, WI 54915 (city, state, zip code)

CIRCUMSTANCES OF CLAIM: On the reverse side, describe the circumstances of your claim (attach additional sheets if necessary). For auto/property damages attach a copy of police report, if any; and a diagram of the accident scene including north, south, east or west. For personal injury indicate the nature of the injury; if medical attention was given, the name of the physician/immediate care/hospital. List the names and addresses of any witnesses to the incident/accident. Please be specific with the information provided.

Incident/Accident Information:

Date July 10, 2008 Place: Manitowoc/ Plank Rd.
Time 8:00 AM

(Circumstances of claim and witnesses on reverse)

Signed: [Signature] Date: 7/16/08

CLAIM FORM

Wisconsin law requires claims to be filed within certain statutes of limitations. You must comply with these time limits or any claim submitted will be denied.

You are not required to make a claim at this time. You may file a claim against the City of Menasha at any time consistent with the applicable statute of limitations. **However, in order for the City of Menasha to formally accept or disallow your claim at this time, you must complete and sign the form below.** Please provide copies of any bills supporting the amount of the claim. Attach two (2) estimates for claims involving auto/truck/property damage.

The undersigned hereby makes a claim against the City of Menasha arising out of the circumstances described above. The claim is for relief in the form of money damages in the amount as indicated below, and non-monetary relief as follows: _____

Auto/truck: \$ 83.95 Personal Injury: \$ _____
Property: \$ _____ Other (specify): \$ _____

Signed: Theresa Weber Date: 7-15-08

Address: 1511 E Meadow Grove Blvd(street)
Appleton, WI 54915 (city, state, zip code)

RECEIVED
JUL 16 2008
CITY OF MENASHA
BY dg

Circumstances of claim (attach additional sheets if necessary): Yellow lines
were being painted on Plank / Manitowoc Rds.
Painting vehicle was blocking the lane, so I had
to cross over yellow line to get around
painting vehicle. Yellow paint splattered
up on the wheel wells and the bottom of
my car.

Witnesses (names and addresses): _____

Procedure for filing claims:

1. Wisconsin law requires notices of claims and claims to be filed within certain statutes of limitations. You must comply with these time limits or any claim submitted will be denied. In most instances, a Notice of Claim must be filed within 120 days from the date of the incident or will be barred by the Statute of Limitations.
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Investigation and determination can take several weeks or months depending on complexity. Often, a claimant must mitigate his/her damages prior to final determination.

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5. This procedure is established by State Statutes to provide a mechanism for persons to recover damages in the event a municipality is responsible for an incident. This procedure is also designed to protect the municipality and its taxpayers from having to pay out inappropriate and/or nuisance claims.



ESTIMATE FOR CLEAN UP
OF VEHICLE FROM ROAD PAINT DAMAGE

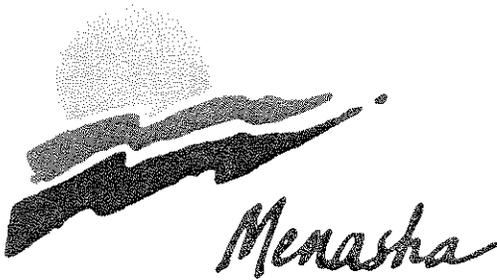
WASH, REMOVE PAINT AND
REUNDERCOAT WHEEL WELLS 2.0 HOURS

	79.95
TAX	4.00
TOTAL	83.95

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Equal Opportunity Employer



City of Menasha • Office of the City Attorney
Jeffrey S. Brandt, City Attorney

July 31, 2008 *mailed 8-1-08*

Theresa Weber
1511 E. Meadow Grove Blvd
Appleton, WI 54915

RE: Claim v. City of Menasha

Dear Ms. Weber:

I have investigated the claim you filed against the City of Menasha. The facts reveal that you approached City of Menasha equipment which was painting lines on the roadway. The City crew had cones placed on the roadway pointing out to drivers that a road painting operation was taking place. The paint machine also has a large arrow board directing a driver to move in the direction away from the paint.

Instead of following those directions, you chose to drive through the wet paint. The cause of the damage to your car was not negligence of the City of Menasha, but instead your own negligence. I will forward this claim to the Common Council with a recommendation to formally deny it. As I will not be attending the next meeting, this will be placed on the agenda of the meeting of September 2, 2008. The Common council meeting is scheduled to begin at 7:00 pm on that date.

Sincerely,

Jeffrey S. Brandt
City Attorney
State Bar No. 1018652



To Kate Clausing/Jeff Brandt

From Tim Jacobson

Re Theresa Weber Claim

Theresa called the office at the Public Works Facility the day of this incident. She informed me that her car had yellow paint around the wheel wells of her car from our Paint and Sign crew that was painting the centerline zipper on Plank Road and Manitowoc Road. I asked her if the paint machine sprayed her car and she replied "NO" that our crew was in her way and she had to pass them by "driving through the wet paint".

The standard operating procedure for painting centerlines is to periodically place traffic cones along the way behind the paint machine. The vehicle used to place the cones and protect the paint machine has a large arrow board with the arrow flashing/pointing to the right. The operator of the sign truck will monitor traffic behind him/her. If for some reason the right lane narrows or there is a parked car and the traffic backs up the operator will straddle the centerline when the gap between painted lines is adequate for this maneuver such as at an intersection.

Since Theresa did not follow directions and warnings in place and deliberately drove through the wet paint on her own I recommend denying this claim.

The City of Menasha was not negligent in this matter and was following established best practice and guidelines for a moving work zone.

CODE ENFORCEMENT UNIT
City of Menasha

Examples of codes addressed, but not limited to:

- 1) Junk Vehicles**
- 2) Storage of Junk**
- 3) Excess number of Animals**
- 4) Accumulation of Animal Excreta**
- 5) Accumulation of Refuse**
- 6) Litter**
- 7) Trash**
- 8) Abandoned Appliances**
- 9) Graffiti**
- 10) Vehicle parts, tires, components**
- 11) Stagnant Water**
- 12) Breeding Places for Vermin**
- 13) Yard Waste**
- 14) Long Grass**
- 15) Rummage Signs**
- 16) Dilapidated Buildings**
- 17) Vehicle Lock Outs (if CSO'S not available)**
- 18) Animals at Large (if CSO'S not available)**
- 19) Civil Process/Service**
- 20) Assist Motorist**
- 21) Community Service**
- 22) Assist the Police Department as Needed**
- 23) Special Events**
- 24) Other circumstances affecting the Quality of Life, Health or Safety**

How it works:

The code enforcement Unit is both a proactive and reactive program. Complaints from the community will be addressed, participation from the community is vital to the success of the Code Enforcement Program.

The Code Enforcement Unit will also actively seek out properties in violation of city code and address the violations.

Steps in the Code Enforcement Process:

- Verbal or written complaint forwarded to the Code Enforcement Unit**
- Code Enforcement Specialist conducts a site visit regarding complaint**
- If code violations are found, appropriate notice/citation is issued and a compliance date set**
- Reporting person is advised of findings (if their name and phone number is given)**
- Code Enforcement Specialist checks property for compliance after deadline.**
- If property is still non-compliant, Code Enforcement Specialist issues citations and pursues court action to gain compliance**

How to file a Code Violation Complaint

- **Complaints can be made on a written complaint**
 - **Available at City of Menasha Departments**
 - **At the Police Department web site**
 - **www.menashapolice.org**
 - **On this pamphlet (next page)**
 - **Called in by Phone**
 - **920-967-3548**
 - **By Fax**
 - **920-967-5145**
 - **By E-mail**
 - **jpolzien@ci.menasha.wi.us**
 - **In Person**
 - **Menasha Police Department.**
 - **430 First St**
 - **By Mail**
 - **Code Enforcement Unit**
 - **C/O Menasha Police Department**
 - **430 First ST**
 - **Menasha, WI 54952**

**City of Menasha
Code Enforcement Program**

**Joe Polzien
Code Enforcement Specialist
C/O Menasha Police Department
430 First St
Menasha, WI 54952
920-967-3500
Vmail 920-967-3548
Fax 920-967-5145
Email: jpolzien@ci.menasha.wi.us**



Menasha Police Department

Code Complaint Information

Date Received: _____ Received By: _____

Violation Address: _____

Owner of Record: _____ DOB: _____

Mailing Address: _____ City: _____

State: _____ Zip: _____ Phone: _____

Location on Property: _____

Complaint: _____

Reporting Party Information

Name: _____ DOB: _____

Address: _____ Phone: _____

Inspection Date: _____ Time: _____

Findings: _____

R/P Contacted: Y N Date: _____

PLAN COMMISSION
RESOLUTION NO. 2-08

RECOMMENDING AMENDMENT #3 TO THE PROJECT PLAN FOR
TAX INCREMENT DISTRICT NO. 4 TO PROVIDE FOR
THE ALLOCATION OF POSITIVE TAX INCREMENTS FROM
TAX INCREMENT DISTRICT NO. 4 TO
TAX INCREMENT DISTRICT NO. 7

WHEREAS the City of Menasha, Calumet and Winnebago Counties, Wisconsin (the "City") has created Tax Increment District No. 4 ("TID No. 4") and Tax Increment District No. 7 ("TID No. 7"); and

WHEREAS it is desirable and in the best interest of the City to amend the project plan of TID No. 4 to allocate positive tax increments from TID No. 4 to TID No. 7; and

WHEREAS TID No. 4 and TID No. 7 were created after October 1, 1995 and have the same overlying taxing jurisdictions; and

WHEREAS on August 26, 2008 the Menasha Plan Commission held a duly-noticed public hearing at which interested parties were afforded a reasonable opportunity to express their views on the proposed amendment to the project plan;

NOW, THEREFORE, BE IT RESOLVED that:

Section 1. Amendment to No. 3 to the TID No. 4 Project Plan for Allocating Positive Tax Increments to TID No. 7. Pursuant to Section 66.11056(f), Wis. Stats., the Project Plan for TID No. 4 is hereby amended to allocate positive tax increments from TID No. 4 to TID No. 7. Such allocation of positive tax increments shall begin in the year 2009 and shall continue through 2023.

Section 2. Determination of Excess Positive Tax Increments. In each year that the amendment is in effect, the City shall determine the portion of the positive tax increment of TID No. 4 that is in excess of the tax increment necessary to pay project costs of TID No. 4 in that year, allocate those amounts to TID No. 7 and inform the Department of Revenue of the amounts allocated.

Section 3. Findings. The Menasha Plan Commission finds that the Project Plan amendment for TID No. 4 is feasible and is in conformance with the master plan of the City.

Section 4. Referral to Common Council. The Menasha Plan Commission recommends Common Council approval and adoption of Project Plan Amendment #3 for Tax Increment District #4.

Approved: August 26, 2008

Donald J. Merkes, Mayor

Attest

Deborah A. Galeazzi, City Clerk

TID # 4 Cash Flow
 Estimates as of July 31 2008
DONOR DISTRICT

Budget Year	TID # 4 Cash Bal <u>12/31/2007</u>	Estimated TID # 4 Increment & Computer Aid	Estimated Expenditures	Current TID # 4 Debt Serv	Estimated Transfer to TID # 7	Cumulative TID # 4 Cash Balance
2008	(32,371)	200,075	(6,220)	(164,133)	-	(2,649)
2009		200,075	(6,220)	(164,733)	(5,000)	21,473
2010		200,075	(6,220)	(165,034)	(35,000)	15,294
2011		200,075	(6,220)	(165,074)	(30,500)	13,575
2012		200,075	(6,220)	(164,554)	(30,500)	12,376
2013		200,075	(6,220)	(163,679)	(30,500)	12,052
2014		200,075	(6,220)	(167,438)	(35,000)	3,469
2015		200,075	(6,220)	(165,719)	(30,500)	1,105
2016		200,075	(6,220)	(163,650)	(30,800)	510
2017		200,075	(6,220)	(136,338)	(50,000)	8,027
2018		200,075	(6,220)		(200,000)	1,882
2019		200,075	(6,220)		(195,000)	737
2020		200,075	(6,220)		(75,000)	119,592
2021		200,075	(6,220)		(42,000)	271,447
2022		200,075	(6,220)		(34,000)	431,302
2023		200,075	(6,220)		(28,000)	597,157
	<u>(32,371)</u>	<u>3,201,200</u>	<u>(99,520)</u>	<u>(1,620,352)</u>	<u>(851,800)</u>	

TID # 7 Cash Flow
 Estimates as of July 31, 2008
RECIPIENT DISTRICT

Budget Year	TID # 7 Cash Bal 12/31/2007	Estimated TID # 7 Increment & Computer Aid	Current TID # 7 Debt Serv	Taxable \$1,200,000 2008 G.O. Prom Notes Debt Serv	Tax Exempt \$560,000 2008 G.O. Prom Notes Debt Serv	Bond Proceeds	\$1,080,000 2013 G.O. Bonds Est Debt Serv	Estimated Transfer from TID # 4	Estimated Transfer from TID # 5	Cumulative TID # 7 Cash Balance
2008	(166,815)	98,127	(65,740)							(134,428)
2009		98,127		(107,550)	(26,233)			5,000	5,805	(159,279)
2010		98,127		(99,863)	(74,215)			35,000	20,000	(180,230)
2011		98,127		(98,450)	(72,064)			30,500	20,048	(202,069)
2012		98,127		(96,950)	(69,915)			30,500	18,286	(222,021)
2013		98,127		(1,170,400)	(92,765)			35,000	29,898	(242,161)
2014		98,127			(89,540)	1,080,000	(156,700)	30,500	15,673	(344,101)
2015		98,127			(91,315)		(151,450)	30,500	18,048	(440,191)
2016		98,127			(97,875)		(146,200)	30,800	24,748	(530,591)
2017		98,127			(93,960)		(140,950)	50,000	17,173	(600,201)
2018		98,127					(135,700)	200,000	176,000	(261,774)
2019		98,127					(130,450)	195,000		(28,397)
2020		98,127					(145,200)	75,000		(470)
2021		98,127					(138,900)	42,000		757
2022		98,127					(132,600)	34,000		284
2023		98,127					(126,300)	28,000		111
2024		98,127						-		98,238
2025		98,127						-		196,365
2026		98,127						-		294,492
2027		98,127						-		392,619
2028		98,127						-		490,746
2029		98,127						-		588,873
	(166,815)	2,158,794	(65,740)	(1,573,213)	(707,882)	1,080,000	(1,404,450)	851,800	416,379	

PLAN COMMISSION
RESOLUTION NO. 3-08

RECOMMENDING AMENDMENT #3 TO THE PROJECT PLAN FOR
TAX INCREMENT DISTRICT NO. 5 TO PROVIDE FOR
THE ALLOCATION OF POSITIVE TAX INCREMENTS FROM
TAX INCREMENT DISTRICT NO. 5 TO
TAX INCREMENT DISTRICTS NO. 7 AND NO. 8

WHEREAS the City of Menasha, Calumet and Winnebago Counties, Wisconsin (the "City") has created Tax Increment District No. 5 ("TID No. 5") and Tax Increment District No. 7 and Tax Increment District No. 8 ("TID No. 8"); and

WHEREAS it is desirable and in the best interest of the City to amend the project plan of TID No. 5 to allocate positive tax increments from TID No. 5 to TID No. 7 and to TID No. 8; and

WHEREAS TID No. 5 and TID No. 7 have the same overlying taxing jurisdictions; and

WHEREAS TID No. 5 and TID No. 8 have the same overlying taxing jurisdictions; and

WHEREAS on August 26, 2008 the Menasha Plan Commission held a duly-noticed public hearing at which interested parties were afforded a reasonable opportunity to express their views on the proposed amendment to the project plan;

NOW, THEREFORE, BE IT RESOLVED that:

Section 1. Amendment No.3 to TID No. 5 Project Plan for Allocating Positive Tax Increments to TID No. 7.

Pursuant to Section 66.11056(f), Wis. Stats., the Project Plan for TID No. 5 is hereby amended to allocate positive tax increments from TID No. 5 to TID No. 7. Such allocation of positive tax increments shall begin in the year 2009 and shall continue through 2019.

Section 2. Determination of Excess Positive Tax Increments.

In each year that the amendment is in effect, the City shall determine the portion of the positive tax increment of TID No. 5 that is in excess of the tax increment necessary to pay project costs of TID No. 5 in that year, allocate those amounts to TID No. 7 and inform the Department of Revenue of the amounts allocated.

Section 3. Amendment #3 to the TID No. 5 Project Plan for TID No. 5 Allocating Positive Tax Increments to TID

No. 8. Pursuant to Section 66.11056(f), Wis. Stats., the Project Plan for TID No. 5 is hereby amended to allocate positive tax increments from TID No. 5 to TID No. 8. Such allocation of positive tax increments shall begin in the year 2017 and shall continue through 2020.

Section 4. Determination of Excess Positive Tax Increments.

In each year that the amendment is in effect, the City shall determine the portion of the positive tax increment of TID No. 5 that is in excess of the tax increment necessary to pay project costs of TID No. 5 in that year, allocate those amounts to TID No. 8 and inform the Department of Revenue of the amounts allocated.

Section 5. Findings.

The Menasha Plan Commission finds that the Project Plan amendment for TID No. 5 is feasible and is in conformance with the master plan of the City.

Section 4. Referral to Common Council.

The Menasha Plan Commission recommends Common Council approval and adoption of Project Plan Amendment #3 for Tax Increment District #5.

Approved: August 26, 2008

Donald J. Merkes, Mayor

Attest

Deborah A. Galeazzi, City Clerk

TID # 5 Cash Flow
 Estimates as of July 31, 2008
DONOR DISTRICT

Budget Year	TID # 5 Cash Bal 12/31/2007	Estimated TID # 5 Increment & Computer Aid	Estimated Expenditures	Current TID # 5 Debt Serv	Applying Funds on Hand	Taxable 2008 G.O. Prom Notes Debt Serv	Tax Exempt 2008 G.O. Prom Notes Debt Serv	Estimated Transfer to TID # 3	Estimated Transfer to TID # 7	Estimated Transfer to TID # 8	Cumulative TID # 5 Cash Balance
2008	453,370	270,471	(2,970)	(208,400)	(280,000)						232,471
2009		275,000	(2,970)	(202,600)		(68,062)	(72,501)		(5,805)		155,533
2010		290,000	(2,970)	(176,400)		(88,998)	(43,645)		(20,000)		113,520
2011		310,000	(2,970)	(175,100)		(89,760)	(42,570)		(20,048)		93,072
2012		330,000	(2,970)	(173,500)		(84,959)	(41,495)	(94,465)	(18,286)		7,397
2013		350,000	(2,970)	(174,015)			(40,420)	(106,315)	(29,898)		3,779
2014		370,000	(2,970)	(174,335)			(39,345)	(105,295)	(15,673)		36,161
2015		390,000	(2,970)	(174,460)			(113,270)	(109,060)	(18,048)		8,353
2016		410,000	(2,970)	(174,260)			(108,970)	(117,395)	(24,748)		(9,990)
2017		430,000	(2,970)	(173,725)			(109,620)		(17,173)	(126,000)	(9,478)
2018		440,000	(2,970)	(172,845)					(176,000)	(88,000)	(9,293)
2019		440,000	(2,970)	(176,610)					(70,700)	(43,800)	136,627
2020		440,000	(2,970)	(174,790)						(9,500)	389,367
2021		-	-	(172,590)							216,777
	453,370	4,745,471	(38,610)	(2,503,630)	(280,000)	(331,779)	(611,836)	(532,530)	(416,379)	(267,300)	

TID # 7 Cash Flow
 Estimates as of July 31, 2008
RECIPIENT DISTRICT

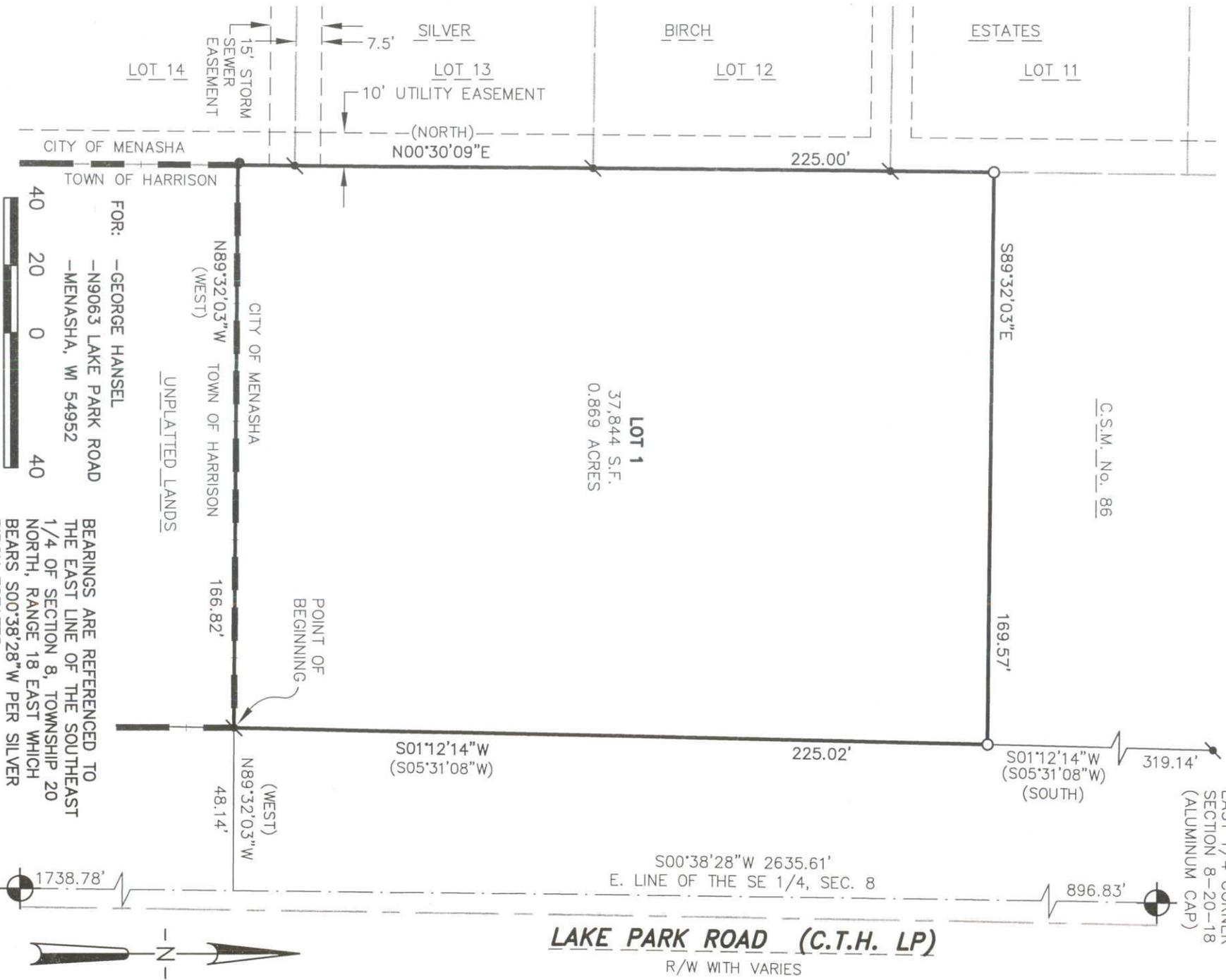
Budget Year	TID # 7 Cash Bal 12/31/2007	Estimated TID # 7 Increment & Computer Aid	Current TID # 7 Debt Serv	Taxable 2008 G.O. Prom Notes Debt Serv	Tax Exempt 2008 G.O. Prom Notes Debt Serv	Bond Proceeds	\$1,080,000 2013 G.O. Bonds Est Debt Serv	Estimated Transfer from TID # 4	Estimated Transfer from TID # 5	Cumulative TID # 7 Cash Balance
2008	(166,815)	98,127	(65,740)	(107,550)	(26,233)			5,000	5,805	(134,428)
2009		98,127		(99,863)	(74,215)			35,000	20,000	(159,279)
2010		98,127		(98,450)	(72,064)			30,500	20,048	(180,230)
2011		98,127		(96,950)	(69,915)			30,500	18,286	(202,069)
2012		98,127		(1,170,400)	(92,765)	1,080,000		35,000	29,898	(222,021)
2013		98,127			(89,540)		(156,700)	30,500	15,673	(242,161)
2014		98,127			(91,315)		(151,450)	30,500	18,048	(344,101)
2015		98,127			(97,875)		(146,200)	30,800	24,748	(440,191)
2016		98,127			(93,960)		(140,950)	50,000	17,173	(530,591)
2017		98,127					(135,700)	200,000	176,000	(600,201)
2018		98,127					(130,450)	195,000	70,700	(261,774)
2019		98,127					(145,200)	75,000		(28,397)
2020		98,127					(138,900)	42,000		(470)
2021		98,127					(132,600)	34,000		757
2022		98,127					(126,300)	28,000		284
2023		98,127								111
2024		98,127								98,238
2025		98,127								196,365
2026		98,127								294,492
2027		98,127								392,619
2028		98,127								490,746
2029		98,127								588,873
		<u>2,158,794</u>	<u>(65,740)</u>	<u>(1,573,213)</u>	<u>(707,882)</u>	<u>1,080,000</u>	<u>(1,404,450)</u>	<u>851,800</u>	<u>416,379</u>	

TID # 8 Cash Flow
 Estimates as of July 31, 2008
RECIPIENT DISTRICT

Budget Year	TID # 8 Cash Bal 12/31/2007	Estimated TID # 8 Increment & Computer Aid	Current TID # 8 Debt Serv	Taxable 2008 G.O. Prom Notes Debt Serv	Tax Exempt 2008 G.O. Prom Notes Debt Serv	Bond Proceeds	\$650,000 2013 G.O. Bonds Est Debt Serv	Estimated Transfer from TID # 5	Cumulative TID # 8 Cash Balance
2008	(13,910)	64,685	(40,415)	(77,043)	(10,073)			-	10,360
2009		64,685	(71,703)	(71,703)	(34,297)			-	(12,071)
2010		64,685	(70,290)	(70,290)	(33,222)			-	(53,386)
2011		64,685	(68,790)	(68,790)	(32,148)			-	(92,213)
2012		64,685	(702,240)	(702,240)	(31,072)	635,000		-	(128,466)
2013		64,685			(29,997)		(58,338)	-	(162,093)
2014		64,685			(28,923)		(57,025)	-	(185,743)
2015		64,685			(27,848)		(55,712)	-	(207,006)
2016		64,685			(41,760)		(54,400)	-	(225,881)
2017		64,685					(53,087)	126,000	(131,356)
2018		64,685					(76,775)	88,000	(31,758)
2019		64,685					(74,150)	43,800	(48)
2020		64,685					(71,525)	9,500	(13)
2021		64,685					(68,900)	-	(6,853)
2022		64,685					(66,275)	-	(11,068)
2023		64,685					(63,650)	-	(12,658)
2024		64,685					(71,025)	-	(11,623)
2025		64,685					(82,875)	-	(17,963)
2026		64,685					(78,938)	-	(36,153)
2027	(13,910)	1,293,700	(40,415)	(990,066)	(269,340)	635,000	(932,675)	267,300	(50,406)

CERTIFIED SURVEY MAP NO. _____

A PART OF CERTIFIED SURVEY MAP No. 86 AS RECORDED IN VOLUME 1 OF CERTIFIED SURVEY MAPS ON PAGE 216, LOCATED IN THE NORTHEAST 1/4 OF THE SOUTHEAST 1/4, SECTION 8, TOWNSHIP 20 NORTH, RANGE 18 EAST, CITY OF MENASHA, CALUMET COUNTY, WISCONSIN



LEGEND

- - 3/4" x 24" ROUND IRON REBAR WEIGHING 1.5 lbs./lineal ft. SET
- 3/4" ROUND STEEL REBAR FOUND
- 1" PIPE FOUND (1.315" O.D.)
- - CERTIFIED LAND CORNER CALUMET COUNTY
- () - RECORDED BEARING AND/OR DISTANCE
- S.F. - SQUARE FEET

SCALE - FEET



FOR: —GEORGE HANSEL
—N9063 LAKE PARK ROAD
—MENASHA, WI 54952

UNPLATTED LANDS

BEARINGS ARE REFERENCED TO THE EAST LINE OF THE SOUTHEAST 1/4 OF SECTION 8, TOWNSHIP 20 NORTH, RANGE 18 EAST WHICH BEARS S00°38'28"W PER SILVER BIRCH ESTATES.

SOUTHEAST CORNER SECTION 8-20-18 (ALUMINUM CAP)



McMAHON ASSOCIATES

ENGINEERS | ARCHITECTS | SURVEYORS | PROJECT MANAGERS
 1445 McMAHON DRIVE NEENAH, WI 54956
 Mailing: P.O. BOX 1025 NEENAH, WI 54957-1025
 Tel: (920) 751-4200 Fax: (920) 751-4284
 DRAFTED BY: Corey Kalkofen

CERTIFIED SURVEY MAP NO. _____

PAGE 2 OF 3

A PART OF CERTIFIED SURVEY MAP No. 86 AS RECORDED IN VOLUME 1 OF CERTIFIED SURVEY MAPS ON PAGE 216, LOCATED IN THE NORTHEAST 1/4 OF THE SOUTHEAST 1/4, SECTION 8, TOWNSHIP 20 NORTH, RANGE 18 EAST, CITY OF MENASHA, CALUMET COUNTY, WISCONSIN

SURVEYOR'S CERTIFICATE

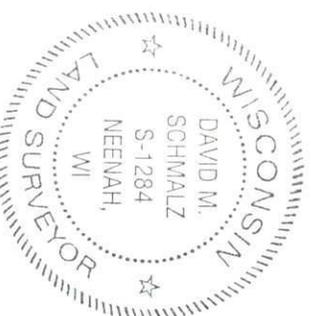
I, David M. Schmalz, Wisconsin Registered Land Surveyor S-1284, certify that I have surveyed, divided and mapped a part of Certified Survey Map No. 86 as recorded in Volume 1 of Certified Survey Maps on Page 216, located in the Northeast 1/4 of the Southeast 1/4, Section 8, Township 20 North, Range 18 East, City of Menasha, Winnebago County, Wisconsin containing 37,844 square feet (0.869 acres) of land and described as follows:

Commencing at the East 1/4 corner of said Section 8; Thence S00°38'28"W, 896.83 feet along the East line of the Southeast 1/4 of said Section 8 to the Easterly extension of the South line of Certified Survey Map No. 86; Thence N89°32'03"W (recorded as West), 48.14 feet along said Easterly extension to the West right-of-way line of Lake Park Road (C.T.H. LP) and the Point of Beginning; Thence continue N89°32'03"W (recorded as West), 166.82 feet along the South line of said Certified Survey Map No. 86 to the Southwest corner thereof and the East line of Lot 14 of Silver Birch Estates; Thence N00°30'09"E (recorded as North), 225.00 feet along the West line of Certified Survey Map No. 86 and the East line of Lots 11, 12, 13 & 14 of Silver Birch Estates; Thence S89°32'03"E, 169.57 feet to said West right-of-way line of Lake Park Road (C.T.H. LP); Thence S01°12'14"W (recorded as S05°31'08"W), 225.02 feet along said West right-of-way line to the Point of Beginning.

I further certify that this map is a correct representation of the exterior boundary lines of the lines of the land surveyed and the division of that land, and that I have complied with Section 236.34 of the Wisconsin Statutes, the City of Menasha Subdivision Ordinances in surveying, dividing and mapping the same.

Given under my hand and seal this 5th day of August, 2008.

David M. Schmalz, Reg. WI Land Surveyor S-1284



COMMON COUNCIL RESOLUTION

Resolved, this Certified Survey Map in the City of Menasha is hereby approved by the Common Council on this ____ day of _____, 20____.

Mayor _____ Dated _____ City Clerk _____ Dated _____
Donald Merkes Deborah Galeazzi

MANAGEMENT LETTER
CITY OF MENASHA, WISCONSIN
DECEMBER 31, 2007

CITY OF MENASHA, WISCONSIN

December 31, 2007

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BETTER PEOPLE. BETTER RESULTS.

To the Honorable Mayor and Members of the City Council
City of Menasha, Wisconsin

We have completed our audit of the basic financial statements of the City of Menasha, Wisconsin for the year ended December 31, 2007. The City's financial statements, including our report thereon, are presented in a separate audit report document. Our responsibility, as described by professional standards, is to plan and perform our audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement and are fairly presented in accordance with accounting principles generally accepted in the United States of America. Because an audit is designed to provide reasonable, but not absolute, assurance and because we did not perform a detailed examination of all transactions, there is a risk that material errors, fraud, noncompliance with the provisions of laws, regulations, contracts and grants or other illegal acts may exist and not be detected by us.

Professional standards require us to consider the City's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the City's financial statements but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. As part of our audit, we have not performed procedures specifically to identify deficiencies in internal control or to express an opinion on the effectiveness of your internal control.

Audit standards were changed in 2006 by the American Institute of Certified Public Accountants (AICPA) to lower the definition of control deficiencies that we must communicate to management and the City Council as part of our audit. In addition, the revised standard clarifies that the significance of a control deficiency is dependent on the *potential* for misstatement, not whether a misstatement actually occurred. As a result, the number of control deficiencies reported by auditors significantly increased.

Statement of Auditing Standards No. 112, *Communicating Internal Control Related Matters Identified in an Audit*, requires us to:

- a. Evaluate identified control deficiencies and determine whether these deficiencies, individually or in combination, are significant deficiencies or material weaknesses.
- b. Communicate in writing to management and the City Council control deficiencies that are considered significant deficiencies or material weaknesses, including those identified in previous audits that have not yet been corrected.

Responsibility of Management and the Auditor

The City is responsible for establishing, maintaining and monitoring internal controls, and for the fair presentation of the City's financial statements, including notes, in conformity with accounting principles generally accepted in the United States of America. An effective internal control system includes anti-fraud controls, controls to ensure accurate and timely financial reporting and to ensure safeguarding of the City's assets.

Management is responsible for making decisions concerning costs to be incurred to provide internal control and related benefits of these controls. We are responsible for communicating significant deficiencies and material weaknesses in accordance with professional standards, regardless of management's decisions.

We understand that not all control deficiencies can be corrected by the City without incurring significant additional costs. The City may already know of the existence of significant deficiencies or material weaknesses and may have made a conscious decision to accept that degree of risk because of cost or other considerations. For example, the City annually contracts with us to make various routine adjusting and closing entries and prepare your financial statements in conformity with generally accepted accounting principles. Auditing standards indicate that we cannot be considered part of your internal controls.

Summary of Internal Control Communications

Included in the City's annual financial report is the following auditors' report required by government auditing standards.

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

The above report states that nothing came to our attention to indicate that the City was not in compliance with laws, regulations, contracts and grants for which noncompliance with could have a material effect on the City's financial statements. The above report also discloses the following control deficiencies:

- Finding 2007-1: Year End Closing and Financial Reporting
- Finding 2007-2: Maintenance of Capital Assets Records

It is important to realize that control deficiencies reported during our current year audit may have existed in prior years; however, prior auditing standards did not require us to communicate these control deficiencies to you.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various City personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

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

Sincerely,



Certified Public Accountants
Green Bay, Wisconsin
August 28, 2008

GENERAL CITY
FINANCIAL COMMENTS

1. City Fund Balances

Presented below is a summary of the City's governmental fund balances on December 31, 2007 including a comparison to the prior year. This information is provided to assist management in assessing financial results for 2007 and for indicating financial resources available at the start of the 2008 budget year.

	12/31/07	12/31/06
General Fund		
Reserved for noncurrent assets	\$ 420,283	\$ 505,140
Unreserved		
Designated for subsequent years' expenditures	169,905	143,347
Designated for subsequent years' budget	1,450,000	1,362,500
Undesignated	1,880,680	2,245,355
Total Fund Balance	<u>3,920,868</u>	<u>4,256,342</u>
Special Revenue Funds		
Housing rehabilitation revolving loans	28,636	5,727
Community development block grant	14,799	150,568
Marina operations	29,755	63,892
TIF District No. 1	115,866	115,865
TIF District No. 2	2	1
TIF District No. 3	367,252	(19,307)
Park development	82,658	81,632
Law enforcement grant	9,755	4,607
Recycling	141,970	104,016
Post employment sick leave reserve	567,511	334,142
Lead paint reduction	-	(962)
Library endowment	153,881	142,340
Hattie Minor Scholarship	48,471	49,201
Public safety donations	3,018	3,032
Heckrodt Nature Center	13,089	9,850
Senior Center memorials	2,885	3,165
Senior Center fund raising	3,449	2,716
Total Special Revenue Funds	<u>1,582,997</u>	<u>1,050,485</u>
Debt Service Fund		
Reserved	<u>3,672,629</u>	<u>3,785,013</u>
Capital Projects Funds		
2002 Capital projects	655	-
2003 Capital projects	-	68,149
2004 Capital projects	-	124,684
2005 Capital projects	45,853	48,346
2006 Capital projects	15,287	515,287
Capital improvements	254,242	10,396
Capital facilities	10,396	241,641
Tax Incremental District No. 4	(33,343)	(65,617)
Tax Incremental District No. 5	453,741	447,309
Tax Incremental District No. 6	(32,294)	(17,205)
Tax Incremental District No. 7	(166,816)	(173,255)
Tax Incremental District No. 8	(13,911)	40,552
Tax Incremental District No. 9	289,860	956,357
Tax Incremental District No. 10	(25,352)	1,350
Roadways at River's Edge	68,183	68,183
Total Capital Projects Funds	<u>866,501</u>	<u>2,266,177</u>
Total Governmental Fund Balances	<u>\$ 10,042,995</u>	<u>\$ 11,358,017</u>

1. City Fund Balances (Continued)

The City's general fund decreased \$335,474 during the year resulting from the anticipated fund balance applied in the 2007 budget. The City's undesignated fund balance currently is \$1,880,680 or 13.3% of the City's 2008 general fund expenditure budget.

2. City's Debt Position

At December 31, 2007, the City has outstanding general obligation debt totaling \$39,467,702. Annual principal and interest maturities of the outstanding general obligation debt on December 31, 2007 are allocated as follows:

Year Ended December 31	General City		Menasha Utilities		Total G.O. Debt	
	Principal	Interest	Principal	Interest	Principal	Interest
2008	\$ 2,430,406	\$ 924,958	\$ -	\$ 938,682	\$ 2,430,406	\$ 1,863,640
2009	2,282,296	852,872	-	919,180	2,282,296	1,772,052
2010	3,025,000	786,963	13,930,000	919,180	16,955,000	1,706,143
2011	2,065,000	626,819	2,675,000	139,100	4,740,000	765,919
2012	2,340,000	517,136	-	-	2,340,000	517,136
2013-2017	9,980,000	1,012,565	-	-	9,980,000	1,012,565
2018-2022	740,000	76,780	-	-	740,000	76,780
	<u>\$ 22,862,702</u>	<u>\$ 4,798,093</u>	<u>\$ 16,605,000</u>	<u>\$ 2,916,142</u>	<u>\$ 39,467,702</u>	<u>\$ 7,714,235</u>

In addition, the City has issued bond and note anticipation notes totaling \$9,415,000 to finance costs associated with TID No. 3, No. 4, No. 5, No. 7, No. 8, No. 9, No. 10 and other City projects. The City expects to refinance this debt into general obligation debt upon maturity. Therefore, at December 31, 2007, the total outstanding debt relating to general City operations totals \$48,882,702. The City's tax incremental financing districts are responsible for outstanding debt of \$18,297,702 and these debt payments will be recovered from future tax increments generated.

Legal Margin for New Debt

The City's legal margin for creation of additional general obligation debt on December 31, 2007 was \$13,100,563 as follows:

Equalized valuation of the City		\$998,654,000
Statutory limitation percentage		<u>(x) 5%</u>
General obligation debt limitation, per Section 67.03 of the Wisconsin Statutes		49,932,700
Total outstanding general obligation debt applicable to debt limitation	\$ 39,467,702	
Less: Amounts available for financing general obligation debt		
Debt service fund	<u>2,635,565</u>	
Net outstanding general obligation debt applicable to debt limitation		<u>36,832,137</u>
Legal Margin for New Debt		<u>\$ 13,100,563</u>

3. Tax Incremental Districts

The City has created and recorded financial activity in ten tax incremental districts as of December 31, 2007. All project expenditures for TID No. 1, 2 and 3 have been completed; accordingly, financial transactions of the districts are recorded in special revenue funds. The remaining districts are still eligible to incur project expenditures and are therefore recorded in capital projects funds. A summary of the net unreimbursed project costs and outstanding long-term debt as of December 31, 2007 is presented below:

	Net Unreimbursed Project Costs	Outstanding Long-term Debt
Tax Incremental District No. 1	\$ 979,910	\$ -
Tax Incremental District No. 2	114,489	-
Tax Incremental District No. 3	214,471	1,385,000
Tax Incremental District No. 4	1,228,631	1,270,000
Tax Incremental District No. 5	3,906,752	4,397,702
Tax Incremental District No. 6	3,555,925	3,540,000
Tax Incremental District No. 7	1,895,535	1,740,000
Tax Incremental District No. 8	967,632	965,000
Tax Incremental District No. 9	4,315,710	4,625,000
Tax Incremental District No. 10	400,352	375,000
	<u>\$ 17,579,407</u>	<u>\$ 18,297,702</u>

4. City Garage

Presented below is a summary of revenues, expenses and changes in retained earnings for the City garage internal service fund for the years ended December 31, 2007 and 2006.

	2007	2006
Operating Revenues		
Charges for services	\$ 1,300,559	\$ 950,524
Operating Expenses		
Operation and maintenance	792,166	767,698
Depreciation	283,283	306,140
Total Operating Expenses	<u>1,075,449</u>	<u>1,073,838</u>
Operating Income (Loss)	<u>225,110</u>	<u>(123,314)</u>
Nonoperating Revenues (Expenses)		
Interest revenue	13,453	12,505
Gain (loss) on disposal of capital assets	2,878	10,292
Total Nonoperating Revenues (Expenses)	<u>16,331</u>	<u>22,797</u>
Capital Contributions	<u>130,730</u>	<u>-</u>
Changes in Net Assets	372,171	(100,517)
Net Assets - January 1	<u>2,103,032</u>	<u>2,203,549</u>
Net Assets - December 31	<u>\$ 2,475,203</u>	<u>\$ 2,103,032</u>

The City has used cash generated from operations to finance annual capital asset purchases. During 2007, capital assets of \$415,401 were acquired by the City.

5. Property and Liability Insurance

During 1987, the City, together with certain other units of government within the State of Wisconsin, created the Cities and Villages Mutual Insurance Company (CVMIC) to provide liability insurance services to its members. The City provided its share of the original financing for CVMIC by the issuance of general obligation bonds totaling \$1,031,220 on November 1, 1987.

The City has established a separate internal service fund to account for the operations of the property and liability insurance fund. The fund pays all liability claims owed by the City along with any premiums charged to the City by CVMIC. The fund also makes the principal and interest payments on the general obligation bonds. Revenues of the fund consist of charges to City departments covered by the insurance and reimbursements from CVMIC for the principal and interest payments made by the City on the debt. A summary of the 2007 transactions, with a comparison to 2006, for the property and liability self-insurance fund follows:

	2007	2006
Operating Revenues		
Charges for services	\$ 96,825	\$ 96,825
Operating Expenses		
Insurance payments and claims	30,229	193,701
Operating Income (Loss)	66,596	(96,876)
Nonoperating Revenues (Expenses)		
Interest and fiscal charges	(4,847)	(14,133)
Dividends from CVMIC	69,837	116,195
Total Nonoperating Revenues (Expenses)	64,990	102,062
Changes in Net Assets	131,586	5,186
Net Assets - January 1	955,130	949,944
Net Assets - December 31	\$ 1,086,716	\$ 955,130

The liability self-insurance fund generated an operating income of \$66,596 for 2007, compared to an operating loss of \$96,876 for the prior year.

Dividends of \$69,837 from CVMIC were for principal and interest paid by the City during 2007 for the general obligation bonds issued November 1, 1987. Future dividends from CVMIC are contingent on the availability of cash funds held by CVMIC. The bonds issued November 1, 1987 to capitalize CVMIC were fully-retired as of December 31, 2007.

6. Dental Insurance

During 1997, the City became self-funded for dental insurance. An internal service fund was established to accumulate resources through department charges to pay dental claims of City employees, retirees and employee dependents and administrative fees. A summary of 2007 transactions with a comparison to 2006 is presented below:

	2007	2006
Operating Revenues		
Charges for services	\$ 109,538	\$ 108,653
Operating Expenses		
Dental insurance claims	106,694	106,833
Administrative fees	7,332	7,628
Total Operating Expenses	114,026	114,461
Changes in Net Assets	(4,488)	(5,808)
Net Assets - January 1	1,679	7,487
Net Assets - December 31	\$ (2,809)	\$ 1,679

On December 31, 2007, the dental insurance internal service fund reported a claim liability of \$6,973 based on the requirements of GASB Statement No. 10.

CURRENT YEAR COMMENTS AND OBSERVATIONS

Processing of Journal Entries

During our audit, we noted instances where journal entries did not provide an adequate explanation for the purpose of the entry or contain other supporting documentation. We also noted that journal entries were not reviewed and approved by someone other than the individual preparing the entry. While all journal entries reviewed during our audit were appropriate, we believe supporting documentation and, if practical, evidence of review should accompany all journal entries entered into the City's general ledger.

We therefore recommend that the City develop a policy for processing journal entries that includes 1) adequate explanation and documentation and, 2) if practical, the review of all journal entries prior to the entering into the City's general ledger.

OTHER REQUIRED COMMUNICATION

In accordance with the requirements of government auditing standards generally accepted in the United States of America, the following disclosures are presented:

1. Significant Accounting Policies

The significant accounting policies used in the preparation of the financial statements are disclosed in Note A to the basic financial statements. There have been no material unusual transactions or controversial accounting issues.

2. Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. We are not aware of any particularly sensitive accounting estimates used by management in the preparation of the financial statements.

3. Significant Audit Adjustments

The financial statements reflect all significant accounting adjustments proposed during our audit. Copies of the audit adjustments are available from management.

4. Other Information in Documents Containing Audited Financial Statements

All the information included in the basic financial statements has been audited. Our responsibilities are addressed in the Independent Auditors' Report.

5. Disagreements with Management

We have had no material disagreements with management. For the purposes of this disclosure, professional accounting standards define a disagreement with management as a matter concerning a financial accounting, reporting, or auditing matter that could be significant to the financial statements or the auditors' report.

6. Consultations with Other Auditors

To the best of our knowledge, management has not consulted with or obtained opinions from other independent auditors on auditing and accounting matters during the past year.

7. Issues Discussed Prior to the Current Audit

We have discussed various accounting and financial issues, including the application of any new and changed accounting principles or auditing standards, with management prior to conducting the audit. These discussions occurred in the normal course of our professional relationship and our responses were not a condition to completing the services as your auditor.

8. Difficulties Encountered in Performing the Audit

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

CITY OF MENASHA, WISCONSIN
ANNUAL FINANCIAL REPORT
DECEMBER 31, 2007

CITY OF MENASHA, WISCONSIN
December 31, 2007

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INDEPENDENT AUDITORS' REPORT ON BASIC FINANCIAL STATEMENTS

To the Honorable Mayor
and Members of the City Council
City of Menasha, Wisconsin

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Menasha, Wisconsin ("the City") as of and for the year ended December 31, 2007, which collectively comprise the City's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the City of Menasha, Wisconsin's management. Our responsibility is to express opinions on these basic financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall basic financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of December 31, 2007, and the respective changes in financial position and cash flows, where applicable, thereof and the respective budgetary comparison for the general fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 28, 2008, on our consideration of the City's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting and compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The management's discussion and analysis is not a required part the basic financial statements but is supplemental information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplemental information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The financial information listed in the table of contents as supplemental information, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



Certified Public Accountants
Green Bay, Wisconsin
August 28, 2008

MANAGEMENT'S DISCUSSION AND ANALYSIS

City of Menasha, Wisconsin Management's Discussion and Analysis

As management of the City of Menasha, Wisconsin, we offer readers of the City's basic financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended December 31, 2007.

Financial Highlights

- The City's assets exceeded its liabilities as of December 31, 2007 by \$57.1 million (net assets). Of this amount, \$9.5 million (unrestricted net assets) may be used to meet the City's ongoing obligations to citizens and creditors.
- The City's total net assets increased by \$3.3 million (increase of \$2.4 million in governmental activities and an increase of \$0.9 million in business-type activities).
- Property taxes levied to finance general City operations totaled \$9,775,125, an increase of \$416,422 from the prior year. Tax increments generated by the City's ten tax incremental districts totaled \$1,122,765.
- As of December 31, 2007, the City's governmental funds reported combined ending fund balances of \$10.0 million, a decrease of \$1.3 million in comparison with the prior year. Approximately 59% of this total amount, \$5.9 million is available for spending at the City's discretion (unreserved fund balance).
- As of December 31, 2007, unreserved fund balance for the general fund was \$3.5 million, or approximately 22% of total general fund expenditures. The general fund balance decreased \$335,474 during 2007; however, the City had anticipated a \$1,362,501 reduction in its adopted budget for 2007. The City had a positive expenditure budget variance of \$798,247 for the current year.

Overview of the Basic Financial Statements

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

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

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

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

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City include general government, public safety, public works, health and human services, culture and recreation, and conservation and development. The business-type activities of the City include Menasha Utilities (provides electric, water, steam and telecommunication services to City residents), the sewage treatment services.

The government-wide financial statements can be found on pages 10 - 12 of this report.

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

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

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

The City maintains 36 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the general fund and debt service fund both of which are considered to be major funds. Data from the other 34 governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The City adopts an annual appropriated budget for its governmental funds. As part of the basic governmental fund financial statements, budgetary comparison statements have been provided for the general fund to demonstrate compliance with the budget.

The basic governmental fund financial statements can be found on pages 13 - 17 of this report.

Proprietary funds. The City maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses enterprise funds to account for its electric, water, steam and telecommunications utilities (Menasha Utilities) and its sewerage system operations (reclassified from a special revenue fund in 2003). *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the City's various functions. The City uses an internal service funds to account liability and dental insurance claims and the City's garage. Because these services predominantly benefits governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Menasha Utilities which is considered to be a major fund of the City and the sewage treatment operations. The City's internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements.

The basic proprietary fund financial statements can be found on pages 18 - 20 of this report.

Fiduciary fund. The City accounts for tax collections of other taxing entities within an agency fund. The fiduciary fund financial statements can be found on page 21 of this report.

Notes to the basic financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 22 - 46 of this report.

Other information. The combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following notes to the basic financial statements.

Government-wide Financial Analysis

Net assets. As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the City, assets exceeded liabilities by \$57.1 million at the close of 2007.

City of Menasha, Wisconsin's Net Assets						
(in thousands of dollars)						
	Governmental Activities		Business-type Activities		Totals	
	2007	2006	2007	2006	2007	2006
Current and other assets	\$ 30,791	\$ 32,257	\$ 17,945	\$ 15,360	\$ 48,736	\$ 47,617
Capital assets	42,496	41,973	81,254	76,746	123,750	118,719
Total Assets	73,287	74,230	99,199	92,106	172,486	166,336
Long-term liabilities outstanding	33,888	36,521	62,106	55,541	95,994	92,062
Other liabilities	11,220	11,983	8,131	8,485	19,351	20,468
Total Liabilities	45,108	48,504	70,237	64,026	115,345	112,530
Net Assets						
Invested in capital assets, net of related debt	19,381	16,330	20,118	21,205	39,499	37,535
Restricted	3,736	3,947	4,388	4,183	8,124	8,130
Unrestricted	5,062	5,449	4,456	2,692	9,518	8,141
Total Net Assets	\$ 28,179	\$ 25,726	\$ 28,962	\$ 28,080	\$ 57,141	\$ 53,806

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

An additional portion of the City's net assets represents resources that are subject to external restrictions on how they may be used and consist of \$5.9 million restricted for debt service, \$1.1 million restricted for community development loans, and \$1.1 million restricted for capital projects. The remaining balance of unrestricted net assets (\$9,518,028) may be used to meet the City's ongoing obligations to citizens and creditors.

Change in net assets. A summary of the City's change in net assets follows:

City of Menasha, Wisconsin's Change in Net Assets (In thousands of dollars)						
	Governmental Activities		Business-type Activities		Totals	
	2007	2006	2007	2006	2007	2006
Revenues						
Program Revenues						
Charges for services	\$ 3,373	\$ 2,940	\$ 55,073	\$ 42,431	\$ 58,446	\$ 45,371
Operating grants and contributions	2,009	1,767	-	-	2,009	1,767
Capital grants and contributions	391	6	702	560	1,093	566
General Revenues						
Property taxes	9,775	9,359	-	-	9,775	9,359
Other taxes	214	190	-	-	214	190
Grants and contributions not restricted to specific programs	5,340	4,403	-	-	5,340	4,403
Other	2,194	1,490	1,159	578	3,353	2,068
Total Revenues	23,296	20,155	56,934	43,569	80,230	63,724
Expenses						
General government	1,769	2,038	-	-	1,769	2,038
Public safety	6,984	6,759	-	-	6,984	6,759
Public works and sanitation	5,983	5,282	-	-	5,983	5,282
Health and human services	771	784	-	-	771	784
Culture and recreation	3,291	3,478	-	-	3,291	3,478
Conservation and development	990	2,340	-	-	990	2,340
Interest on long-term debt	2,033	1,856	-	-	2,033	1,856
Electric	-	-	36,792	32,670	36,792	32,670
Steam	-	-	13,748	7,054	13,748	7,054
Water	-	-	3,047	3,046	3,047	3,046
Telecommunications	-	-	83	65	83	65
Sewage treatment	-	-	1,404	1,736	1,404	1,736
Total Expenses	21,821	22,537	55,074	44,571	76,895	67,108
Change in Net Assets Before Transfers	1,475	(2,382)	1,860	(1,002)	3,335	(3,384)
Transfers	978	913	(978)	(913)	-	-
Change in Net Assets	2,453	(1,469)	882	(1,915)	3,335	(3,384)
Net Assets - January 1	25,726	27,195	28,080	29,995	53,806	57,190
Net Assets - December 31	\$ 28,179	\$ 25,726	\$ 28,962	\$ 28,080	\$ 57,141	\$ 53,806

The narrative that follows considers the operations of governmental and business-type activities separately.

Governmental activities. The change in net assets for 2007 was an increase of \$2.4 million. The above transfer represents the payment in lieu of taxes that Menasha Utilities pays to the City.

Business-type activities. Menasha Utilities portion of the increase was \$0.5 million while the sewerage system services increase was \$0.4 million. Capital contributions of \$0.7 million are primarily from work being completed in the new subdivisions in Calumet County which were financed by developers and capital paid by the municipality.

Financial Analysis of the City's Funds

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

Governmental funds. The focus of the City's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the City's financing requirements. In particular, *unreserved fund balance* may serve as a useful measure of the City's net resources available for spending at the end of the fiscal year.

As of December 31, 2007, the City's governmental funds reported combined ending fund balances of \$10.0 million, a decrease of \$1.3 million in comparison with the prior year. \$4.1 million of the fund balance is *reserved* to indicate that it is not available for new spending because it has already been committed for current year purchases of items that benefit periods beyond the end of the current year. The remaining fund balance of \$5.9 million is available for spending at the City's discretion.

The general fund is the chief operating fund of the City. At the end of the current year, unreserved fund balance of the general fund was \$3,500,585, while total fund balance reached \$3,920,868. As a measure of the general fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 22.0% of total general fund expenditures, while total fund balance represents 24.6% of that same amount.

The City's general fund balance decreased \$335,474 during the current year as positive expenditure variances of \$798,247 and positive revenue variances of \$228,750 were not sufficient to offset the anticipated reduction of \$1,362,501 and a small Other Financing Sources variance of \$30.

The debt service fund is used to retire long-term debt related to governmental activities and annually levies sufficient taxes, special assessment collections or anticipated transfers from the City's tax incremental districts to retire all obligations as they come due. The debt service fund balance totals \$3,672,629, a decrease of \$112,384 from the prior year.

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

Total net assets of Menasha Utilities at the end of the year amounted to \$24,934,651 with \$16,497,882 invested in capital assets net of related debt, \$3,291,419 restricted for debt retirement, \$1,096,739 restricted for plant replacement and \$4,048,611 as unrestricted. The fund experienced an increase in net assets of \$564,649.

Total net assets of the sewage treatment operation at the end of the year amounted to \$4,027,662. Included in net assets is \$3,620,006 invested in capital assets and \$407,656 as unrestricted. The fund experienced an increase in net assets of \$317,260.

General Fund Budgetary Highlights

During the year, actual revenues were greater than budgeted revenues by \$228,750 due primarily to greater investment income from rising interest rates. Actual expenditures were less than budgeted expenditures by \$798,247.

Capital Asset and Debt Administration

Capital assets. The City's investment in capital assets for its governmental and business-type activities as of December 31, 2007 amounts to \$123.7 million (net of accumulated depreciation). This investment in capital assets includes land, land improvements, buildings, machinery and equipment, vehicles, public domain infrastructure (highways, sidewalks, parking facilities), and construction in progress. The total increase in the City's investment in capital assets for the current year was \$5 million or 4% over last year.

Major capital assets acquired, constructed or deleted during the year include:

Governmental Activities

- Infrastructure additions of \$1.5 million related to development.

Business-Type Activities

- During 2007 the electric utility had developer and customer contributions of \$103,633 with a total contributed plant of \$1,537,206. The water utility had no developer contributions during the year with a total contributed plant of \$1,211,828.

City of Menasha, Wisconsin's Capital Assets (net of accumulated depreciation)						
	Governmental Activities		Business-type Activities		Totals	
	2007	2006	2007	2006	2007	2006
Land	\$ 8,947,642	\$ 8,947,642	\$ 872,047	\$ 872,515	\$ 9,819,689	\$ 9,820,157
Buildings	10,538,215	10,407,485	16,119,431	16,018,669	26,657,646	26,426,154
Improvements other than buildings	-	-	42,224,867	41,025,470	42,224,867	41,025,470
Machinery and equipment	7,032,748	6,678,976	34,561,300	34,292,289	41,594,048	40,971,265
Infrastructure	36,246,282	34,750,962	-	-	36,246,282	34,750,962
Construction in progress	132,484	132,484	13,068,793	7,841,716	13,201,277	7,974,200
Other assets	-	-	471,657	490,937	471,657	490,937
Less: Accumulated depreciation	(20,401,544)	(18,944,598)	(26,064,111)	(23,795,968)	(46,465,655)	(42,740,566)
Total	\$ 42,495,827	\$ 41,972,951	\$ 81,253,984	\$ 76,745,628	\$ 123,749,811	\$ 118,718,579

Long-term debt. At the end of the current fiscal year, the City had total bonded debt outstanding of \$92,251,768. Of this amount, \$39,467,702 comprises debt backed by the full faith and credit of the government while the remainder of the City's debt represents bonds secured solely by specified revenue sources (i.e., revenue bonds).

City of Menasha, Wisconsin's Outstanding Debt						
General Obligation Debt, Revenue Bonds and Other Debt						
	Governmental Activities		Business-type Activities		Totals	
	2007	2006	2007	2006	2007	2006
General Obligation Debt						
Bonds	\$ 6,485,000	\$ 6,911,420	\$ -	\$ -	\$ 6,485,000	\$ 6,911,420
Notes	16,377,702	18,223,285	16,605,000	15,015,000	32,982,702	33,238,285
Total General Obligation	22,862,702	25,134,705	16,605,000	15,015,000	39,467,702	40,149,705
Bond anticipation notes	5,070,000	5,395,000	-	-	5,070,000	5,395,000
Note anticipation notes	4,345,000	4,420,000	-	-	4,345,000	4,420,000
Revenue bonds	-	-	18,932,019	14,041,936	18,932,019	14,041,936
Revenue bond anticipation notes	-	-	24,160,000	24,160,000	24,160,000	24,160,000
Promissory notes	-	-	277,047	-	277,047	-
Total	\$ 32,277,702	\$ 34,949,705	\$ 59,974,066	\$ 53,216,936	\$ 92,251,768	\$ 88,166,641

During the year, the City's long-term debt increased \$4.1 million due primarily to steam utility and water utility construction.

State statutes limit the amount of general obligation debt the City may issue to 5% of its total equalized valuation. The current debt limitation for the City is \$49,932,700.

Economic Factors and Next Year's Budgets and Rates

- The economic condition and outlook of the City has remained fairly stable based on a relatively healthy mix of manufacturing, tourism, service industry and retail activities which support our tax base.
- Inflationary trends in our region compare favorably to national indices.

All of these factors were considered in preparing the City's budget for the 2008 year.

Contacting the City's Financial Management

This financial report is designed to provide a general overview of the City's finances for all those with an interest in the City's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Mr. Thomas Stoffel, Comptroller/Treasurer, 140 Main Street, Menasha, WI 54952-3190.

BASIC FINANCIAL STATEMENTS

CITY OF MENASHA, WISCONSIN
Statement of Net Assets
December 31, 2007

	Governmental Activities	Business-type Activities	Totals
ASSETS			
Cash and investments	\$ 12,375,666	\$ 927,770	\$ 13,303,436
Receivables			
Taxes	5,957,824	-	5,957,824
Accounts	1,072,416	5,113,565	6,185,981
Special assessments	5,365,711	-	5,365,711
Loans	3,086,905	-	3,086,905
Internal balances	643,134	(643,134)	-
Due from other governments	464,002	17,201	481,203
Inventories and prepaid items	336,030	668,269	1,004,299
Deferred charges	304,715	1,338,400	1,643,115
Restricted assets			
Cash and investments	-	4,805,685	4,805,685
Other assets	1,185,101	5,610,045	6,795,146
Interest receivable	-	107,381	107,381
Capital assets, nondepreciable			
Land	8,947,642	872,047	9,819,689
Other assets	-	471,657	471,657
Construction in progress	132,484	13,068,793	13,201,277
Capital assets, depreciable			
Buildings and improvements	10,538,215	16,119,431	26,657,646
Improvements other than buildings	-	42,224,867	42,224,867
Machinery and equipment	7,032,748	34,561,300	41,594,048
Infrastructure	36,246,282	-	36,246,282
Less: Accumulated depreciation	(20,401,544)	(26,064,111)	(46,465,655)
TOTAL ASSETS	73,287,331	99,199,166	172,486,497
LIABILITIES			
Accounts payable	815,021	4,168,112	4,983,133
Accrued and other current liabilities	35,960	1,798,273	1,834,233
Accrued interest payable	441,395	104,525	545,920
Due to other governments	948	-	948
Unearned revenues	9,926,727	2,060,199	11,986,926
Long-term obligations			
Due within one year	3,946,356	1,472,879	5,419,235
Due in more than one year	29,941,982	60,632,865	90,574,847
TOTAL LIABILITIES	45,108,389	70,236,853	115,345,242
NET ASSETS			
Invested in capital assets, net of related debt	19,380,864	20,117,888	39,498,752
Restricted for			
Debt service	2,635,565	3,291,419	5,926,984
Capital projects	-	1,096,739	1,096,739
Community development loans	1,100,752	-	1,100,752
Unrestricted	5,061,761	4,456,267	9,518,028
TOTAL NET ASSETS	\$ 28,178,942	\$ 28,962,313	\$ 57,141,255

The notes to the basic financial statements are an integral part of this statement.

CITY OF MENASHA, WISCONSIN
Statement of Activities
For the Year Ended December 31, 2007

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities				
General government	\$ 1,768,895	\$ 451,007	\$ -	\$ -
Public safety	6,983,852	451,006	74,916	-
Public works	5,983,064	1,746,806	1,086,643	391,209
Health and human services	770,709	255,798	173,962	-
Culture and recreation	3,291,377	462,101	439,523	-
Conservation and development	990,015	6,785	233,790	-
Interest on debt	2,033,551	-	-	-
Total Governmental Activities	21,821,463	3,373,503	2,008,834	391,209
Business-type Activities				
Electric utility	36,791,915	38,396,951	-	103,633
Steam utility	13,748,260	11,308,576	-	592,265
Water utility	3,047,172	3,492,198	-	-
Telecommunication utility	82,947	72,910	-	6,500
Sewerage system	1,404,338	1,802,371	-	-
Total Business-type Activities	55,074,632	55,073,006	-	702,398
Total	\$ 76,896,095	\$ 58,446,509	\$ 2,008,834	\$ 1,093,607

General revenues

Taxes

Property taxes levied for general purposes

Property taxes levied for debt service

Tax increments

Other taxes

Federal and state grants and other contributions
not restricted to specific functions

Interest and investment earnings

Miscellaneous

Special item - gain on sale of asset

Transfers

Total general revenues, special item and transfers

Change in net assets

Net assets - January 1

Net assets - December 31

The notes to the basic financial statements are an integral part of this statement.

Net (Expense) Revenue and Changes in Net Assets		
Governmental Activities	Business-type Activities	Totals

\$ (1,317,888)	\$ -	\$ (1,317,888)
(6,457,930)	-	(6,457,930)
(2,758,406)	-	(2,758,406)
(340,949)	-	(340,949)
(2,389,753)	-	(2,389,753)
(749,440)	-	(749,440)
(2,033,551)	-	(2,033,551)
<u>(16,047,917)</u>	<u>-</u>	<u>(16,047,917)</u>

-	1,708,669	1,708,669
-	(1,847,419)	(1,847,419)
-	445,026	445,026
-	(3,537)	(3,537)
-	398,033	398,033
-	<u>700,772</u>	<u>700,772</u>
<u>(16,047,917)</u>	<u>700,772</u>	<u>(15,347,145)</u>

6,712,981	-	6,712,981
1,939,379	-	1,939,379
1,122,765	-	1,122,765
213,767	-	213,767
5,340,017	-	5,340,017
801,244	736,254	1,537,498
1,376,228	423,221	1,799,449
16,410	-	16,410
978,338	(978,338)	-
<u>18,501,129</u>	<u>181,137</u>	<u>18,682,266</u>
2,453,212	881,909	3,335,121
<u>25,725,730</u>	<u>28,080,404</u>	<u>53,806,134</u>
<u>\$ 28,178,942</u>	<u>\$ 28,962,313</u>	<u>\$ 57,141,255</u>

CITY OF MENASHA, WISCONSIN
Balance Sheet
Governmental Funds
December 31, 2007

	General	Debt Service	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and investments	\$ 10,172,855	\$ -	\$ 1,927,415	\$ 12,100,270
Receivables				
Taxes	3,418,717	1,344,484	1,142,045	5,905,246
Delinquent personal property taxes	52,578	-	-	52,578
Accounts	1,067,616	-	4,800	1,072,416
Special assessments	4,235	5,361,476	-	5,365,711
Loans	-	-	3,086,905	3,086,905
Due from other funds	831,528	3,537,600	1,204,269	5,573,397
Due from other governments	407,313	-	56,689	464,002
Inventories and prepaid items	336,030	-	-	336,030
Other assets	-	-	153,881	153,881
Advance to other funds	-	1,037,064	-	1,037,064
TOTAL ASSETS	\$ 16,290,872	\$ 11,280,624	\$ 7,576,004	\$ 35,147,500
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 771,142	\$ -	\$ 19,773	\$ 790,915
Accrued and other current liabilities	35,960	-	-	35,960
Due to other funds	5,690,947	-	255,689	5,946,636
Deferred revenues	5,871,955	7,607,995	4,851,044	18,330,994
Total Liabilities	12,370,004	7,607,995	5,126,506	25,104,505
Fund Balances				
Reserved for				
Inventories and prepaid items	336,030	-	-	336,030
Delinquent personal property taxes	52,578	-	-	52,578
Long-term receivable	31,675	-	-	31,675
Retirement of long-term debt	-	2,635,565	-	2,635,565
Long-term advance	-	1,037,064	-	1,037,064
Unreserved				
Designated, reported in				
General fund				
Subsequent year's expenditures	169,905	-	-	169,905
Subsequent year's budget	1,450,000	-	-	1,450,000
Special revenue funds				
Subsequent year's expenditures	-	-	1,582,997	1,582,997
Capital projects funds				
Subsequent year's expenditures	-	-	1,138,217	1,138,217
Undesignated, reported in				
General fund				
General fund	1,880,680	-	-	1,880,680
Capital projects funds	-	-	(271,716)	(271,716)
Total Fund Balances	3,920,868	3,672,629	2,449,498	10,042,995
TOTAL LIABILITIES AND FUND BALANCES	\$ 16,290,872	\$ 11,280,624	\$ 7,576,004	\$ 35,147,500

(Continued)

CITY OF MENASHA, WISCONSIN
Balance Sheet (Continued)
Governmental Funds
December 31, 2007

Reconciliation to the Statement of Net Assets

Total Fund Balances as shown on previous page		\$ 10,042,995
Amounts reported for governmental activities in the statement of net assets are different because:		
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds.		40,197,588
Other long-term assets are not available to pay current period expenditures and therefore are deferred in the funds.		
Special assessments		5,377,361
Loans receivable		3,026,906
Internal service funds reported in the statement of net assets as governmental activities (see page 19)		3,559,110
Some liabilities are not due and payable in the current period and, therefore, are not reported in the funds.		
Bonds and notes payable	\$(32,372,303)	
Debt premium	(124,027)	
Loss on advance refunding	29,426	
Compensated absences	(1,516,035)	
Deferred charges - bond issues	399,316	
Accrued interest on long-term obligations	(441,395)	(34,025,018)
Net Assets of Governmental Activities as Reported on the Statement of Net Assets (see page 10)		<u>\$ 28,178,942</u>

The notes to the basic financial statements are an integral part of this statement.

CITY OF MENASHA, WISCONSIN
Statement of Revenues, Expenditures and Changes in Fund Balances -
Governmental Funds
Year Ended December 31, 2007

	General	Debt Service	Other Governmental Funds	Total Governmental Funds
Revenues				
Taxes	\$ 6,517,732	\$ 1,939,379	\$ 1,531,781	\$ 9,988,892
Special assessments	-	498,674	-	498,674
Intergovernmental	5,250,896	-	1,453,843	6,704,739
Licenses and permits	404,250	-	-	404,250
Fines and forfeits	152,653	-	-	152,653
Public charges for services	350,907	-	258,658	609,565
Intergovernmental charges for services	1,283,962	-	55,099	1,339,061
Miscellaneous	614,143	117,509	752,126	1,483,778
Total Revenues	14,574,543	2,555,562	4,051,507	21,181,612
Expenditures				
Current				
General government	1,601,696	-	2,680	1,604,376
Public safety	6,821,586	-	56,863	6,878,449
Public works	3,335,390	-	644,377	3,979,767
Health and human services	722,433	-	35,336	757,769
Culture and recreation	2,828,312	-	295,958	3,124,270
Conservation and development	261,891	-	413,448	675,339
Debt service				
Principal	-	2,560,582	-	2,560,582
Interest and fiscal charges	-	2,042,114	-	2,042,114
Capital outlay	359,407	-	1,492,899	1,852,306
Total Expenditures	15,930,715	4,602,696	2,941,561	23,474,972
Excess of Revenues Over (Under)				
Expenditures	(1,356,172)	(2,047,134)	1,109,946	(2,293,360)
Other Financing Sources (Uses)				
Transfers in	1,270,698	1,934,750	250,000	3,455,448
Transfers out	(250,000)	-	(2,227,110)	(2,477,110)
Total Other Financing Sources (Uses)	1,020,698	1,934,750	(1,977,110)	978,338
Net Change in Fund Balances	(335,474)	(112,384)	(867,164)	(1,315,022)
Fund Balances - January 1	4,256,342	3,785,013	3,316,662	11,358,017
Fund Balances - December 31	\$ 3,920,868	\$ 3,672,629	\$ 2,449,498	\$ 10,042,995

(Continued)

CITY OF MENASHA, WISCONSIN
Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)
Year Ended December 31, 2007

Reconciliation to the Statement of Activities

Net Change in Fund Balances from previous page	\$ (1,315,022)
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.</p>	
Capital outlay reported in governmental fund statements	\$ 1,655,456
Depreciation expense reported in the statement of activities	<u>(1,246,186)</u>
Amount by which capital outlays are greater than depreciation in current period	409,270
<p>In governmental funds the entire proceeds, if any, from the disposal of capital assets is reported as an other financing source. In the statement of activities, only the gain (or loss) on the disposal is reported.</p>	
	(15,988)
<p>Certain employee benefits are reported in the governmental funds when amounts are paid. The statement of activities reports the value of benefits earned during the year. This year the accrual of these benefits increased by:</p>	
	(50,164)
<p>Repayment of principal on long-term debt is reported in the governmental funds as an expenditure, but is reported as a reduction in long-term debt in the statement of net assets and does not affect the statement of activities. The amount of long-term obligation payments in the current year is:</p>	
	2,560,582
<p>Interest payments on outstanding debt are reported in the governmental funds as an expenditure when paid; in the statement of activities interest is reported as it accrues.</p>	
	79,777
<p>Governmental funds report the effect of issuance costs, premiums, and discounts when the debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. The amortization in excess of issuance costs paid is:</p>	
	(66,367)
<p>The net revenue of certain activities of internal service funds is reported with governmental activities.</p>	
	499,269
<p>Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.</p>	
	<u>351,855</u>
<p>Change in Net Assets of Governmental Activities as Reported in the Statement of Activities (see pages 11 - 12)</p>	
	<u><u>\$ 2,453,212</u></u>

The notes to the basic financial statements are an integral part of this statement.

CITY OF MENASHA, WISCONSIN
Statement of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
General Fund
Year Ended December 31, 2007

	Budgeted Amounts		Actual Amounts	Variance Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 6,509,004	\$ 6,509,004	\$ 6,517,732	\$ 8,728
Intergovernmental	5,201,215	5,201,215	5,250,896	49,681
Licenses and permits	570,475	570,475	404,250	(166,225)
Fines and forfeits	175,000	175,000	152,653	(22,347)
Public charges for services	371,252	371,252	350,907	(20,345)
Intergovernmental charges for services	1,176,847	1,176,847	1,283,962	107,115
Miscellaneous	342,000	342,000	614,143	272,143
Total Revenues	14,345,793	14,345,793	14,574,543	228,750
Expenditures				
Current				
General government	1,633,315	1,633,315	1,601,696	31,619
Public safety	7,169,411	7,169,411	6,821,586	347,825
Public works and sanitation	3,367,501	3,367,501	3,335,390	32,111
Health and human services	799,558	799,558	722,433	77,125
Culture and recreation	2,995,773	2,995,773	2,828,312	167,461
Conservation and development	307,551	307,551	261,891	45,660
Capital outlay	455,853	455,853	359,407	96,446
Total Expenditures	16,728,962	16,728,962	15,930,715	798,247
Excess of Revenues Over (Under) Expenditures	(2,383,169)	(2,383,169)	(1,356,172)	1,026,997
Other Financing Sources				
Transfers in	1,270,668	1,270,668	1,270,698	30
Transfers out	(250,000)	(250,000)	(250,000)	-
Total Other Financing Sources	1,020,668	1,020,668	1,020,698	30
Net Change in Fund Balance	(1,362,501)	(1,362,501)	(335,474)	1,027,027
Fund Balance - January 1	4,256,342	4,256,342	4,256,342	-
Fund Balance - December 31	\$ 2,893,841	\$ 2,893,841	\$ 3,920,868	\$ 1,027,027

The notes to the basic financial statements are an integral part of this statement.

CITY OF MENASHA, WISCONSIN

Statement of Net Assets

Proprietary Funds

December 31, 2007

	Business-type Activities - Enterprise Funds			Governmental Activities - Internal Service Funds
	Menasha Utilities	Sewage Treatment	Totals	
ASSETS				
Cash and investments	\$ 927,770	\$ -	\$ 927,770	\$ 275,396
Receivables				
Accounts	5,113,565	-	5,113,565	-
Inventories and prepaid expenses	668,269	-	668,269	-
Due from other funds	-	393,930	393,930	664,616
Due from other governments	-	17,201	17,201	-
Restricted assets				
Cash and investments	4,805,685	-	4,805,685	-
Other assets	5,610,045	-	5,610,045	1,031,220
Interest receivable	107,381	-	107,381	-
Deferred charges	1,338,400	-	1,338,400	-
Capital assets, nondepreciable				
Land	872,047	-	872,047	44,216
Other assets	471,657	-	471,657	-
Construction in progress	12,997,555	71,238	13,068,793	132,484
Capital assets, depreciable				
Buildings	16,119,431	-	16,119,431	928,181
Improvements other than buildings	37,141,689	5,083,178	42,224,867	-
Machinery and equipment	34,561,300	-	34,561,300	5,213,294
Less: Accumulated depreciation	(25,411,418)	(652,693)	(26,064,111)	(4,019,936)
TOTAL ASSETS	95,323,376	4,912,854	100,236,230	4,269,471
LIABILITIES				
Accounts payable	4,168,112	-	4,168,112	25,054
Accrued and other current liabilities	1,798,273	-	1,798,273	-
Accrued interest payable	101,050	3,475	104,525	-
Due to other funds	-	-	-	685,307
Unearned revenue	2,060,199	-	2,060,199	-
Advance from other funds	1,037,064	-	1,037,064	-
Long-term obligations				
Due within one year	1,430,139	42,740	1,472,879	-
Due in more than one year	59,793,888	838,977	60,632,865	-
TOTAL LIABILITIES	70,388,725	885,192	71,273,917	710,361
NET ASSETS				
Invested in capital assets, net of related debt	16,497,882	3,620,006	20,117,888	2,298,239
Restricted for				
Debt service	3,291,419	-	3,291,419	-
Plant replacement	1,096,739	-	1,096,739	-
Unrestricted	4,048,611	407,656	4,456,267	1,260,871
TOTAL NET ASSETS	\$ 24,934,651	\$ 4,027,662	\$ 28,962,313	\$ 3,559,110

The notes to the basic financial statements are an integral part of this statement.

CITY OF MENASHA, WISCONSIN
Statement of Revenues, Expenses and Changes in Net Assets
Proprietary Funds
Year Ended December 31, 2007

	Business-type Activities - Enterprise Funds			Governmental Activities - Internal Service Funds
	Menasha Utilities	Sewage Treatment	Totals	
Operating Revenues				
Charges for services	\$ 52,819,272	\$ 1,802,371	\$ 54,621,643	\$ 1,506,922
Other	442,956	-	442,956	-
Total Operating Revenues	53,262,228	1,802,371	55,064,599	1,506,922
Operating Expenses				
Operation and maintenance	47,654,949	1,321,695	48,976,644	936,421
Depreciation and amortization	2,707,382	61,462	2,768,844	283,283
Taxes	311,052	-	311,052	-
Total Operating Expenses	50,673,383	1,383,157	52,056,540	1,219,704
Operating Income (Loss)	2,588,845	419,214	3,008,059	287,218
Nonoperating Revenues (Expenses)				
Investment income	732,502	3,752	736,254	83,290
Merchandising and jobbing	8,407	-	8,407	-
Interest and fiscal charges	(2,996,911)	(21,181)	(3,018,092)	(4,847)
Gain (loss) on disposal of capital assets	-	-	-	2,878
Miscellaneous	423,221	-	423,221	-
Total Nonoperating Revenues (Expenses)	(1,832,781)	(17,429)	(1,850,210)	81,321
Income Before Contributions and Transfers	756,064	401,785	1,157,849	368,539
Capital contributions	702,398	-	702,398	130,730
Transfers out	(893,813)	(84,525)	(978,338)	-
Change in Net Assets	564,649	317,260	881,909	499,269
Net Assets - January 1	24,370,002	3,710,402	28,080,404	3,059,841
Net Assets - December 31	\$ 24,934,651	\$ 4,027,662	\$ 28,962,313	\$ 3,559,110

The notes to the basic financial statements are an integral part of this statement.

CITY OF MENASHA, WISCONSIN
Statement of Cash Flows
Proprietary Funds
Year Ended December 31, 2007

	Enterprise Funds			Governmental Activities - Internal Service Funds
	Menasha Utilities	Sewage Treatment	Totals	
Cash Flows from Operating Activities				
Cash received from customers	\$ 51,919,708	\$ 1,802,371	\$ 53,722,079	\$ 1,553,424
Cash paid to suppliers	(43,966,145)	(1,278,145)	(45,244,290)	(653,700)
Cash paid to employees	(3,640,882)	(53,211)	(3,694,093)	(358,876)
Net Cash Provided by Operating Activities	4,312,681	471,015	4,783,696	540,848
Cash Flows from Noncapital and Related Financing Activities				
Principal payments on noncapital debt	-	-	-	(111,420)
Interest payments on noncapital debt	-	-	-	(4,847)
Dividend from CVMIC	-	-	-	69,837
Transfers to general fund	(1,456,327)	(84,525)	(1,540,852)	-
Advances to (from) other governments	-	(17,201)	(17,201)	-
Advances to (from) other funds	-	(391,107)	(391,107)	(215,148)
Net Cash Used by Noncapital and Related Financing Activities	(1,456,327)	(492,833)	(1,949,160)	(261,578)
Cash Flows from Capital and Related Financing Activities				
Acquisition of capital assets	(7,222,131)	(100,279)	(7,322,410)	(412,878)
Transfer from capital projects	-	-	-	130,730
Debt proceeds	19,688,881	-	19,688,881	2,878
Principal payments on long-term debt	(13,135,527)	(41,752)	(13,177,279)	-
Interest payments on capital debt	(2,421,926)	(21,345)	(2,443,271)	-
Debt issuance costs paid	(252,102)	-	(252,102)	-
Asset disposal costs and salvage	(86,136)	-	(86,136)	-
Contributions from property owners	1,264,912	-	1,264,912	-
Net Cash Used by Capital and Related Financing Activities	(2,164,029)	(163,376)	(2,327,405)	(279,270)
Cash Flows from Investing Activities				
Interest received on investments	710,826	3,752	714,578	13,454
Cash paid to ATC LLC	(82,440)	-	(82,440)	-
Cash Provided by Investing Activities	628,386	3,752	632,138	13,454
Change in Cash and Cash Equivalents	1,320,711	(181,442)	1,139,269	13,454
Cash and Cash Equivalents - January 1	4,412,744	181,442	4,594,186	261,942
Cash and Cash Equivalents - December 31	\$ 5,733,455	\$ -	\$ 5,733,455	\$ 275,396
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:				
Operating income	\$ 2,588,845	\$ 419,214	\$ 3,008,059	\$ 287,218
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation and amortization	2,707,382	61,462	2,768,844	283,283
Merchandising and jobbing	8,407	-	8,407	-
Miscellaneous	423,221	-	423,221	-
Changes in assets and liabilities				
Accounts receivable	(1,353,538)	-	(1,353,538)	46,502
Inventories and prepaid expenses	294,427	-	294,427	-
Deferred debits	6,670	-	6,670	-
Accounts payable	(131,175)	(9,661)	(140,836)	(76,155)
Accrued and other liabilities	430,828	-	430,828	-
Deferred credits	(662,386)	-	(662,386)	-
Net Cash Provided by Operating Activities	\$ 4,312,681	\$ 471,015	\$ 4,783,696	\$ 540,848
Noncash Investing, Capital and Financing Activities				
None	\$ -	\$ -	\$ -	\$ -
Reconciliation of cash and cash equivalents				
Cash and investments	\$ 927,770	\$ -	\$ 927,770	\$ 275,396
Restricted and other cash and investments	4,805,685	-	4,805,685	-
Total Cash and Cash Equivalents	\$ 5,733,455	\$ -	\$ 5,733,455	\$ 275,396

The notes to the basic financial statements are an integral part of this statement.

CITY OF MENASHA, WISCONSIN
Statement of Net Assets
Agency Fund
December 31, 2007

	Agency Fund
ASSETS	
Cash and investments	\$ 5,712,572
Taxes receivable	<u>8,786,908</u>
TOTAL ASSETS	<u><u>\$ 14,499,480</u></u>
LIABILITIES	
Due to other governments	<u><u>\$ 14,499,480</u></u>

The notes to the basic financial statements are an integral part of this statement.

CITY OF MENASHA, WISCONSIN
Notes to Basic Financial Statements
December 31, 2007

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

1. Reporting Entity

The City of Menasha is a municipal corporation governed by an elected eight member council. In accordance with GAAP, the basic financial statements are required to include the City (the primary government) and any separate component units that have a significant operational or financial relationship with the City. The City has not identified any component units that are required to be included in the basic financial statements in accordance with standards established by GASB Statement Nos. 14 and 39.

2. Joint Venture

The City of Menasha is a participant with six other area municipalities in a joint venture to operate a wastewater treatment facility. The Neenah-Menasha Sewerage Commission was created for that purpose. The Commission is governed by a seven-member board composed of appointed members from the various municipalities. The Commission is designed to be a self-supporting entity, deriving its revenues from sewage treatment user fees from the various municipalities and industries it serves. The Commission has not been created for profit, and no part of the net income or profit shall accrue to the benefit of any private individual or any organization created for profit. Complete financial statements for the Neenah-Menasha Sewerage Commission can be obtained from the Commission's office at 101 Garfield Avenue, Menasha, Wisconsin 54952.

3. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the City. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which are primarily supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

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

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Governmental funds include general, special revenue, debt service and capital projects funds. Proprietary funds include enterprise and internal services funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

CITY OF MENASHA, WISCONSIN
Notes to Basic Financial Statements
December 31, 2007

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The City reports the following major governmental funds:

GENERAL FUND

This is the City's main operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.

DEBT SERVICE FUND

This fund accounts for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds.

The City reports the following major enterprise funds:

MENASHA UTILITIES FUND

This fund is used to account for the operating activities of the Menasha Water, Steam and Electric operations.

SEWAGE TREATMENT FUND

This fund is used to account for the operating activities of the Menasha Sewage Treatment operations.

Additionally, the government reports the following fund types:

Internal service funds account for fleet maintenance and insurance services provided to other departments of the City on a cost reimbursement basis.

The City accounts for property taxes collected on behalf of other governments in an *agency fund*.

4. Measurement Focus and Basis of Accounting

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund (other than agency funds) financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met. Agency funds follow the accrual basis of accounting, and do not have a measurement focus.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Revenues susceptible to accrual include intergovernmental grants, intergovernmental charges for services, public charges for services and interest. Other revenues such as licenses and permits, fines and forfeits and miscellaneous revenues are recognized when received in cash or when measurable and available.

CITY OF MENASHA, WISCONSIN
Notes to Basic Financial Statements
December 31, 2007

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Certain private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the *option* of following certain subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The City has elected not to follow subsequent private-sector guidance.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the City's water and electric functions and various other functions of the City. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

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

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

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

5. Assets, Liabilities and Net Assets or Equity

a. Cash and Investments

Cash and investments are combined in the financial statements. Cash deposits consist of demand and time deposits with financial institutions and are carried at cost. Investments are stated at fair value. Fair value is the amount at which a financial instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale. For purposes of the statement of cash flows, all cash deposits and highly liquid investments (including restricted assets) with a maturity of three months or less are considered to be cash equivalents.

b. Accounts Receivable

Accounts receivable are recorded at gross amount with uncollectible amounts recognized under the direct write-off method. No allowance for uncollectible accounts has been provided since it is believed that the amount of such allowance would not be material to the basic financial statements.

c. Interfund Receivables and Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" and "due to other funds" in the fund financial statements. Noncurrent portions of the interfund receivables for the governmental funds are reported as "advances to other funds" and are offset by a reservation of fund balance since they do not constitute expendable available financial resources and therefore are not available for appropriation.

The amount reported on the statement of net assets for internal balances represents the residual balance outstanding between the governmental activities and business-type activities.

CITY OF MENASHA, WISCONSIN
Notes to Basic Financial Statements
December 31, 2007

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

d. Inventories

Inventories are recorded at cost, which approximates market, using the first-in, first-out method. Inventories consist of expendable supplies held for consumption. The cost is recorded as an expenditure at the time individual inventory items are consumed rather than when purchased.

Inventories of governmental funds in the fund financial statements are offset by fund balance reserve amounts to indicate that they do not represent spendable available financial resources.

e. Prepaid Items

Payments made to vendors that will benefit periods beyond the end of the current fiscal year are recorded as prepaid items.

Prepaid items of governmental funds in the fund financial statements are offset by fund balance reserve amounts to indicate that they do not represent spendable available financial resources.

f. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of \$5,000 or higher and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Capital assets of the City are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	Governmental	Business-type
	Activities	Activities
	Years	
Buildings	30 - 40	25 - 50
Improvements other than buildings	-	25 - 100
Machinery and equipment	3 - 20	3 - 10
Infrastructure	10 - 100	-

g. Compensated Absences

It is the City's policy to permit employees to accumulate earned but unused vacation and sick leave benefits in accordance with bargaining unit agreements. All vacation and sick leave is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in the governmental funds in the fund financial statements only if they have matured, for example, as a result of employee resignations and retirements.

The Menasha Utilities Enterprise Fund has recorded a liability for accrued employee vacation leave at December 31, 2007. Employees are not granted a specific number of sick days, rather they may use as many as needed in each particular instance. Employees are not allowed to accumulate sick leave. Therefore, no liability for accumulated sick leave is recorded at December 31, 2007.

CITY OF MENASHA, WISCONSIN
Notes to Basic Financial Statements
December 31, 2007

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

h. Deferred Revenue

Governmental funds report deferred revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period or for resources that have been received, but not yet recognizable.

i. Long-term Obligations

In the government-wide financial statements, and proprietary funds in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund statement of net assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

j. Fund Equity

FUND FINANCIAL STATEMENTS

Governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

GOVERNMENT-WIDE AND PROPRIETARY FUND STATEMENTS

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

- Invested in capital assets, net of related debt - Amount of capital assets, net of accumulated depreciation, less outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- Restricted net assets - Amount of net assets that are subject to restrictions that are imposed by 1) external groups, such as creditors, grantors, contributors or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.
- Unrestricted net assets - Net assets that are neither classified as restricted nor as invested in capital assets, net of related debt.

k. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

CITY OF MENASHA, WISCONSIN
Notes to Basic Financial Statements
December 31, 2007

NOTE B - STEWARDSHIP AND COMPLIANCE

1. Budgets and Budgetary Accounting

The City follows these procedures in establishing the budgetary data reflected in the basic financial statements:

- a. During October, City management submits to the City Council a proposed operating budget for the calendar year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them. After submission to the governing body, public hearings are held to obtain taxpayer comments. Following the public hearings, the proposed budget, including authorized additions and deletions, is legally enacted by City Council action.
- b. Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for the governmental funds. Budget is defined as the originally approved budget plus or minus approved amendments. Individual amendments throughout the year were not material in relation to the original budget. Budget appropriations not expended during the year are closed to fund balance unless authorized by the governing body to be forwarded into the succeeding year's budget.
- c. During the year, formal budgetary integration is employed as a management control device for the governmental funds.
- d. The legal level of budgetary control is by activity or department. Expenditures may not exceed budgeted appropriations provided in accounts maintained for each activity or department of the City. Amendments to the budget during the year require initial approval by management and are subsequently authorized by the City Council. Management does not have authority to amend activity or department budget accounts.
- e. Encumbrance accounting is not used by the City to record commitments related to unperformed contracts for goods or services.

The City did not have any material violation of legal or contractual provisions for the fiscal year ended December 31, 2007.

2. Deficit Fund Balances

The following funds had deficit fund balances as of December 31, 2007:

Funds	Deficit Fund Balance
Capital Projects Funds	
Tax incremental district #4	\$ 33,343
Tax incremental district #6	32,294
Tax incremental district #7	166,816
Tax incremental district #8	13,911
Tax incremental district #10	25,352

The City anticipates funding the above deficit from future operations of the funds.

CITY OF MENASHA, WISCONSIN
Notes to Basic Financial Statements
December 31, 2007

NOTE C - DETAILED NOTES ON ALL FUNDS

1. Cash and Investments

The City maintains various cash and investment accounts, including pooled funds that are available for use by all funds. Each fund's portion of these accounts is displayed on the financial statements as "Cash and investments."

The City is authorized by Wisconsin Statute 66.0603 to invest in the following instruments:

- a. Time deposits in any credit union, bank, savings bank, trust company or savings and loan association which is authorized to transact business in this state if the time deposits mature in not more than three years.
- b. Bonds or securities issued or guaranteed as to principal and interest by the federal government, or by a commission, board or other instrumentality of the federal government.
- c. Bonds or securities of any county, city, drainage district, technical college district, village, town or school district of this state. Also, bonds issued by a local exposition district, local professional baseball park district, local professional football stadium district, local cultural arts district, or the University of Wisconsin Hospitals and Clinics Authority.
- d. Any security which matures or which may be tendered for purchase at the option of the holder within not more than 7 years of the date on which it is acquired, if that security has a rating which is the highest or second highest rating category assigned by Standard & Poor's Corporation, Moody's Investor Service or other similar nationally recognized rating agency or if that security is senior to, or on a parity with, a security of the same issuer which has such a rating.
- e. The Local Government Pooled Investment Fund.
- f. Repurchase agreements with public depositories, if the agreement is secured by federal bonds or securities.
- g. Securities of open-end management investment companies or investment trusts (mutual funds) if the portfolio is limited to (a) bonds and securities issued by the federal government or a commission, board or other instrumentality of the federal government, (b) bonds that are guaranteed as to principal and interest by the federal government or a commission, board or other instrumentality of the federal government, and (c) repurchase agreements that are fully collateralized by these bonds or securities.

In addition to the foregoing, the City may have investments in shares of common stock and mutual funds held for specific endowment funds. The carrying amount of the City's cash and investments, including the separate accounts noted above, totaled \$23,821,693 on December 31, 2007 as summarized below:

Petty cash funds	\$ 6,825
Deposits with financial institutions	18,810,990
Investments	5,003,878
	<u>\$ 23,821,693</u>

CITY OF MENASHA, WISCONSIN
Notes to Basic Financial Statements
December 31, 2007

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

Reconciliation to the basic financial statements:

Basic financial statements	
Cash and investments	\$ 13,303,436
Restricted cash and investments	4,805,685
Fiduciary fund	
Agency fund	5,712,572
	<u>\$ 23,821,693</u>

Deposits and investments of the City are subject to various risks. Presented below is a discussion of the specific risks and the City's policy related to the risk.

Custodial Credit Risk

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. Wisconsin statutes require repurchase agreements to be fully collateralized by bonds or securities issued or guaranteed by the federal government or its instrumentalities. The City does not have an additional custodial credit policy.

Deposits with financial institutions are insured by the Federal Deposit Insurance Corporation (FDIC) in the amount of \$100,000 for interest bearing accounts and \$100,000 for non-interest bearing accounts. In addition, the State of Wisconsin has a State Guarantee Fund which provides a maximum of \$400,000 per public depository above the amount provided by an agency of the U.S. Government. However, due to the relatively small size of the State Guarantee Fund in relation to the Fund's total coverage, total recovery of insured losses may not be available.

As of December 31, 2007, \$17,432,790 of the City's deposits with financial institutions were in excess of federal depository insurance limits and uncollateralized.

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Wisconsin statutes limit investments in securities to the top two ratings assigned by nationally recognized statistical rating organizations. Presented below is the actual rating as of year end for each investment type.

Investment Type	Amount	Exempt From Disclosure	AAA	Aa	Not Rated
Federal agency securities	\$ 1,121,825	\$ -	\$ 1,121,825	\$ -	\$ -
Common stock	2,709	-	-	-	2,709
Wisconsin local government investment pool	3,879,344	-	-	-	3,879,344
Totals	\$ 5,003,878	\$ -	\$ 1,121,825	\$ -	\$ 3,882,053

CITY OF MENASHA, WISCONSIN
Notes to Basic Financial Statements
December 31, 2007

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The City does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

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

Investment Type	Amount	Remaining Maturity (in Months)			
		12 Months or Less	13 to 24 Months	25 to 60 Months	More Than 60 Months
Federal agency securities	\$ 1,121,825	\$ -	\$ -	\$ 1,121,825	\$ -
Wisconsin local government investment pool	3,879,344	3,879,344	-	-	-
Totals	\$ 5,001,169	\$ 3,879,344	\$ -	\$ 1,121,825	\$ -

Investment in Wisconsin Local Government Investment Pool

The City has investments in the Wisconsin local government investment pool of \$3,879,344 at year-end. The Wisconsin local government investment pool (LGIP) is part of the State Investment Fund (SIF), and is managed by the State of Wisconsin Investment Board. The SIF is not registered with the Securities and Exchange Commission, but operates under the statutory authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2007, the fair value of the City's share of the LGIP's assets was substantially equal to the carrying value.

Investments in the Wisconsin Local Government Investment Pool are covered under a surety bond issued by Financial Security Assurance, Inc. The bond insures against losses arising from principal defaults on substantially all types of securities acquired by the pool. The bond provides unlimited coverage on principal losses, reduced by any FDIC, State of Wisconsin Guarantee Fund insurance, and income on the investment during the calendar quarter a loss occurs.

2. Property Taxes

Property taxes consist of taxes on real estate and personal property. They are levied during December of the prior year and become an enforceable lien on property the following January 1. Property taxes are payable in various options depending on the type and amount. Personal property taxes are payable on or before January 31 in full. Real estate taxes are payable in full by January 31 or in four equal installments on or before January 31, March 31, May 31 and July 31. Real estate taxes not paid by July 31 are purchased by the County as part of the August tax settlement. Delinquent personal property taxes remain the collection responsibility of the City.

The City bills and collects its own property taxes and also levies and collects taxes for the Menasha School District, Appleton Area School District, Winnebago and Calumet Counties, Fox Valley Technical College and the State of Wisconsin. Collections and remittances of taxes for other entities are accounted for in the property tax agency fund.

CITY OF MENASHA, WISCONSIN
Notes to Basic Financial Statements
December 31, 2007

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

3. Restricted and Other Assets

Restricted assets on December 31, 2007 totaled \$11,708,212 as detailed below:

Governmental Activities	
Capitalization deposit with CVMIC	\$ 1,031,220
Beneficial interest in library endowment funds held by the Community Foundation	<u>153,881</u>
Total Governmental Activities	<u>1,185,101</u>
 Business-type Activities	
Menasha Utilities	
Cash and investments	4,802,976
Other cash and investments	2,709
Investment in ATC LLC	2,238,270
Generation investment in steam utility	3,371,775
Interest accrued	<u>107,381</u>
Total Menasha Utilities	<u>10,523,111</u>
 Total Restricted and Other Assets	 <u><u>\$ 11,708,212</u></u>

Restricted cash and investments of Menasha Utilities are held for the following purposes:

Debt reserve fund	\$ 595,418
Bond redemption fund	866,001
Depreciation fund	1,096,739
Transmission reserve fund	168,899
Utility reserve fund	171,461
Steam construction fund	1,830,000
Post Employment Health Benefits Fund	<u>74,458</u>
Total Cash and Investments	<u><u>\$ 4,802,976</u></u>

Restricted assets of the Electric and Water Utilities enterprise fund consist of a debt reserve fund, a bond redemption fund, and a depreciation fund required by the City revenue bond ordinance. The debt reserve fund requires a balance of the lesser of \$840,000 or the highest outstanding principal and interest requirements on all bond issues. The depreciation fund is required to have \$1,000,000 set aside for additions to and betterments of the system.

CITY OF MENASHA, WISCONSIN
Notes to Basic Financial Statements
December 31, 2007

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

4. Capital Assets

Capital asset activity for the year ended December 31, 2007 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 8,947,642	\$ -	\$ -	\$ 8,947,642
Construction in progress	132,484	-	-	132,484
Total capital assets, not being depreciated	9,080,126	-	-	9,080,126
Capital assets, being depreciated:				
Buildings and improvements	10,407,485	130,730	-	10,538,215
Machinery and equipment	6,678,976	444,807	91,035	7,032,748
Infrastructure	34,750,962	1,495,320	-	36,246,282
Subtotals	51,837,423	2,070,857	91,035	53,817,245
Less accumulated depreciation for:				
Buildings and improvements	4,314,791	233,273	-	4,548,064
Machinery and equipment	4,236,020	411,614	72,523	4,575,111
Infrastructure	10,393,787	884,582	-	11,278,369
Subtotals	18,944,598	1,529,469	72,523	20,401,544
 Total capital assets, being depreciated, net	 32,892,825	 541,388	 18,512	 33,415,701
 Governmental activities capital assets, net	 \$ 41,972,951	 \$ 541,388	 \$ 18,512	 42,495,827
 Less: related long-term debt outstanding related to capital assets				 23,114,963
 Invested in capital assets, net of related debt				 \$ 19,380,864

CITY OF MENASHA, WISCONSIN
Notes to Basic Financial Statements
December 31, 2007

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type activities:				
Capital assets, not being depreciated:				
Land	\$ 872,515	\$ -	\$ 468	\$ 872,047
Other assets	490,937	-	19,280	471,657
Construction in progress	7,841,716	5,980,173	753,096	13,068,793
Total capital assets, not being depreciated	9,205,168	5,980,173	772,844	14,412,497
Capital assets, being depreciated:				
Buildings and improvements	16,018,669	100,762	-	16,119,431
Improvements other than buildings	41,025,470	1,562,522	363,125	42,224,867
Machinery and equipment	34,292,289	355,353	86,342	34,561,300
Subtotals	91,336,428	2,018,637	449,467	92,905,598
Less accumulated depreciation for:				
Steam utility	7,406,153	1,252,902	913	8,658,142
Electric distribution utility	10,056,001	1,069,635	520,928	10,604,708
Energy services utility	55,080	9,265	-	64,345
Telecommunications utility	187,687	39,914	-	227,601
Water utility	5,499,816	386,796	29,990	5,856,622
Sewage treatment utility	591,231	61,462	-	652,693
Subtotals	23,795,968	2,819,974	551,831	26,064,111
Total capital assets, being depreciated, net	67,540,460	(801,337)	(102,364)	66,841,487
Business-type activities capital assets, net	\$ 76,745,628	\$ 5,178,836	\$ 670,480	81,253,984
Less: related long-term debt outstanding related to capital assets				61,136,096
Invested in capital assets, net of related debt				\$ 20,117,888

CITY OF MENASHA, WISCONSIN
Notes to Basic Financial Statements
December 31, 2007

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

Depreciation expense was charged to functions of the City as follows:

Governmental activities	
General government	\$ 48,381
Public safety	116,700
Public works	1,175,178
Health and human services	11,932
Culture and recreation	176,982
Conservation and development	296
Total depreciation expense - governmental activities	<u>\$ 1,529,469</u>
Business-type activities	
Steam utility	\$ 1,252,902
Electric distribution utility	1,069,635
Energy services utility	9,265
Telecommunications utility	39,914
Water utility	386,796
Sewage treatment utility	61,462
Total depreciation expense - business-type activities	<u>\$ 2,819,974</u>

5. Interfund Receivable, Payables, and Transfers

Interfund receivables and payables between individual funds of the City, as reported in the fund financial statements, as of December 31, 2007 are detailed below:

	Interfund Receivables	Interfund Payables
General fund	\$ 831,528	\$ 5,690,947
Debt service fund	3,537,600	-
Sewage treatment fund	393,930	-
Non-major governmental funds	1,204,269	255,689
Internal service funds	664,616	685,307
Totals	<u>\$ 6,631,943</u>	<u>\$ 6,631,943</u>

The city uses interfund receivables and payables to balance each fund for receipts and disbursements recorded by the general fund on behalf of each fund. The city's operating cash accounts are in the general fund and all transactions effecting each fund (except the Utility Fund which is separate from the City) is entered through the general fund cash accounts resulting in an interfund receivable or payable depending on the transaction type.

CITY OF MENASHA, WISCONSIN
Notes to Basic Financial Statements
December 31, 2007

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

Interfund transfers for the year ended December 31, 2007 were as follows:

	Transfer to:			Total
	General Fund	Debt Service Fund	Non-major Gov. Funds	
Transfers from:				
Major Governmental Funds				
General Fund	\$ -	\$ -	\$ 250,000	\$ 250,000
Non-major Government Funds	292,360	1,934,750	-	2,227,110
Enterprise Fund				
Menasha Utilities	893,813	-	-	893,813
Sewage Treatment	84,525	-	-	84,525
Totals	\$ 1,270,698	\$ 1,934,750	\$ 250,000	\$ 3,455,448

A transfer of \$893,813 was transferred from Menasha Utilities as a payment in lieu of taxes. The transfers of \$1,514,665 were made to transfer resources for debt service payments while a transfer of \$251,651 between tax incremental districts in accordance with the related project plans.

The Menasha Utilities portion of the City's unfunded pension obligation totaled \$1,037,064. The Menasha Utilities' portion of the liability was retired in 2003 using available financial resources of the City and a long-term advance to Menasha Utilities was recorded for this amount. This amount is reported in the Menasha Utilities Enterprise Fund as a long-term obligation due to municipality. Annual maturities of principal and interest for the portion assigned to Menasha Utilities are as follows:

Year Ended December 31	Principal	Interest	Total
2008	\$ 70,789	\$ 36,018	\$ 106,807
2009	70,789	33,717	104,506
2010	88,487	31,018	119,505
2011	106,184	27,611	133,795
2012	176,974	22,567	199,541
2013	523,841	9,691	533,532
	\$ 1,037,064	\$ 160,622	\$ 1,197,686

CITY OF MENASHA, WISCONSIN
Notes to Basic Financial Statements
December 31, 2007

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

6. Deferred Revenues

Governmental activities and governmental funds defer revenue recognition in connection with resources that have been received, but not yet earned. Governmental funds also report deferred revenue in connection with receivables for resources that are not considered to be available to liquidate liabilities of the current period. At the end of the current fiscal year, the various components of deferred revenue and unearned revenue were as follows:

	Unavailable	Unearned
Subsequent year tax levy receivable		
Major governmental funds		
General fund	\$ -	\$ 5,817,227
Debt service	-	2,230,634
Other governmental funds		
Special revenue funds		
Tax Incremental District No. 1	-	163,716
Tax Incremental District No. 2	-	63,072
Tax Incremental District No. 3	-	102,841
Recycling	-	469,060
Capital projects fund		
Tax Incremental District No. 4	-	195,232
Tax Incremental District No. 5	-	263,715
Tax Incremental District No. 6	-	258,015
Tax Incremental District No. 7	-	98,127
Tax Incremental District No. 8	-	64,685
Tax Incremental District No. 9	-	69,895
Tax Incremental District No. 10	-	59,449
Postponed special assessments and developer receivables		
Major governmental funds		
Debt service	5,377,361	-
Loans receivable		
Other governmental funds		
Capital projects fund		
Tax Incremental District No. 5	1,969,589	-
Special revenue funds		
Housing rehab	69,645	-
Community development block grant	987,672	-
Revenues collected in advance		
General fund	-	54,728
Other governmental funds		
Marina	-	15,300
Heckrodt nature center	-	1,031
	<u>\$ 8,404,267</u>	<u>\$ 9,926,727</u>

CITY OF MENASHA, WISCONSIN
Notes to Basic Financial Statements
December 31, 2007

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

Postponed special assessments are generally collectible on annual installments from one to five years while certain others have been deferred up to ten years or until the property is sold or placed in service, whichever is earliest.

Developer receivables represent infrastructure and other costs incurred by the City based on agreements signed with the developer. The receivables are collectible as properties within the development are sold by the developer.

The loans receivable of \$69,645 and \$987,672 represents various loans to local homeowners and businesses that were originally financed from economic development grants received by the City from the Wisconsin Departments of Commerce and Development. Repayment of principal and interest on the loan is recorded as revenue in the economic development and housing rehabilitation loan program special revenue funds and is used to finance additional loans.

7. Long-term Obligations

The following is a summary of changes in long-term obligations of the City for the year ended December 31, 2007:

	Outstanding 1/1/07	Issued	Retired	Outstanding 12/31/07	Due Within One Year
Governmental activities:					
General Obligation Debt					
Bonds	\$ 6,911,420	\$ -	\$ 426,420	\$ 6,485,000	\$ 295,000
Notes	18,223,285	-	1,845,583	16,377,702	2,135,406
Total General Obligation Debt	25,134,705	-	2,272,003	22,862,702	2,430,406
Debt premium	146,748	-	22,721	124,027	22,721
Loss on advance refunding	(41,197)	-	(11,771)	(29,426)	(11,771)
Bond anticipation notes	5,395,000	-	325,000	5,070,000	325,000
Note anticipation notes	4,420,000	-	75,000	4,345,000	1,180,000
Compensated absences	1,465,871	50,164	-	1,516,035	-
Governmental activities Long-term obligations	\$ 36,521,127	\$ 50,164	\$ 2,682,953	\$ 33,888,338	\$ 3,946,356
Business-type activities:					
General obligation notes	\$ 12,340,000	\$ 13,930,000	\$ 12,340,000	\$ 13,930,000	\$ -
General obligation note anticipation notes	2,675,000	-	-	2,675,000	-
Revenue bonds	14,041,936	5,481,834	591,751	18,932,019	1,265,966
Revenue bond anticipation notes	24,160,000	-	-	24,160,000	-
Promissory notes	-	277,047	-	277,047	-
Capital leases	2,324,112	-	192,434	2,131,678	206,913
Business-type activities Long-term obligations	\$ 55,541,048	\$ 19,688,881	\$ 13,124,185	\$ 62,105,744	\$ 1,472,879

Total interest paid during the year on long-term debt totaled \$1,428,128.

CITY OF MENASHA, WISCONSIN
Notes to Basic Financial Statements
December 31, 2007

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

General Obligation Debt

The City has issued general obligation debt to provide funds for the acquisition and construction of major capital facilities and capitalization deposit with CVMIC. General obligation debt has been issued for both governmental and proprietary fund activities. General obligation debt is reported in the proprietary funds if it is expected to be repaid from proprietary fund revenues.

General obligation debt service requirements are direct obligations and pledge the full faith and credit of the City. General obligation debt outstanding on December 31, 2007 totaled \$39,467,702 and was comprised of the following issues:

Governmental Activities:

Bonds

\$780,000 issued 7/15/97; \$200,000 due in 2008 and \$180,000 due in 2009; interest 4.75%	\$ 380,000
\$1,305,000 issued 12/15/01; \$55,000 to \$150,000 due annually through 2017; interest 4.5% to 4.875%	1,110,000
\$1,390,000 issued 12/1/03; \$115,000 to \$165,000 due annually beginning in 2012 through 2021; interest 3.9% to 4.6%	1,390,000
\$1,160,000 issued 1/1/04; \$40,000 to \$115,000 due annually through 2018; interest 2.8% to 4.3%	1,040,000
\$2,565,000 issued 6/15/05; \$385,000 to \$475,000 due annually from 2011 through 2016; interest 4.25% to 4.65%	<u>2,565,000</u>
Total Bonds	<u>6,485,000</u>

Notes

\$2,225,000 issued 9/1/01; \$275,000 to \$285,000 due annually through 2011; interest 3.85% to 4.15%	1,110,000
\$575,000 issued 12/15/01; \$100,000 to \$110,000 due annually through 2011; interest 5.8% to 6%	415,000
\$4,800,000 issued 5/1/02; \$175,000 due annually through 2011; interest 4.0% to 4.25%	700,000
\$4,530,000 issued 3/1/03; \$300,000 to \$1,480,000 due annually through 2013; interest 3.25% to 3.7%	4,230,000
\$2,770,000 issued 7/1/03; \$350,000 to \$700,000 due annually through 2012; interest 2.125% to 2.9%	1,400,000
\$200,000 issued 9/1/03; \$200,000 due in 2012; interest 4%	200,000
\$450,000 issued 10/31/03; \$450,000 due in 2008; interest 2%	431,682
\$425,000 issued 6/8/04; \$18,724 to \$343,610 due through 2009; interest 2%	301,020
\$2,490,000 issued 6/15/05; \$2,490,000 due in 2014; interest 4.0%	2,490,000
\$1,300,000 issued 8/12/05; \$1,300,000 due in 2010; interest 3.25%	1,300,000
\$2,345,000 issued 8/1/06; \$125,000 to \$1,685,000 due annually beginning in 2008 through 2014; interest 4.25% to 5.00%	2,345,000
\$1,455,000 issued 8/1/06; \$350,000 to \$380,000 due annually beginning in 2008 through 2011; interest 5.75% to 5.80%	<u>1,455,000</u>
Total Notes	<u>16,377,702</u>

Total Governmental Activities Outstanding General Obligation Debt	<u>22,862,702</u>
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Business-type Activities:

Notes

\$13,930,000 issued 8/22/07; \$13,930,000 due in 2010; interest 5.60%	13,930,000
\$2,675,000 issued in 2006; \$2,675,000 due in 2011; interest 5.20%	<u>2,675,000</u>
	<u>16,605,000</u>

Total General Obligation Debt	<u><u>\$ 39,467,702</u></u>
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CITY OF MENASHA, WISCONSIN
Notes to Basic Financial Statements
December 31, 2007

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

Annual principal and interest maturities of the outstanding general obligation debt of \$39,467,702 on December 31, 2007 are detailed below:

Year Ended December 31	Governmental Activities		Business-type Activities		Totals	
	Principal	Interest	Principal	Interest	Principal	Interest
2008	\$ 2,430,406	\$ 924,958	\$ -	\$ 938,682	\$ 2,430,406	\$ 1,863,640
2009	2,282,296	852,872	-	919,180	2,282,296	1,772,052
2010	3,025,000	786,963	13,930,000	919,180	16,955,000	1,706,143
2011	2,065,000	626,819	2,675,000	139,100	4,740,000	765,919
2012	2,340,000	517,136	-	-	2,340,000	517,136
2013-2017	9,980,000	1,012,565	-	-	9,980,000	1,012,565
2018-2021	740,000	76,780	-	-	740,000	76,780
	<u>\$22,862,702</u>	<u>\$ 4,798,093</u>	<u>\$16,605,000</u>	<u>\$ 2,916,142</u>	<u>\$39,467,702</u>	<u>\$ 7,714,235</u>

For governmental activities, the other long-term liabilities are generally funded by the general fund.

Legal Margin for New Debt

The City's legal margin for creation of additional general obligation debt on December 31, 2007 was \$13,100,563 as follows:

Equalized valuation of the City	\$998,654,000
Statutory limitation percentage	<u>(x) 5%</u>
General obligation debt limitation, per Section 67.03 of the Wisconsin Statutes	49,932,700
Total outstanding general obligation debt applicable to debt limitation	\$ 39,467,702
Less: Amounts available for financing general obligation debt	
Debt service fund	<u>2,635,565</u>
Net outstanding general obligation debt applicable to debt limitation	<u>36,832,137</u>
Legal Margin for New Debt	<u>\$ 13,100,563</u>

Bond Anticipation Notes

The City has issued bond anticipation notes to finance construction costs associated with TID No. 5. Bond anticipation notes do not constitute a statutory indebtedness of the City. Accordingly, they are not considered general obligations of the City nor a reduction in the City's taxing authority.

Bond anticipation notes outstanding on December 31, 2007 totaled \$5,070,000 and were comprised of the following issues:

\$2,425,000 issued 12/14/04; \$2,020,000 due in 2009; interest 4.50%	\$ 2,020,000
\$3,700,000 issued 12/14/04; \$325,000 due 2007 through 2008 and \$2,725,000 due in 2009; interest 3.00% to 3.10%	<u>3,050,000</u>
Total Bond Anticipation Notes	<u>\$ 5,070,000</u>

CITY OF MENASHA, WISCONSIN
Notes to Basic Financial Statements
December 31, 2007

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

Annual principal and interest maturities of the bond anticipation notes of \$5,070,000 on December 31, 2007 follow:

Year Ended December 31	Principal	Interest	Total
2008	\$ 325,000	\$ 185,125	\$ 510,125
2009	4,745,000	175,375	4,920,375
	<u>\$ 5,070,000</u>	<u>\$ 360,500</u>	<u>\$ 5,430,500</u>

Note Anticipation Notes

The City has issued note anticipation notes to finance construction costs associated with TID No. 7. Note anticipation notes do not constitute a statutory indebtedness of the City. Accordingly, they are not considered general obligations of the City nor a reduction in the City's taxing authority.

Note anticipation notes outstanding on December 31, 2007 totaled \$4,345,000 and were comprised of the following issue:

\$1,330,000 issued 9/1/03; \$1,180,000 due in 2008; interest 4.1%	\$ 1,180,000
\$1,440,000 issued 6/1/06; \$1,440,000 due in 2009; interest 4.50%	1,440,000
\$1,725,000 issued 6/1/06; \$1,725,000 due in 2009; interest 5.65%	1,725,000
	<u>\$ 4,345,000</u>

Annual principal and interest maturities of the note anticipation notes of \$4,345,000 on December 31, 2007 follow:

Year Ended December 31	Principal	Interest	Total
2008	\$ 1,180,000	\$ 184,318	\$ 1,364,318
2009	3,165,000	135,937	3,300,937
	<u>\$ 4,345,000</u>	<u>\$ 320,255</u>	<u>\$ 4,665,255</u>

Revenue Bonds

Revenue bond debt service requirements are financed from operations of the City's enterprise fund. Revenue bonds outstanding on December 31, 2007 totaled \$18,932,019 and were composed of the following issues:

\$1,076,097 Clean Water Fund Loan originating on 11/24/04; \$991,397 was issued; \$42,739 to \$62,122 due annually through 2024; principal payments will increase in subsequent years as the remaining loan balance is drawn; interest 2.365%	\$ 881,717
\$7,015,000 issued 12/28/05; \$160,000 to \$820,000 due annually 2007 through 2025; interest 3.75% to 4.2%	6,465,000
\$11,416,523 issued during 2006 and 2007; \$516,161 to \$767,998 due annually through 2025; interest 2.34%	11,416,523
\$168,779 issued during 2007; \$7,065 to \$10,971 due annually through 2026; interest 2.475%	168,779
Total Revenue Bonds Payable	<u>\$ 18,932,019</u>

CITY OF MENASHA, WISCONSIN
Notes to Basic Financial Statements
December 31, 2007

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

Annual principal and interest maturities of the above outstanding enterprise fund revenue bonds of \$18,932,019 on December 31, 2007 are shown below:

Year Ended December 31	Principal	Interest	Total
2008	\$ 1,265,966	\$ 531,559	\$ 1,797,525
2009	1,309,358	491,227	1,800,585
2010	1,348,067	448,569	1,796,636
2011	1,397,102	403,468	1,800,570
2012	1,441,468	356,732	1,798,200
2013-2017	4,200,020	1,387,386	5,587,406
2018-2022	4,803,736	776,859	5,580,595
2023-2026	3,166,302	133,458	3,299,760
	<u>\$ 18,932,019</u>	<u>\$ 4,529,258</u>	<u>\$ 23,461,277</u>

Revenue Bond Anticipation Notes

\$12,660,000 issued 2/1/05; \$12,660,000 due in 2009; interest 4.35%	\$ 12,660,000
\$11,500,000 issued 12/1/06; \$11,500,000 due in 2009; interest 5.70%	<u>11,500,000</u>
Total Revenue Bond Anticipation Notes	<u>\$ 24,160,000</u>

Annual principal and interest maturities of the above outstanding enterprise fund revenue bond anticipation notes of \$24,160,000 on December 31, 2007 are as shown below:

Year Ended December 31	Principal	Interest	Total
2008	\$ -	\$ 1,206,210	\$ 1,206,210
2009	24,160,000	1,206,210	25,366,210
	<u>\$ 24,160,000</u>	<u>\$ 2,412,420</u>	<u>\$ 26,572,420</u>

Promissory Note

Menasha Utilities has a promissory note payable to DTE Coal Services, Inc. for coal purchases. The amount outstanding at December 31, 2007 was \$277,047.

Capital Leases

The City is obligated under various leases accounted for as capital leases that were used to finance the acquisition of capital assets. Presented below is a schedule of future minimum lease payments required under the capital leases, and the present value of the net minimum lease payments at December 31, 2007:

Year Ending	Amount
2008	\$ 367,268
2009	367,268
2010	361,867
2011	356,633
2012	349,992
2013-2016	<u>1,399,968</u>
Total Minimum Lease Payments	3,202,996
Less: Amount representing interest	<u>1,071,318</u>
Present Value of Future Minimum Lease Payments	<u>\$ 2,131,678</u>

CITY OF MENASHA, WISCONSIN
Notes to Basic Financial Statements
December 31, 2007

NOTE D - OTHER INFORMATION

1. Retirement Commitments

All eligible City employees participate in the Wisconsin Retirement System (WRS), a cost-sharing multiple-employer, defined benefit, public employee retirement system. All permanent employees expected to work over 600 hours a year (440 hours for teachers) are eligible to participate in the WRS. Covered employees in the General category are required by statute to contribute 6.0% of their salary (3.0% for Executives and Elected Officials, 5.1% for Protective Occupations with Social Security, and 3.4% for Protective Occupations without Social Security) to the plan. Employers may make these contributions to the plan on behalf of employees. Employers are required to contribute an actuarially determined amount necessary to fund the remaining projected cost of future benefits.

The payroll for City employees covered by the System for the year ended December 31, 2007 was \$11,930,162; the employer's total payroll was \$10,671,324. The total required contribution for the year ended December 31, 2007 was \$1,376,430, which consisted of \$722,303, or 6.1% of covered payroll from the employer and \$654,127, or 5.5% of covered payroll from employees. The required contribution for employees for the year ended December 31, 2007 was financed by the City. Total contributions for the years ending December 31, 2006 and 2005 were \$1,325,226 and \$1,208,917 respectively, equal to the required contributions for each year. The payroll covered by the System for the year ended December 31, 2007 of \$11,930,162 includes \$1,600,893 of covered wages for the City of Menasha's share of the Neenah/Menasha Fire Department. The fire department employees are not employed or paid by the City but, are part of the City's retirement plan.

Employees who retire at or after age 65 (62 for elected officials and 54 for protective occupation employees with less than 25 years of service, 53 for protective occupation employees with more than 25 years of service) are entitled to receive a retirement benefit. Employees may retire at age 55 (50 for protective occupation employees) and receive actuarially reduced benefits. The factors influencing the benefit are: (1) final average earnings, (2) years of creditable service, and (3) a formula factor. Final average earnings is the average of the employee's three highest year's earnings. Employees terminating covered employment and submitting application before becoming eligible for a retirement benefit may withdraw their contributions and, by doing so, forfeit all rights to any subsequent benefit. For employees beginning participation on or after January 1, 1990 and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 or after April 24, 1998 are immediately vested.

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

CITY OF MENASHA, WISCONSIN
Notes to Basic Financial Statements
December 31, 2007

NOTE D - OTHER INFORMATION (Continued)

2. Wisconsin Public Power Incorporated Contract (WPPI)

The City's electric utility purchases its electric requirements from the Wisconsin Public Power Incorporated (WPPI). WPPI is a municipal electric company and political subdivision of the State of Wisconsin created by contract by its members on September 5, 1980 pursuant to the Municipal Electric Company Act, Sec. 66.073 of the Wisconsin Statutes (the Act). WPPI's purposes include providing an adequate, economical and reliable supply of electric energy to its members.

The City is one of 36 members of WPPI located throughout the State of Wisconsin. On December 31, 1989, each of WPPI's members, including the City of Menasha, commenced purchasing electric service from WPPI under a new Long-term Power Supply Contract for Participating Members (the Long-term Contract) under which WPPI has agreed to sell and deliver to each member, and each member has agreed to take and pay for, the electric power and energy requirements of the members for an initial thirty-five (35) year term. The contract was amended during 2002 to extend the term of the contract through 2037.

Under the Long-term Contract, the City and the other members of WPPI are required to pay for all power and energy requirements supplied or made available by WPPI at rates sufficient to cover all of WPPI's revenue requirement which includes power supply costs, administrative expenses and debt service on outstanding bonds. WPPI's subsequent year's rates and operating budget are approved annually by its Board of Directors, which consists of representatives from each member municipality. The City has agreed to charge rates to the retail rate payers of its electric system sufficient to meet its obligation to WPPI. The Long-term Contract provides that all payments to WPPI under the Contract constitute operating expenses of the City's electric system payable from any operating and maintenance fund established by the City.

The Long-term Contract may be terminated by either party upon five years prior written notice effective at the end of the initial thirty-five year term, or at any other time thereafter, provided that no WPPI bonds are outstanding at the time of the proposed termination and certain other contract provisions are met.

The electric operation purchases power through Wisconsin Public Power, Inc. for distribution to its customers. Total purchases under this arrangement amounted to approximately \$33.3 million in 2007.

3. Risk Management

The City is exposed to various risks of loss related to torts; theft, damage or destruction of assets; errors or omissions; injuries to employees; or acts of God. The City has chosen to retain a portion of the risks through self-insurance programs and has also purchased insurance to transfer other risks to outside parties. Payments of premiums for these policies are recorded as expenditures or expenses in various funds of the City. Insurance settlements have not exceeded insurance coverage in any of the past three years nor has there been any significant reduction in insurance coverage compared to the prior year. A description of the City's risk management programs follows.

CITY OF MENASHA, WISCONSIN
Notes to Basic Financial Statements
December 31, 2007

NOTE D - OTHER INFORMATION (Continued)

Property and Liability Insurance

During 1987, the City, together with certain other units of government within the State of Wisconsin, created the Cities and Villages Mutual Insurance Company (CVMIC), a joint venture, to provide liability insurance services to its members. The City is partially self-insured for liability insurance and pays premiums to CVMIC for its excess liability insurance coverage. The actuary for CVMIC determines premium charges to its members required to pay the expected claims and loss adjustment expenses. CVMIC's ongoing operational expenses, other than loss adjustment expenses, are apportioned pro rata to each member. CVMIC provides general liability, police and nurses professional liability, public official's liability and vehicle liability coverage for the City. The City's self-insured retention limit is \$25,000 for each occurrence with a maximum limit of \$100,000 annually. Premiums paid to CVMIC for insurance coverage are recorded in a self-insurance internal service fund. The self-insurance internal service fund charges various City departments and operations for their portion of insurance coverage for the year.

The claims liability of \$18,081 reported in the fund at December 31, 2007 is based on the requirements of GASB Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the basic purpose financial statements indicates that it is probable that a liability has been incurred at the date of the basic financial statements and the amount of the loss can be reasonably estimated. On December 31, 2007, the property and liability insurance internal service fund has available \$1,086,716 for future unreported claims. Changes in the fund's claim liability amount for 2006 and 2007 follow:

	Liability January 1	Current Claims and Changes in Estimates	Claim Payments	Liability December 31
2006	\$ 42,388	\$ 74,373	\$ 24,995	\$ 91,766
2007	91,766	(60,854)	12,831	18,081

Dental Insurance

City employees, COBRA employees, retirees and employee dependents are eligible for dental benefits from a dental insurance internal service fund. Funding is provided by charges to City departments, employees and retirees. Fund expenses consist of payments to a third-party administrator for dental claims and administrative fees. The claims liability of \$6,973 reported in the fund at December 31, 2007, is based on the requirements of GASB Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the basic financial statements indicates that it is probable that a liability has been incurred at the date of the basic financial statements and the amount of the loss can be reasonably estimated. On December 31, 2007, the dental insurance internal service fund has available (\$2,809) for future unreported claims. Changes in the fund's claims liability amount for 2006 and 2007 follow:

	Liability January 1	Current Claims and Changes in Estimates	Claim Payments	Liability December 31
2006	\$ 2,982	\$ 106,833	\$ 100,372	\$ 9,443
2007	9,443	106,694	109,164	6,973

CITY OF MENASHA, WISCONSIN
Notes to Basic Financial Statements
December 31, 2007

NOTE D - OTHER INFORMATION (Continued)

4. Tax Incremental Districts

The City currently maintains separate special revenue and capital project funds to account for nine Tax Incremental Districts (TID) created in accordance with Section 66.1105 of the Wisconsin Statutes. At the time the Districts were created, the property tax base within each District was "frozen" and increment taxes resulting from increases to the property tax base are used to finance District improvements, including principal and interest on general obligation debt issued by the City to finance such improvements. All eligible project expenditures for the Districts have been completed for the TID No. 1, TID No. 2 and TID No. 3 projects. Therefore, special revenue funds are utilized to account for tax increment and other revenues used to finance principal and interest payments on outstanding general obligation debt applicable to these Districts. The Statutes allow eligible project costs to be incurred up to five years prior to the maximum termination date. The City's TID No. 4, No. 5, No. 6, No. 7, No. 8, No. 9 and No. 10 were created in 1997, 1998, 1998, 2002, 2004, 2004 and 2006 respectively, and therefore are still eligible to incur project costs. Accordingly, TID No. 4, 5, 6, 7, 8, 9 and 10 are accounted for as capital projects funds.

Since creation of the above Districts, the City has provided various financing sources to each TID and has also recorded eligible TID project costs in other funds of the City. The foregoing amounts are not recorded as liabilities in the TID special revenue and capital projects funds but can be recovered by the City from future excess tax increment revenues. Detail of the amounts recoverable by the City as of December 31, 2007 from future excess tax increment revenues follows:

Net Unreimbursed Project Costs	
Tax Incremental District No. 1	\$ 979,910
Tax Incremental District No. 2	114,489
Tax Incremental District No. 3	214,471
Tax Incremental District No. 4	1,228,630
Tax Incremental District No. 5	3,906,752
Tax Incremental District No. 6	3,555,925
Tax Incremental District No. 7	1,895,526
Tax Incremental District No. 8	967,631
Tax Incremental District No. 9	4,315,710
Tax Incremental District No. 10	400,352
	<u>\$ 17,579,396</u>

The intent of the City is to recover the above amounts from future TID surplus funds, if any, prior to termination of the respective Districts. The City has amended the project plan of District No. 3 to include transfers to Districts No. 1 and 2.

5. Major Customer

During 2007, the electric utility billed SCA Tissue \$15,508,229. This represents 40% of electric utility operating revenue. No other utility customer accounted for more than 20% of operating revenue.

CITY OF MENASHA, WISCONSIN
Notes to Basic Financial Statements
December 31, 2007

NOTE D - OTHER INFORMATION (Continued)

6. Property Tax Levy Limit

Wisconsin Act 25, effective July 27, 2005, imposed a limit on the property tax levies for all Wisconsin cities, villages, towns and counties for a two-year period. Wisconsin State Budget bill SB40 continues the limit on the property tax levies through 2009. The budget bill limits the increase in the maximum allowable tax levy to the greater of the percentage change in the City's January 1 equalized value as a result of net new construction or 3.86% in the 2008 budget and 2.0% in the 2009 budget. The actual limit for the City for the 2008 budget was 3.86%. The levy limit is applied to both operations and debt service. However, the Act allows the limit to be increased for debt service authorized prior to July 1, 2005 and in certain other situations.

7. Contingencies

- a. The U.S. Fish and Wildlife Service is in the process of completing a Natural Resource Damage Assessment (NRDA) to determine the level of sediment contamination in the lower Fox River and lower Green Bay and estimate the cleanup costs to be recovered from responsible parties. The City has not been identified as a potentially responsible party; however, it is possible the City may be made part of any litigation between governmental agencies overseeing the NRDA and identified responsible parties. The amount of damages, if any, that could be assessed against the City cannot be presently estimated.
- b. The City's valuation and taxing power secure a portion of the outstanding long-term debt of the Neenah-Menasha Sewerage Commission, a joint venture created by the City and six other municipalities. The City would be liable in the unlikely event that the Commission defaulted on the debt.
- c. The City participates in a number of federal and state assisted grant programs. These programs are subject to program compliance audits by the grantors or their representatives. Accordingly, the City's compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time although the City expects such amounts, if any, to be immaterial.
- d. The Menasha Electric & Water Utility formed a steam utility in 2004 to supply steam to local paper mills. The construction and renovation of the former coal plant has resulted in an arbitration proceeding between PCI and the Menasha Electric & Water Utility. It was scheduled and heard in June 2008. PCI claims unpaid invoices totaling approximately \$550,000. The Utility has made a counter-claim for negligent design and project management of \$7.8 million. The settlement resulted in the City of Menasha Electric and Water Utility receiving the sum of \$1,000,000 and paying PCI the sum of \$140,000. All other claims between the two parties have been released.
- e. From time to time, the City is party to other various pending claims and legal proceedings. Although the outcome of such matters cannot be forecast with certainty, it is the opinion of management and the City attorney that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the City's financial position or results of operations.

SUPPLEMENTAL INFORMATION

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for the proceeds of specific revenue sources (other than major capital projects or expendable trust) that are legally restricted to expenditures for specific purposes. The City utilizes special revenue funds to record financial transactions pertaining to the following activities:

Housing Rehab

To account for activity of loans made to local homeowners that were originally financed by an economic development grant received by the City from the Wisconsin Department of Development.

Community Development Block Grant

To account for grant proceeds received by the City from the Wisconsin Department of Administration to be used to make loans to local homeowners.

Marina Operations

To account for collections from the City marina used to finance related disbursements for personnel, supplies and improvements.

Tax Incremental Districts (TIDs)

To account for tax increment revenues of TID No. 1, No. 2 and No. 3 for which the construction period for eligible projects has elapsed. All project expenditures were originally recorded in capital projects funds.

Park Development

To account for grants received and other collections to be used for the development of City parks.

Law Enforcement Grant

To account for grant proceeds received by the City.

Recycling

To account for the property taxes levied and intergovernmental grants received to finance the City's recycling activities.

Post Employment Sick Leave Reserve

To account for the accumulation of resources to be used to reimburse City employees for accumulated sick leave at date of retirement.

Lead Paint Reduction

To account for grants received to be used for housing rehabilitation.

Library Endowment

To account for funds held by the City library.

Hattie Minor Scholarship

To account for funds held by the City for the purposes of providing scholarships from investment income.

Public Safety Donations

To account for donations received by the City.

Heckrodt Nature Center

To account for donations received by the City.

Senior Center Memorials

To account for donations received by the City.

Senior Center Fund Raising

To account for collections and disbursements relating to activities offered by the senior center.

NONMAJOR GOVERNMENTAL FUNDS (Continued)

CAPITAL PROJECTS FUNDS

Capital project funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by proprietary funds. The City utilizes capital projects funds to record financial transactions pertaining to the following activities:

Capital Projects

To account for proceeds of general obligation debt used to finance capital projects.

Capital Facility

To account for the accumulation of resources to be used for building improvement projects of the City.

Capital Improvements

To account for the accumulation of resources to be used for capital improvement projects of the City.

Tax Incremental Districts (TID's)

To account for the activity of TID No. 4, No. 5, No. 6, No. 7, No. 8, No. 9 and No. 10, which are still eligible to incur construction costs.

Roadways at River's Edge

To account for the accumulation of resources to be used for capital improvements on roadways.

CITY OF MENASHA, WISCONSIN
 Combining Balance Sheet
 Nonmajor Governmental Funds
 December 31, 2007

	Special Revenue Funds								
	Housing Rehab	Community Development Block Grant	Marina Operations	Tax Incremental District #1	Tax Incremental District #2	Tax Incremental District #3	Park Development	Law Enforcement Grant	Recycling
ASSETS									
Cash and investments	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ -
Receivables	-	-	-	-	-	-	-	-	-
Taxes	-	-	-	107,972	41,596	67,824	-	-	282,720
Accounts	-	-	-	-	-	-	4,800	-	-
Loans	69,645	987,672	-	-	-	-	-	-	-
Due from other funds	28,636	9,799	45,055	171,610	21,478	102,269	77,858	9,755	328,310
Due from other governments	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 98,281	\$ 1,002,471	\$ 45,055	\$ 279,582	\$ 63,074	\$ 470,093	\$ 82,658	\$ 9,755	\$ 611,030
LIABILITIES AND FUND BALANCES									
Liabilities									
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-	-	-	-
Deferred revenues	69,645	987,672	15,300	163,716	63,072	102,841	-	-	469,060
Total Liabilities	69,645	987,672	15,300	163,716	63,072	102,841	-	-	469,060
Fund Balances									
Unreserved									
Designated for									
Subsequent year's expenditures									
Special revenue funds	28,636	14,799	29,755	115,866	2	367,252	82,658	9,755	141,970
Capital projects funds	-	-	-	-	-	-	-	-	-
Undesignated, reported in									
Capital projects funds	-	-	-	-	-	-	-	-	-
Total Fund Balances	28,636	14,799	29,755	115,866	2	367,252	82,658	9,755	141,970
TOTAL LIABILITIES AND FUND BALANCES	\$ 98,281	\$ 1,002,471	\$ 45,055	\$ 279,582	\$ 63,074	\$ 470,093	\$ 82,658	\$ 9,755	\$ 611,030

(Continued)

CITY OF MENASHA, WISCONSIN
 Combining Balance Sheet
 Nonmajor Governmental Funds
 December 31, 2007

Special Revenue Funds (Continued)										
	Post Employment Sick Leave Reserve	Lead Paint Reduction	Library Endowment	Hattie Minor Scholarship	Public Safety Donations	Heckrodt Nature Center	Senior Center Memorials	Senior Center Fund Raising	Community Development Block Grant 07	Total Special Revenue Funds
ASSETS										
Cash and investments	\$ 563,000	\$ -	\$ -	\$ 47,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 915,500
Receivables	-	-	-	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-	-	-	500,112
Accounts	-	-	-	-	-	-	-	-	-	4,800
Loans	-	-	-	-	-	-	-	-	-	1,057,317
Due from other funds	4,511	-	-	971	3,018	14,120	2,885	3,479	-	823,754
Due from other governments	-	10,056	-	-	-	-	-	-	-	56,689
Other assets	-	-	153,881	-	-	-	-	-	46,633	153,881
TOTAL ASSETS	\$ 567,511	\$ 10,056	\$ 153,881	\$ 48,471	\$ 3,018	\$ 14,120	\$ 2,885	\$ 3,479	\$ 46,633	\$ 3,512,053
LIABILITIES AND FUND BALANCES										
Liabilities										
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30	\$ -	\$ 30
Due to other funds	-	10,056	-	-	-	-	-	-	46,633	56,689
Deferred revenues	-	-	-	-	-	1,031	-	-	-	1,872,337
Total Liabilities	-	10,056	-	-	-	1,031	-	30	46,633	1,929,056
Fund Balances										
Unreserved										
Designated for										
Subsequent year's expenditures										
Special revenue funds	567,511	-	153,881	48,471	3,018	13,089	2,885	3,449	-	1,582,997
Capital projects funds	-	-	-	-	-	-	-	-	-	-
Undesignated, reported in	-	-	-	-	-	-	-	-	-	-
Capital projects funds	-	-	-	-	-	-	-	-	-	-
Total Fund Balances	567,511	-	153,881	48,471	3,018	13,089	2,885	3,449	-	1,582,997
TOTAL LIABILITIES AND FUND BALANCES	\$ 567,511	\$ 10,056	\$ 153,881	\$ 48,471	\$ 3,018	\$ 14,120	\$ 2,885	\$ 3,479	\$ 46,633	\$ 3,512,053

(Continued)

CITY OF MENASHA, WISCONSIN
 Combining Balance Sheet
 Nonmajor Governmental Funds
 December 31, 2007

		Capital Projects Funds														
		2002 Capital Projects	2003 Capital Projects	2004 Capital Projects	2005 Capital Projects	2006 Capital Projects	Capital Facility	Capital Improvements	Tax Incremental District #4	Tax Incremental District #5						
ASSETS																
Cash and investments	\$	-	\$	-	\$	-	\$	254,322	\$	-	\$	198	\$	400,000		
Receivables		-		-		-		-		-		-		-		
Taxes		-		-		-		-		-		128,757		173,923		
Accounts		-		-		-		-		-		-		-		
Loans		-		-		-		-		-		-		1,969,588		
Due from other funds		655		-	45,853	15,287		10,396		32,934				143,534		
Due from other governments		-		-		-		-		-		-		-		
Other assets		-		-		-		-		-		-		-		
TOTAL ASSETS	\$	655	\$	-	\$	45,853	\$	15,287	\$	254,322	\$	10,396	\$	161,889	\$	2,687,045
LIABILITIES AND FUND BALANCES																
Liabilities																
Accounts payable	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Due to other funds		-		-		-		80		-		-		-		-
Deferred revenues		-		-		-		-		-		-		195,232		2,233,304
Total Liabilities		-		-		-		80		-		-		195,232		2,233,304
Fund Balances																
Unreserved																
Designated for																
Subsequent year's expenditures																
Special revenue funds		-		-		-		-		-		-		-		-
Capital projects funds		655		-	45,853	15,287		254,242		10,396				-		453,741
Undesignated, reported in																
Capital projects funds		-		-		-		-		-				(33,343)		-
Total Fund Balances		655		-	45,853	15,287		254,242		10,396				(33,343)		453,741
TOTAL LIABILITIES AND FUND BALANCES	\$	655	\$	-	\$	45,853	\$	15,287	\$	254,322	\$	10,396	\$	161,889	\$	2,687,045

(Continued)

CITY OF MENASHA, WISCONSIN
 Combining Balance Sheet
 Nonmajor Governmental Funds
 December 31, 2007

	Capital Projects Funds (Continued)						Total Governmental Funds	
	Tax Incremental District #6	Tax Incremental District #7	Tax Incremental District #8	Tax Incremental District #9	Tax Incremental District #10	Roadways at River's Edge		Total Capital Project Funds
ASSETS								
Cash and investments	\$ -	\$ -	\$ -	\$ 357,395	\$ -	\$ -	\$ 1,011,915	\$ 1,927,415
Receivables								
Taxes	170,162	64,715	42,660	22,509	39,207	-	641,933	1,142,045
Accounts	-	-	-	-	-	-	-	4,800
Loans	-	60,000	-	-	-	-	2,029,588	3,086,905
Due from other funds	55,559	-	8,114	-	-	68,183	380,515	1,204,269
Due from other governments	-	-	-	-	-	-	-	56,689
Other assets	-	-	-	-	-	-	-	153,881
TOTAL ASSETS	\$ 225,721	\$ 124,715	\$ 50,774	\$ 379,904	\$ 39,207	\$ 68,183	\$ 4,063,951	\$ 7,576,004
LIABILITIES AND FUND BALANCES								
Liabilities								
Accounts payable	\$ -	\$ -	\$ -	\$ 19,743	\$ -	\$ -	\$ 19,743	\$ 19,773
Due to other funds	-	193,404	-	406	5,110	-	199,000	255,689
Deferred revenues	258,015	98,127	64,685	69,895	59,449	-	2,978,707	4,851,044
Total Liabilities	258,015	291,531	64,685	90,044	64,559	-	3,197,450	5,126,506
Fund Balances								
Unreserved								
Designated for								
Subsequent year's expenditures								
Special revenue funds	-	-	-	-	-	-	-	1,582,997
Capital projects funds	-	-	-	289,860	-	68,183	1,138,217	1,138,217
Undesignated, reported in								
Capital projects funds	(32,294)	(166,816)	(13,911)	-	(25,352)	-	(271,716)	(271,716)
Total Fund Balances	(32,294)	(166,816)	(13,911)	289,860	(25,352)	68,183	866,501	2,449,498
TOTAL LIABILITIES AND FUND BALANCES	\$ 225,721	\$ 124,715	\$ 50,774	\$ 379,904	\$ 39,207	\$ 68,183	\$ 4,063,951	\$ 7,576,004

CITY OF MENASHA, WISCONSIN
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2007

		Special Revenue Funds							
	Housing Rehab	Community Development Block Grant	Marina Operations	Tax Incremental District #1	Tax Incremental District #2	Tax Incremental District #3	Park Development	Law Enforcement Grant	Recycling
Revenues									
Taxes	\$ -	\$ -	\$ -	\$ 165,757	\$ 61,298	\$ 106,170	\$ -	\$ -	\$ 409,016
Intergovernmental	-	205,700	-	2,774	203	646,847	-	34,125	97,023
Public charges for services	-	-	235,083	-	-	-	9,000	-	7,584
Intergovernmental charges for services	-	-	-	-	-	-	-	-	-
Miscellaneous	26,374	21,881	-	-	-	8,084	-	-	47,015
Total Revenues	26,374	227,581	235,083	168,531	61,501	764,873	9,000	37,319	586,467
Expenditures									
Current									
General government	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	32,171	-
Public works	-	-	-	-	-	95,864	-	-	548,513
Health and human services	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	266,820	-	-	-	7,974	-	-
Conservation and development	3,465	363,350	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Total Expenditures	3,465	363,350	266,820	-	-	95,864	7,974	32,171	548,513
Excess of Revenues Over (Under) Expenditures	22,909	(135,769)	(31,737)	168,531	61,501	669,009	1,026	5,148	37,954
Other Financing Sources (Uses)									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	(2,400)	(168,530)	(61,500)	(282,450)	-	-	-
Total Other Financing Sources (Uses)	-	-	(2,400)	(168,530)	(61,500)	(282,450)	-	-	-
Net Change in Fund Balances	22,909	(135,769)	(34,137)	1	1	386,559	1,026	5,148	37,954
Fund Balances (Deficits) - January 1	5,727	150,568	63,892	115,865	1	(19,307)	81,632	4,607	104,016
Fund Balances (Deficits) - December 31	\$ 28,636	\$ 14,799	\$ 29,755	\$ 115,866	\$ 2	\$ 367,252	\$ 82,658	\$ 9,755	\$ 141,970

(Continued)

CITY OF MENASHA, WISCONSIN
 Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 Nonmajor Governmental Funds
 For the Year Ended December 31, 2007

Special Revenue Funds (Continued)										
	Post Employment Sick Leave Reserve	Lead Paint Reduction	Library Endowment	Hattie Minor Scholarship	Public Safety Donations	Hekrodt Nature Center	Senior Center Memorials	Senior Center Fund Raising	Community Development Block Grant 07	Total Special Revenue Funds
Revenues										
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 742,241
Intergovernmental	-	28,760	-	-	-	-	-	-	46,633	1,062,065
Public charges for services	-	-	-	-	-	-	-	6,991	-	258,658
Intergovernmental charges for services	-	-	-	-	-	-	-	-	-	55,099
Miscellaneous	19,623	-	17,646	2,520	1,575	4,577	-	1,000	-	127,991
Total Revenues	19,623	28,760	17,646	2,520	1,575	4,577	-	7,991	46,633	2,246,054
Expenditures										
Current										
General government	2,680	-	-	-	-	-	-	-	-	2,680
Public safety	23,103	-	-	-	1,589	-	-	-	-	56,863
Public works	-	-	-	-	-	-	-	-	-	644,377
Health and human services	-	27,798	-	-	-	-	280	7,258	-	35,336
Culture and recreation	10,471	-	6,105	3,250	-	1,338	-	-	-	295,958
Conservation and development	-	-	-	-	-	-	-	-	46,633	413,448
Capital outlay	-	-	-	-	-	-	-	-	-	-
Total Expenditures	36,254	27,798	6,105	3,250	1,589	1,338	280	7,258	46,633	1,448,662
Excess of Revenues Over (Under) Expenditures	(16,631)	962	11,541	(730)	(14)	3,239	(280)	733	-	797,392
Other Financing Sources (Uses)										
Transfers in	250,000	-	-	-	-	-	-	-	-	250,000
Transfers out	-	-	-	-	-	-	-	-	-	(514,880)
Total Other Financing Sources (Uses)	250,000	-	-	-	-	-	-	-	-	(264,880)
Net Change in Fund Balances	233,369	962	11,541	(730)	(14)	3,239	(280)	733	-	532,512
Fund Balances (Deficits) - January 1	334,142	(962)	142,340	49,201	3,032	9,850	3,165	2,716	-	1,050,485
Fund Balances (Deficits) - December 31	\$ 567,511	\$ -	\$ 153,881	\$ 48,471	\$ 3,018	\$ 13,089	\$ 2,885	\$ 3,449	\$ -	\$ 1,582,997

(Continued)

CITY OF MENASHA, WISCONSIN
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2007

	Capital Projects Funds							Tax Incremental District #5	
	2002 Capital Projects	2003 Capital Projects	2004 Capital Projects	2005 Capital Projects	2006 Capital Projects	Capital Facility Improvements	Capital Improvements		Tax Incremental District #4
Revenues									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 182,781	\$ 135,756
Intergovernmental	-	-	-	-	-	-	-	27,065	7,864
Public charges for services	-	-	-	-	-	-	-	-	-
Intergovernmental charges for services	-	-	-	-	-	-	-	-	-
Miscellaneous	-	996	2,805	-	-	12,601	-	5,064	565,965
Total Revenues	996	996	2,805	-	-	12,601	-	214,910	709,585
Expenditures									
Current									
General government	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-
Health and human services	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-
Conservation and development	-	-	-	-	-	-	-	-	-
Capital outlay	(655)	-	190,813	2,493	500,000	-	-	7,962	-
Total Expenditures	(655)	-	190,813	2,493	500,000	-	-	7,962	-
Excess of Revenues Over (Under) Expenditures	655	996	(188,008)	(2,493)	(500,000)	12,601	-	206,948	709,585
Other Financing Sources (Uses)									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	(69,145)	63,324	-	-	-	-	(174,674)	(703,153)
Total Other Financing Sources (Uses)	-	(69,145)	63,324	-	-	-	-	(174,674)	(703,153)
Net Change in Fund Balances	655	(68,149)	(124,684)	(2,493)	(500,000)	12,601	-	32,274	6,432
Fund Balances (Deficits) - January 1	-	68,149	124,684	48,346	515,287	241,641	10,396	(65,617)	447,309
Fund Balances (Deficits) - December 31	\$ 655	\$ -	\$ -	\$ 45,853	\$ 15,287	\$ 254,242	\$ 10,396	\$ (33,343)	\$ 453,741

(Continued)

CITY OF MENASHA, WISCONSIN
 Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 Nonmajor Governmental Funds
 For the Year Ended December 31, 2007

	Capital Projects Funds (Continued)						Total Governmental Funds	
	Tax Incremental District #6	Tax Incremental District #7	Tax Incremental District #8	Tax Incremental District #9	Tax Incremental District #10	Roadways at River's Edge		Total Capital Projects Funds
Revenues								
Taxes	\$ 265,264	\$ 161,234	\$ 23,003	\$ 21,502	\$ -	\$ -	\$ 789,540	\$ 1,531,781
Intergovernmental	7,194	-	127,368	222,287	-	-	391,778	1,453,843
Public charges for services	-	-	-	-	-	-	-	258,658
Intergovernmental charges for services	-	-	-	-	-	-	-	55,099
Miscellaneous	-	-	1,044	35,660	-	-	624,135	752,126
Total Revenues	272,458	161,234	151,415	279,449	-	-	1,805,453	4,051,507
Expenditures								
Current								
General government	-	-	-	-	-	-	-	2,680
Public safety	-	-	-	-	-	-	-	56,863
Public works	-	-	-	-	-	-	-	644,377
Health and human services	-	-	-	-	-	-	-	35,336
Culture and recreation	-	-	-	-	-	-	-	295,958
Conservation and development	-	-	-	-	-	-	-	413,448
Capital outlay	(55,113)	-	154,183	690,077	3,139	-	1,492,899	1,492,899
Total Expenditures	(55,113)	-	154,183	690,077	3,139	-	1,492,899	2,941,561
Excess of Revenues Over (Under) Expenditures	327,571	161,234	(2,768)	(410,628)	(3,139)	-	312,554	1,109,946
Other Financing Sources (Uses)								
Transfers in	-	-	-	-	-	-	-	250,000
Transfers out	(342,660)	(154,795)	(51,695)	(255,869)	(23,563)	-	(1,712,230)	(2,227,110)
Total Other Financing Sources (Uses)	(342,660)	(154,795)	(51,695)	(255,869)	(23,563)	-	(1,712,230)	(1,977,110)
Net Change in Fund Balances	(15,089)	6,439	(54,463)	(666,497)	(26,702)	-	(1,399,676)	(867,164)
Fund Balances (Deficits) - January 1	(17,205)	(173,255)	40,552	956,357	1,350	68,183	2,266,177	3,316,662
Fund Balances (Deficits) - December 31	\$ (32,294)	\$ (166,816)	\$ (13,911)	\$ 289,860	\$ (25,352)	\$ 68,183	\$ 866,501	\$ 2,449,498

INTERNAL SERVICE FUNDS

Internal service funds are used to account for the financing of goods or services provided by one department to other departments of the City, or to other governmental units, on a cost reimbursement basis. The City utilizes internal service funds to record financial transactions pertaining to the following activities:

City Garage

To account for services provided to other City departments by the Department of Public Works.

Property and Liability Insurance

To account for funds held by the City, generated by charges to other City departments, to finance property and liability claims levied against the City.

Dental Insurance

To account for funds held by the City generated by charges to other City departments, employees, and retirees, to finance dental claims of City employees, retirees, and their dependents.

CITY OF MENASHA, WISCONSIN
Combining Statement of Net Assets
Internal Service Funds
December 31, 2007

	City Garage	Property and Liability Insurance	Dental Insurance	Totals
ASSETS				
Cash and investments	\$ 275,396	\$ -	\$ -	\$ 275,396
Due from other funds	586,875	73,577	4,164	664,616
Other assets	-	1,031,220	-	1,031,220
Capital assets, nondepreciable				
Land	44,216	-	-	44,216
Construction in progress	132,484	-	-	132,484
Capital assets, depreciable				
Buildings	928,181	-	-	928,181
Machinery and equipment	5,213,294	-	-	5,213,294
Less: Accumulated depreciation	(4,019,936)	-	-	(4,019,936)
TOTAL ASSETS	3,160,510	1,104,797	4,164	4,269,471
LIABILITIES				
Accounts payable	-	18,081	6,973	25,054
Due to other funds	685,307	-	-	685,307
TOTAL LIABILITIES	685,307	18,081	6,973	710,361
NET ASSETS				
Invested in capital assets	2,298,239	-	-	2,298,239
Unrestricted	176,964	1,086,716	(2,809)	1,260,871
TOTAL NET ASSETS	\$ 2,475,203	\$ 1,086,716	\$ (2,809)	\$ 3,559,110

CITY OF MENASHA, WISCONSIN
Combining Statement of Revenues, Expenses and Changes in Net Assets
Internal Service Funds
Year Ended December 31, 2007

	City Garage	Property and Liability Insurance	Dental Insurance	Totals
Operating Revenues				
Charges for services	\$ 1,300,559	\$ 96,825	\$ 109,538	\$ 1,506,922
Operating Expenses				
Operation and maintenance	792,166	-	-	792,166
Insurance payments and claims	-	30,229	114,026	144,255
Depreciation	283,283	-	-	283,283
Total Operating Expenses	1,075,449	30,229	114,026	1,219,704
Operating Income (Loss)	225,110	66,596	(4,488)	287,218
Nonoperating Revenues (Expenses)				
Investment income	13,453	69,837	-	83,290
Interest and fiscal charges	-	(4,847)	-	(4,847)
Gain on disposal of capital assets	2,878	-	-	2,878
Total Nonoperating Revenues (Expenses)	16,331	64,990	-	81,321
Income (Loss) Before Contributions and Transfers	241,441	131,586	(4,488)	368,539
Capital Contributions	130,730	-	-	130,730
Change in Net Assets	372,171	131,586	(4,488)	499,269
Net Assets - January 1	2,103,032	955,130	1,679	3,059,841
Net Assets - December 31	\$ 2,475,203	\$ 1,086,716	\$ (2,809)	\$ 3,559,110

CITY OF MENASHA, WISCONSIN
Combining Statement of Cash Flows
Internal Service Funds
Year Ended December 31, 2007

	City Garage	Property and Liability Insurance	Dental Insurance	Totals
Cash Flows from Operating Activities				
Cash received from customers	\$ 1,300,559	\$ 143,327	\$ 109,538	\$ 1,553,424
Cash paid to suppliers	(433,290)	(103,914)	(116,496)	(653,700)
Cash paid to employees	(358,876)	-	-	(358,876)
Net Cash Provided (Used) by Operating Activities	508,393	39,413	(6,958)	540,848
Cash Flows from Noncapital and Related Financing Activities				
Change in interfund receivable and payables	(229,123)	7,017	6,958	(215,148)
Dividend from CVMIC	-	69,837	-	69,837
Principal payments on noncapital debt	-	(111,420)	-	(111,420)
Interest payments on noncapital debt	-	(4,847)	-	(4,847)
Net Cash Provided (Used) by Noncapital and Related Financing Activities	(229,123)	(39,413)	6,958	(261,578)
Cash Flows from Capital and Related Financing Activities				
Acquisition of capital assets	(412,878)	-	-	(412,878)
Transfer from capital projects	130,730	-	-	130,730
Proceeds (loss) from sale of capital asset	2,878	-	-	2,878
Net Cash Used by Capital and Related Financing Activities	(279,270)	-	-	(279,270)
Cash Flows from Investing Activities				
Interest received	13,454	-	-	13,454
Change in Cash and Cash Equivalents	13,454	-	-	13,454
Cash and Cash Equivalents - January 1	261,942	-	-	261,942
Cash and Cash Equivalents - December 31	\$ 275,396	\$ -	\$ -	\$ 275,396
Reconciliation of Operating Loss to Net Cash Provided (Used) by Operating Activities:				
Operating loss	\$ 225,110	\$ 66,596	\$ (4,488)	\$ 287,218
Adjustments to reconcile operating loss to net cash provided (used) by operating activities:				
Depreciation	283,283	-	-	283,283
Changes in assets and liabilities				
Receivables	-	46,502	-	46,502
Accounts payable	-	(73,685)	(2,470)	(76,155)
Net Cash Provided (Used) by Operating Activities	\$ 508,393	\$ 39,413	\$ (6,958)	\$ 540,848
Noncash Investing, Capital and Financing Activities				
None	\$ -	\$ -	\$ -	\$ -

**ADDITIONAL INDEPENDENT AUDITORS' REPORT
FOR BASIC FINANCIAL STATEMENTS**



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

To the Honorable Mayor and Members of the City Council
City of Menasha, Wisconsin

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Menasha, Wisconsin, as of and for the year ended December 31, 2006, which collectively comprise the City of Menasha, Wisconsin's basic financial statements and have issued our report thereon dated August 28, 2008. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the City of Menasha, Wisconsin's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion of the effectiveness of the City of Menasha, Wisconsin's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the City of Menasha, Wisconsin's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control over financial reporting. We consider the deficiencies described as 2007-01 and 2007-02 in the schedule of findings and questioned costs to be significant deficiencies in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control. Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all

significant deficiencies that are also considered to be material weaknesses. However, we believe that none of the significant deficiencies described in the accompanying schedule of findings and responses is a material weakness.

Compliance and Other Matters

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

The City of Menasha, Wisconsin's response to the findings identified in our audit are described in the accompanying corrective action plan. We did not audit the City of Menasha, Wisconsin's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the Honorable Mayor and members of the City Council, federal and state awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.



Certified Public Accountants
Green Bay, Wisconsin
August 28, 2008

CITY OF MENASHA, WISCONSIN
Schedule of Findings
December 31, 2007

Finding No.	Control Deficiencies
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2007-01 Year End Closing and Financial Reporting

Condition: While the current staff of the City maintain financial records which accurately report revenues and expenditures throughout the year, preparing year end adjusting, closing and GASB 34 conversion entries necessary to prepare financial statements, including related notes, state financial reports and public service commission reports require additional expertise that would entail additional training and staff time to develop. The City contracts with Schenck and their knowledge of current accounting principles and regulatory requirements of the Wisconsin Department of Revenue and the Public Service Commission of Wisconsin to prepare required journal entries and financial reports for the City in an efficient manner.

Criteria: The review of financial statements by staff with expertise in financial reporting is an internal control intended to prevent, detect and correct a potential misstatement in the financial statements or notes.

Cause: The additional costs associated with hiring staff experienced in preparing year end adjusting, closing, and GASB 34 conversion entries and financial reports, including additional training time outweigh the derived benefits.

Recommendation: We recommend the City continue reviewing the adjusting, closing and GASB 34 conversion entries along with the financial reports prepared by Schenck. While it may not be cost beneficial to hire additional staff to prepare these items, a thorough review of this information by appropriate staff of the City is necessary to obtain an adequate understanding of the City's financial report.

Finding No.	Control Deficiencies
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2007-02 Maintenance of Capital Assets Records

Condition: As part of our audit engagement, we maintain the City's capital assets records. The City's accounting personnel provide us with the current year asset additions and disposals. We record the capital asset additions and disposals and calculate the annual depreciation.

Criteria: The maintenance of detailed capital assets records is an internal control intended to safeguard assets and to prevent a potential misstatement in the financial records.

Cause: Our audit engagement includes maintaining the City's capital asset records as the City does not employ staff with the expertise or experience to maintain these records in accordance with generally accepted accounting principles.

Recommendation: We recommend the accounting personnel and the City Council continue to review the capital assets records of the City. We believe the costs of employing staff with the relevant expertise would outweigh the benefits to be received.

**JOINT POWERS AGREEMENT
WINNEBAGO COUNTY 911 EMERGENCY SYSTEM**

WHEREAS, Winnebago County and the municipalities located within the boundaries of Winnebago County have implemented an Emergency 911 System for the purposes of providing emergency services to residents and visitors of these municipalities, including fire fighting, law enforcement, ambulance, medical and other emergency services; and

WHEREAS, Sec. 146.70, Wis. Stats. "Joint Powers Agreement", requires that in implementing a 911 system as has been done in Winnebago County, municipalities shall annually enter into a Joint Powers Agreement, which Agreement shall be applicable on a daily basis and which shall provide that if an emergency services vehicle is dispatched in response to a request through the Winnebago County 911 System, such vehicle shall render its services to the persons needing the services, regardless of whether the vehicle is operating outside the vehicle's normal jurisdictional boundaries.

THEREFORE, in consideration of the mutual promises, agreements, and conditions contained herein, it is hereby jointly agreed between Winnebago County and the City of Menasha, municipality", as follows:

1. That effective **December 1, 2008**, this Agreement shall, thereafter, be applicable on a daily basis from said date through **November 30, 2009**.
2. That if an emergency services vehicle operated by the municipality, or operated by an agency with which the municipality contracts for that particular emergency service, is dispatched in response to a request through the Winnebago County Emergency 911 System, such vehicle (whether owned and operated by the municipality or by the agency) shall render its services to the persons needing the services, regardless of whether the vehicle is operating outside the vehicle's normal jurisdictional (or as defined by contract) boundaries.
3. That a Winnebago County Communications and Information System Advisory Committee shall be established to develop and recommend policy and procedures for emergency services communications and public safety records management issues in Winnebago County. A User's Guide that was developed in 1994 has been updated as necessary, and includes directives and guidelines for the proper use of E911 communication devices (which may include, but not be limited to, radios, computers, mobile data devices and pagers). Violation of User Guide directives could result in disciplinary action being imposed by the employing agency. The committee will be charged to effectively recommend equipment/software purchases and resource allocation with the authority to develop sub-committees as needed to accomplish that task. The committee may develop special ad-hoc, advisory task forces to research regional communication

network(s) with neighboring public safety departments or other County E911 Systems. The Advisory Committee will report to the County Executive and service that position in an advisory nature. Membership on the Advisory Committee shall consist of 9 representatives (appointed by the County Executive) from the following:

4 – Police Agency (separate departments) Representatives (normally the Police Chief or his/her designee).

4 – Fire Agency (separate departments) Representatives (normally the Fire Chief or his/her designee).

1 – Emergency Government Representative.

The Advisory Committee shall elect one Chair and Vice-Chair each year commencing in January.

4. That a copy of this Agreement shall be filed with the State Department of Justice, as required by Sec. 146.70 (9)(c), Wis. Stats.

WINNEBAGO COUNTY

By: Mark L. Harris
Winnebago County Executive
Mark L. Harris

Date: 8-26-08

By: Susan T. Ertmer
County Clerk
Susan T. Ertmer

Date: 8-22-08

CITY OF MENASHA

By: _____
Mayor

Date: _____

By: _____
City Clerk

Date: _____

Approved as to form

S. Brandt 9-9-08
S. Brandt, City Attorney

CITY OF MENASHA DISBURSEMENTS

Accounts Payable for 8/29/08-9/11/08 Checks # 18318-18470	\$ 387,245.45
Payroll Checks for 9/4/08-9/11/08 Checks # 40784-41025	<u>148,926.53</u>
Total	\$ 536,171.98

**Gaps in the sequence of accounts payable check numbers may be caused by: voiding checks at the start of a new check run to set up printing of the checks correctly, having a large number of invoices on a particular vendor which causes the payment to be printed on more than one accounts payable check , incorrect alphabetizing of a vendor causing the accounts payable check to appear out of sequence or software/printer problems which result in accounts payable checks being printed incorrectly and needing to be discarded.

Menasha Employees Credit Union-Employee Deductions

Menasha Employees Local 1035-Union Dues

Menasha Employees Local 1035B-Union Dues

Wisconsin Support Collections-Child/Spousal Support

United Way-Employee Donations

AMT-Garnishments

Date: Friday, August 29, 2008
Time: 09:53AM
User: MGRIESBACH

CITY OF MENASHA
Check Register - w/Alternate Description

Page: 1 of 1
Report: 03630Alt.rpt
Company: 31100

Vendor ID / Name	Invoice Nbr	CpnyID	Acct	Subaccount	Amount	Invoice Description
23275 WINNEBAGO COUNTY TREASURER	082908	31100	12	04-101-000	999.84	PAYMENT OF ALLOWED LOTTERY CR
	<u>Check Date</u> 8/29/2008	<u>Check Nbr</u>	<u>018318</u>		<u>Check Total:</u>	999.84
				Grand Total:	999.84	

Date: Thursday, September 04, 2008
 Time: 12:51PM
 User: JSASSMAN

CITY OF MENASHA
Check Register - w/Alternate Description

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 Company: 31100

Vendor ID / Name	Invoice Nbr	CpnyID	Acct	Subaccount	Amount	Invoice Description
01030 AAA SANITATION INC	154277	31100	55	07-202-209	165.00	PORTABLE TOILETS BRIGHTON BCH
	154278	31100	55	07-202-209	165.00	PORTABLE TOILETS BOAT LANDING
	Check Date 9/4/2008	Check Nbr	018319		Check Total:	330.00
01315 AIRGAS NORTH CENTRAL	105302031	31731	54	10-149-300	54.00	BLANKET
		Check Date 9/4/2008	Check Nbr	018320	Check Total:	54.00
01433 MARGARET ALLEN	082708	31822	55	04-107-316	250.00	HATTIE MINER SCHOLARSHIP
		Check Date 9/4/2008	Check Nbr	018321	Check Total:	250.00
01820 ASCAP	082908	31100	55	07-201-320	301.08	MUSIC LICENSE
		Check Date 9/4/2008	Check Nbr	018322	Check Total:	301.08
02040 BADGER HIGHWAYS CO INC	141894	31100	54	10-121-300	22,458.14	HOTMIX ASPHALT BASE COURSE
	141912	31100	54	10-121-300	400.00	TACK COAT B
	142046	31100	54	10-121-300	13,933.71	HOTMIX ASPHALT BASE COURSE
	142208	31100	54	10-121-300	37,287.48	HOTMIX ASPHALT BASE COURSE
	C142207	31100	54	10-121-300	-44,386.65	BILLED INCORRECTLY
		Check Date 9/4/2008	Check Nbr	018323	Check Total:	29,692.68
02260 BAYCOM INC	15233	31100	52	08-101-243	31.70	REPLACED VOLUME KNOB
	207655	31100	52	08-101-295	439.66	INSTALL EQPT/RANGER
	Check Date 9/4/2008	Check Nbr	018324	Check Total:	471.36	
02335 BECK ELECTRIC INC	E211	31100	54	10-143-216	381.00	STREET LIGHT/WASH & GARFIELD
	E211	31100	54	10-143-300	13.95	STREET LIGHT/WASH & GARFIELD
	Check Date 9/4/2008	Check Nbr	018325	Check Total:	394.95	

Date: Thursday, September 04, 2008
 Time: 12:51PM
 User: JSASSMAN

CITY OF MENASHA
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Vendor ID / Name	Invoice Nbr	CpnyID	Acct	Subaccount	Amount	Invoice Description
02375 MATTHEW BENDER & CO INC	72232684	31100	52	08-101-322	177.80	CRIME INVESTIGATION HDBK
	64842/21	31100	52	08-101-322	-50.90	CREDIT
Check Date	9/4/2008	Check Nbr	018326		Check Total:	126.90
02717 JEFFREY BRANDT		31100	51	02-103-331	23.40	MILEAGE
		31100	51	02-105-331	102.96	MILEAGE
Check Date	9/4/2008	Check Nbr	018327		Check Total:	126.36
02730 BRAZEE ACE HARDWARE	002044	31100	53	09-212-240	4.99	SR CTR-SHUFFLE BOARD HANGERS
	001847	31100	55	07-202-313	20.97	FOGGER INDOOR 3 PK
	001854	31100	55	07-202-240	19.96	VANDALISM COVER PAINT
	001926	31100	55	07-202-300	7.08	GLUE-OAK ST PLANTERS
	001928	31100	55	07-202-240	5.49	BATHROOM REPAIR-TRESTLE
	002097	31100	53	09-212-300	14.48	NIGHTLIGHT
	002139	31100	55	07-202-300	5.28	TANK SPRAY REPAIR @ SMITH
Check Date	9/4/2008	Check Nbr	018328		Check Total:	78.25
02750 BRICK & SUPPLY COMPANY	141206	31100	54	10-134-300	344.75	MORTAR
Check Date	9/4/2008	Check Nbr	018329		Check Total:	344.75
02815 SYLVIA BULL		31100	53	09-212-331	129.94	MILEAGE
		31100	53	09-212-336	14.04	MILEAGE
Check Date	9/4/2008	Check Nbr	018330		Check Total:	143.98

Date: Thursday, September 04, 2008
 Time: 12:51PM
 User: JSASSMAN

CITY OF MENASHA
Check Register - w/Alternate Description

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Vendor ID / Name	Invoice Nbr	CpnyID	Acct	Subaccount	Amount	Invoice Description
03145 CAREW CONCRETE & SUPPLY CO INC	778246	31100	54	10-121-300	370.00	8TH & PACIFIC
	778598	31100	54	10-121-300	550.00	PLANK & KONEMAC
	779103	31100	54	10-121-300	332.00	9TH W OF RACINE
	779103	31100	54	10-133-300	332.00	9TH W OF RACINE
	780262	31100	54	10-121-300	126.00	CONCRETE/2008 ANNUAL
	780918	31100	55	07-202-300	568.00	SIDEWALKS FOR A04 COMPLIANCE
	782427	31100	54	10-121-300	370.00	8TH & PACIFIC
Check Date	9/4/2008	Check Nbr	018331		Check Total:	2,648.00
03247 CDW GOVERNMENT INC	LHT7119	31100	51	04-109-315	39.78	MEMORY CARD READER FOR IT
	LJH5479	31100	51	02-118-310	32.52	ID BLANK CARD/SAFETY COMMITTEE
	LJH5479	31100	52	08-101-310	65.04	ID BLANK CARDS/PD
Check Date	9/4/2008	Check Nbr	018333		Check Total:	137.34
04125 DAVIES WATER #1476	0032359	31201	54	10-301-300	3,096.00	M/HOLE LIDS/CVR HOOKS
	0032948	31100	54	10-134-300	366.00	CURB/GUTTER FORM
	0034285	31201	54	10-301-300	1,440.00	MANHOLE
Check Date	9/4/2008	Check Nbr	018334		Check Total:	4,902.00
04315 DLT SOLUTIONS INC		31100	51	04-109-243	3,263.39	MAINT FOR ENGINEERING SOFTWARE
Check Date	9/4/2008	Check Nbr	018335		Check Total:	3,263.39
06625 FOX VALLEY TRUCK	4809606	31731	54	10-149-383	491.32	ROD ASSM/ABSORBER
	480962	31731	54	10-149-383	101.38	SEAL
	481033	31731	54	10-149-383	47.22	HORN KIT
	481030	31731	54	10-149-383	928.58	DUST COVER/SHIELD/F-DRUM
Check Date	9/4/2008	Check Nbr	018336		Check Total:	1,568.50
07485 GREEN BOYZ	081208	31100	52	08-101-206	60.00	WEED CONTROL/FERTILIZER/IRON
Check Date	9/4/2008	Check Nbr	018337		Check Total:	60.00

Date: Thursday, September 04, 2008
 Time: 12:51PM
 User: JSASSMAN

CITY OF MENASHA
Check Register - w/Alternate Description

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 Report: 03630Alt.rpt
 Company: 31100

Vendor ID / Name	Invoice Nbr	CpnyID	Acct	Subaccount	Amount	Invoice Description
08190 HAWKINS INC	1218367RI	31100	55	07-203-300	3,460.87	POOL CHEMICALS
	Check Date 9/4/2008	Check Nbr	018338		Check Total:	3,460.87
11315 KRUEGER TRUE VALUE	885382	31100	55	07-203-240	8.98	REPAIR CHLORINE FEEDER @ POOL
	Check Date 9/4/2008	Check Nbr	018339		Check Total:	8.98
12135 LANDMARK STAFFING RESOURCES	674766	31100	51	04-109-801	220.00	FLEET/FUEL MGMT DATA ENTRY
	674390	31100	55	07-202-203	472.00	DATA ENTRY CEMETERY SOFTWARE
	Check Date 9/4/2008	Check Nbr	018340		Check Total:	692.00
12250 LAWSON PRODUCTS INC	7145089	31731	54	10-149-300	75.65	STOCK
	Check Date 9/4/2008	Check Nbr	018341		Check Total:	75.65
12375 LEVENHAGEN CORPORATION	65616	31207	55	07-205-381	4,653.95	MARINA GAS
	66077	31207	55	07-205-381	1,926.80	MARINA GAS
	65618	31207	55	07-205-381	2,175.17	MARINA GAS
	Check Date 9/4/2008	Check Nbr	018342		Check Total:	8,755.92
13043 MANAWA TELEPHONE CO		31100	51	04-109-221	39.95	CABIN INTERNET
	Check Date 9/4/2008	Check Nbr	018343		Check Total:	39.95
13060 MARATHON CO SHERIFF'S DEPT		31100	52	08-101-337	25.00	REGISTRATION
	Check Date 9/4/2008	Check Nbr	018344		Check Total:	25.00
13149 MATTHEWS COMMERCIAL TIRE CTR	026554	31731	54	10-149-382	38.75	FLAT TIRE REPAIR
	026603	31731	54	10-149-382	86.25	MOUNT/DISMOUNT TIRE SERVICE
	026602	31731	54	10-149-382	31.23	FLAT REPAIR SERVICE
	Check Date 9/4/2008	Check Nbr	018345		Check Total:	156.23

Date: Thursday, September 04, 2008
 Time: 12:51PI
 User: JSASSMAN

CITY OF MENASHA
Check Register - w/Alternate Description

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Vendor ID / Name	Invoice Nbr	CpnyID	Acct	Subaccount	Amount	Invoice Description
13240 MCKENZIE SUPPLY & EQUIPMENT	20255	31731	54	10-149-383	92.00	PINS
	Check Date 9/4/2008	Check Nbr	018346		Check Total:	92.00
13370 MENASHA EMPLOYEES CREDIT UNION		31100	21	04-299-020	1,857.00	
	Check Date 9/4/2008	Check Nbr	018347		Check Total:	1,857.00
13375 MENASHA EMPLOYEES LOCAL 1035		31100	21	04-299-031	300.00	
	Check Date 9/4/2008	Check Nbr	018348		Check Total:	300.00
13435 MENASHA POSTMASTER		31266	54	10-307-311	1,279.74	FALL NEWSLETTER MAILING
	Check Date 9/4/2008	Check Nbr	018349		Check Total:	1,279.74
13455 MENASHA SENIOR CENTER		31827	53	09-212-300	61.72	MISC SUPPLIES
		31100	53	09-212-310	34.63	PAPER FOR NEWSLETTER
	Check Date 9/4/2008	Check Nbr	018350		Check Total:	96.35
13550 MICHELS MATERIALS	201426	31485	56	03-202-822	932.12	SCREENINGS/NATURES WAY
	201425	31485	56	03-202-822	149.11	SCREENINGS/NATURES WAY
	Check Date 9/4/2008	Check Nbr	018351		Check Total:	1,081.23
13685 MINNESOTA MUTUAL LIFE INSURANC	OCT 2008	31100	21	04-618-000	2,482.35	OCT LIFE INSURANCE
	Check Date 9/4/2008	Check Nbr	018352		Check Total:	2,482.35
13750 MORTON PHARMACY	03531534	31100	55	07-203-310	34.05	BANDAGES ETC
	Check Date 9/4/2008	Check Nbr	018353		Check Total:	34.05
13755 MORTON SAFETY	317511	31100	55	07-202-215	41.27	COLD PACKS/INSECT STING WIPES
	Check Date 9/4/2008	Check Nbr	018354		Check Total:	41.27

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14010 N&M AUTO SUPPLY	28937	31731	54	10-149-300	34.08	FLEET STOCK
	229362	31731	54	10-149-383	8.70	RUNNING LAMP
	229399	31731	54	10-149-300	28.88	SHOP SUPPLIES
	229937	31731	54	10-149-383	1.26	GASKET
	229594	31731	54	10-149-383	2.90	SPRING
	229628	31731	54	10-149-383	157.05	ALTERNAT/CORE DEPOSIT
	229270	31731	54	10-149-383	283.90	CALIPERS/BRK HOSES/SUPPLIES
	230877	31731	54	10-149-383	77.72	FUEL FILTERS/SOLENIOD
	230789	31731	54	10-149-383	95.80	REFLUX TRUCK SHOCK
	231585	31731	54	10-149-383	4.37	ELEC-MECH FLASHER
Check Date	9/4/2008	Check Nbr	018355		Check Total:	694.66
14220 NEENAH-MENASHA SEWERAGE COMM	2008-153	31201	54	10-302-250	66,806.67	WW TREATMENT JULY 2008
	2008-159	31201	54	10-302-250	15,695.00	SEPT 2008 INT BOND ISSUES
Check Date	9/4/2008	Check Nbr	018356		Check Total:	82,501.67
14434 NORTH RIDGE CONSTRUCTION &		31263	56	03-207-701	338.05	967 MISTFLOWER
	Check Date	9/4/2008	Check Nbr	018357		Check Total:
		31263	56	03-207-701	882.00	956 MISTFLOWER CIRCLE
Check Date	9/4/2008	Check Nbr	018358		Check Total:	882.00
		31263	56	03-207-701	504.36	944 MISTFLOWER CIRCLE
Check Date	9/4/2008	Check Nbr	018359		Check Total:	504.36
16025 PACKER CITY INTERNATIONAL	3282200003	31731	54	10-149-383	24.00	AIR FILTER
Check Date	9/4/2008	Check Nbr	018360		Check Total:	24.00

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16245 PETERBILT OF WISCONSIN	D282350014	31731	54	10-149-383	51.43	SENSOR KIT
	D282280061	31731	54	10-149-383	56.36	MUDFLAP/HOLDER
	D2823500014	31731	54	10-149-383	-51.43	WRONG VENDOR ENTERED
	D282280061	31731	54	10-149-383	-56.36	WRONG VENDOR ENTERED
	Check Date 9/4/2008	Check Nbr	018361		Check Total:	0.00
16805 PRO-X SYSTEMS LAWCARE	92117	31100	55	07-202-206	194.01	SMITH PARK/FERTILIZER & WEED
		Check Date 9/4/2008	Check Nbr	018362	Check Total:	194.01
16853 PROCON DATA SYSTEMS INC	6651	31100	55	07-202-240	230.00	GRAFFITI REMOVAL
		Check Date 9/4/2008	Check Nbr	018363	Check Total:	230.00
18400 ROAD EQUIPMENT	488526	31731	54	10-149-383	599.19	BRAKE SHOES/DRUM/SEAL
		Check Date 9/4/2008	Check Nbr	018364	Check Total:	599.19
19380 SHOPKO STORES INC	52000	31100	55	07-201-300	24.45	MISC SUPPLIES
		Check Date 9/4/2008	Check Nbr	018365	Check Total:	24.45
19410 SKID & PALLET	022584	31100	55	07-202-300	161.50	LANDSCAPE MULCH
	022550	31100	54	10-121-300	106.25	MULCH/COVENTRY CT
	022550	31100	55	07-202-300	127.50	MULCH/CLOVIS/JEFFERSON
	022603	31100	52	08-101-240	34.00	MULCH
	022603	31100	54	10-121-300	238.00	MULCH
	022603	31100	55	07-202-300	221.00	MULCH
	Check Date 9/4/2008	Check Nbr	018366	Check Total:	888.25	
19725 STREICHERS PROF POLICE EQUIPME	I545117	31100	52	08-101-315	199.96	THERMAL LENS GOGGLES
	I546752	31100	52	08-109-300	155.40	WHISTLES/FIRST DEFENSE
	Check Date 9/4/2008	Check Nbr	018367	Check Total:	355.36	

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19775 SUPERIOR CHEMICAL CORP	67419	31100	13	04-106-000	334.25	ODOR COUNTERACTANT
	Check Date 9/4/2008	Check Nbr 018368			Check Total: 334.25	
20045 BARB TAYLOR		31100	53	09-212-331	28.08	MILEAGE
	Check Date 9/4/2008	Check Nbr 018369			Check Total: 28.08	
20075 TEL/COM	10070110	31262	52	08-101-221	253.50	VCR PROGRAM/PAGERS
	Check Date 9/4/2008	Check Nbr 018370			Check Total: 253.50	
20285 TOTER INC	KB231045	31100	54	10-304-315	6,328.20	UNIV XHD 64 GAL
	Check Date 9/4/2008	Check Nbr 018371			Check Total: 6,328.20	
21045 UNIFIRST CORPORATION	0970036368	31731	54	10-149-201	80.58	MAT/MOP/CLOTHING PROTECTIONS
	Check Date 9/4/2008	Check Nbr 018372			Check Total: 80.58	
21055 UNITED CONCRETE & CONSTRUCTION	073108	31263	56	03-207-701	1,140.25	967 MISTFLOWER CIRCLE
	Check Date 9/4/2008	Check Nbr 018373			Check Total: 1,140.25	

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21205 US CELLULAR		31100	51	01-102-221	44.00	MERKES
		31100	51	02-103-221	63.99	BRANDT
		31100	51	02-117-221	5.40	ELECTION
		31100	51	04-106-221	3.70	STOFFEL
		31100	51	04-109-221	106.04	IT
		31100	51	10-115-221	35.94	ALIX/QUICK
		31100	52	08-101-221	364.46	PD
		31100	53	09-103-221	31.99	DREW
		31100	53	09-119-221	33.40	HEALTH
		31100	54	10-111-221	122.60	ENGINEERING
		31100	54	10-131-221	4.75	CARD
		31731	54	10-149-221	61.29	GARAGE
		31201	54	10-301-221	3.00	CONFINED SPACE
		31201	54	10-301-221	5.85	SEWER TRUCK
		31100	55	06-101-221	5.80	POWELL
		31100	55	07-201-221	56.10	TUNGATE
		31100	55	07-202-221	116.14	PARK
		31100	55	07-203-221	8.35	POOL - 1
		31100	56	03-202-221	17.95	KEIL
		Check Date 9/4/2008	Check Nbr	018375	Check Total:	1,090.75
21226 US OIL CO INC	M88336	31731	54	10-149-300	2,134.64	15W40/TRANS FLUID
	M88424	31731	54	10-149-300	943.74	10W30
	Check Date 9/4/2008	Check Nbr	018376	Check Total:	3,078.38	
21175 UW-EXTENSION		31100	51	01-102-332	20.00	REGISTRATION
	Check Date 9/4/2008	Check Nbr	018374	Check Total:	20.00	
22120 VALLEY POPCORN CO INC	83089	31100	55	07-203-317	138.25	POOL CONCESSIONS
	Check Date 9/4/2008	Check Nbr	018377	Check Total:	138.25	

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22212 JANET VAN LANKVELT		31100	21	04-279-000	96.66	REIMBURSE/BATTING FOR QUILTERS
	Check Date 9/4/2008	Check Nbr	018378		Check Total:	96.66
23135 WAYNE ENGINEERING CORP	64281	31731	54	10-149-383	52.74	COIL/MANIFOLD
	Check Date 9/4/2008	Check Nbr	018379		Check Total:	52.74
03225 WC INDUSTRIAL SUPPLY COMPANY	0001825-IN	31731	54	10-149-383	115.38	BEARINGS
	Check Date 9/4/2008	Check Nbr	018332		Check Total:	115.38
23152 WE ENERGIES	082008	31100	54	10-143-223	2,028.30	STREET LIGHTS
		31100	53	09-102-224	9.31	316 RACINE STREET/GAS
	Check Date 9/4/2008	Check Nbr	018380		Check Total:	2,037.61
23215 WIL-KIL PEST CONTROL	1343049	31731	54	10-149-207	63.00	COMMERCIAL CONTRACT
	Check Date 9/4/2008	Check Nbr	018381		Check Total:	63.00
23275 WINNEBAGO COUNTY TREASURER	AUGUST	31310	57	04-101-610	1,564.24	WINN CO IND DEV/PRIN
	AUGUST	31310	57	04-201-620	585.76	WINN CO IND DEV/INTEREST
	CC100227	31100	51	02-117-241	1,025.00	PRE-ELECTION HARDWARE TESTING
		31100	21	04-229-000	16.09	OVERPAYMENT INV #7155
	Check Date 9/4/2008	Check Nbr	018382		Check Total:	3,191.09
23455 WISCONSIN SUPPORT COLLECTIONS		31100	21	04-299-015	536.31	
		31100	21	04-299-016	138.40	
	Check Date 9/4/2008	Check Nbr	018383		Check Total:	674.71
Grand Total:					171,331.56	

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00160 7-NICK INC	2033	31100	55	07-201-300	53.96	EVENT BALLOONS
	Check Date 9/11/2008	Check Nbr	018384		Check Total:	53.96
01053 ACCENT BUSINESS SOLUTIONS INC	215358	31100	53	09-102-241	239.45	MAINTENANCE CONTRACT/COPIER
	215360	31100	53	09-118-241	1,326.00	MAINTENANCE CONTRACT/COPIER
	Check Date 9/11/2008	Check Nbr	018385		Check Total:	1,565.45
01054 ACCENT FLORAL & GIFTS LLC	16442	31100	55	04-221-316	40.00	ALD TAYLOR/FATHER
	Check Date 9/11/2008	Check Nbr	018386		Check Total:	40.00
01075 ACCURATE SUSPENSION WAREHOUSE	8013066	31731	54	10-149-383	10.68	BELT STOCK
	Check Date 9/11/2008	Check Nbr	018387		Check Total:	10.68
01263 AG-BAG FORAGE SOLUTIONS	3380	31731	54	10-149-383	464.87	STRIPPER BAR/CAPS
	Check Date 9/11/2008	Check Nbr	018388		Check Total:	464.87
01450 ALLIED GLOVE & SAFETY PRODUCTS	1/748910	31731	54	10-149-300	119.76	LEATHER DRIVER GLOVES
	Check Date 9/11/2008	Check Nbr	018389		Check Total:	119.76
01630 AMERICAN RED CROSS OF NEENAH-	1988	31100	12	04-399-000	445.00	CPR/AED COURSE FEE/SCHOOLS
	1988	31100	21	04-229-000	5.00	CPR/AED COURSE FEE
	1988	31100	51	02-105-337	5.00	CPR/AED COURSE FEE/PERSONNEL
	1988	31100	53	09-102-337	5.00	CPR/AED COURSE FEE/HEALTH
	1988	31731	54	10-149-337	20.00	CPR/AED COURSE FEE/ST/SAN
	1988	31100	55	06-101-337	5.00	CPR/AED COURSE FEE/LIBRARY
	1988	31100	55	07-201-337	10.00	CPR/AED COURSE FEE/PARK/REC
	1988	31100	55	07-202-337	5.00	CPR/AED COURSE FEE/PARKS
	Check Date 9/11/2008	Check Nbr	018390		Check Total:	500.00

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01675 AMT		31100	21	04-299-022	150.00	
	Check Date	9/11/2008	Check Nbr	018391	Check Total:	150.00
02040 BADGER HIGHWAYS CO INC	142085	31100	54	10-121-300	7,994.78	HOTMIX ASPHALT BASE COURSE
	141994	31100	55	07-202-300	633.98	SAND/JEFF PARK VOLLEYBALL
	Check Date	9/11/2008	Check Nbr	018392	Check Total:	8,628.76
02260 BAYCOM INC	32518	31100	52	08-101-242	35.00	DOCK PWR CABLE
	Check Date	9/11/2008	Check Nbr	018393	Check Total:	35.00
03075 CAMERA CORNER	0379312-IN	31100	51	04-109-315	50.00	CAMERA CONTROL TABLE
	Check Date	9/11/2008	Check Nbr	018394	Check Total:	50.00
03145 CAREW CONCRETE & SUPPLY CO INC	781953	31100	55	07-202-300	298.00	CONCRETE FOR PLAYGROUND POSTS
	782165	31100	55	07-202-300	72.00	PAD FOR PORTABLE BATHROOM LNDG
	Check Date	9/11/2008	Check Nbr	018395	Check Total:	370.00
03205 CASPERS TRUCK EQUIPMENT INC	33413	31741	19	04-530-000	85,165.00	DUMP TRUCK
	Check Date	9/11/2008	Check Nbr	018396	Check Total:	85,165.00
03490 CLEAR WATER CAR WASH	2285	31100	52	08-101-295	51.56	VEHICLE WASHES/AUGUST 2008
	Check Date	9/11/2008	Check Nbr	018399	Check Total:	51.56
03810 CRI RECYCLING SERVICE INC	20220	31266	54	10-307-216	140.00	GRANULAR RECYCLE FEE
	Check Date	9/11/2008	Check Nbr	018400	Check Total:	140.00
03842 CULLIGAN WATERCARE SERVICES	083008	31100	55	07-203-310	27.50	DRINKING WATER
	Check Date	9/11/2008	Check Nbr	018401	Check Total:	27.50

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04135 DAVIS & KUELTHAU SC	297340	31201	54	10-301-211	1,800.03	INSURANCE MATTER
	Check Date 9/11/2008	Check Nbr	018402		Check Total:	1,800.03
04207 DEPARTMENT OF PUBLIC INSTRUCT	13740038	31100	12	04-399-000	80.00	SCHOOL NURSE ORIENTATION-2
	Check Date 9/11/2008	Check Nbr	018403		Check Total:	80.00
04450 DWD-UI	360057	31100	55	07-202-162	319.64	BENEFIT CHARGES/PARK
	Check Date 9/11/2008	Check Nbr	018404		Check Total:	319.64
05450 JOHN EBEL	091008	31100	55	07-201-203	150.00	GRUNSKI START/FINISH SET UP
	Check Date 9/11/2008	Check Nbr	018407		Check Total:	150.00
05235 ENVIRONMENTAL SYSTEMS	91831994	31100	51	04-109-243	1,900.00	ARCVIEW MAINTENANCE
	Check Date 9/11/2008	Check Nbr	018405		Check Total:	1,900.00
05240 EVANS TITLE COMPANIES INC	091008	31100	54	10-121-822	990.40	BUYER'S SETTLEMENT
	Check Date 9/11/2008	Check Nbr	018406		Check Total:	990.40
07080 GANNETT WISCONSIN NEWSPAPERS	3562300	31100	51	02-104-292	101.75	LEGALS
	3562300	31100	51	02-117-292	42.74	LEGALS
	3562300	31100	51	04-101-292	642.81	LEGALS
	Check Date 9/11/2008	Check Nbr	018408		Check Total:	787.30
07193 GERBER LEISURE PRODUCTS INC	19317	31826	55	07-202-805	3,315.00	PLAY EQUIPMENT
	19317	31100	55	07-202-822	3,315.00	PLAY EQUIPMENT
	Check Date 9/11/2008	Check Nbr	018409		Check Total:	6,630.00
07510 GREENSKY ENERGETICS INC	67	31100	12	04-399-000	100.00	BILL UTILITIES
	67	31100	55	07-203-204	100.00	SITE ASSESSMENT
	Check Date 9/11/2008	Check Nbr	018410		Check Total:	200.00

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07580 GUNDERSON UNIFORM & LINEN RENT	1271223	31100	52	08-101-313	31.70	TOWEL/MAT SERVICE
	1270259	31100	51	10-115-201	15.26	MOP/MAT SERVICE
	1270259	31100	53	09-212-313	3.46	MOP/MAT SERVICE
	1270259	31100	55	06-101-313	3.46	MOP/MAT SERVICE
	1267306	31100	52	08-101-313	31.70	TOWEL/MAT SERVICE
	1240413	31100	52	08-101-313	31.00	TOWEL/MAT SERVICE
	083108	31100	52	08-101-313	1.00	LATE PAYMENT FINANCE CHARGES
Check Date	9/11/2008	Check Nbr	018411	Check Total:	117.58	
08190 HAWKINS INC	1222810	31100	55	07-203-300	1,224.38	POOL CHEMICALS
	1223365	31100	55	07-203-240	100.60	FEEDER REPAIR
	1222247	31100	55	07-203-240	67.08	FEEDER REPAIR @ POOL
Check Date	9/11/2008	Check Nbr	018412	Check Total:	1,392.06	
08465 HOME DEPOT CREDIT SERVICES	6580307	31100	55	07-203-240	107.72	FLOOR FINISH & SUPPLIES
	2091719	31100	56	03-501-300	11.85	GRATES FOR MENASHA HOTEL DRAIN
	2172385	31100	52	08-101-240	13.88	METAL STAKES
Check Date	9/11/2008	Check Nbr	018413	Check Total:	133.45	
10150 PATRICK JAMES	083108	31100	51	04-109-336	19.70	TRAVEL BETWEEN CITY BLDGS
	090508	31100	51	04-109-221	9.00	ONCALL LONG DISTANCE CHARGES
	090508	31100	51	04-109-336	33.33	TRAVEL BETWEEN CITY BLDGS
Check Date	9/11/2008	Check Nbr	018414	Check Total:	62.03	
10230 JOHN'S SAW SERVICE	8245	31731	54	10-149-383	95.97	LEVER/SPRING/CLUTCH
Check Date	9/11/2008	Check Nbr	018415	Check Total:	95.97	

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10335 JX ENTERPRISES INC	D282050042	31731	54	10-149-383	-307.02	PLATE COVER
	d282120117	31731	54	10-149-383	-103.92	RETURN GLASS ASSY
	D282280061	31731	54	10-149-383	56.36	MUDFLAP/HOLDER
	D282350014	31731	54	10-149-383	51.43	SENSOR ABS KIT
	Check Date 9/11/2008	Check Nbr	018416		Check Total:	-303.15
11165 KJ WASTE SYSTEMS INC	090208	31266	54	10-307-216	1,322.00	RECYCLING CHARGES
	Check Date 9/11/2008	Check Nbr	018417		Check Total:	1,322.00
11175 LORETTA KJEMHUS	083108	31100	53	09-102-331	14.74	MILEAGE
	083108	31100	53	09-102-336	38.73	MILEAGE
	083108	31100	53	09-102-338	5.26	MILEAGE
	083108	31100	53	09-118-331	12.75	MILEAGE
	Check Date 9/11/2008	Check Nbr	018418		Check Total:	71.48
11239 PENNEY KONETZKE		31100	46	04-177-000	13.00	CLASS OVERPAYMENT
	Check Date 9/11/2008	Check Nbr	018419		Check Total:	13.00
11285 KRAMER AND RIDGE CO	001-073288	31731	54	10-149-300	22.36	COUPLER
	Check Date 9/11/2008	Check Nbr	018420		Check Total:	22.36
12110 LAMERS BUS LINES INC	090808	31100	21	04-269-000	110.00	BUS TRIP
	Check Date 9/11/2008	Check Nbr	018421		Check Total:	110.00
12135 LANDMARK STAFFING RESOURCES	674962	31100	51	04-109-801	212.00	DATA ENTRY FLEET FUEL PROJECT
	Check Date 9/11/2008	Check Nbr	018422		Check Total:	212.00
12375 LEVENHAGEN CORPORATION	66441	31207	55	07-205-381	3,402.28	LEAD FREE GAS
	66427	31207	55	07-205-381	2,635.28	LEAD FREE GAS
	Check Date 9/11/2008	Check Nbr	018423		Check Total:	6,037.56

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12442 LIFEGUARD MD INC	22144	31100	13	04-106-000	132.35	ADULT/CHILD SMART PADS
	Check Date 9/11/2008	Check Nbr 018424			Check Total: 132.35	
13097 MARSHALL & ILSLEY TRUST-MILW	5117322	31100	51	02-105-216	260.00	FLEX BENEFIT FEE TO 7/31/08
	Check Date 9/11/2008	Check Nbr 018425			Check Total: 260.00	
13149 MATTHEWS COMMERCIAL TIRE CTR	026633	31731	54	10-149-382	65.96	TIRE REPAIR
	026644	31731	54	10-149-382	16.45	TIRE REPAIR
	026685	31731	54	10-149-382	12.41	TIRE REPAIR
	026586	31731	54	10-149-382	51.35	VEHICLE TIRE SERVICE/REPAIR
	026824	31731	54	10-149-382	-9.55	CREDIT/TUBE
	Check Date 9/11/2008	Check Nbr 018426			Check Total: 136.62	
13155 MARK MAUTHE	082708	31100	52	08-101-333	7.96	MILEAGE
	Check Date 9/11/2008	Check Nbr 018427			Check Total: 7.96	
13360 MENASHA ELECTRIC & WATER UTILI	003086	31201	54	10-302-250	17,008.23	JULY SEWER CHARGES
	082608	31100	12	04-399-000	7.78	RACINE/9TH
	082608	31100	53	09-102-223	135.71	HEALTH DEPT
	082608	31100	53	09-102-225	27.66	HEALTH DEPT
	082608	31100	54	10-131-223	189.73	TRAFFIC LIGHTS
	082608	31201	54	10-301-223	75.92	LIFT STATIONS
	082608	31100	55	07-202-223	690.88	PARKS
	082608	31100	55	07-202-223	12.21	PARKS
	082608	31100	55	07-202-225	279.06	PARKS
	Check Date 9/11/2008	Check Nbr 018428			Check Total: 18,427.18	

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Vendor ID / Name	Invoice Nbr	CpnyID	Acct	Subaccount	Amount	Invoice Description
13370 MENASHA EMPLOYEES CREDIT UNION		31100	21	04-299-020	1,857.00	
		31100	21	04-299-020	16,769.00	
	Check Date 9/11/2008	Check Nbr	018429		Check Total:	18,626.00
		31100	21	04-299-033	119.99	
	Check Date 9/11/2008	Check Nbr	018430		Check Total:	119.99
13375 MENASHA EMPLOYEES LOCAL 1035		31100	21	04-299-031	300.00	
	Check Date 9/11/2008	Check Nbr	018431		Check Total:	300.00
13377 MENASHA EMPLOYEES LOCAL 1035B		31100	21	04-299-032	248.16	
	Check Date 9/11/2008	Check Nbr	018432		Check Total:	248.16
13425 MENASHA POLICE DEPARTMENT	090908	31100	52	08-101-300	3.99	ICE/FIREWORKS
	090908	31100	52	08-101-315	20.00	DESK LAMP
	090908	31100	52	08-101-333	19.45	MEALS
	090908	31100	52	08-106-300	28.00	CSO NAMEPLATES
	Check Date 9/11/2008	Check Nbr	018433		Check Total:	71.44
13550 MICHELS MATERIALS	201882	31485	56	03-202-822	700.87	NATURES WAY LOT #9
	Check Date 9/11/2008	Check Nbr	018434		Check Total:	700.87
14010 N&M AUTO SUPPLY	231809	31731	54	10-149-383	4.16	OIL FILTER/STOCK
	231981	31731	54	10-149-383	144.00	SHOP SUPPLIES
	232048	31731	54	10-149-383	53.19	SUPPORT SUPPLIES
	232242	31731	54	10-149-383	19.50	AIR FILTER
	232149	31731	54	10-149-383	7.53	BAL STUD
	229665	31731	54	10-149-383	-59.50	CORE DEPOSIT RETURN
	229305	31731	54	10-149-383	-110.00	CORE DEPOSIT RETURNS
	Check Date 9/11/2008	Check Nbr	018435		Check Total:	58.88

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14385 NOFFKE LUMBER INC	080820812584	31100	55	07-202-300	14.28	SMITH PARK PLAYGROUND FORMS
	080820812681	31100	55	07-202-300	26.57	LUMBER/REPAIR SIGN
	080820812796	31100	55	07-202-300	42.95	LUMBER/REPAIR SHOREWALL
	080820813072	31100	55	07-202-300	19.92	GALV STPLS
Check Date	9/11/2008	Check Nbr	018436	Check Total:	103.72	
14427 NORTH RIDGE CONSTRUCTION &	091008	31263	56	03-207-701	2,014.45	CDBG REHAB/947 BERGAMONT CT
	Check Date	9/11/2008	Check Nbr	018438	Check Total:	2,014.45
	091008	31263	56	03-207-701	1,831.95	CDBG REHAB/1891 NATURES WAY
	Check Date	9/11/2008	Check Nbr	018439	Check Total:	1,831.95
	091008	31263	56	03-207-701	1,845.60	CDBG REHAB/944 BERGAMONT
	Check Date	9/11/2008	Check Nbr	018440	Check Total:	1,845.60
	091008	31263	56	03-207-701	2,505.75	CDBG REHAB/1875 NATURES WAY
	Check Date	9/11/2008	Check Nbr	018441	Check Total:	2,505.75
	091008	31263	56	03-207-701	2,007.25	CDBG REHAB/968 MISTFLOWER
	Check Date	9/11/2008	Check Nbr	018442	Check Total:	2,007.25
091008	31263	56	03-207-701	1,563.55	CDBG REHAB/1871 NATURES WAY	
Check Date	9/11/2008	Check Nbr	018443	Check Total:	1,563.55	
14415 NORTHEAST ASPHALT INC	914821	31100	54	10-121-822	606.82	ASPHALT
	Check Date	9/11/2008	Check Nbr	018437	Check Total:	606.82
15160 OMNI ASSOCIATES INC	52273	31100	54	10-121-212	44.00	CONCRETE CYLINDER SETS
	Check Date	9/11/2008	Check Nbr	018444	Check Total:	44.00

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03405 ONE COMMUNICATIONS	090208	31100	12	04-399-000	12.18	BUILD INSPECT
	090208	31100	12	04-399-000	418.51	MENASHA UTILITIES
	090208	31207	12	04-399-000	36.23	MARINA
	090208	31100	51	01-102-221	12.76	MAYOR
	090208	31100	51	02-103-221	7.37	ATTORNEY
	090208	31100	51	02-104-221	18.27	CLERK
	090208	31100	51	02-105-221	16.11	PERSONNEL
	090208	31100	51	04-106-221	44.94	FINANCE
	090208	31100	51	04-107-221	5.34	ASSESSOR
	090208	31100	51	04-109-221	22.82	IT
	090208	31100	51	10-115-221	78.25	CITY HALL
	090208	31100	52	05-701-221	64.10	EOC
	090208	31100	52	08-101-221	373.71	POLICE
	090208	31100	53	09-102-221	88.35	HEALTH
	090208	31100	53	09-212-221	39.23	SENIOR
	090208	31100	54	10-111-221	63.07	ENGINEERING
	090208	31100	54	10-131-221	5.34	SIGN
	090208	31731	54	10-149-221	52.71	GARAGE
	090208	31100	55	06-101-221	195.77	LIBRARY
	090208	31100	55	07-201-221	20.83	RECREATION
090208	31100	55	07-202-221	117.77	PARKS	
090208	31100	55	07-203-221	64.63	POOL	
090208	31100	55	10-215-221	52.38	BRIDGE	
090208	31100	56	03-202-221	31.07	COM DEV	
Check Date 9/11/2008 Check Nbr 018398 Check Total:					1,841.74	
16025 PACKER CITY INTERNATIONAL	3282260018	31731	54	10-149-383	70.71	AIR FILTERS/HYDRAULI
	3282260034	31731	54	10-149-383	167.70	STOCK
	3282280075	31731	54	10-149-383	9.77	LUBEFILT
	3282280064	31731	54	10-149-383	83.79	FILTERS
	3282320010	31731	54	10-149-383	6.74	KIT
Check Date 9/11/2008 Check Nbr 018445 Check Total:					338.71	

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16465 POSTAL ANNEX	134824	31100	12	04-399-000	12.18	POSTAGE
	134831	31100	52	08-101-311	8.42	POSTAGE
	135068	31100	52	08-101-311	7.66	POSTAGE
	135231	31100	12	04-399-000	23.86	POSTAGE
	135238	31100	52	08-101-311	11.23	POSTAGE
	135320	31100	12	04-399-000	8.42	POSTAGE
	135455	31100	52	08-101-311	26.25	POSTAGE
	135481	31100	12	04-399-000	8.84	POSTAGE
	135483	31100	55	07-202-311	7.26	POSTAGE
	135527	31100	52	08-101-311	7.23	POSTAGE
135769	31100	12	04-399-000	8.84	POSTAGE	
Check Date	9/11/2008	Check Nbr	018446		Check Total:	130.19
16815 PSS-CHICAGO	46871514	31100	53	09-102-300	59.44	NEEDLES/SYRINGES
	Check Date	9/11/2008	Check Nbr	018447		Check Total:
18125 RECREONICS INC	479062	31100	55	07-202-300	181.40	FREIGHT TO RETURN GUARD CHAIR
	Check Date	9/11/2008	Check Nbr	018448		Check Total:
18160 REDI-WELDING CO	13752	31731	54	10-149-300	524.70	TUBING
	Check Date	9/11/2008	Check Nbr	018449		Check Total:
18260 RENT A FLASH	17271	31100	55	07-202-300	26.71	PARK SIGNS
	Check Date	9/11/2008	Check Nbr	018450		Check Total:
18400 ROAD EQUIPMENT	488801	31731	54	10-149-383	22.70	CHECK VALVE
	Check Date	9/11/2008	Check Nbr	018451		Check Total:

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Vendor ID / Name	Invoice Nbr	CpnyID	Acct	Subaccount	Amount	Invoice Description
19327 SERVICEMASTER BUILDING MTNCE	120499	31100	52	08-101-201	50.00	CLEAN GARAGE/SEPT 2008
	120551	31100	52	08-101-201	1,395.00	CONTRACT JANITORIAL SERVICE
	Check Date 9/11/2008	Check Nbr	018452		Check Total:	1,445.00
19787 SWIDERSKI EQUIPMENT INC	015881	31731	54	10-149-383	203.08	LIFT LINK
		Check Date 9/11/2008	Check Nbr	018453	Check Total:	203.08
20145 THEDACARE	9890424	31100	52	08-101-215	110.40	VENIPUNCTURE
		Check Date 9/11/2008	Check Nbr	018454	Check Total:	110.40
20215 TIMMER'S LANDSCAPING LLC	276	31100	54	10-134-822	15,722.00	GRASSY FIELDS DRAINAGE PROJ
		Check Date 9/11/2008	Check Nbr	018455	Check Total:	15,722.00
20318 TRADER PLUMBING &	091008	31263	56	03-207-701	695.00	CDBG REHAB/328 2ND
		Check Date 9/11/2008	Check Nbr	018456	Check Total:	695.00
21045 UNIFIRST CORPORATION	0970036694	31731	54	10-149-201	80.58	MAT/MOP/CLOTHING SERVICE
		Check Date 9/11/2008	Check Nbr	018457	Check Total:	80.58
21095 UNITED WAY FOX CITIES		31100	21	04-299-021	85.75	
		Check Date 9/11/2008	Check Nbr	018458	Check Total:	85.75
21227 US OIL CO INC	L34804	31731	54	10-149-242	24.00	SAMPLES
		Check Date 9/11/2008	Check Nbr	018459	Check Total:	24.00
21305 UTILITY SALES AND SERVICE	0117955-IN	31731	54	10-149-383	250.60	CHAIN SAW
		Check Date 9/11/2008	Check Nbr	018460	Check Total:	250.60

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22025 VALLEY CHEMICAL LLC	0020214-IN	31100	55	07-203-300	49.94	CHEMICAL TEST FOR POOL
	Check Date 9/11/2008	Check Nbr	018461		Check Total:	49.94
22342 ERIC VERKUYLEN	090908	31100	46	04-157-000	20.00	OVERPAYMENT/INVOICE 8201
	Check Date 9/11/2008	Check Nbr	018462		Check Total:	20.00
23090 WATERBLAST LLC	10642	31731	54	10-149-300	328.00	55 GALLON
	Check Date 9/11/2008	Check Nbr	018463		Check Total:	328.00
03225 WC INDUSTRIAL SUPPLY COMPANY	0001958-IN	31731	54	10-149-383	17.73	BELTS
	Check Date 9/11/2008	Check Nbr	018397		Check Total:	17.73
23152 WE ENERGIES	082608	31100	55	07-202-223	8.92	NORTH ST
	082608	31100	55	07-202-223	8.15	NORTH ST
	Check Date 9/11/2008	Check Nbr	018465		Check Total:	17.07
23144 RITA WEES	091008	31266	46	04-159-000	15.00	REIMBURSE RETURNED FREON PERMT
	Check Date 9/11/2008	Check Nbr	018464		Check Total:	15.00
23227 WINAGAMIE GOLF COURSE	707	31100	55	07-201-205	425.00	JR GOLF ACADEMY
	Check Date 9/11/2008	Check Nbr	018466		Check Total:	425.00
23270 WINNEBAGO COUNTY REGISTER OF	090408	31263	56	03-207-216	11.00	RECORDING COSTS/SIEBERS CDBG
	Check Date 9/11/2008	Check Nbr	018467		Check Total:	11.00

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Vendor ID / Name	Invoice Nbr	CpnyID	Acct	Subaccount	Amount	Invoice Description
23275 WINNEBAGO COUNTY TREASURER	LF113840	31266	54	10-308-216	5,996.05	WOOD GRINDING SERVICE CONTRACT
	LF113955	31100	54	10-305-216	17.21	SCALE TICKET CORRECTION
	LF113850	31100	54	10-304-250	7,785.36	LANDFILL FACILITY
	LF113850	31100	54	10-305-216	2,418.58	LANDFILL FACILITY
	LF113850	31266	54	10-307-216	1,105.54	LANDFILL FACILITY
	RF101027	31266	54	10-309-216	2,067.00	159 APPLIANCES @13.00
Check Date	9/11/2008	Check Nbr	018468		Check Total:	19,389.74
23371 WISCONSIN DEPT OF JUSTICE-TIME	L7101T	31100	52	08-101-216	80.00	NAME SEARCHES
	Check Date	9/11/2008	Check Nbr	018469		Check Total:
23455 WISCONSIN SUPPORT COLLECTIONS		31100	21	04-299-015	536.31	
		31100	21	04-299-016	138.40	
		31100	21	04-299-015	711.92	
Check Date	9/11/2008	Check Nbr	018470		Check Total:	1,386.63
Grand Total:					214,610.90	

CERTIFICATE OF PAYMENT

DATE: August 3, 2008

PAYMENT REQUEST: Three (3)

CONTRACTOR: Badger Highways Co., Inc.

ADDRESS: PO Box 358, Menasha, WI 54952-0358

CONTRACT UNIT NUMBER: 2008-01

PROJECT DESCRIPTION: New Street Construction – Concrete Curb & Gutter/Asphalt Pavement
Street Reconstruction – Concrete Curb & Gutter/Asphalt Pavement

ORIGINAL CONTRACT AMOUNT	\$ 795,137.13
CHANGE ORDER NO.	AMOUNT:
PREVIOUS CHANGE ORDER(S):	\$ \$6,441.93
TOTAL CONTRACT AMOUNT (INCLUDING CHANGE ORDERS)	\$ 788,695.20
TOTAL EARNED TO DATE (SUMMARY ATTACHED)	\$ 473,620.74
LESS RETAINAGE 10%	\$ 47,362.07
AMOUNT DUE	\$ 426,258.67
PREVIOUS PAYMENTS	\$ 199,189.63
AMOUNT DUE THIS PAYMENT	\$ 227,069.04

ESTIMATE PERIOD: July 30, 2008 to September 3, 2008

I certify that all bills for labor, equipment, materials, and services are paid for which previous certificates for payment were issued.

DATE: _____ BY: _____

Lien Waivers from all subcontractors and suppliers shall accompany each Request for Payment. Affidavit of Compliance with Prevailing Wage Rates shall accompany Request for Final Payment.

RECOMMENDED FOR PAYMENT:

DIRECTOR OF PUBLIC WORKS: _____ DATE: _____

APPROVED FOR PAYMENT: COUNCIL APPROVAL DATE: _____

FINANCE DEPARTMENT

<u>ACCOUNT NUMBER</u>	<u>BUDGET</u>	<u>CHARGE TO ACCOUNT</u>
_____	\$ _____	_____
_____	\$ _____	_____
_____	\$ _____	_____
_____	\$ _____	_____

CITY OF MENASHA
 CONTRACT UNIT NO. 2008-01
 STREET REHABILITATION/RECONSTRUCTION

DATE: Sept. 3, 2008
 Payment No. Three

ITEM	QUANTITY	DESCRIPTION	BASE BID		YTD	
			Unit Price	TOTAL	QUANTITY	TOTAL
1	26,262	8" Depth Pavement/Base Pulverize/S.Y.	\$ 0.53	\$ 13,918.86	26,262.00	\$ 13,918.86
2	2,403	Unclassified Excavation/C.Y. (Lake Park Heights, Morgan Taylor Court, Northridge Manor)	\$ 7.61	\$ 18,286.83	2,403.00	\$ 18,286.83
3	3,137	Unclassified Excavation/C.Y. (First Street)	\$ 7.25	\$ 22,743.25	1,500.00	\$ 10,875.00
4	32,781	Pulverized Street/Base Fine Grading and Compaction/S.Y.	\$ 0.80	\$ 26,224.80	26,262.00	\$ 21,009.60
5	2,840	Crushed Stone Base Course/Ton (3" Gradation)	\$ 9.28	\$ 26,355.20	1,116.97	\$ 10,365.44
6	100	Crushed Stone Base Course (3/4" Gradation)/Ton	\$ 1.00	\$ 100.00		\$ -
7	808	Placement of Salvaged Pulverized Material/C.Y. (First Street)	\$ 5.83	\$ 4,710.64	420.00	\$ 2,448.60
8	4,243	2-1/4" Thick Asphaltic Concrete Pavement, Type E-1, 19.0 mm/Ton (Exclude Section 460 of WisDOT SSHSC)	\$ 42.55	\$ 180,539.65	ALTERNATE	
9	3,373	1-3/4" Thick Asphaltic Concrete Pavement, Type E-1, 12.5 mm/Ton (Exclude Section 460 of WisDOT SSHSC)	\$ 46.61	\$ 157,215.53	ALTERNATE	
10	16,265	30" Concrete Curb & Gutter/L.F. (Lake Park Heights, Morgan Taylor Court, Northridge Manor)	\$ 7.42	\$ 120,686.30	10,459.00	\$ 77,605.78
11	3,865	30" Concrete Curb and Gutter/L.F. (First Street)	\$ 7.30	\$ 28,214.50	5,893.00	\$ 43,018.90
12	534	Asphalt Pavement Full Depth Sawcut/L.F.	\$ 1.50	\$ 801.00	124.00	\$ 186.00
13	281	Gravel Driveway/Ton (Variable Thickness)	\$ 5.40	\$ 1,517.40		\$ -
14	13,691	3" Asphalt Driveway - Remove and Replace/S.F.	\$ 1.95	\$ 26,697.45	11,088.00	\$ 21,621.60
15	417	4" Concrete Walk - Remove and Replace/S.F.	\$ 3.15	\$ 1,313.55		\$ -
16	367	4" Concrete Handicap Ramp - Remove and Replace/S.F. (Detectable warning field plates to be supplied by others)	\$ 3.15	\$ 1,156.05		\$ -
17	6,551	6" Concrete Walk/Driveway - Remove and Replace/S.F.	\$ 2.81	\$ 18,408.31		\$ -
18	5,538	No. 4 Coated Rebar/Lin. Ft.	\$ 0.65	\$ 3,599.70	5,120.00	\$ 3,328.00
19	122	Utility Adjustment/each	\$ 140.00	\$ 17,080.00	103.00	\$ 14,420.00
20	21	Water Valve Adjustment/each	\$ 110.00	\$ 2,310.00	3.00	\$ 330.00
21	28	Install Internal Manhole Chimney Seal and/or Extension/each	\$ 65.00	\$ 1,820.00		\$ -
22	18.87	48" Dia. Storm Manhole/V.F. (Casting supplied by others)	\$ 250.00	\$ 4,717.50	10.04	\$ 2,510.00
23	1,185	4" Perforated Under Pavement Drain Pipe/L.F.	\$ 12.25	\$ 14,516.25	1,050.00	\$ 12,862.50
24	224	12" Storm Sewer/L.F.	\$ 22.00	\$ 4,928.00	140.00	\$ 3,080.00
25	34	12" Class IV RCP/L.F.	\$ 28.00	\$ 952.00	34.00	\$ 952.00
26	9	2' x 3' Inlets/each (Castings supplied by others)	\$ 850.00	\$ 7,650.00	6.00	\$ 5,100.00
27	3.40	Slurry - Storm Sewer Abandonment/C.Y.	\$ 70.00	\$ 238.00		\$ -
28	22,877	Lawn Restoration/S.Y.	\$ 3.15	\$ 72,062.55	13,615.69	\$ 42,889.42
29	1	Pedestrian/ Bicycle Trail Construction (Includes approximately 296 S.Y. of topsoil stripping minimum 4" depth and placement of salvaged pulverized material minimum 6" thickness; approximately 54 CY Unclassified Excavation. Quantities for Trail Asphalt Surface and Restoration are included in above bid items for such) LUMP SUM	\$ 2,565.00	\$ 2,565.00	0.00	\$ -
30	1	Construction mobilization/demobilization, traffic control, erosion control, project coordination; all incidental utility and misc. roadway work; and all other project work area restoration and clean-up to an equal and/or better preconstruction conditions required and related to the overall project. LUMP SUM	\$ 4,000.00	\$ 4,000.00	0.50	\$ 2,000.00
TOTAL CONTRACT BID (ITEMS 1-7, 10-30)				\$ 785,328.32		\$ 306,808.53
1A	11,130	Additional 8" Depth Pavement/Base Pulverizing/S.Y. (Eighth Street, Pacific Street, Chute Street, Green Bay Street)	\$ 0.35	\$ 3,895.50	14,879.00	\$ 5,207.65
2A	4,243	2-1/4" Thick Asphaltic Concrete Pavement, Type E-1 19.0 mm/Ton (Per Section 460 of WisDOT SSHSC - would replace Bid Item No. 8)	\$ 43.26	\$ 183,552.18	2,755.16	\$ 119,188.22
3A	3,373	1-3/4" Thick Asphaltic Concrete Pavement, Type E-1, 12.5 mm/Ton (Per Section 460 of WisDOT SSHSC - would replace Bid Item No. 9)	\$ 47.47	\$ 160,116.31	893.54	\$ 42,416.34
4A	4,243	2-1/4" Thick Asphaltic Concrete Pavement, Type E-1 19.0 mm/Ton (Per Section 460, excluding 460.2.8 of WisDOT SSHSC - would replace Bid Item No. 8)	\$ 42.55	\$ 180,539.65	NOT USED	
5A	3,373	1-3/4" Thick Asphaltic Concrete Pavement, Type E-1, 12.5 mm/Ton (Per Section 460, excluding 460.2.8 of WisDOT SSHSC - would replace Bid Item No. 9)	\$ 46.61	\$ 157,215.53	NOT USED	
Total Alternate Bid Items (1A-3A)				\$ 347,563.99		\$ 166,812.22
Total Base Bid (Items 1-7, 10-30) + Alternate Bid Items (1A-3A)				\$ 795,137.13		\$ 473,620.74

MONTHLY STATEMENT OF UNIT PRICE CONTRACT AMOUNT

Request for: Partial Payment No. PR-1450701D-06 Date: August 27, 2008
(Partial/Final)

Project: Wastewater Collection System Rehabilitation Improvements, Phase 3

Owner: City of Menasha

Contractor: Infrastructure Technologies, Inc. E145-05.11

Original Contract Amount as Bid:	\$312,491.00
*(ADD)(DEDUCT) by Revised Quantities:	\$0.00
*Amount Added by Change Order:	\$0.00
*Amount Deducted by Change Order:	(\$5,760.00)
TOTAL CONTRACT THIS DATE:	\$306,731.00
Value of Work Completed to Date:	\$162,146.80
Less <u>2.5</u> Per Cent Retainable: OF TOTAL CONTRACT THIS DATE	(\$7,668.28)
Net Total:	\$154,478.52

Project on Schedule: X YES NO 53 % Complete

Record of Previous Payments:

1	<u>\$32,983.37</u>	<u>1/14/08</u>	6	<u> </u>	<u> </u>	11	<u> </u>	<u> </u>
2	<u>\$30,495.91</u>	<u>5/13/08</u>	7	<u> </u>	<u> </u>	12	<u> </u>	<u> </u>
3	<u>\$19,350.57</u>	<u>6/9/08</u>	8	<u> </u>	<u> </u>	13	<u> </u>	<u> </u>
4	<u>\$27,059.63</u>	<u>7/9/08</u>	9	<u> </u>	<u> </u>	14	<u> </u>	<u> </u>
5	<u>\$21,095.19</u>	<u>8/1/08</u>	10	<u> </u>	<u> </u>	15	<u> </u>	<u> </u>

Amount Previously Paid: \$130,984.67

AMOUNT DUE THIS REQUEST: \$23,493.85

This is to certify that, in accordance with the terms of the Contract, the Contractor is entitled to a payment in the amount requested.

Engineer's Approval for Payment

Owner's Approval for Payment

BY: Taryn S. Nall
Taryn S. Nall, P.E.
KAEMPFER & ASSOCIATES, INC.

BY: Mark Radtke
Mark Radtke, P.E., Dir. of Public Works
CITY OF MENASHA

Unit Price Contract
 E145-07-01D Sanitary Manhole Lining
 August 22, 2008

PROJECT: Wastewater Collection System Rehabilitation Improvements Phase 3

OWNER: City of Menasha

CONTRACTOR: Infrastructure Technologies, Inc.

ITEM NO.	DESCRIPTION	UNITS	UNIT PRICE	BID QTY.	BID TOTAL		PREVIOUSLY REQUESTED		CURRENT REQUEST		REVISED * QUANTITY	TOTAL	ADD (+) DEDUCT (-)
					QTY.	TOTAL	QTY.	TOTAL	QTY.	TOTAL			
1D	Manhole concrete lining	VF	\$226.00	972	\$219,672.00	452.60	\$102,287.60	79.70	\$18,012.20	532.30	\$120,299.80	-\$99,372.20	
2D	Sanitary sewer pipe connection	EA	\$75.00	268	\$20,100.00	126	\$9,450.00	24	\$1,800.00	150	\$11,250.00	-\$8,850.00	
3D	Manhole flow channel construction to springline	EA	\$367.00	72	\$26,424.00	48	\$17,616.00	8	\$2,936.00	56	\$20,552.00	-\$5,872.00	
4D	Manhole flow channel construction to 1-inch above crown of pipe	EA	\$580.00	39	\$22,620.00	11	\$6,380.00	1	\$580.00	12	\$6,960.00	-\$15,660.00	
5D	Internal/external manhole chimney seal	EA	\$280.00	31	\$8,680.00	9	\$2,520.00	3	\$840.00	12	\$3,360.00	-\$5,320.00	
6D	Urethane chimney seal	EA	\$210.00	31	\$6,510.00	0	\$0.00	0	\$0.00	0	\$0.00	-\$6,510.00	
7D	Butyl and urethane chimney seal	EA	\$260.00	31	\$8,060.00	0	\$0.00	0	\$0.00	0	\$0.00	-\$8,060.00	
8D	Butyl chimney seal	EA	\$50.00	18	\$900.00	19	\$950.00	2	\$100.00	21	\$1,050.00	\$150.00	
	Deduct alternative bid item 1D for lining Manhole 614	EA	-\$475.00	1	-\$475.00	1	-\$475.00	0	\$0.00	1	-\$475.00	\$0.00	
TOTAL, PART D ITEMS 1D THROUGH 8D						\$312,491.00		\$138,728.60		\$24,268.20		\$162,996.80	-\$149,494.20

CHANGE ORDER #CO-1450701D-01

6D	Urethane chimney seal	EA	\$210.00	-26	-\$5,460.00	0	\$0.00	0	\$0.00	0	\$0.00	\$5,460.00	
7D	Butyl and urethane chimney seal	EA	\$260.00	-14	-\$3,640.00	0	\$0.00	0	\$0.00	0	\$0.00	\$3,640.00	
9D	Provide temporary concrete pavement restoration in place of permanent concrete restoration at manholes	EA	\$50.00	-30	-\$1,500.00	-22	-\$1,100.00	0	\$0.00	-22	-\$1,100.00	\$400.00	
5D	Internal/external manhole chimney seal	EA	\$280.00	13	\$3,640.00	0	\$0.00	0	\$0.00	0	\$0.00	-\$3,640.00	
8D	Butyl chimney seal	EA	\$50.00	24	\$1,200.00	5	\$250.00	0	\$0.00	5	\$250.00	-\$950.00	
TOTAL CHANGE ORDER #CO-1450701D-01						-\$5,760.00		-\$850.00		\$0.00		-\$850.00	\$4,910.00
TOTAL CONTRACT AMOUNT TO DATE						\$306,731.00		\$137,878.60		\$24,268.20		\$162,146.80	-\$144,584.20

K:\E1450511\PR\PR#6



321 Milwaukee Street • P.O. Box 340 • Menasha, WI 54952-0340 • www.menashautilities.com

MENASHA ALDERMEN OCCASIONALLY ATTEND MEETINGS OF THIS BODY. IT IS POSSIBLE THAT A QUORUM OF COMMON COUNCIL MEMBERS MAY BE ATTENDING THIS MEETING; (NO OFFICIAL ACTION OF THIS BODY WILL BE TAKEN).

NOTICE OF PUBLIC MEETING

TO: Menasha Utilities Commission

FROM: Doug Young, General Manager

DATE: August 29, 2008

Commission President Mark Allwardt has called for a meeting of the Menasha Utilities Commission to begin at 7:30 am on Wednesday, September 3, 2008, at the Menasha Utilities' Office and Operations Facility located at 321 Milwaukee Street, Menasha, Wisconsin. The Agenda for the meeting will be:

**SPECIAL MEETING OF THE MENASHA UTILITIES COMMISSION
September 3, 2008**

- I. Roll Call
- II. People from the Gallery to be heard on any topic of public concern to the Utility (five minute time limit for each person)
- III. **Recommendation to Award Water Plant Plumbing Modifications Contract-** D. Young, J. Sturm
- IV. **Recommendation for Purchase of Test Fuel** – D. Young, S. Grenell
- V. People from the Gallery to be heard on only those items discussed at this meeting (five minute time limit for each person)
- VI. ADJOURN

C: Management Staff and Press

McMAHON ASSOCIATES

ENGINEERS | ARCHITECTS | SURVEYORS | PROJECT MANAGERS

August 28, 2008

Mr. Doug Young
Menasha Utilities
321 Milwaukee Street
P.O. Box 340
Menasha, WI 54952-0340



Re: Menasha Utilities
City Of Menasha, Wisconsin
Water Treatment Plant Modifications -
In-Plant Plumbing Modifications
Letter of Recommendations
McM. No. M0002-940266-P

Dear Doug:

On August 28, 2008, bids were received at Menasha Utilities for the above referenced project. Six (6) bids were received, ranging in price from \$138,500 to \$246,500 (bid tabulation enclosed).

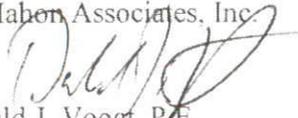
We observed no irregularities with the low bid of Coenen Mechanical, Inc. Coenen Mechanical, Inc. is headquartered in Seymour, Wisconsin.

Based upon the bids received, we recommend awarding Contract M0002-940266-P to the low bidder, Coenen Mechanical, Inc. in the amount of \$138,500.

If you agree with our recommendation, please date and sign the enclosed Notices of Award, and return all copies to our office for incorporation into the contract documents.

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

Very truly yours,
McMahon Associates, Inc.


Donald J. Voogt, P.E.
Senior Project Engineer / Associate

DJV: sdk
Enclosure: Bid Tabulation
Notice of Award



NOTICE OF AWARD

Dated: _____

To: Coenen Mechanical, Inc.
W2662 Sievert Road
Seymour, WI 54165

Contract No. M0002-940266-P

Project: Menasha Utilities
In-Plant Plumbing Modifications

You are notified that your bid dated August 28, 2008 for the above contract has been considered. You are the apparent successful bidder and have been awarded a contract for M0002-940266-P In-Plant Plumbing Modifications for Menasha Utilities.

The Contract Price of your contract is One Hundred Thirty-Eight Thousand Five Hundred Dollars (\$ 138,500).

You must comply with the following conditions precedent within 15-days of the date of this Notice of Award, that is by _____.

1. You must deliver to the OWNER three (3) fully executed counterparts of the agreement including all the contract documents.
2. You must deliver with the executed agreement the contract security (bonds) as specified in the Instructions to Bidders, General Conditions (paragraph 5.1) and Supplementary Conditions (Section 00800).
3. You must deliver insurance certification complying with the General Conditions and Supplemental Conditions (Section 00800) of the contract documents.

Failure to comply with these conditions within the time specified will entitle OWNER to consider your bid abandoned, to annul this Notice of Award and to declare your Bid Security forfeited.

Within 15-days after you comply with those conditions, one fully signed counterpart of the agreement with the contract documents attached will be returned to you.

OWNER:

Menasha Utilities
321 Milwaukee Street
Menasha, WI 54952

(authorized signature)

(title)

Witness: _____

BID TABULATION

Owner: **MENASHA UTILITIES**
 City Of Menasha - Winnebago County, Wisconsin
 Project Name: Water Treatment Plant Modifications
 IN-PLANT PLUMBING MODIFICATIONS
 Contract No. M0002-940266-P
 Bid Date / Time: August 28, 2008 / 2:00 p.m., local time
 Project Manager: Donald J. Voogt, P.E.

Contract M0002-940266-P	Coenen Mechanical, Inc. W2662 Sievert Road Seymour, WI 54165	Hooper Corporation 2030 Pennsylvania Avenue Madison, WI 53707	B & P Mechanical, Inc. P.O. Box 2002 Appleton, WI 54912- 2002
BASE BID -	\$138,500	\$145,160	\$149,000
Bid Security	5%	5%	5%
Acklg. Of Addendum	#1 & #2	#1 & #2	#1 & #2

Contract M0002-940266-P	August Winter & Sons, Inc. 2323 N. Roemer Road Appleton, WI 54911	Great Lakes Mechanical, Inc. 1801 Elm Drive Little Chute, WI 54140	Balco Services, Inc. N961 Tower View Drive Greenville, WI 54942
BASE BID -	\$184,700	\$186,711	\$246,500
Bid Security	5%	5%	5%
Acklg. Of Addendum	#1 & #2	#1 & #2	#1 & #2

Contract M0002-940266-P			
	(Bidder)	(Bidder)	(Bidder)
BASE BID -			
Bid Security			
Acklg. Of Addendum			

Contract M0002-940266-P			
	(Bidder)	(Bidder)	(Bidder)
BASE BID -			
Bid Security			
Acklg. Of Addendum			

ORDINANCE O – 20 – 08

AN ORDINANCE RELATING TO COMMON COUNCIL PROCEDURE

Introduced by Alderman Hendricks, Alderman Wisneski and Mayor Merkes

The Common Council of the City of Menasha does ordain as follows:

SECTION 1: Sec. 2 – 2 -19 is created to read as follows:

**SEC. 2 – 2 – 19 COORDINATION OF COMMON COUNCIL MEETINGS
AND COMMITTEE MEETINGS**

- (a) All Common Council meetings will start at 6:00 p.m. on the first and third Mondays of the month, except for the annual organizational meeting any special meetings. If a legal holiday falls on a regularly scheduled meeting day, the meeting will be held on the subsequent Tuesday.
- (b) Committee meetings will be scheduled to start at the conclusion of the Common Council meeting. The order of the Committee meetings will be determined at the agenda meeting by the Clerk and the Mayor.
- (c) The Common Council agenda will be limited:
 - 1. Items considered at the previous Committee meetings.
 - 2. Items not required to be reviewed by Committee as determined by the Common Council, such as accounts payable, appointments or liquor licenses. This list may be expanded by majority vote of the Common Council.
 - 3. A consent agenda will be created on each agenda with items that may be moved and considered in one motion and vote. Any Alderman may remove any item from the consent agenda to be taken up later in that meeting. The vote on consent agenda items shall be done by roll call. The Clerk and the Mayor will create the consent agenda after the agenda meeting.
- (d) Persons addressing the Common council during the two public participation forums or at any public hearing shall be required to state their name and address before addressing the Common Council or Committee. A sign-up sheet will also be provided for those persons who do speak to sign in. The City Attorney shall keep time and shall strictly enforce the five minute limit for public participation.

- (e) The appropriate Department Head will draft an explanation sheet that shall accompany any required notice to residents of any Public Hearing. The explanation sheet shall also be attached to the Public Hearing agenda. A brief explanation of the requested action shall be made by the appropriate Department Head at the Public Hearing. An explanation sheet as to the rules for any Public Hearing will be attached to the Public Hearing notice.
- (f) All persons, including the Mayor, Common Council members, Department Heads, City staff and the general public who choose to participate in any Common Council meeting, Committee meeting or Public Hearing shall do so with civility. It is the responsibility of the Chair of any meeting to insure compliance with this rule.

SECTION 2: This ordinance shall supplement all other ordinances or rules of the Common Council. This ordinance shall apply in the event of any conflict with other ordinances or rules.

SECTION 3: This ordinance shall become effective upon its passage and publication as provided by law, but shall expire February 28, 2009.

Passed and approved this _____ day of _____,

Donald Merkes, Mayor

ATTEST:

Deborah A. Galeazzi, City Clerk

RESOLUTION NO. R-17-08

RESOLUTION CREATING AMENDMENT #3 TO THE PROJECT PLAN FOR TAX INCREMENT DISTRICT NO. 4 TO PROVIDE FOR THE ALLOCATION OF POSITIVE TAX INCREMENTS FROM TAX INCREMENT DISTRICT NO. 4 TO TAX INCREMENT DISTRICT NO. 7

Introduced by Mayor Merkes

WHEREAS, the City of Menasha, Calumet and Winnebago Counties, Wisconsin (the "City") has created Tax Increment District No. 4 ("TID No. 4"), and Tax Increment District No. 7 ("TID No. 7"); and,

WHEREAS, it is desirable and in the best interest of the City to amend the project plan for TID No. 4 to allocate positive tax increments from TID No. 4 to TID No. 7; and,

WHEREAS, TID No. 4 and TID No. 7 were created after October 1, 1995 and have the same overlying taxing jurisdictions; and,

WHEREAS, TID No. 7 was created upon a finding that not less than 50 percent, by area, of the local property within the district is blighted or in need of rehabilitation; and,

WHEREAS, on August 26, 2008 the Menasha Plan Commission held a duly-noticed public hearing at which interested parties were afforded a reasonable opportunity to express their views on the proposed amendments of the project plan;

NOW, THEREFORE, BE IT RESOLVED that:

Section 1. Amendment #3 to TID No. 4 Project Plan Allocating Positive Tax Increments to TID No. 7. Pursuant to section 66.1105(6)(f), Wis. Stats., the Project Plan for TID No. 4 is amended to allocate positive tax increments to TID No. 7. Such allocation of positive tax increments shall begin in the year 2009 and shall continue through 2023.

Section 2. Determination of Excess Positive Tax Increment. In each year that the amendment is in effect, the City shall determine the portion of the positive tax increment of TID No. 4 that is in excess of the tax increment necessary to pay project costs of TID No. 4 in that year, allocate those amounts to TID No. 7 and inform the Department of Revenue of the amounts allocated.

Section 3. Findings. This Common Council hereby finds that the Project Plan for TID No. 4, as amended, is feasible and in conformity with the master plan of the City.

Passed and approved this _____ day of _____, 2008

Approved: _____
Donald J. Merkes, Mayor

Attest: _____
Deborah A. Galeazzi, City Clerk

TID # 4 Cash Flow
 Estimates as of July 31 2008
DONOR DISTRICT

Budget Year	TID # 4 Cash Bal 12/31/2007	Estimated TID # 4 Increment & Computer Aid	Estimated Expenditures	Current TID # 4 Debt Serv	Estimated Transfer to TID # 7	Cumulative TID # 4 Cash Balance
2008	(32,371)	200,075	(6,220)	(164,133)	-	(2,649)
2009		200,075	(6,220)	(164,733)	(5,000)	21,473
2010		200,075	(6,220)	(165,034)	(35,000)	15,294
2011		200,075	(6,220)	(165,074)	(30,500)	13,575
2012		200,075	(6,220)	(164,554)	(30,500)	12,376
2013		200,075	(6,220)	(163,679)	(30,500)	12,052
2014		200,075	(6,220)	(167,438)	(35,000)	3,469
2015		200,075	(6,220)	(165,719)	(30,500)	1,105
2016		200,075	(6,220)	(163,650)	(30,800)	510
2017		200,075	(6,220)	(136,338)	(50,000)	8,027
2018		200,075	(6,220)		(200,000)	1,882
2019		200,075	(6,220)		(195,000)	737
2020		200,075	(6,220)		(75,000)	119,592
2021		200,075	(6,220)		(42,000)	271,447
2022		200,075	(6,220)		(34,000)	431,302
2023		200,075	(6,220)		(28,000)	597,157
	(32,371)	3,201,200	(99,520)	(1,620,352)	(851,800)	

TID # 7 Cash Flow
 Estimates as of July 31, 2008
RECIPIENT DISTRICT

Budget Year	TID # 7 Cash Bal 12/31/2007	Estimated TID # 7 Increment & Computer Aid	Current TID # 7 Debt Serv	Taxable \$1,200,000 2008 G.O. Prom Notes Debt Serv	Tax Exempt \$560,000 2008 G.O. Prom Notes Debt Serv	Bond Proceeds	\$1,080,000 2013 G.O. Bonds Est Debt Serv	Estimated Transfer from TID # 4	Estimated Transfer from TID # 5	Cumulative TID # 7 Cash Balance
2008	(166,815)	98,127	(65,740)	(107,550)	(26,233)			5,000	5,805	(134,428)
2009		98,127		(99,863)	(74,215)			35,000	20,000	(159,279)
2010		98,127		(98,450)	(72,064)			30,500	20,048	(180,230)
2011		98,127		(96,950)	(69,915)			30,500	18,286	(202,069)
2012		98,127		(1,170,400)	(92,765)	1,080,000		35,000	29,898	(222,021)
2013		98,127			(89,540)			30,500	15,673	(242,161)
2014		98,127			(91,315)			30,500	18,048	(344,101)
2015		98,127			(97,875)			30,800	24,748	(440,191)
2016		98,127			(93,960)			50,000	17,173	(530,591)
2017		98,127						200,000	176,000	(600,201)
2018		98,127						195,000	70,700	(261,774)
2019		98,127						75,000		(28,397)
2020		98,127						42,000		(470)
2021		98,127						34,000		757
2022		98,127						28,000		284
2023		98,127						-		111
2024		98,127						-		98,238
2025		98,127						-		196,365
2026		98,127						-		294,492
2027		98,127						-		392,619
2028		98,127						-		490,746
2029		98,127						-		588,873
	(166,815)	2,158,794	(65,740)	(1,573,213)	(707,882)	1,080,000	(1,404,450)	851,800	416,379	

RESOLUTION NO. R-18-08

RESOLUTION CREATING AMENDMENT #3 TO THE PROJECT PLAN FOR TAX INCREMENT DISTRICT NO. 5 TO PROVIDE FOR THE ALLOCATION OF POSITIVE TAX INCREMENTS FROM TAX INCREMENT DISTRICT NO. 5 TO TAX INCREMENT DISTRICTS NO. 7 and No. 8

Introduced by Mayor Merkes

WHEREAS, the City of Menasha, Calumet and Winnebago Counties, Wisconsin (the "City") has created Tax Increment District No. 5 ("TID No. 5"), and Tax Increment Districts No. 7 ("TID No. 7") and 8 ("TID No. 8"); and,

WHEREAS, it is desirable and in the best interest of the City to amend the project plan for TID No. 5 to allocate positive tax increments from TID No. 5 to TID No. 7 and to TID No. 8; and,

WHEREAS, TID No. 5, TID No. 7 and TID No. 8 were created after October 1, 1995 and have the same overlying taxing jurisdictions; and,

WHEREAS, TID No. 7 and TID No. 8 were created upon a finding that not less than 50 percent, by area, of the local property within the district is blighted or in need of rehabilitation; and,

WHEREAS, on August 26, 2008 the Menasha Plan Commission held a duly-noticed public hearing at which interested parties were afforded a reasonable opportunity to express their views on the proposed amendments of the project plan;

NOW, THEREFORE, BE IT RESOLVED that:

Section 1. Amendment #3 to the TID No. 5 Project Plan for TID No. 5 Allocating Positive Tax Increments to TID No. 7. Pursuant to section 66.1105(6)(f), Wis. Stats., the Project Plan for TID No. 5 is amended to allocate positive tax increments to TID No. 7. Such allocation of positive tax increments shall begin in the year 2009 and shall continue through 2019.

Section 2. Determination of Excess Positive Tax Increment. In each year that the amendment is in effect, the City shall determine the portion of the positive tax increment of TID No. 5 that is in excess of the tax increment necessary to pay project costs of TID No. 5 in that year, allocate those amounts to TID No. 7 and inform the Department of Revenue of the amounts allocated.

Section 3. Amendment #3 to the TID No. 5 Project Plan for TID No. 5 Allocating Positive Tax Increments to TID No. 8. Pursuant to section 66.1105(6)(f), Wis. Stats., the Project Plan for TID No. 5 is amended to allocate positive tax increments to TID No. 8. Such allocation of positive tax increments shall begin in the year 2017 and shall continue through 2020.

Section 4. Determination of Excess Positive Tax Increment. In each year that the amendment is in effect, the City shall determine the portion of the positive tax increment of TID No. 5 that is in excess of the tax increment necessary to pay project costs of TID No. 5 in that year, allocate those amounts to TID No. 8 and inform the Department of Revenue of the amounts allocated.

Section 5. Findings. This Common Council hereby finds that the Project Plan for TID No. 5, as amended, is feasible and in conformity with the master plan of the City.

Passed and approved this _____ day of _____, 2008

Approved: _____
Donald J. Merkes, Mayor

Attest: _____
Deborah A. Galeazzi, City Clerk

TID # 5 Cash Flow
 Estimates as of July 31, 2008
DONOR DISTRICT

Budget Year	TID # 5 Cash Bal 12/31/2007	Estimated TID # 5 Increment & Computer Aid	Estimated Expenditures	Current TID # 5 Debt Serv	Applying Funds on Hand	Taxable 2008 G.O. Prom Notes Debt Serv	Tax Exempt 2008 G.O. Prom Notes Debt Serv	Estimated Transfer to TID # 3	Estimated Transfer to TID # 7	Estimated Transfer to TID # 8	Cumulative TID # 5 Cash Balance
2008	453,370	270,471	(2,970)	(208,400)	(280,000)						232,471
2009		275,000	(2,970)	(202,600)		(68,062)	(72,501)		(5,805)	-	155,533
2010		290,000	(2,970)	(176,400)		(88,998)	(43,645)		(20,000)	-	113,520
2011		310,000	(2,970)	(175,100)		(89,760)	(42,570)		(20,048)	-	93,072
2012		330,000	(2,970)	(173,500)		(84,959)	(41,495)	(94,465)	(18,286)	-	7,397
2013		350,000	(2,970)	(174,015)			(40,420)	(106,315)	(29,898)	-	3,779
2014		370,000	(2,970)	(174,335)			(39,345)	(105,295)	(15,673)	-	36,161
2015		390,000	(2,970)	(174,460)			(113,270)	(109,060)	(18,048)	-	8,353
2016		410,000	(2,970)	(174,260)			(108,970)	(117,395)	(24,748)	-	(9,990)
2017		430,000	(2,970)	(173,725)			(109,620)		(17,173)	(126,000)	(9,478)
2018		440,000	(2,970)	(172,845)					(176,000)	(88,000)	(9,293)
2019		440,000	(2,970)	(176,610)					(70,700)	(43,800)	136,627
2020		440,000	(2,970)	(174,790)						(9,500)	389,367
2021		-	-	(172,590)						-	216,777
	453,370	4,745,471	(38,610)	(2,503,630)	(280,000)	(331,779)	(611,836)	(532,530)	(416,379)	(267,300)	

TID # 7 Cash Flow
 Estimates as of July 31, 2008
RECIPIENT DISTRICT

Budget Year	TID # 7 Cash Bal 12/31/2007	Estimated TID # 7 Increment & Computer Aid	Current TID # 7 Debt Serv	Taxable \$1,200,000 2008 G.O. Prom Notes Debt Serv	Tax Exempt \$560,000 2008 G.O. Prom Notes Debt Serv	Bond Proceeds	\$1,080,000 2013 G.O. Bonds Est Debt Serv	Estimated Transfer from TID # 4	Estimated Transfer from TID # 5	Cumulative TID # 7 Cash Balance
2008	(166,815)	98,127	(65,740)							(134,428)
2009		98,127		(107,550)	(26,233)			5,000	5,805	(159,279)
2010		98,127		(99,863)	(74,215)			35,000	20,000	(180,230)
2011		98,127		(98,450)	(72,064)			30,500	20,048	(202,069)
2012		98,127		(96,950)	(69,915)			30,500	18,286	(222,021)
2013		98,127		(1,170,400)	(92,765)	1,080,000		35,000	29,898	(242,161)
2014		98,127			(89,540)			30,500	15,673	(344,101)
2015		98,127			(91,315)			30,500	18,048	(440,191)
2016		98,127			(97,875)			30,800	24,748	(530,591)
2017		98,127			(93,960)			50,000	17,173	(600,201)
2018		98,127						200,000	176,000	(261,774)
2019		98,127						195,000	70,700	(28,397)
2020		98,127						75,000		(470)
2021		98,127						42,000		757
2022		98,127						34,000		284
2023		98,127						28,000		111
2024		98,127						-		98,238
2025		98,127						-		196,365
2026		98,127						-		294,492
2027		98,127						-		392,619
2028		98,127						-		490,746
2029		98,127						-		588,873
	(166,815)	2,158,794	(65,740)	(1,573,213)	(707,882)	1,080,000	(1,404,450)	851,800	416,379	

TID # 8 Cash Flow
 Estimates as of July 31, 2008
RECIPIENT DISTRICT

Budget Year	TID # 8 Cash Bal 12/31/2007	Estimated TID # 8 Increment & Computer Aid	Current TID # 8 Debt Serv	Taxable 2008 G.O. From Notes Debt Serv	Tax Exempt 2008 G.O. From Notes Debt Serv	Bond Proceeds	2013 G.O. Bonds Est Debt Serv	Estimated Transfer from TID # 5	Cumulative TID # 8 Cash Balance
2008	(13,910)	64,685	(40,415)						10,360
2009		64,685		(77,043)	(10,073)		(58,338)	-	(12,071)
2010		64,685		(71,703)	(34,297)		(57,025)	-	(53,386)
2011		64,685		(70,290)	(33,222)		(55,712)	-	(92,213)
2012		64,685		(68,790)	(32,148)		(31,072)	-	(128,466)
2013		64,685		(702,240)		635,000		-	(162,093)
2014		64,685			(29,997)			-	(185,743)
2015		64,685			(28,923)			-	(207,006)
2016		64,685			(27,848)			-	(225,881)
2017		64,685			(41,760)			-	(31,758)
2018		64,685						126,000	(48)
2019		64,685						88,000	(13)
2020		64,685						43,800	(6,853)
2021		64,685						9,500	(11,068)
2022		64,685		-	-			-	(12,658)
2023		64,685		-	-			-	(11,623)
2024		64,685		-	-			-	(17,963)
2025		64,685		-	-			-	(36,153)
2026		64,685		-	-			-	(50,406)
2027		64,685		-	-			-	
	(13,910)	1,293,700	(40,415)	(990,066)	(269,340)	635,000	(932,675)	267,300	

RESOLUTION R - 19 - 08

A Resolution Pertaining to the Advisory Referendum on Affordable Health Care

Introduced by Alderman

WHEREAS, a petition has been filed with the City Clerk with 1677 valid signatures requesting that the City of Menasha place an advisory referendum question on the ballot at the next general election; and

WHEREAS, the City Clerk has certified that the petition is sufficient and in proper form; and

WHEREAS, the proposed question is "Shall the next state legislature enact health care reform legislation by December 31, 2009 that guarantees every Wisconsin resident affordable health care coverage as good as what is provided to state legislators?";

NOW THEREFORE BE IT RESOLVED by the City of Menasha Common Council with the Mayor concurring that the City of Menasha shall place the following advisory referendum question on the ballot at the November 4, 2008 general election:

"Shall the next state legislature enact health care reform legislation by December 31, 2009 that guarantees every Wisconsin resident affordable health care coverage as good as what is provided to state legislators?"

Passed and approved this _____ day of September 15, 2008.

Donald Merkes

Deborah A. Galeazzi

SEC. 13-1-88 FENCES AND HEDGES.

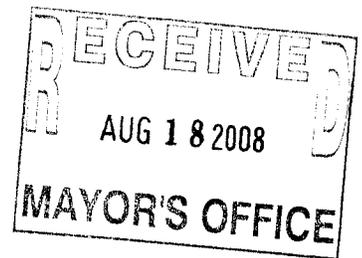
- (a) **FENCES DEFINED.** For the purpose of this Section, a fence is herein defined as an enclosed barrier consisting of vegetation, wood stone or metal intended to prevent ingress or egress. For the purpose of this Section, the term "fence" shall include plantings such as hedges and shrubbery.
- (b) **FENCES CATEGORIZED.** Fences shall be categorized into three (3) classifications:
 - (1) Boundary Fence. A fence placed on or within three (3) feet of the property lines of adjacent properties.
 - (2) Protective Fence. A fence constructed to enclose a hazard to the public health, safety and welfare.
 - (3) Architectural or Aesthetic Fence. A fence constructed to enhance the appearance of the structure or the landscape.
- (c) **HEIGHT OF FENCES REGULATED.** Except for corner lots or through lots, boundary or aesthetic fences including hedges or row plantings placed in an area within twenty (20) feet of the street right-of-way shall be not more than three (3) feet in height, with the exception that such fences may be a maximum of four feet, six inches (4'6") in height if two-thirds (2/3) of the area is open to vision. Upon application and issuance of a permit, boundary or aesthetic fences including hedges or row plantings within twenty (20) feet of the street right-of-way may be permitted on corner lots or through lots. Application shall be made on a form available from the Community Development Department and shall specify the height and location of the fence to be installed with respect to the street right-of-way and sidewalk (if present), driveway openings, and existing structures on the subject and adjacent properties. The application shall also specify the type of fencing and/or plant material to be used in constructing or installing the fence or hedge. The Community Development Director shall confer with the Public Works Director concerning the applicability of vision control area standards and any other safety concerns that may be related to the installation of the proposed fence or hedge. Upon consulting with the Director of Public Works, and upon consideration of any other relevant factors including, but not limited to the compatibility of the proposed fence or hedge with the adjacent properties, the Community Development Director may issue a permit. Such permit may include limitations on the location, height, or materials used in constructing or installing any fence or hedge as may be necessary to protect public safety or community aesthetics. Such permit may be revoked at any time by the Community Development Director if the relevant factors change such that the continued use of the fence is inappropriate.
- (d) **MATERIALS PROHIBITED.** In the residential-zoned districts, barbed wire fences, electrical fences and single, double and triple strand fences are prohibited.
- (e) **EXCEPTIONS.** Protective fences on industrial or publicly owned lands or semi-public lands such as schools, churches, educational institutions, utility substations, etc., are excluded from the provisions of this Section, except that where such fences incorporate the use of barbed wire, then such barbed wire shall not be less than seven (7) feet above the ground level and shall be constructed to be two-thirds (2/3) open to vision, equally distributed throughout the fence length and height located within the vision corner as defined in Sec. 13-1-90.

SEC. 13-1-89 SWIMMING POOLS.

- (a) **SWIMMING POOL REGULATIONS.** This Section shall apply to all new, remodeled,

To the Mayor and the City Council

Subject: The deteriorating condition of the reservoir at Winz Park.



Gentlemen:

I live in the 811 block of First Street and on the corner of First and Manitowoc Street is Winz Park which sits atop the reservoir for the city water plant which is one block away on Broad Street. The concrete has been deteriorating for some time now with leaks as well as crumbling concrete at the corner of it. It has many rust stains running down the side. I felt with my hand and it is wet, the water can be seen oozing out. This is not the first time I have tried to get someone's attention about the problem. Has anyone even bothered to look at it and why not? Was it shoddy work that was done and who did the work of constructing it? It needs to be attended to and I hope it will get the needed repair soon. Thank You

Rita Robinson
811 First Street
Menasha, WI