



**AGENDA  
COMMON COUNCIL**

**Tuesday, October 16, 2012**

**To immediately follow the 6:30 p.m. Committee of the Whole meeting  
Common Council Chambers, 224 East Jefferson Street**

Mayor Robert Miller  
Robert Prailes, Alderman, 1<sup>st</sup> District  
Edward Johnson, Alderman, 1<sup>st</sup> District  
Peter Hintz, Alderman, 2<sup>nd</sup> District  
Ruth Dawidziak, Alderman, 2<sup>nd</sup> District  
Tom Vos, Council President and Alderman, 3<sup>rd</sup> District  
Steve Rauch, Alderman, 3<sup>rd</sup> District  
Katie Simenson, Alderman, 4<sup>th</sup> District  
Tom Preusker, Alderman, 4<sup>th</sup> District

1. Roll Call
2. Pledge of Allegiance to the Flag.
3. Citizen Comments.
4. Chamber of Commerce Representative.
5. Approval of the Common Council minutes for October 2, 2012. *(R. Prailes)*
6. Letters and Communications: None
7. Reports by Aldermanic Representatives and Department Heads.
8. Reports 1-2: *(E. Johnson)*
  - Report 1 – Library Board minutes, August 28, 2012
  - Report 2 - Committee of the Whole minutes, October 2, 2012
9. Payment of Vouchers. *(P. Hintz)*
10. Licenses and Permits. *(R. Dawidziak)*
11. Appointments and Nominations: None
12. Public Hearings: None

13. **RESOLUTIONS:**

- A. Resolution 4576(27) to consider approving an Engagement Letter with Patrick Romenesko for the 2012 Audit for the not-to-exceed amount of \$31,200. This item was discussed at the October 2, 2012 Committee of the Whole meeting. (T. Vos)
- B. Resolution 4578(29) to consider approving the submittal of an application for an Urban Forestry Project Grant with the Wisconsin Department of Natural Resources. This item was discussed at the October 2, 2012 Committee of the Whole meeting. (S. Rauch)

14. **ORDINANCES:**

None

15. **MOTIONS:**

None

16. **ADJOURN INTO CLOSED SESSION** (K. Simenson)

1. Wis. Stats 19.85(1)(c), considering employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility.
- To discuss the 2013 and 2014 Labor Association of Wisconsin (LAW) Collective Bargaining Agreements for city employees.

17. **RECONVENE INTO OPEN SESSION** (T. Preusker)

1. Consideration on recommendations from the City Council.

18. **ADJOURNMENT** (R. Prailes)

*Note: If you are disabled and have accessibility needs or need information interpreted for you, please call the City Clerk's Office at 262-342-1161 at least 24 hours prior to the meeting.*



CITY OF BURLINGTON

**Administration Department**  
300 N. Pine Street, Burlington, WI, 53105  
(262) 342-1161 – (262) 763-3474 fax  
www.burlington-wi.gov

<b>Common Council Agenda Item Number: 5</b>	<b>Date:</b> October 16, 2012
<b>Submitted By:</b> Beverly R. Gill, City Clerk	<b>Subject:</b> Meeting Minutes

**Details:**

Attached please find the minutes from October 2, 2012 Common Council meeting. Staff recommends approval of these minutes.

**Options & Alternatives:**

N/A

**Financial Remarks:**

None.

**Executive Action:**

Staff recommends that the Common Council approve these minutes at the October 16, 2012 Common Council meeting.



City of Burlington  
Official Minutes  
Common Council  
Robert Miller, Mayor  
Beverly R. Gill, City Clerk  
October 2, 2012

**1. CALL TO ORDER - ROLL CALL**

Mayor Bob Miller called the meeting to order at 6:41 p.m. starting with roll call. Aldermen present: Robert Prailes, Ed Johnson, Peter Hintz, Ruth Dawidziak, Tom Vos, Steve Rauch, Katie Simenson and Tom Preusker.

Also present: City Attorney John Bjelajac, City Administrator Kevin Lahner, Fire Chief Richard Lodle, Police Lieutenant Mark Anderson, Treasurer Steve DeQuaker, Public Works Supervisor Dan Jensen, Library Director Gayle Falk and Tom Foht of Kapur Engineering.

**2. PLEDGE OF ALLEGIANCE**

Mayor Miller led the council, staff and audience in the Pledge of Allegiance.

**3. CITIZEN'S COMMENTS**

None

**4. CHAMBER OF COMMERCE REPORT**

None

**5. APPROVAL OF COMMON COUNCIL MINUTES FOR SEPTEMBER 18, 2012**

A motion was made by Hintz with a second by Johnson to approve the Common Council Minutes of September 18, 2012. With all in favor, the motion carried.

**6. LETTERS AND COMMUNICATIONS**

None

**7. REPORTS BY ALDERMANIC REPRESENTATIVES AND DEPARTMENT HEADS**

- Rauch stated the new library roof is being installed and should be completed by the second week of October.
- Hintz questioned when the retiming of the stop lights will occur. Administrator Lahner stated he does not have a specific time yet but could inquire about it with the engineers. Rauch stated it was discussed at a meeting that it would occur after the road construction was complete.
- Simenson stated she is worried about the height of the west side of Milwaukee Avenue and if there will be problems with the Walgreens entrance again. Lahner stated the contractors are aware of the Walgreens ingress/egress issue and will work to correct it even more. He further stated the west side is slightly lower to allow for a pitch for run-off.
- Simenson inquired if the Milwaukee Avenue project is running on time. Lahner stated it is about one to two weeks behind at this moment.

- Vos questioned if there is any way to redirect semi-truck traffic away from that portion of Milwaukee Avenue as it is very tight. Lahner stated there are signs currently posted to detour semi-truck traffic to other routes.
- Mayor Miller stated the Council is signed up to participate in the Christmas parade and will walk the route again this year.

**8. REPORTS 1-3**

A motion to approve Reports 1-3 was made by Dawidziak with a second by Hintz. With all in favor, the motion carried.

**9. PAYMENT OF VOUCHERS**

A motion was made by Vos with a second by Hintz to approve vouchers, pre-paids and reimbursements in the amount of \$490,326.25 Roll Call Aye: Prailes, Johnson, Hintz, Dawidziak, Vos, Rauch, Simenson, Preusker; Nay: None. Motion carried 8-0.

**10. LICENSES AND PERMITS**

A motion was made by Rauch with a second by Johnson to approve the licenses as presented. With all in favor, the motion carried.

**11. APPOINTMENTS AND NOMINATIONS**

None

**12. PUBLIC HEARINGS**

**A. "A PUBLIC HEARING TO HEAR COMMENTS AND CONCERNS REGARDING ORDINANCE 1955(9) TO CONSIDER CREATING CHAPTER 119-1.5(2)(B), "FLOODPLAIN LETTER OF MAP REVISION" OF THE MUNICIPAL CODE REGARDING THE MEADOWS OF PINE BROOK SUBDIVISION".**

Mayor Miller opened the public hearing at 6:48 p.m. There was no public comment. A motion was made by Preusker with a second by Simenson to close the hearing. With all in favor, the public hearing closed at 6:49 p.m.

**13. RESOLUTIONS**

**A. RESOLUTION 4574(25) "A RESOLUTION TO APPROVE TASK ORDER NUMBER EIGHTY-NINE WITH KAPUR & ASSOCIATES TO PROVIDE CIVIL ENGINEERING SERVICES REPAIRS AND MAINTENANCE ON THE JEFFERSON STREET BRIDGE".**

A request for a second reading and a motion to approve was made by Simenson with a second by Rauch to approve.

Simenson questioned why an engineer is needed to oversee the painting of the bridge railings. DPW Supervisor Jensen stated the engineer will draft a spec that will be able to be used multiple times for all the bridges in the city.

Vos questioned if this includes inspecting the structural integrity of the railing. City Engineer Foht stated this will be used for maintenance and design specs only. Lahner stated the bridges are inspected every two years by a separate company and none of the bridges have current issues.

Roll Call Aye: Prailes, Johnson, Hintz, Dawidziak, Vos, Rauch, Simenson, Preusker; Nay: None. Motion carried 8-0.

**B. RESOLUTION 4577(28) "A RESOLUTION TO APPOINT AN AUTHORIZED REPRESENTATIVE TO FILE APPLICATIONS FOR THE SAFE DRINKING WATER LOAN".**

A request for a second reading and a motion to approve was made by Prailes with a second by Johnson to approve.

Vos questioned if this is to apply for a different loan for the wastewater treatment plant project. Lahner confirmed that the loan for that project was approved by the Council at the September 18 meeting and will close on October 10. He further stated this resolution is only due to the recent DPW Director retirement, as she was listed as the last authorized representative.

Roll Call Aye: Prailes, Johnson, Hintz, Dawidziak, Vos, Rauch, Simenson, Preusker; Nay: None.  
Motion carried 8-0.

**14. ORDINANCES**

**A. ORDINANCE 1955(9) "A ORDINANCE TO CREATE CHAPTER 119-1.5(2)(B), "FLOODPLAIN LETTER OF MAP REVISION" OF THE MUNICIPAL CODE REGARDING THE MEADOWS OF PINE BROOK SUBDIVISION".**

A request for a second reading and a motion to approve was made by Johnson with a second by Hintz to approve.

Vos questioned the wording on the ordinance, specifically, "Any maps referenced in this section must be approved by the DNR and be more restrictive than those based on the FIS at the site of the proposed development." Lahner stated he questioned the wording as well but was assured this is regarding the new rule by the DNR to add any approved Letter of Map Revision (LOMR) to the list within the ordinance.

Vos questioned if this changes the delineation line of the floodplain. Lahner stated it does not change the lines, only adds the LOMR approved by FEMA and the DNR.

Roll Call Aye: Prailes, Johnson, Hintz, Dawidziak, Vos, Rauch, Simenson, Preusker; Nay: None.  
Motion carried 8-0.

**B. ORDINANCE 1956(10) "A ORDINANCE TO AMEND CHAPTER 265-4C(2), "YARD WASTE DISPOSAL" OF THE MUNICIPAL CODE REGARDING LEAF DISPOSAL".**

A request for a second reading and a motion to approve was made by Hintz with a second by Vos to approve. Roll Call Aye: Prailes, Johnson, Hintz, Dawidziak, Vos, Rauch, Simenson, Preusker; Nay: None. Motion carried 8-0.

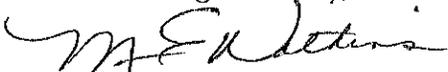
**15. MOTIONS**

None

**16. ADJOURNMENT**

A motion was made by Simenson with a second by Rauch to adjourn the meeting. With all in favor, the meeting adjourned at 7:00 p.m.

Recording Secretary,



Megan E. Watkins  
Assistant to the Administrator



**Administration Department**  
300 N. Pine Street, Burlington, WI, 53105  
(262) 342-1161 – (262) 763-3474 fax  
www.burlington-wi.gov

<b>Common Council Agenda Item Number: 8</b>	<b>Date:</b> October 16, 2012
<b>Submitted By:</b> City Staff	<b>Subject:</b> Reports 1-2

**Details:**

Attached please find the following reports:

Report 1 – Library Board minutes, August 28, 2012

Report 2 - Committee of the Whole minutes, October 2, 2012

**Options & Alternatives:**

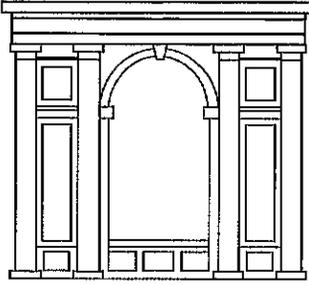
N/A

**Financial Remarks:**

None.

**Executive Action:**

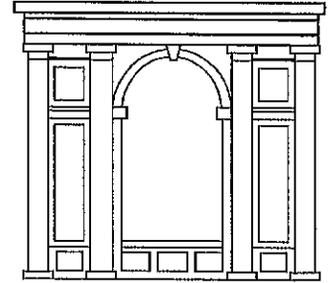
Staff recommends that the Council accept these reports at the October 16, 2012 Common Council meeting.



# Burlington Public Library

166 East Jefferson Street • Burlington, Wisconsin 53105  
(262) 342-1130 • Fax (262) 763-1938

[www.burlingtonlibrary.org](http://www.burlingtonlibrary.org)



## Minutes of the Burlington Public Library Board of Trustees

The Burlington Public Library Board of Trustees met on Tuesday, August 28, 2012 in the Burlington Public Meeting Room. Present were Penny Torhorst, Dianne Boyle, M.T. Boyle, Scott Johnson, Pat Hurley, Pat Hoffman, Steve Rauch, and Peter Smet. Excused was Mike Kelly. Also present were Library Director Gayle Falk, Administrative Assistant Linda Berndt.

Torhorst called the meeting to order at 4:20.

Minutes of the July 17, 2012 meeting were approved. Hoffman moved, and Johnson seconded. Motion passed.

The August General Fund Bills, Prepaids, Reimbursements, July 2012 General Fund Deposits were discussed and approved. Hurley moved approval and Johnson seconded. Motion passed.

Smet moved and Hoffman seconded the motion to approve the August 2012 Trust Fund Bills and the July 2012 Trust Fund Deposits. Motion passed.

## Committee Reports:

**Personnel Committee:** Hoffman presented the Personnel Committee's comments on the 2013 budget. She discussed changes in positions after the retirement of our reference librarian. Falk talked about the fact that the City has proposed a 2% pay increase. Hoffman recommended acceptance of the Library personnel budget as presented. Johnson seconded and the Motion passed.

**Finance Committee:** The Finance Committee met before the Board meeting today. Dianne Boyle recommended acceptance of the Library Budget as presented. Johnson seconded and the Motion passed.

**Federated Library Report:** Falk reminded the Board that MidWisconsin Library Systems may be looking to join another system. Kristin Hewitt, administrator from Lakeshores, was attending a meeting tonight where she would express the interest to merge our two systems.

## Old Business:

**Friends:** The Friends have completed the computer project. The Friends will be meeting on Thursday of this week to discuss the next project. The booksale made roughly \$4200.00 of which half goes to the Library Board and half goes to the Friends.

We have also received the check from the memorial money and we now need ideas as to what to do with it. It was suggested that we purchase a new and better looking bike rack. It was also suggested that we try to find

a new and better way to display the DVDs that would be easier for the patron to browse the collection. Falk will see what she can come up with in the limited space that we have. Falk was also hoping we could use some money on materials for the collection.

New Business:

Budget: Hurley moved to accept the proposed Budget as presented by Falk and the Finance Committee. Johnson seconded, and motion passed.

Google Maps: Through Google Maps public places can submit their floor plans and Google Maps can make a sort of virtual tour of the facility. Falk asked for approval to look into it, depending on approval by the City and the Police Dept. The Board agreed.

Directors Report:

Monthly Report: The circulation numbers are down from this time last year, although the circ numbers for the year are up.

Falk reported that we have several programs coming up in the future. One program is the Celtic Origins of Halloween. We will be having a Civil War Program describing the life of a soldier, and they would like to bring in a museum piece gun for the program. The Board felt this was appropriate.

Falk talked about the new book from the State Historic Society on Historic Pubs. B.J. Wentkers is on the cover and we have been offered a pre-release showing of the program on October 6<sup>th</sup>. We will be having an heirloom garden program on September 29<sup>th</sup>, with a speaker from Old World Wisconsin.

Falk told the Board that we had a farewell party for one of our therapy dogs that is moving to Tennessee. Buster will be missed.

BPL in the news: There were many items in the weekly newspaper calendars and articles on our upcoming programs.

Public Communication to the Board: There was nothing at this time.

Meeting was adjourned at 4:55 p.m. Dianne Boyle moved and Rauch seconded. Motion passed.

Our next meeting will be on Tuesday, September 25<sup>th</sup> at 4:00 p.m. in the Burlington Public Library meeting room.

Respectfully submitted,



Steve Rauch  
Aldermanic Representative



City Clerk

300 N. Pine Street, Burlington, WI, 53105  
(262) 342-1161 – (262) 763-3474 fax  
www.burlington-wi.gov

<b>Common Council Agenda Item Number: 10</b>	<b>Date:</b> October 16, 2012
<b>Submitted By:</b> Beverly R. Gill, City Clerk	<b>Subject:</b> Licenses

**Details:**

**OPERATOR'S LICENSES RECOMMENDED FOR APPROVAL**

Ammon, Laura L.  
Crandall, Cody C.  
Curtiss, Terri L.  
Fischer, Kristine N.  
Gorlinski, Susan L.  
Kennedy, Ashley M.  
Kissinger, Emma L.  
McCord, Rick I.  
Owens, Janelle L.  
Richter, Kayla M.  
Thomas, Jennifer S.  
Thornton, Amanda R.

**OPERATOR'S LICENSES FOR DENIAL**

Miller, Justine N.

**SPECIAL EVENT**

**APPROVAL WITH CONDITIONS**

DPW, Building Inspector, Health Officer and Fire Department have given their approval for this Special Event. The Police Department has placed a condition on their approval. They are requesting a reimbursement of approximately \$825.00 for seven officers to provide traffic control during the event.

Name: Mr. Chris Ponteri/Talmer Bank  
Address: 400 Milwaukee Avenue  
Date: November 22, 2012  
Event: Four mile Run/Two mile Walk  
Location: Start/End at Riverside Park

**Financial Remarks:**

Applicants are charged a fee of which a portion funds the background checks performed by the Police Department. Business license fees are calculated on a case by case basis depending on the type of license applied for.

**Executive Action:**

Staff recommends the Common Council accept the presented licenses at the October 16, 2012 Council meeting.



<b>Common Council Item Number: 13A</b>	<b>Date:</b> October 16, 2012
<b>Submitted By:</b> Steve DeQuaker, City Treasurer	<b>Subject:</b> Resolution 4576(27) to approve an engagement letter with Patrick Romenesko for the 2012 audit for the not-to-exceed amount of \$31,200.

**Details:**

Attached is a copy of Patrick Romenesko's letter of engagement outlining his services and the purpose of the 2012 Annual audit of the City's financial operations. Mr. Romenesko has provided this service well for many years and has good knowledge of the City's financial operations.

The amount of this engagement is not to exceed \$31,200. This is \$400 more than the 2011 Annual Audit. The 2011 Audit actual expenditure was \$30,800, per the accepted engagement. I recommend that the Common Council accept the engagement letter from Patrick Romenesko for the not-to-exceed amount of \$31,200 and approve his services for the 2012 Annual audit.

Based upon Council discussion at the October 2 meeting, City staff conducted a survey of communities of similar size. Five municipalities responded with the attached results.

**Options & Alternatives:**

The Common Council could choose to not accept the engagement letter from Mr. Romenesko and put the service out to bid. This would largely delay the time frame of our audit. We would lose the advantage of working with an auditor who is familiar with the operation and accounts of the City, thus incurring a more significant fee to conduct the audit.

**Financial Remarks:**

The 2012 Audit is increased by \$400 or 1.3% over the 2011 Audit.

**Executive Action:**

This item was discussed at the October 2, 2012 Committee of the Whole meeting and is scheduled for the October 16, 2012 Common Council agenda for consideration.

Municipal Audit Cost Comparison

City	Population	2011 Audit Cost	2012 Proposed Cost
Burlington	10,500	\$30,800	31,200
Little Chute	11,040	\$22,315	
Marinette	11,320	\$21,810	
Merrill	10,130	\$31,825	
Monroe	10,950	\$56,260	
Platteville	10,690	\$19,500	

**A RESOLUTION APPROVING AN ENGAGEMENT LETTER WITH  
PATRICK ROMENESKO, C.P.A. FOR THE 2012 AUDIT FOR THE  
NOT-TO-EXCEED AMOUNT OF \$31,200**

**WHEREAS**, the City of Burlington is required by law to participate in an annual audit of its accounts; and,

**WHEREAS**, Patrick W. Romenesko, CPA, is a licensed and fully qualified Certified Public Accountant in the State of Wisconsin; and,

**WHEREAS**, Patrick Romenesko has previously performed these auditing services for the City of Burlington in a satisfactory and timely manner.

**NOW, THEREFORE, BE IT RESOLVED** by the Common Council of the City of Burlington, Racine County and Walworth County, State of Wisconsin approves acceptance of auditing services from Patrick W. Romenesko, S.C. for the audit of the City's fiscal year 2012 accounts as outlined in the attached September 11, 2012 Letter of Engagement.

**BE IT FURTHER RESOLVED** that the City Administrator is hereby authorized and directed to execute this agreement on behalf of the City.

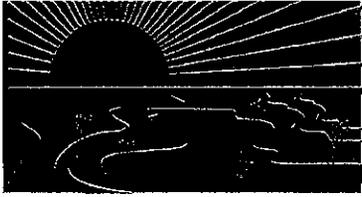
Introduced: October 2, 2012  
Adopted:

\_\_\_\_\_  
Robert Miller, Mayor

Attest:

\_\_\_\_\_  
Beverly R. Gill, City Clerk





**Patrick W. Romenesko, S.C.**  
**CERTIFIED PUBLIC ACCOUNTANT**

1001 Host Drive • P.O. Box 508 • Lake Geneva, Wisconsin 53147  
Telephone 262/248-0220 • Facsimile 262/248-8429

September 11, 2012

The City Council and Administration  
City of Burlington  
300 N. Pine Street  
Burlington, Wisconsin 53105

Ladies and Gentlemen:

I am pleased to confirm my understanding of the services I am to provide the City of Burlington for the year ended December 31, 2012. I will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, which collectively comprise the basic financial statements of the City of Burlington as of and for the year ended December 31, 2012.

I have also been engaged to report on supplementary information that accompanies the financial statements consisting of combining fund statements and detailed budget to actual statements. I will subject this supplementary information to the auditing procedures applied in my audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole.

**Audit Objective**

The objective of my audit is the expression of an opinion as to whether your basic financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the basic financial statements taken as a whole. My audit will be conducted in accordance with generally accepted auditing standards established by the Auditing Standards Board (United States) and will include tests of the accounting records and other procedures I consider necessary to enable me to express such opinions. If my opinions on the financial statements are other than unqualified, I will fully discuss the reasons with you in advance. If, for any reason, I am unable to complete the audit or am unable to form or have not formed opinions, I may decline to express opinions or to issue a report as a result of this engagement.

**Management Responsibilities**

Management is responsible for the basic financial statements and all accompanying information as well as all representations contained therein. You are also responsible for making all management decisions and performing all management functions; for designating an individual with suitable skill, knowledge, or experience to oversee my financial statement preparation services and any other nonattest services I provide; and for evaluating the adequacy and results of those services and accepting responsibility for them.

Management is responsible for establishing and maintaining effective internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the fair presentation in the financial statements of the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Burlington and the respective changes in financial position and where applicable, cash flows, in conformity with U.S. generally accepted accounting principles.

Management is also responsible for making all financial records and related information available to me and for the accuracy and completeness of that information. You are also responsible for providing me with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to me in the written representation letter that the effects of any uncorrected misstatements aggregated by me during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing me about all known or suspected fraud or illegal acts affecting the city involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing me of your knowledge of any allegations of fraud or suspected fraud affecting the city received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the city complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the representation letter that (a) you are responsible for presentation of the supplementary information in accordance with GAAP; (b) that you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (c) that the methods of measurement or presentation have not changed from those used in the prior period; and (d) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

#### **Audit Procedures - General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, my audit will involve judgment about the number of transactions to be examined and the areas to be tested. I will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the city or to acts by management or employees acting on behalf of the city.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards. In addition, an audit is not designed to detect immaterial misstatements, or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, I will inform you of any material errors and any fraudulent financial reporting or misappropriation of assets that come to my attention. I will also inform the appropriate level of management of any violations of laws or governmental regulations that come to my attention, unless clearly inconsequential. My responsibility as auditor is limited to the period covered by my audit and does not extend to any later periods for which I am not engaged as auditor.

My procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. I will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of my audit, I will require certain written representations from you about the financial statements and related matters.

#### **Audit Procedures - Internal Control**

My audit will include obtaining an understanding of the city and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. However, during the audit, I will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

#### **Audit Procedures - Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I will perform tests of the City of Burlington's compliance with applicable laws and regulations and the provisions of contracts and agreements. However, the objective of my audit will not be to provide an opinion on overall compliance and I will not express such an opinion.

#### **Audit Fees and Other**

As part of my engagement, I will also prepare the annual financial reports to the Wisconsin Department of Revenue and the Public Service Commission.

My fees for these services will be based on the actual time spent at my standard hourly rates, plus travel and other out-of-pocket costs such as report reproduction, typing, postage, etc. The hourly rates of personnel assigned to your audit vary according to the degree of responsibility involved and their experience level. Invoices for these fees will be rendered each month as work progresses and are payable on presentation. My fee for the audit is not to exceed \$31,200.00. If the actual time on the engagement should be less than anticipated, you will be billed for that lesser amount.

I appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of my engagement. If you have any questions, please let me know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to me. I look forward to the continued opportunity to serve you.

Sincerely,



Patrick W. Romenesko  
Certified Public Accountant

ACKNOWLEDGMENT:

This letter correctly sets forth the understanding of the City of Burlington.

By: \_\_\_\_\_

Title: \_\_\_\_\_ Date: \_\_\_\_\_

**PLEASE SIGN  
& DATE**



**Department of Public Works**  
Streets, Parks and Water Department  
2200 S. Pine St., Burlington, WI, 53105  
(262) 539-3770 – (262) 539-3773 fax  
www.burlington-wi.gov

<b>Common Council Item Number: 13B</b>	<b>Date:</b> October 16, 2012
<b>Submitted By:</b> Dan Jensen, Public Works Supervisor	<b>Subject:</b> Resolution 4578(29) to submit an application for financial assistance to the Department of Natural Resources for funding an inventory of the city's urban forest.

**Details:**

The City of Burlington wishes to hire a certified arborist to conduct an inventory and provided electronic records of our Urban Forest. It is necessary for the city to determine the number of ash trees within our city right of ways and boarding edges of woods within our parks in planning our strategy to lessen the effects of an Emerald Ash Borer (EAB) infestation.

Applying for the grant allows the city to recoup up to half the cost of its investment up to a cap of \$25,000. The project cost must first be covered by the city and all work completed before the funds are returned. The current emphasis is on EAB control of which a tree inventory is the first step. The city incurs no expense applying for the grant.

Staff recommends approval of this resolution.

**Options & Alternatives:**

The City could deny the grant application. If we choose not to apply for the grant, we would likely not develop the tree inventory. We would also have to develop alternatives for dealing with potential Emerald Ash Borer infestations. It is unlikely that a tree inventory would move forward without this grant.

**Financial Remarks:**

If the grant is approved the cost of the inventory would be taken out of the Public Works Streets Department budget. It is estimated that the expenditure will be approximately \$36,000 for 2013. One-half of this cost would be covered by the grant or \$18,000.

**Executive Action:**

This item was discussed at the October 2, 2012 Committee of the Whole meeting and is placed on the October 16, 2012 Common Council meeting for consideration.

**Resolution No. 4578(29)**  
**Introduced by: Committee of the Whole**

**A RESOLUTION APPROVING THE SUBMITTAL OF AN APPLICATION FOR FINANCIAL ASSISTANCE FOR THE PURPOSE OF FUNDING URBAN FORESTRY PROJECTS WITH THE WISCONSIN DEPARTMENT OF NATURAL RESOURCES**

**WHEREAS**, under Resolution 4578(29) The City of Burlington hereby requests financial assistance under s. 20.370, Wisconsin State Statutes, Chapter NR 47, Wisconsin Administrative Code, for the purpose of funding urban and community forestry projects under s. 20.370(5)(bw) and (1)(mv), Wisconsin State Statutes.

**NOW, THEREFORE, BE IT RESOLVED** by the Common Council of the City of Burlington hereby authorizes that Dan Jensen, Department of Public Works Supervisor for the City of Burlington, an employee, act on its behalf to:

- submit an application to the Department of Natural Resources for financial assistance under s. 20.370, Wisconsin State Statutes, Chapter NR 47, Wisconsin Administrative Code;
- Sign necessary documents; and
- Submit a final report.

Introduced: October 2, 2012  
Adopted:

\_\_\_\_\_  
Robert Miller, Mayor

Attest:

\_\_\_\_\_  
Beverly R. Gill, City Clerk