



11333 N. Cedarburg Road  
Mequon, WI 53092  
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[www.ci.mequon.wi.us](http://www.ci.mequon.wi.us)

Office of the City Administrator

**FINANCE-PERSONNEL COMMITTEE**

**Tuesday, January 9, 2024**

**6:30 PM**

**North Conference Room**

**Agenda**

- 1) Call to Order, Roll Call
- 2) Approve Meeting Minutes  
**Action requested: review and approve**
  - a. December 12, 2023 Finance-Personnel Meeting Minutes
- 3) Action Item
  - a. Request by Sybaris Clubs for a Revision to the Current Liquor License Agreement
- 4) Vouchers Paid
  - a. December 2023 Vouchers Paid List
- 5) Information Items
  - a. Review of City Financial Policies
  - b. Finance & Personnel Work Plan

6) Adjourn

*Dated: January 9, 2024*

*/s/ Andrew Nerbun, Chair*

Notice is hereby given that a quorum of other governmental bodies may be present at this meeting to present, discuss and/or gather information about a subject over which they have decision-making responsibility, although they will not take formal action thereto at this meeting.

Persons with disabilities requiring accommodations for attendance at this meeting should contact the City Clerk's Office at 262-236-2914, twenty-four (24) hours in advance of the meeting.

Any questions regarding this agenda may be directed to the City Administrator's Office at 262-236-2941, Monday through Friday, 8:00 AM – 4:30 PM



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Office of the City Administrator

## FINANCE-PERSONNEL COMMITTEE

Tuesday, December 12, 2023

6:00 PM

North Conference Room

### Minutes

#### 1) Call to Order, Roll Call

##### **Present:**

Mayor Andrew Nerbun  
Alderman William Gebhardt  
Alderman Brian Parrish  
Alderman Robert Strzelczyk

Also present: William Jones, City Administrator, Justin Schoenemann, Assistant City Administrator, Jennifer Engroff, Finance Director, Marie Keyser, Assistant Finance Director, Caroline Fochs, City Clerk, Brian Sajdak, City Attorney, Rick Kalscheuer, R&R Insurance and Lester Ahrens.

#### 2) Approve Meeting Minutes

a. November 14, 2023 Finance-Personnel Meeting Minutes

**RESULT:** **Approved by Voice Acclamation [Unanimous]**

**MOVED BY:** Alderman Strzelczyk

**SECONDED BY:** Alderman Gebhardt

**AYES:** Gebhardt, Parrish, Strzelczyk

#### 3) License Applications

a. December, 2023 Licenses

**RESULT:** **Approved by Voice Acclamation [Unanimous]**

**MOVED BY:** Alderman Strzelczyk

**SECONDED BY:** Alderman Gebhardt

**AYES:** Gebhardt, Parrish, Strzelczyk

#### 4) Vouchers Paid

a. November 2023 Vouchers Paid List

Attachment: 121223 (9038 : December 12, 2023 Finance-Personnel Meeting Minutes)

Committee members asked for an explanation regarding road salt purchases. Mr. Jones explained that Mequon obtains its salt from the WI State Salt Contract and there are a couple different parameters on when and how much salt the City can buy. Committee members were satisfied with his answer and did not need other follow up.

**RESULT:** **Approved by Voice Acclamation [Unanimous]**

**MOVED BY:** Alderman Parrish

**SECONDED BY:** Alderman Strzelczyk

|                                            |
|--------------------------------------------|
| <b>AYES:</b> Gebhardt, Parrish, Strzelczyk |
|--------------------------------------------|

## 5) Resolutions

### Action requested: review and recommend approval

- a. **RESOLUTION 4095** A Resolution Approving the City of Mequon's Insurance Program for Fiscal Year 2024 with the League of Wisconsin Municipalities Mutual Insurance, in the Estimated Amount of \$395,308

Director Engroff gave a brief explanation regarding the 2024 business insurance renewal with the League of Wisconsin Municipalities Mutual Insurance. Last year the City reviewed its business insurance and solicited three proposals from different providers. The City selected the League due to its premium savings as well as other notable benefits. The 2024 renewal premium is about \$30,000 more than 2023 (or about an 8% increase). This is largely due to an early-2023 appraisal of City property that was a requirement as part of the on-boarding process to the City's new insurer. That appraisal identified several of the City's lift stations and traffic signals were not being insured. This increased the property valuation by over \$14M. Most other lines of coverage remained flat in terms of premium or even slightly decreased. As a comparison, the private insurance market is currently experiencing rate increases between 10-20%.

Rick Kalscheuer from R&R Insurance was present at the meeting to answer any questions. He noted that property insurance increased substantially because of all the weather related events that happened in the Midwest in the last one to two years.

**RESULT:** **Approved by Voice Acclamation [Unanimous]**

**MOVED BY:** Alderman Gebhardt

**SECONDED BY:** Alderman Parrish

|                                            |
|--------------------------------------------|
| <b>AYES:</b> Gebhardt, Parrish, Strzelczyk |
|--------------------------------------------|

- b. **RESOLUTION 4096** A Resolution Appointing Lester Ahrens as the Statutory City Assessor through December 31, 2025

Director Engroff explained to the Committee that in late 2022, the Common Council approved a 3-year contract for property assessment services during 2023-2025 with Assessment Technologies of Wisconsin, LLC. With that resolution, it also re-appointed Michael Grota as the City's Statutory Assessor. In February 2021, Grota Appraisals LLC was acquired by Government Brands or Assessment Technologies of Wisconsin (dba Catalis LLC). Since it has been a few years since the merger, Michael Grota has transitioned to a role where he provides support for special projects only.

With that, Lester Ahrens was promoted to Director of Valuation Services and it is recommended that he serve as the City's Statutory Assessor during the remainder of the contract's term. Mr. Ahrens has been assisting with the City's assessment services for 14 years.

A question was asked regarding the sale of manufacturing property. The Wisconsin Department of Revenue (DOR) assesses Manufacturing property within the City which is outside of the Statutory Assessor's scope of responsibility. However, moving forward the Statutory Assessor will coordinate with city staff to bring awareness to Manufacturing sales. Putting this process in place will create an opportunity for communication between the City and the DOR to ensure they are aware of the recent sales and to better understand the DOR's position regarding valuation changes.

**RESULT:** **Approved by Voice Acclamation [Unanimous]**

**MOVED BY:** Alderman Strzelczyk

**SECONDED BY:** Alderman Gebhardt

**AYES:** Gebhardt, Parrish, Strzelczyk

- c. **RESOLUTION 4097** A Resolution Awarding a Contract for Long Term Disability Insurance and Employee Assistance Program Services to Sun Life Assurance Company of Canada for an Annual Estimated Premium of \$23,690

Mr. Schoenemann briefed the Committee on the history of Long Term Disability (LTD) in that it is offered to all full time employees. In 2020, the City transitioned from Anthem (who held the City's contract for 43 years prior) to MetLife. The Human Resources Division worked with Ansay & Associates to again rebid the City's LTD to ensure the organization is receiving the best value. MetLife held its rates flat again for 2024 however Sun Life's proposal provides the same level of benefits at a lesser cost.

The City will see a 27% savings of approximately \$8,600 annually by switching LTD providers. Annually Sun Life's premium will total \$23,690.84, which includes a commission of approximately \$3,000 to Ansay & Associates each year for the next two years. The contract provides a two year rate lock.

The question was posed at the meeting if a three year contract was possible. Mr. Schoenemann stated Sun Life was not interested in that.

**RESULT:** **Approved by Voice Acclamation [Unanimous]**

**MOVED BY:** Alderman Gebhardt

**SECONDED BY:** Alderman Parrish

**AYES:** Gebhardt, Parrish, Strzelczyk

## 6) Information Items

### a. Finance & Personnel Work Plan



7) Adjourn

A motion to adjourn was made at 6:27 PM by Alderman Parrish, seconded by Alderman Gebhardt. All voted in favor "aye."

Respectfully Submitted,

*Marie Keyser*  
*Assistant Finance Director*



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Fax: 262-242-9655

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Office of City Clerk

**TO: Finance-Personnel Committee**  
**FROM: Caroline Fochs, City Clerk**  
**DATE: January 2, 2024**  
**SUBJECT: Request by Sybaris Clubs for a Revision to the Current Liquor License Agreement**

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### **Background**

In 2017, Police Chief Graff issued a Summons and Complaint against Sybaris Clubs International, Inc, d/b/a Sybaris 10240 N. Cedarburg Road, outlining various incidents which took place over a 10 month period, and which could cause the Finance-Personnel Committee to suspend or revoke their liquor license. A hearing was held on March 28, 2017 before the Committee. City and Sybaris staff met prior to the hearing and created a potential agreement which was presented to the Committee. The Committee agreed to the terms but also required the applicant to return in six months to review its effectiveness. Mr. Whalen, representative for Sybaris, returned to the Committee six months later to report the conditions implemented were successful in deterring the unwanted behavior and Police Chief Graff confirmed police calls were reduced. The liquor license was retained by Sybaris and they have been granted a license each year since pursuant to the Agreement.

### **Analysis**

Sybaris is under new ownership and General Manager Fred Whalen has petitioned this Committee to revise/remove stipulation #3 in which it is felt has restricted bookings:

3. Sybaris Pool Suites will no longer permit same day booking of any afternoon getaway suite package as an additional measure to dissuade prostitution or other illegal activities.

Mr. Whalen has provided a written request along with surveys from customers for the Committee's review. Police Chief Pryer indicated that calls to this establishment have reduced since the Agreement was installed in 2017. He is of the belief that the calls have decreased due to the Agreement, that therefore it is working and should not be revised.

The packet from 2017 is attached for your review.

### **Fiscal Impact**

None.

### **Recommendation**

It is the recommendation of Chief Pryor to retain the Liquor License Agreement as is, with no changes.

Attachments:

2017 Sybaris Pool Suites agreement re Liquor License (DOCX)  
Letter to City (DOCX)

J Coleman (PDF)

M Munoz (PDF)

P Loire(PDF)

V Jones (PDF)

2017 F&P Packet (PDF)



## City of Mequon/Sybaris Liquor License Agreement March 28, 2017

Sybaris Pool Suites has agreed to implement, or already has implemented, the following items no later than April 1, 2017:

1. Guests are required to provide valid government-issued identification when checking in at the Sybaris Pool Suites. These IDs are photocopied and the photocopied records will be retained with other records of the room rental pursuant to Sybaris' normal recordkeeping policies.
2. The use of prepaid credit cards is no longer accepted as means of payment for room rentals; additionally, the address provided on the government-issued ID must match the address associated with a credit card presented for payment. This policy will not only ensure that there is a valid credit card on file to compensate Sybaris for any incidental room charges or damage to the hotel property, but also to assist law enforcement in the event that identifying information of Sybaris' guests is requested.
3. Sybaris Pool Suites will no longer permit same day booking of any afternoon getaway suite package as an additional measure to dissuade prostitution or other illegal activities.
4. Sybaris Pool Suites will continue to reiterate and remind guests at check-in of its policy that no more than two guests are allowed in Sybaris suites at any given time. Because Sybaris is a private club, and not a traditional hotel, it is able to implement stricter policies than traditional hotels or motels. Sybaris will continue its policy of terminating the stay of any guest who is in violation of the "two guests per room" policy. When any guest is discovered to be in violation of this policy by Sybaris' staff, Sybaris' staff will inform the guest that they are in violation of this policy and insist that they vacate the premises within a short, but reasonable amount of time. In the event that Sybaris' staff is unable to obtain the voluntary departure of a guest in violation of the "two guests per room policy", Sybaris will contact the City of Mequon Police department to request assistance.
5. Sybaris Pool Suites' staff will continue to research its own social media pages in addition to Craig's List, Back Page, and other common avenues of solicitation of prostitution and other vices relevant to the hotel industry. Sybaris will continue its policy to decline to rent to known

prostitutes, and will immediately terminate the stay of any guest found to be soliciting prostitution or conducting any other illegal activities (or activities in violation of Sybaris' policies and rules) on Sybaris' grounds.

6. Sybaris Pool Suites will increase the number of cameras utilized in its surveillance system and provide regular information technology support and maintenance to its surveillance system. The purpose of this action is to provide better surveillance coverage to aid in discovery of possible violations of Sybaris' policies, and to ensure that relevant surveillance footage is available to law enforcement upon request to aid in the investigation of violations of local state or federal laws.
7. Sybaris Pool Suites will continue in its commitment to monitor unauthorized trespassing on its property and unauthorized foot traffic from other local establishments in proximity to Sybaris' grounds. This includes, but is not limited to, Sybaris continuing in its policy to require guests to inform hotel staff of the make, model, color and license plate number of vehicles operated by guests of the hotel, monitoring of the parking lot for unauthorized vehicles, and monitoring its grounds for unauthorized trespassing. This policy is also designed to aid Sybaris' staff in enforcement of its "two guests per room" policy.

11/20/2023

To Whom it may Concern,

Sybaris clubs has recently been purchased by a new owner. We are looking to promote our afternoon getaways more as demand has increased for them. We are seeing higher demand thanks to an app called ResortPass that sells afternoons or recreational features for hotels and resorts to people looking for an afternoon escape and not wanting to stay for an overnight getaway. We used to have a special that we would work together with local restaurants and Northshore cinema to promote a date night with their stay and to help promote the local community. We have been good corporate citizens since this agreement was put in place in 2017 and have followed all the recommendations. We have also added nighttime Security with JBM Security in 2020 to ensure our rules are followed and to limit who is coming on to the property. Mequon Police Officers have taken notice of this and have commented about how it is a good thing for them and us.

We hope that you will take this into consideration and allow us to sell our afternoons on the same day again.

Thank you,

Fred Wahlen  
Sybaris Mequon, General Manager

Attachment: Letter to City (8983 : Sybaris License Request)



Wahlen, Fred &lt;fred.wahlen@sybaris.com&gt;

## Sybaris Survey Submission MQ0682447

1 message

**SybarisClubs** <contact\_us@sybaris.com>  
 Reply-To: SybarisClubs <contact\_us@sybaris.com>  
 To: contact\_us@sybaris.com

Fri, Oct 21, 2022 at 10:35 PM

Customer Request Response: "I\'m available to contact for further information"

Name: Joelle Coleman  
 Member ID: MQ0682447  
 Location Stayed: Mequon  
 Room Number: 47  
 Date Reserved:  
 Member email address: [REDACTED]  
 Contact Me By: email  
 Email Address: [REDACTED]  
 Phone Number: [REDACTED]  
 Best Time To Call: Mornings

(Surveys are ranked: Excellent, Good, Average, Fair, Poor)

1. Please rate the reservationist who made your reservation on the phone?  
 Excellent

2. How was your check-in experience?  
 Excellent

3. How was your check-out experience?  
 Excellent  
 0

4. How clean and comfortable was your suite?  
 Excellent

5. How was the condition and appearance of your suite?  
 Excellent

6. Were all the features of the suite in working order?  
 Excellent

7. Overall how would you rate your stay?  
 Excellent

8. Next time you have the opportunity to "getaway", would you return to Sybaris?  
 Definitely

9. Please use this space to share any other comments about your experience:  
 Today was my first time here and even though it was just for a afternoon getaway it was amazing. I\'m already planning my next visit.

I give Sybaris permission to use my review in their promotional literature.  
 Yes. I give Sybaris permission to use my review in their promotional literature.

Attachment: J Coleman (8983 : Sybaris License Request)



Wahlen, Fred <fred.wahlen@sybaris.com>

## Sybaris Survey Submission MQ0637507

1 message

**SybarisClubs** <contact\_us@sybaris.com>  
 Reply-To: SybarisClubs <contact\_us@sybaris.com>  
 To: contact\_us@sybaris.com

Thu, Jul 2, 2020 at 7:46 AM

Customer Request Response: ""  
 Name: Monica Munoz  
 Member ID: MQ0637507  
 Location Stayed: Mequon  
 Room Number: 44  
 Date Reserved:  
 Member email address: [REDACTED]  
 Contact Me By:  
 Email Address: [REDACTED]  
 Phone Number:  
 Best Time To Call:

(Surveys are ranked: Excellent, Good, Average, Fair, Poor)

1. Please rate the reservationist who made your reservation on the phone?  
 Average

2. How was your check-in experience?  
 Good

3. How was your check-out experience?  
 Excellent  
 0

4. How clean and comfortable was your suite?  
 Excellent

5. How was the condition and appearance of your suite?  
 Good

6. Were all the features of the suite in working order?  
 Excellent

7. Overall how would you rate your stay?  
 Excellent

8. Next time you have the opportunity to "getaway", would you return to Sybaris?  
 Definitely

9. Please use this space to share any other comments about your experience:  
 It was a wonderful afternoon with my husband away from the kids just for a few hours

I give Sybaris permission to use my review in their promotional literature.  
 No. I do not give Sybaris permission to use my review in their promotional literature.

Attachment: M Munoz (8983 : Sybaris License Request)





Wahlen, Fred &lt;fred.wahlen@sybaris.com&gt;

## Sybaris Survey Submission MQ0618676

1 message

**SybarisClubs** <contact\_us@sybaris.com>  
 Reply-To: SybarisClubs <contact\_us@sybaris.com>  
 To: contact\_us@sybaris.com

Sat, Jun 17, 2023 at 4:17 PM

Customer Request Response: "Do not contact me."  
 Name: Peter Loire  
 Member ID: MQ0618676  
 Location Stayed: Mequon  
 Room Number: 50  
 Date Reserved:  
 Member email address: [REDACTED]  
 Contact Me By: no contact  
 Email Address: [REDACTED]  
 Phone Number:  
 Best Time To Call:

(Surveys are ranked: Excellent, Good, Average, Fair, Poor)

1. Please rate the reservationist who made your reservation on the phone?  
 Excellent

2. How was your check-in experience?  
 Excellent

3. How was your check-out experience?  
 Excellent  
 0

4. How clean and comfortable was your suite?  
 Excellent

5. How was the condition and appearance of your suite?  
 Excellent

6. Were all the features of the suite in working order?  
 Excellent

7. Overall how would you rate your stay?  
 Excellent

8. Next time you have the opportunity to "getaway", would you return to Sybaris?  
 Definitely

9. Please use this space to share any other comments about your experience:  
 The pool suite we stayed in was clean and comfortable. Thank you for helping to make a relaxing afternoon getaway for me and my wife on our anniversary.

I give Sybaris permission to use my review in their promotional literature.  
 Yes. I give Sybaris permission to use my review in their promotional literature.

Attachment: P Loire (8983 : Sybaris License Request)



Wahlen, Fred <fred.wahlen@sybaris.com>

## Sybaris Survey Submission MQ0705367

1 message

**SybarisClubs** <contact\_us@sybaris.com>  
 Reply-To: SybarisClubs <contact\_us@sybaris.com>  
 To: contact\_us@sybaris.com

Mon, Feb 27, 2023 at 10:01 PM

Customer Request Response: "I\'m available to contact for further information"

Name: Veronica Jones  
 Member ID: MQ0705367  
 Location Stayed: Mequon  
 Room Number: 55  
 Date Reserved:  
 Member email address: [REDACTED]  
 Contact Me By: no contact  
 Email Address: [REDACTED]  
 Phone Number:  
 Best Time To Call:

(Surveys are ranked: Excellent, Good, Average, Fair, Poor)

1. Please rate the reservationist who made your reservation on the phone?  
 Excellent

2. How was your check-in experience?  
 Excellent

3. How was your check-out experience?  
 Excellent  
 0

4. How clean and comfortable was your suite?  
 Excellent

5. How was the condition and appearance of your suite?  
 Excellent

6. Were all the features of the suite in working order?  
 Excellent

7. Overall how would you rate your stay?  
 Excellent

8. Next time you have the opportunity to "getaway", would you return to Sybaris?  
 Definitely

9. Please use this space to share any other comments about your experience:  
 Stayed here for the afternoon getaway on my birthday. The room was beautiful. I liked how they supplied you with ice in the mini freezer. It definitely came in handy. The pool was nice and warm and I did not want to get out lol. I love that you can connect your phone to the big speakers and play whatever. I will definitely keep returning to this location.

I give Sybaris permission to use my review in their promotional literature.  
 Yes. I give Sybaris permission to use my review in their promotional literature.

Attachment: V Jones (8983 : Sybaris License Request)



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[www.ci.mequon.wi.us](http://www.ci.mequon.wi.us)  
[cfochs@ci.mequon.wi.us](mailto:cfochs@ci.mequon.wi.us)

**Office of the City Clerk**

## 2017 Finance-Personnel Packet

Attachment: 2017 F&P Packet (8983 : Sybaris License Request)



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Office of the City Administrator

**FINANCE-PERSONNEL COMMITTEE**

**Tuesday, March 28, 2017**

**6:00 PM**

**North Conference Room**

**Agenda**

1. Call to Order, Roll Call
2. Hearing regarding the suspension/revocation of a "Class B" liquor license for Sybaris Clubs International, Inc. 10240 N. Cedarburg Road, Mequon

**Action requested: discuss and take action as needed**

3. Information Items

**Action requested: discuss and take action as needed**

- a. Request for Proposals (RFP) - Police & Fire Department Staffing Analyses

4. Adjourn

Attachment: 2017 F&P Packet (8983 : Sybaris License Request)

**Dated: March 28, 2017**

**/s/ Dan Abendroth, Chairman**

Notice is hereby given that a quorum of other governmental bodies may be present at this meeting to present, discuss and/or gather information about a subject over which they have decision-making responsibility, although they will not take formal action thereto at this meeting.

Persons with disabilities requiring accommodations for attendance at this meeting should contact the City Clerk's Office at 262-236-2914, twenty-four (24) hours in advance of the meeting.

Any questions regarding this agenda may be directed to the Administration Office at 262-236-2941, Monday through Friday, 8:00 AM – 4:30 PM



**TO: Finance-Personnel Committee**  
**FROM: Brian Sajdak, City Attorney**  
**DATE: March 28, 2017**  
**SUBJECT: Sybaris License Complaint**

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### **Background**

This matter was scheduled for a hearing on the license complaint at the Committee's meeting on March 1, 2017. At that time, the hearing was adjourned until this meeting to allow the attorneys for Sybaris to gather additional information and also to allow Sybaris representatives and City staff to discuss the concerns raised by the complaint. Following that action, Sybaris representatives and staff (Chief Graff, Capt. Buntrock and myself) met to discuss the concerns on March 22<sup>nd</sup>. During that meeting, the parties identified a number of policy changes and additional actions that Sybaris agreed to undertake and that both parties believed would address the concerns. The attorneys for the Sybaris are preparing a document to formalize the agreed-upon action plan, and we will forward that to the Committee as soon as it is available.

### **Analysis**

The meeting between Sybaris representatives and staff was productive. There were a couple of policies that were identified that all agreed would help minimize the types of problem behaviors that had been increasingly common. For example, Sybaris agreed require the use of credit cards where the billing address matched the reservation address. This policy change will effectively make it impossible to use prepaid credit cards. Being tied directly to the individual renting the room will minimize the carelessness that caused some of the problems. Additional changes include increased identification of guests, increasing the number of security cameras on the premises, and requiring advanced reservation for the "afternoon" (4-hour) rentals. As the landlord of the bar/restaurant on site, Sybaris also agreed to help ensure that its tenant would comply with applicable regulations as well. Staff believes that the proposed action plan will result in a decrease of the problematic behaviors that have occurred.

### **Fiscal Impact**

There is no applicable fiscal impact.

### **Recommendation**

A motion to accept the dismissal of the complaint conditioned upon compliance with the action plan presented with review of the situation to occur as part of the upcoming 2017-18 license renewal process.

Attachments:

Sybaris\_Summons\_02-24-17 (PDF)

Sybaris Attorney correspondence (PDF)

STATE OF WISCONSIN

CITY OF MEQUON

OZAUKEE COUNTY

CITY OF MEQUON,  
 A Wisconsin Municipal Corporation  
 By and through its Chief of Police  
 11333 Cedarburg Rd  
 Mequon, WI 53092

Complainant,

**SUMMONS**

v.

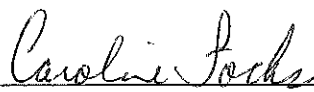
SYBARIS CLUBS INTERNATIONAL, INC.,  
 d/b/a Sybaris  
 c/o Fred Wahlen, Registered Agent  
 9174 N. 70<sup>th</sup> St.  
 Milwaukee, WI 53223

Respondent.

**TO THE ABOVE-NAMED RESPONDENT:**

Sybaris Clubs International, Inc. is hereby commanded to have a representative appear before the Finance & Personnel Committee of the Common Council of the City of Mequon (the "Committee") on the 1st day of March, 2017, at 6:00 p.m., or as soon thereafter as the Committee may hear the matter, in the North Conference Room of the Mequon City Hall, 11333 Cedarburg Road, Mequon, Wisconsin, to show cause why the Class B Beer and Class B Liquor license previously issued to Sybaris Clubs International, Inc. and held by the City of Mequon should not be revoked or suspended for the reasons set forth in the attached complaint. This Summons is issued by Committee and is directed to the City of Mequon Chief of Police or his designee to serve a copy hereof and the attached complaint upon the above mentioned corporation, in the manner provided under Chapter 801 Stats., for service in civil actions in Circuit Court.

Dated this 24 day of February, 2017.

  
 Caroline Fochs, City Clerk

STATE OF WISCONSIN

CITY OF MEQUON

OZAUKEE COUNTY

CITY OF MEQUON,  
A Wisconsin Municipal Corporation  
By and through its Chief of Police  
11333 Cedarburg Rd  
Mequon, WI 53092

Complainant,

**COMPLAINT**

v.

SYBARIS CLUBS INTERNATIONAL, INC.,  
d/b/a Sybaris  
c/o Fred Wahlen, Registered Agent  
9174 N. 70<sup>th</sup> St.  
Milwaukee, WI 53223

Respondent.

NOW COMES the above-named complainant, the City of Mequon, by and through its Chief of Police, within the scope of the Chief's duties and as a resident of the City of Mequon, and as and for its complaint against Sybaris Clubs International, Inc. (hereinafter "Sybaris"), states and alleges as follows:

1. I am the Chief of Police of the City of Mequon and make this sworn written complaint within the scope of my duties as Chief of Police and as a resident of the City of Mequon.
2. Upon information and belief, commencing in the 2013-14 license year Sybaris filed an application for and previously was issued a Class B Beer and Class B Liquor license by the City of Mequon for the premises located at 10240 Cedarburg Road in Mequon.
3. Upon information and belief, Sybaris filed a renewal application for the 2016-17 license year in May, 2016. A copy of said application is annexed hereto and incorporated herein as Exhibit A.

4. Upon information and belief, the City of Mequon issued License No. E-2017-025, a combination Class B Beer and Class B Liquor license to Sybaris on or about June 15, 2016. A copy of said license is annexed hereto and incorporated herein as Exhibit B.

5. Commencing in April 2016, the Mequon Police Department has responded to an increasing level of service calls to the licensed premises:

- a. April 16, 2016 – Guest of Room 40 had too many people in the room and were coming and going at all hours.
- b. April 30, 2016 – Noise complaint of loud music in Room 39.
- c. May 1, 2016 – Hotel clerk advises that Room 39 was having a loud party and were not able to be reached.
- d. May 25, 2016 – 911 call received indicating that a subject was upset and scratching the face of the caller.
- e. June 3, 2016 – Theft of an iPad from a room.
- f. June 9, 2016 – Theft of a massage chair from a room.
- g. June 23, 2016 – Guest of Room 31 left the premises and was arrested for OWI-1<sup>st</sup> Offense. Subject also reported that she was engaged in prostitution in the room.
- h. July 31, 2016 – Guests of Room 37 went to neighboring bar and absconded without paying. Returned to room and destroyed the door. Subjects were highly intoxicated and uncooperative.
- i. September 29, 2016 – 911 call for fight in progress. Subject was guest at Sybaris and engaged in disorderly conduct.
- j. October 30, 2016 – Large and loud party in Room 40.
- k. November 11, 2016 – Criminal damage to property complaint by male who's wife caught him at the hotel.



- l. November 26, 2016 – Excessive number of guests evicted from Room 56.
- m. December 3, 2016 – Excessive number of guests in Room 53.
- n. December 10, 2016 – Excessive number of guests in Room 56. One subject was in possession of marijuana.
- o. December 21, 2016 – Excessive number of guests in room.
- p. December 24, 2016 – Response to a loud party with a male and 5 women in various states of undress. Multiple subjects arrested for battery. Reports of drug use.
- q. January 2, 2017 – Guest of Room 40 reported that someone was watching their room.
- r. January 6, 2017 – Response to complaint of drug use and loud party.
6. Upon information and belief, Sybaris allows for short-term rentals as short as a few hours according to their website. Community reports of hourly rentals have been made.
7. Upon information and belief, Wis. Stat. § 125.10(1) authorizes a municipality to “prescribe additional regulations for the sale of alcohol beverages, not in conflict with” the provisions of Chapter 125 of the statutes.
8. Upon information and belief, Section 14-30(a) of the Mequon Municipal Code, requires that operations on licensed premises be “conducted in an orderly manner; and no disorderly, or riotous or indecent conduct or gambling shall be allowed at any time.”
9. Upon information and belief, Section 14-30(c) of the Mequon Municipal Code, requires that licensed premises “shall be a safe and proper place for the purpose for which used.”

10. Upon information and belief, Wis. Stat. § 125.12(2)(ag)1 provides that a violation of Chapter 125 of the Wisconsin Statutes, or a municipal regulation adopted under its authority, may constitute grounds for the suspension or revocation of an alcohol beverage license.

11. Upon information and belief, Sybaris did repeatedly violate Section 14-30 of the Mequon Municipal Code by operating in an unsafe and disorderly manner on the licensed premises and is thereby subject to revocation or suspension of the Class B Beer and Class B Liquor license issued to it as set forth in Wis. Stat. § 125.12(2) as incorporated by § 14-23 of the Mequon Municipal Code.

12. Upon information and belief, Wis. Stat. § 125.12(2)(ag)2 provides that any licensee who “keeps or maintains a disorderly or riotous, indecent or improper house” may be subject to revocation or suspension of its license.

13. Upon information and belief, Sybaris keeps or maintains a disorderly or riotous, indecent or improper house on the licensed premises based upon the activities described in paragraph 6 above and is thereby subject to revocation or suspension of the Class B Beer and Class B Liquor license issued to it as set forth in Wis. Stat. § 125.12(2) as incorporated by § 14-23 of the Mequon Municipal Code.

14. Upon information and belief, the License Committee intends to provide a hearing to Sybaris to determine whether the combination Class B Beer and Class B Liquor license issued to her should be revoked or suspended based upon these violations; and that such hearing to be held as a result of this complaint constitutes the hearing afforded to a renewal applicant under Wis. Stat. § 125.12(3).

Dated at Mequon, Wisconsin this 24 day of February, 2017.



CITY OF MEQUON  
11333 N CEDARBURG ROAD  
MEQUON, WI 53092

THE FOLLOWING VOUCHERS PAID:

|                                   |                                |
|-----------------------------------|--------------------------------|
| GENERAL FUND (0110)               | 291,680.11                     |
| SPECIAL REVENUE FUND (0210)       | 2,051.71                       |
| PARKS & OPEN SPACE (0220)         | 0.00                           |
| REVOLVING LOAN FUND (0230)        | 0.00                           |
| SPECIAL FEDERAL GRANT FUND (0250) | 21,360.31                      |
| DEBT SERVICE FUND (0310)          | 0.00                           |
| DEBT SERVICE TIF 2 FUND (0320)    | 0.00                           |
| DEBT SERVICE TIF 3 FUND (0330)    | 0.00                           |
| CAPITAL PROJECT FUND (0410)       | 1,281,587.12                   |
| SEWER UT FUND (0610)              | 95,326.42                      |
| WATER UT FUND (0620)              | 741,647.67                     |
| TAX FIDUCIARY FUND (0810)         | 4,197.62                       |
| <br>TOTAL                         | <br><u><u>2,437,850.96</u></u> |

IN THE AMOUNT OF \$ 2,437,850.96 IS HEREBY CERTIFIED AS CORRECT  
AND PROPERLY CHARGEABLE TO ACCOUNTS WITH FUNDS AVAILABLE THEREIN.

WILLIAM JONES  
CITY ADMINISTRATOR

1/9/2024

Attachment: Voucher List (9045 : December 2023 Vouchers Paid List)

|                                    |               |                                              | Grand Total                                        | \$2,437,850.96   |
|------------------------------------|---------------|----------------------------------------------|----------------------------------------------------|------------------|
| Processed by Department            | Vendor Number | Vendor Name                                  | Invoice Description                                | Line Item amount |
| Assessor                           | 13129         | CATALIS TAX & CAMA INC                       | ASSESSOR 2023 CONTRACT                             | 12,000.00        |
| <b>Assessor Total</b>              |               |                                              |                                                    | <b>12,000.00</b> |
| Building Maintenance               | 13057         | SAINT CROIX MANAGEMENT INC                   | CLEANING - PUBLIC SAFETY                           | 2,891.00         |
| Building Maintenance               | 13057         | SAINT CROIX MANAGEMENT INC                   | CLEANING - CITY HALL                               | 2,635.00         |
| Building Maintenance               | 11859         | DILLETT MECHANICAL SERVICES, INC             | PREVENTATIVE MAINTENANCE HVAC CONTRACT             | 1,817.00         |
| Building Maintenance               | 13057         | SAINT CROIX MANAGEMENT INC                   | CLEANING - DPW                                     | 1,250.00         |
| Building Maintenance               | 11468         | CEDARBURG OVERHEAD DOOR LLC                  | SPRING REPAIR SAFETY BUILDING AMBULANCE DOOR       | 1,171.00         |
| Building Maintenance               | 12124         | PACKERLAND RENT-A-MAT, INC.                  | MAT CONTRACT                                       | 318.69           |
| Building Maintenance               | 11177         | UNITED DISPOSAL SERVICES LLC                 | DUMSPETER FEES                                     | 255.00           |
| Building Maintenance               | 10073         | AT&T CORP                                    | TELEPHONE SERVICES - CITY HALL                     | 141.75           |
| Building Maintenance               | 10886         | PEST ARREST EXTERMINATING                    | PEST ARREST EXTERMINATING                          | 115.00           |
| Building Maintenance               | 10115         | BELL TAPE INC                                | JANITORIAL SUPPLY CITY HALL                        | 86.51            |
| Building Maintenance               | 10074         | AT & T CORP                                  | ALARM CIRCUITS                                     | 84.30            |
| Building Maintenance               | 12694         | AT&T MOBILITY LLC                            | MONTHLY CELL PHONE BILLING                         | 64.10            |
| Building Maintenance               | 13072         | SOUTHERN OZAUKEE FIRE AND EMERGENCY SERVICES | SOFD INSPECTION FEE                                | 60.00            |
| Building Maintenance               | 11165         | UNITED STATES CELLULAR CORPORATION           | CELL PHONE MONTHLY BILLING                         | 17.87            |
| Building Maintenance               | 11165         | UNITED STATES CELLULAR CORPORATION           | CREDIT AMOUNT FOR INVOICE 0614238823               | -17.87           |
| <b>Building Maintenance Total</b>  |               |                                              |                                                    | <b>10,889.35</b> |
| Building Projects                  | 10609         | KWK ELECTRIC INC                             | ELECTRICAL WORK REQUIRED FOR TASTE OF MEQ FESTIVAL | 7,600.00         |
| <b>Building Projects Total</b>     |               |                                              |                                                    | <b>7,600.00</b>  |
| City Administrator                 | 10698         | MEQUON CITY OF-PETTY CASH                    | CASH FOR CURLING PRIZES EMPLOYEE HOLIDAY PARTY     | 100.00           |
| City Administrator                 | 12694         | AT&T MOBILITY LLC                            | MONTHLY CELL PHONE BILLING                         | 64.10            |
| City Administrator                 | 12651         | AMAZON CAPITAL SERVICES, INC                 | 2023 HOLIDAY PARTY SUPPLIES                        | 8.99             |
| <b>City Administrator Total</b>    |               |                                              |                                                    | <b>173.09</b>    |
| City Clerk                         | 12532         | GRANICUS, LLC                                | DEC MONTHLY SUBSCRIPTION                           | 1,228.50         |
| City Clerk                         | 10894         | PITNEY BOWES 371887                          | 10/18/23-1/ POSTAL MACH FEE                        | 916.17           |
| City Clerk                         | 10894         | PITNEY BOWES 371887                          | INSERTER 9/28/23-12/27/23 FEES                     | 385.89           |
| City Clerk                         | 10230         | CONLEY PUBLISHING GROUP LTD                  | 10/29/23-11/25/23 PUBLICATION                      | 151.98           |
| <b>City Clerk Total</b>            |               |                                              |                                                    | <b>2,682.54</b>  |
| Common Council                     | 13138         | OUTDOOR ACCENTS LLC                          | 2023 CHRISTMAS LIGHTING                            | 6,000.00         |
| <b>Common Council Total</b>        |               |                                              |                                                    | <b>6,000.00</b>  |
| Community Development              | 11165         | UNITED STATES CELLULAR CORPORATION           | CELL PHONE MONTHLY BILLING                         | 150.00           |
| Community Development              | 12694         | AT&T MOBILITY LLC                            | MONTHLY CELL PHONE BILLING                         | 64.10            |
| Community Development              | 12694         | AT&T MOBILITY LLC                            | DCD ASSISTANT DIRECTOR CELL PHONE                  | 12.39            |
| Community Development              | 11165         | UNITED STATES CELLULAR CORPORATION           | CELL PHONE MONTHLY BILLING                         | 11.65            |
| Community Development              | 11165         | UNITED STATES CELLULAR CORPORATION           | CREDIT AMOUNT FOR INVOICE 0614238823               | -11.65           |
| Community Development              | 11165         | UNITED STATES CELLULAR CORPORATION           | CREDIT AMOUNT FOR INVOICE 0614238823               | -150.00          |
| <b>Community Development Total</b> |               |                                              |                                                    | <b>76.49</b>     |
| Engineering                        | 10206         | CITY WATER LLC                               | MANAGEMENT & OPERATIONS SERVICES 10/2023           | 12,890.98        |
| Engineering                        | 11062         | RASMITH, INC                                 | TORREY DRIVE INSPECTIONS RES. 4020                 | 12,827.35        |
| Engineering                        | 10206         | CITY WATER LLC                               | MANAGEMENT & OPERATIONS SERVICES 11/2023           | 3,612.00         |
| Engineering                        | 10293         | DLT SOLUTIONS INC                            | AUTOCAD SUBSCRIPTION                               | 2,580.62         |
| Engineering                        | 13146         | MEAD AND HUNT INC                            | GIS ROAD RATING UPDATE                             | 888.00           |
| Engineering                        | 12694         | AT&T MOBILITY LLC                            | MONTHLY CELL PHONE BILLING                         | 435.18           |
| Engineering                        | 11744         | MASTER GRAPHICS INC                          | PLOTWAVE PLOTTER LEASE                             | 290.24           |
| Engineering                        | 11165         | UNITED STATES CELLULAR CORPORATION           | CELL PHONE MONTHLY BILLING                         | 241.28           |
| Engineering                        | 13026         | ODP BUSINESS SOLUTIONS LLC                   | OFFICE CHAIR AND SUPPLIES                          | 36.11            |
| Engineering                        | 12651         | AMAZON CAPITAL SERVICES, INC                 | AMAZON SUPPLIES                                    | 25.98            |
| Engineering                        | 13026         | ODP BUSINESS SOLUTIONS LLC                   | OFFICE CHAIR AND SUPPLIES                          | 15.98            |
| Engineering                        | 11165         | UNITED STATES CELLULAR CORPORATION           | CREDIT AMOUNT FOR INVOICE 0614238823               | -241.28          |
| <b>Engineering Total</b>           |               |                                              |                                                    | <b>33,602.44</b> |
| Finance                            | 12392         | AMERICAN BUSINESS TECHNOLOGIES, INC          | 2023 PRINTING & MAILING TAX BILLS                  | 3,589.32         |
| Finance                            | 11701         | TYLER TECHNOLOGIES INC                       | QTY 2-CREDIT CARD TERMINALS & ANNUAL SERVICE FEE   | 1,198.00         |
| <b>Finance Total</b>               |               |                                              |                                                    | <b>4,787.32</b>  |
| Fire / EMS                         | 11133         | THIENSVILLE, VILLAGE OF                      | 2022 THIENSVILLE AMBULANCE FEES                    | -771.50          |
| <b>Fire / EMS Total</b>            |               |                                              |                                                    | <b>-771.50</b>   |
| Fleet Services                     | 13013         | EDWARD H WOLF & SONS INC                     | FUEL/LUBRICANTS                                    | 19,589.01        |
| Fleet Services                     | 10475         | HALRON LUBRICANTS INC                        | LUBRICANTS                                         | 5,268.00         |

|                             |               |                                    | Grand Total                          | \$2,437,850.96   |
|-----------------------------|---------------|------------------------------------|--------------------------------------|------------------|
| Processed by Department     | Vendor Number | Vendor Name                        | Invoice Description                  | Line Item amount |
| Fleet Services              | 12856         | PERFECT CIRCLE TIRE LLC            | TIRES FOR 302                        | 2,745.22         |
| Fleet Services              | 12856         | PERFECT CIRCLE TIRE LLC            | TIRES FOR 602 & 604                  | 1,743.04         |
| Fleet Services              | 11004         | SAFETY-KLEEN SYSTEMS INC           | OIL, FILTERS, ANTIFREEZE RECYCLING   | 1,653.94         |
| Fleet Services              | 10753         | MILWAUKEE SPRING & ALIGNMENT INC   | TRUCK SPRINGS                        | 1,110.16         |
| Fleet Services              | 12474         | SNODEPOT                           | OIL PAN FOR 302                      | 1,039.00         |
| Fleet Services              | 10475         | HALRON LUBRICANTS INC              | LUBRICANTS                           | 975.96           |
| Fleet Services              | 12228         | GORDIE BOUCHER VILLAGE FORD        | AUTO/LTTRUCK PARTS                   | 738.52           |
| Fleet Services              | 11503         | MID-STATE GROUP, INC.              | TRACTOR PARTS                        | 622.20           |
| Fleet Services              | 12228         | GORDIE BOUCHER VILLAGE FORD        | AUTO/LTTRUCK PARTS                   | 594.09           |
| Fleet Services              | 11675         | GIELOW'S LAWN & GARDEN             | LAWN MOWER PARTS                     | 474.99           |
| Fleet Services              | 12886         | WALDSCHMIDT & SONS INC             | YOKE FOR 455                         | 440.96           |
| Fleet Services              | 12228         | GORDIE BOUCHER VILLAGE FORD        | AUTO/LTTRUCK PARTS                   | 436.09           |
| Fleet Services              | 12228         | GORDIE BOUCHER VILLAGE FORD        | AUTO/LTTRUCK PARTS                   | 436.09           |
| Fleet Services              | 12228         | GORDIE BOUCHER VILLAGE FORD        | AUTO/LTTRUCK PARTS                   | 436.09           |
| Fleet Services              | 10360         | JFTCO, INC                         | WORK SUPPLIES - EQUIPMENT            | 402.32           |
| Fleet Services              | 10621         | LAKESIDE INTERNATIONAL TRUCKS, LLC | INTERNATIONAL TRUCK PARTS            | 344.44           |
| Fleet Services              | 12390         | ADVANCE AUTO PARTS                 | WORK SUPPLIES                        | 315.95           |
| Fleet Services              | 12400         | BRAKE & EQUIPMENT CO INC           | WORK SUPPLIES                        | 250.85           |
| Fleet Services              | 12253         | MCMASTER-CARR SUPPLY COMPANY       | HARDWARE                             | 243.21           |
| Fleet Services              | 12856         | PERFECT CIRCLE TIRE LLC            | TIRES FOR 302                        | 240.98           |
| Fleet Services              | 11004         | SAFETY-KLEEN SYSTEMS INC           | OIL, FILTERS, ANTIFREEZE RECYCLING   | 217.00           |
| Fleet Services              | 12228         | GORDIE BOUCHER VILLAGE FORD        | AUTO/LTTRUCK PARTS                   | 193.43           |
| Fleet Services              | 10360         | JFTCO, INC                         | WORK SUPPLIES - EQUIPMENT            | 171.26           |
| Fleet Services              | 10523         | APPLIED US, L.P.                   | HYD FITTINGS                         | 150.65           |
| Fleet Services              | 11165         | UNITED STATES CELLULAR CORPORATION | CELL PHONE MONTHLY BILLING           | 150.00           |
| Fleet Services              | 12228         | GORDIE BOUCHER VILLAGE FORD        | AUTO/LTTRUCK PARTS                   | 135.27           |
| Fleet Services              | 12228         | GORDIE BOUCHER VILLAGE FORD        | AUTO/LTTRUCK PARTS                   | 134.66           |
| Fleet Services              | 10582         | KAESTNER AUTO ELECTRIC CO          | AUTOMOTIVE ELECTRICAL                | 133.88           |
| Fleet Services              | 10364         | FALLS AUTO PARTS AND SUPPLIES INC  | BRAKE LINE                           | 132.88           |
| Fleet Services              | 12390         | ADVANCE AUTO PARTS                 | WORK SUPPLIES                        | 128.23           |
| Fleet Services              | 10364         | FALLS AUTO PARTS AND SUPPLIES INC  | BRAKE LINE                           | 79.98            |
| Fleet Services              | 12228         | GORDIE BOUCHER VILLAGE FORD        | AUTO/LTTRUCK PARTS                   | 79.38            |
| Fleet Services              | 12624         | MATHESON TRI-GAS INC               | TANK RENTAL                          | 72.90            |
| Fleet Services              | 12999         | HMR MOWER SERVICE LLC              | MOWER PARTS                          | 71.99            |
| Fleet Services              | 12400         | BRAKE & EQUIPMENT CO INC           | WORK SUPPLIES                        | 69.29            |
| Fleet Services              | 10321         | EGELHOFF LAWN MOWER SERVICE INC    | SMALL ENGINE MOWER                   | 65.60            |
| Fleet Services              | 12694         | AT&T MOBILITY LLC                  | MONTHLY CELL PHONE BILLING           | 64.10            |
| Fleet Services              | 12886         | WALDSCHMIDT & SONS INC             | YOKE FOR 455                         | 59.24            |
| Fleet Services              | 10582         | KAESTNER AUTO ELECTRIC CO          | AUTOMOTIVE ELECTRICAL                | 55.80            |
| Fleet Services              | 12228         | GORDIE BOUCHER VILLAGE FORD        | AUTO/LTTRUCK PARTS                   | 52.07            |
| Fleet Services              | 10389         | FORCE AMERICA DISTRIBUTING LLC     | SALTER CONTROL PARTS                 | 48.01            |
| Fleet Services              | 10516         | HUMPHREY SERVICE PARTS INC         | FILTERS                              | 27.85            |
| Fleet Services              | 10360         | JFTCO, INC                         | WORK SUPPLIES - EQUIPMENT            | 19.69            |
| Fleet Services              | 12390         | ADVANCE AUTO PARTS                 | WORK SUPPLIES                        | 13.80            |
| Fleet Services              | 10446         | GRAINGER                           | COUPLING                             | 7.00             |
| Fleet Services              | 10516         | HUMPHREY SERVICE PARTS INC         | FILTERS                              | 5.57             |
| Fleet Services              | 12390         | ADVANCE AUTO PARTS                 | BRAKE CORES RETURN                   | -105.00          |
| Fleet Services              | 11165         | UNITED STATES CELLULAR CORPORATION | CREDIT AMOUNT FOR INVOICE 0614238823 | -150.00          |
| Fleet Services              | 12400         | BRAKE & EQUIPMENT CO INC           | VALVE RETURN                         | -159.29          |
| Fleet Services              | 11503         | MID-STATE GROUP, INC.              | SPINDLE RETURN                       | -231.50          |
| <b>Fleet Services Total</b> |               |                                    |                                      | <b>41,794.85</b> |
| Forestry                    | 10321         | EGELHOFF LAWN MOWER SERVICE INC    | WORK SUPPLIES                        | 342.36           |
| Forestry                    | 10321         | EGELHOFF LAWN MOWER SERVICE INC    | WORK SUPPLIES                        | 300.00           |
| Forestry                    | 10321         | EGELHOFF LAWN MOWER SERVICE INC    | LANDSCAPING TOOLS                    | 216.78           |
| Forestry                    | 12883         | PB HAHN & CO INC                   | TOOLS - FORESTRY                     | 122.32           |
| Forestry                    | 10321         | EGELHOFF LAWN MOWER SERVICE INC    | WORK SUPPLIES                        | 104.95           |
| Forestry                    | 12883         | PB HAHN & CO INC                   | TOOLS - FORESTRY                     | 96.20            |
| Forestry                    | 10909         | PORT-A-JOHN, INC.                  | BRUSH SITE RESTROOM                  | 91.00            |

Attachment: December 2023 AP Vendor Listing by Dept (12) (9045 : December 2023 Vouchers Paid List)

|                                  |               |                                    | Grand Total                                        | \$2,437,850.96   |
|----------------------------------|---------------|------------------------------------|----------------------------------------------------|------------------|
| Processed by Department          | Vendor Number | Vendor Name                        | Invoice Description                                | Line Item amount |
| Forestry                         | 11165         | UNITED STATES CELLULAR CORPORATION | CELL PHONE MONTHLY BILLING                         | 75.00            |
| Forestry                         | 12694         | AT&T MOBILITY LLC                  | MONTHLY CELL PHONE BILLING                         | 67.71            |
| Forestry                         | 12651         | AMAZON CAPITAL SERVICES, INC       | SUPPLIES                                           | 49.97            |
| Forestry                         | 12883         | PB HAHN & CO INC                   | TOOLS - FORESTRY                                   | 40.61            |
| Forestry                         | 12651         | AMAZON CAPITAL SERVICES, INC       | SUPPLIES                                           | 22.41            |
| Forestry                         | 12883         | PB HAHN & CO INC                   | TOOLS - FORESTRY                                   | 19.67            |
| Forestry                         | 12883         | PB HAHN & CO INC                   | TOOLS - FORESTRY                                   | 18.25            |
| Forestry                         | 12883         | PB HAHN & CO INC                   | TOOLS - FORESTRY                                   | 17.98            |
| Forestry                         | 11165         | UNITED STATES CELLULAR CORPORATION | CREDIT AMOUNT FOR INVOICE 0614238823               | -75.00           |
| <b>Forestry Total</b>            |               |                                    |                                                    | <b>1,510.21</b>  |
| General Fund - General Activites | 11133         | THIENSVILLE, VILLAGE OF            | 2022 THIENSVILLE AMBULANCE FEES                    | 12,858.26        |
| General Fund - General Activites | 90007         | MISC REFUNDS                       | REFUND HAUL ROAD BOND DEPOSIT PERMIT #2021-20      | 10,000.00        |
| General Fund - General Activites | 90007         | MISC REFUNDS                       | REFUND HAUL ROAD BOND DEPOSIT PERMIT #2023-14      | 5,000.00         |
| General Fund - General Activites | 90002         | PARK REFUNDS                       | REFUND FIELD USE                                   | 4,105.53         |
| General Fund - General Activites | 10757         | SECURIAN LIFE INSURANCE COMPANY    | POLICY 002832L UNIT 33302 1/1/2024-1/31/2024       | 3,038.20         |
| General Fund - General Activites | 10707         | MEQUON POLICE ASSOCIATION          | UNION DUES 12/8/2023                               | 2,100.00         |
| General Fund - General Activites | 11331         | WIS SUPPORT COLLECTIONS TRUST      | SUPPORT # 5956557 7844747 7657807 12/22/23         | 1,240.09         |
| General Fund - General Activites | 11331         | WIS SUPPORT COLLECTIONS TRUST      | SUPPORT # 5956557 7844747 7657807 12/8/23          | 1,240.09         |
| General Fund - General Activites | 10950         | R&R INSURANCE SERVICES INC         | 2024 STORAGE TANK LIABILITY INSURANCE ANNUAL PREM  | 527.00           |
| General Fund - General Activites | 10810         | NORTH SHORE BANK FSB               | DEFERRED COMP 12/8/2023                            | 525.00           |
| General Fund - General Activites | 10810         | NORTH SHORE BANK FSB               | DEFERRED COMP 12/22/2023                           | 525.00           |
| General Fund - General Activites | 90002         | PARK REFUNDS                       | 2023 FIELD DEPOSIT REFUND                          | 500.00           |
| General Fund - General Activites | 90002         | PARK REFUNDS                       | 2023 FIELD DEPOSIT REFUND                          | 500.00           |
| General Fund - General Activites | 90002         | PARK REFUNDS                       | REFUND FIELD USE                                   | 440.66           |
| General Fund - General Activites | 10698         | MEQUON CITY OF-PETTY CASH          | CASH TO MAKE CHANGE FOR HOLIDAY PARTY TICKETS      | 200.00           |
| General Fund - General Activites | 90006         | PERMIT REFUNDS                     | INSPECTION SEC DEPOSIT REFUND #35381,35383,36160   | 195.00           |
| General Fund - General Activites | 90006         | PERMIT REFUNDS                     | INSPECTION SEC DEPOSIT REFUND #35524,35529,35649   | 180.00           |
| General Fund - General Activites | 90006         | PERMIT REFUNDS                     | INSPECTION SEC DEPOSIT REFUND 13853 N PINE VIEW CT | 173.00           |
| General Fund - General Activites | 90006         | PERMIT REFUNDS                     | INSPECTION SEC DEPOSIT REFUND #35006-S & #36029    | 158.00           |
| General Fund - General Activites | 90006         | PERMIT REFUNDS                     | INSPECTION SEC DEPOSIT REFUND 4030 W FREISTADT RD  | 148.00           |
| General Fund - General Activites | 90006         | PERMIT REFUNDS                     | INSPECTION SEC DEPOSIT REFUND 12300 N WASAUKEE RD  | 131.00           |
| General Fund - General Activites | 90006         | PERMIT REFUNDS                     | INSPECTION SEC DEP REFUND PERMIT #36134 & 36135    | 120.00           |
| General Fund - General Activites | 90006         | PERMIT REFUNDS                     | INSPECTION SECURITY DEPOSIT REFUND #36266 & #36280 | 120.00           |
| General Fund - General Activites | 10757         | SECURIAN LIFE INSURANCE COMPANY    | POLICY 002832L UNIT 33302 1/1/2024-1/31/2024       | 106.40           |
| General Fund - General Activites | 10757         | SECURIAN LIFE INSURANCE COMPANY    | POLICY 76038 ACCIDENT JANUARY 2024                 | 101.01           |
| General Fund - General Activites | 90006         | PERMIT REFUNDS                     | INSPECTION SEC DEPOSIT REFUND 11505 N LAKE SHORE   | 60.00            |
| General Fund - General Activites | 90006         | PERMIT REFUNDS                     | INSPECTION SEC DEPOSIT REFUND 12660 N GRANVILLE    | 60.00            |
| General Fund - General Activites | 90006         | PERMIT REFUNDS                     | INSPECTION SEC DEPOSIT REFUND 10416 N APPLEWOOD CT | 60.00            |
| General Fund - General Activites | 90006         | PERMIT REFUNDS                     | INSPECTION SEC DEPOSIT REFUND 11006 N SHERWOOD DR  | 60.00            |
| General Fund - General Activites | 90006         | PERMIT REFUNDS                     | INSPECTION SEC DEP REFUND 11048 N PORT WASHINGTON  | 60.00            |
| General Fund - General Activites | 90006         | PERMIT REFUNDS                     | INSPECTION SEC DEPOSIT REFUND 617 W RUSSET LN      | 60.00            |
| General Fund - General Activites | 90006         | PERMIT REFUNDS                     | INSPECTION SEC DEPOSIT REFUND 11553 N CREEKSIDE CT | 60.00            |
| General Fund - General Activites | 90006         | PERMIT REFUNDS                     | INSPECTION SEC DEPOSIT REFUND 2924 W PARC CT       | 60.00            |
| General Fund - General Activites | 90006         | PERMIT REFUNDS                     | INSPECTION SEC DEPOSIT REFUND 8500 W HAWTHORNE RD  | 60.00            |
| General Fund - General Activites | 90006         | PERMIT REFUNDS                     | INSPECTION SEC DEPOSIT REFUND 11437 N ORIOLE LN    | 60.00            |
| General Fund - General Activites | 90006         | PERMIT REFUNDS                     | INSPECTION SEC DEPOSIT REFUND PERMIT #36269        | 60.00            |
| General Fund - General Activites | 90006         | PERMIT REFUNDS                     | INSPECTION SEC DEP REFUND 1405 W HIGHLAND ROAD     | 60.00            |
| General Fund - General Activites | 90006         | PERMIT REFUNDS                     | INSPECTION SEC DEPOSIT REFUND 12759 N SHORELAND    | 60.00            |
| General Fund - General Activites | 90006         | PERMIT REFUNDS                     | REFUND INSPECTION SEC DEPOSIT 9749 N GRANVILLE RD  | 60.00            |
| General Fund - General Activites | 90006         | PERMIT REFUNDS                     | INSPECTION SEC DEPOSIT REFUND 2610 W MARIGOLD CT   | 60.00            |
| General Fund - General Activites | 90006         | PERMIT REFUNDS                     | INSPECTION SEC DEPOSIT REFUND 11548 N HILLSIDE LN  | 60.00            |
| General Fund - General Activites | 90006         | PERMIT REFUNDS                     | INSPECTION SEC DEPOSIT REFUND 7690 W PRESERVE PKWY | 60.00            |
| General Fund - General Activites | 90006         | PERMIT REFUNDS                     | INSPECTION SEC DEPOSIT REFUND 9823 N MELROSE CT    | 60.00            |
| General Fund - General Activites | 90006         | PERMIT REFUNDS                     | INSPECTION SEC DEPOSIT REFUND 1420 W STILLWATER CT | 60.00            |
| General Fund - General Activites | 90006         | PERMIT REFUNDS                     | INSPECTION SEC DEPOSIT REFUND 12341 N GOLF DR      | 60.00            |
| General Fund - General Activites | 90006         | PERMIT REFUNDS                     | INSPECTION SEC DEPOSIT REFUND 12214 N RIVER RD     | 60.00            |
| General Fund - General Activites | 90006         | PERMIT REFUNDS                     | INSPECTION SEC DEPOSIT REFUND 1630 W BRADFORD DR   | 60.00            |
| General Fund - General Activites | 90006         | PERMIT REFUNDS                     | INSPECTION SEC DEPOSIT REFUND 1517 W EASTBROOK DR  | 60.00            |

Attachment: December 2023 AP Vendor Listing by Dept (12) (9045 : December 2023 Vouchers Paid List)

|                                               |               |                                       | Grand Total                                        | \$2,437,850.96   |
|-----------------------------------------------|---------------|---------------------------------------|----------------------------------------------------|------------------|
| Processed by Department                       | Vendor Number | Vendor Name                           | Invoice Description                                | Line Item amount |
| General Fund - General Activites              | 90006         | PERMIT REFUNDS                        | INSPECTION SEC DEPOSIT REFUND 1649 W WOODSIDE LANE | 60.00            |
| General Fund - General Activites              | 90006         | PERMIT REFUNDS                        | INSPECTION SEC DEPOSIT REFUND 12501 N JACQUELINE   | 60.00            |
| General Fund - General Activites              | 90006         | PERMIT REFUNDS                        | INSPECTION SEC DEPOSIT REFUND 7212 W LAFAYETTE PL  | 60.00            |
| General Fund - General Activites              | 90006         | PERMIT REFUNDS                        | INSPECTION SEC DEPOSIT REFUND 2030 W BONNIWELL RD  | 60.00            |
| General Fund - General Activites              | 90006         | PERMIT REFUNDS                        | INSPECTION SEC DEPOSIT REFUND 11330 N SOLAR AVENUE | 60.00            |
| General Fund - General Activites              | 90006         | PERMIT REFUNDS                        | INSPECTION SEC DEPOSIT REFUND 10420 BURNING BUSH   | 60.00            |
| General Fund - General Activites              | 90006         | PERMIT REFUNDS                        | INSPECTION SEC DEPOSIT REFUND 13700 N RIVERLAND DR | 60.00            |
| General Fund - General Activites              | 90006         | PERMIT REFUNDS                        | INSPECTION SEC DEPOSIT REFUND 11006 PT WASHINGTON  | 60.00            |
| General Fund - General Activites              | 90006         | PERMIT REFUNDS                        | INSPECTION SEC DEPOSIT REFUND 3610 W HAVEN CT      | 60.00            |
| General Fund - General Activites              | 90006         | PERMIT REFUNDS                        | INSPECTION SEC DEPOSIT REFUND 12810 N COLONY DRIVE | 60.00            |
| General Fund - General Activites              | 90006         | PERMIT REFUNDS                        | INSPECTION SEC DEPOSIT REFUND 1013 W EL PATIO LN   | 60.00            |
| General Fund - General Activites              | 90006         | PERMIT REFUNDS                        | INSPECTION SEC DEPOSIT REFUND 10443 N MAGNOLIA DR  | 60.00            |
| General Fund - General Activites              | 90006         | PERMIT REFUNDS                        | INSPECTION SECURITY DEPOSIT REFUND 10032 WAUWATOSA | 60.00            |
| General Fund - General Activites              | 90006         | PERMIT REFUNDS                        | INSPECTION SEC DEPOSIT REFUND 10722 N ESSEX CT     | 60.00            |
| General Fund - General Activites              | 90006         | PERMIT REFUNDS                        | INSPECTION SEC DEPOSIT REFUND 10545 COUNCIL HILLS  | 60.00            |
| General Fund - General Activites              | 90006         | PERMIT REFUNDS                        | INSPECTION SEC DEPOSIT REFUND 2336 CUMBERLAND CT   | 60.00            |
| General Fund - General Activites              | 90006         | PERMIT REFUNDS                        | INSPECTION SEC DEPOSIT REFUND 11526 N MULBERRY DR  | 60.00            |
| General Fund - General Activites              | 90006         | PERMIT REFUNDS                        | INSPECTION SEC DEPOSIT REFUND 12704 N RIVER RD     | 60.00            |
| General Fund - General Activites              | 90006         | PERMIT REFUNDS                        | INSPECTION SEC DEPOSIT REFUND 10509 N FAIRWAY LN   | 60.00            |
| General Fund - General Activites              | 90006         | PERMIT REFUNDS                        | INSPECTION SEC DEPOSIT REFUND 12814 N COLONY DR    | 60.00            |
| General Fund - General Activites              | 11165         | UNITED STATES CELLULAR CORPORATION    | CELL PHONE MONTHLY BILLING                         | 17.65            |
| General Fund - General Activites              | 10610         | L A W HEALTH BENEFIT TRUST            | MEQUON PAYROLL 12/22/2023 GRAYCAREK                | 10.00            |
| <b>General Fund - General Activites Total</b> |               |                                       |                                                    | <b>46,839.89</b> |
| Highway                                       | 12143         | VINTON CONST. CO.                     | STORM SEWER CATCH BASIN & CURB REPAIR              | 22,716.00        |
| Highway                                       | 12795         | CARGILL INCORPORATED                  | PLC PARTS FOR CARGILL BRINE MAKING SYSTEM          | 7,238.35         |
| Highway                                       | 10624         | LANGE ENTERPRISES OF WISCONSIN INC    | SIGNS                                              | 7,190.84         |
| Highway                                       | 10428         | FRANK GILLITZER ELECTRIC CO LTD       | REPAIR OF STREET LIGHTS                            | 4,520.50         |
| Highway                                       | 10625         | LANNON STONE PRODUCTS, INC.           | AGGREGATE                                          | 3,759.81         |
| Highway                                       | 12795         | CARGILL INCORPORATED                  | PRESEASON BRINE TUNE UP                            | 2,750.00         |
| Highway                                       | 12694         | AT&T MOBILITY LLC                     | MONTHLY CELL PHONE BILLING                         | 2,569.68         |
| Highway                                       | 12753         | DTN LLC                               | TELVENT WEATHER SERVICE SUBSCRIPTION               | 2,220.00         |
| Highway                                       | 10625         | LANNON STONE PRODUCTS, INC.           | AGGREGATE                                          | 1,609.78         |
| Highway                                       | 10428         | FRANK GILLITZER ELECTRIC CO LTD       | REPAIR OF STREET LIGHTS                            | 1,462.50         |
| Highway                                       | 13080         | ANDERSON LANDSCAPE & MAINTENANCE LLC  | CONTRACTED SERVICES FOR CKD PICKUP & DISPOSAL      | 1,000.00         |
| Highway                                       | 10878         | PAYNE & DOLAN INC                     | ASPHALT                                            | 716.45           |
| Highway                                       | 10878         | PAYNE & DOLAN INC                     | ASPHALT                                            | 644.67           |
| Highway                                       | 10625         | LANNON STONE PRODUCTS, INC.           | AGGREGATE                                          | 585.43           |
| Highway                                       | 10368         | FASTENAL COMPANY                      | SUPPLIES - STREET MAINTENCE                        | 564.12           |
| Highway                                       | 10647         | LINCOLN CONTRACTORS SUPPLY INC        | SUPPLIES                                           | 529.99           |
| Highway                                       | 10645         | LIESENER SOILS INC                    | LANDSCAPING SUPPLIES                               | 442.00           |
| Highway                                       | 10691         | MENARDS                               | STREET MAINTENANCE SUPPLIES                        | 349.30           |
| Highway                                       | 10691         | MENARDS                               | STREET MAINTENANCE SUPPLIES                        | 276.44           |
| Highway                                       | 10645         | LIESENER SOILS INC                    | LANDSCAPING SUPPLIES                               | 272.00           |
| Highway                                       | 10624         | LANGE ENTERPRISES OF WISCONSIN INC    | SIGNS                                              | 180.66           |
| Highway                                       | 13073         | BOEHLKE HARDWARE & PLUMBING           | SUPPLIES/REFILLS/INSPECTIONS                       | 178.94           |
| Highway                                       | 12861         | WRANGLER HOLDCO CORP                  | RECYCLING FEES                                     | 175.45           |
| Highway                                       | 11006         | SAFETYMART                            | SAFETY SUPPLIES                                    | 170.64           |
| Highway                                       | 10645         | LIESENER SOILS INC                    | LANDSCAPING SUPPLIES                               | 170.00           |
| Highway                                       | 10691         | MENARDS                               | STREET MAINTENANCE SUPPLIES                        | 123.78           |
| Highway                                       | 10569         | SITEONE LANDSCAPE SUPPLY HOLDING, LLC | LANDSCAPPING SUPPLIES                              | 87.77            |
| Highway                                       | 11006         | SAFETYMART                            | SAFETY SUPPLIES                                    | 57.25            |
| Highway                                       | 11165         | UNITED STATES CELLULAR CORPORATION    | CELL PHONE MONTHLY BILLING                         | 11.65            |
| Highway                                       | 11165         | UNITED STATES CELLULAR CORPORATION    | CREDIT AMOUNT FOR INVOICE 0614238823               | -11.65           |
| <b>Highway Total</b>                          |               |                                       |                                                    | <b>62,562.35</b> |
| Human Resources                               | 10292         | DIVERSIFIED BENEFIT SERVICES INC      | Diversified Benefits Systems: FSA                  | 328.99           |
| Human Resources                               | 10226         | CONCENTRA MEDICAL CENTERS             | Concentra: Random DOT Screening                    | 135.00           |
| Human Resources                               | 90001         | TEMP STAFF REIMB                      | MILEAGE REIMBURSEMENT 2023 WDOR TAX UPDATE CLASS   | 39.95            |
| Human Resources                               | 12651         | AMAZON CAPITAL SERVICES, INC          | Amazon: HR Specific Supplies                       | 19.98            |



|                                   |               |                                    | Grand Total                                       | \$2,437,850.96      |
|-----------------------------------|---------------|------------------------------------|---------------------------------------------------|---------------------|
| Processed by Department           | Vendor Number | Vendor Name                        | Invoice Description                               | Line Item amount    |
| Human Resources                   | 12694         | AT&T MOBILITY LLC                  | MONTHLY CELL PHONE BILLING                        | 3.68                |
| <b>Human Resources Total</b>      |               |                                    |                                                   | <b>527.60</b>       |
| Information Services              | 12448         | THE OFFICE TECHNOLOGY GROUP        | Security, Monitoring, Backup Systems, and Support | 9,942.00            |
| Information Services              | 12448         | THE OFFICE TECHNOLOGY GROUP        | Printer Contract                                  | 1,157.00            |
| Information Services              | 12616         | MIDWEST FIBER NETWORKS LLC         | Midwest Fiber Network 3 Buildings                 | 895.00              |
| Information Services              | 11165         | UNITED STATES CELLULAR CORPORATION | CELL PHONE MONTHLY BILLING                        | 300.02              |
| Information Services              | 12616         | MIDWEST FIBER NETWORKS LLC         | MWF Internet Service                              | 200.00              |
| Information Services              | 12448         | THE OFFICE TECHNOLOGY GROUP        | IT Special Projects and Hourly Services           | 175.00              |
| Information Services              | 12616         | MIDWEST FIBER NETWORKS LLC         | Midwest Fiber Network 3 Buildings                 | 150.10              |
| Information Services              | 12448         | THE OFFICE TECHNOLOGY GROUP        | Printer Contract                                  | 65.00               |
| Information Services              | 12694         | AT&T MOBILITY LLC                  | MONTHLY CELL PHONE BILLING                        | 64.10               |
| Information Services              | 12651         | AMAZON CAPITAL SERVICES, INC       | TONER FOR FINANCE TAX SEASON PRINTER              | 50.95               |
| Information Services              | 11165         | UNITED STATES CELLULAR CORPORATION | CREDIT AMOUNT FOR INVOICE 0614238823              | -300.02             |
| <b>Information Services Total</b> |               |                                    |                                                   | <b>12,699.15</b>    |
| Inspections                       | 12694         | AT&T MOBILITY LLC                  | MONTHLY CELL PHONE BILLING                        | 1,177.27            |
| Inspections                       | 11288         | WIS DEPT OF ADMINISTRATION         | 20 STATE SEALS                                    | 667.10              |
| Inspections                       | 11165         | UNITED STATES CELLULAR CORPORATION | CELL PHONE MONTHLY BILLING                        | 266.70              |
| Inspections                       | 12978         | GRAPHICOLOR PRINTING INC           | 1,000 BUILDING PERMIT CARDS                       | 238.85              |
| Inspections                       | 11581         | STAPLES BUSINESS ADVANTAGE         | IPAD Case                                         | 109.70              |
| Inspections                       | 11165         | UNITED STATES CELLULAR CORPORATION | CELL PHONE MONTHLY BILLING                        | 99.24               |
| Inspections                       | 10824         | NORTHSTAR PRINTING & GRAPHICS      | BUSINESS CARDS FOR GREG                           | 38.80               |
| Inspections                       | 11165         | UNITED STATES CELLULAR CORPORATION | CREDIT AMOUNT FOR INVOICE 0614238823              | -99.24              |
| Inspections                       | 11165         | UNITED STATES CELLULAR CORPORATION | CREDIT AMOUNT FOR INVOICE 0614238823              | -266.70             |
| <b>Inspections Total</b>          |               |                                    |                                                   | <b>2,231.72</b>     |
| Legal Counsel                     | 13147         | AMUNDSEN DAVIS LLC                 | SPECIAL COUNSEL-BOARD OF APPEALS-TOLOCKO          | 7,632.67            |
| Legal Counsel                     | 12080         | WESOLOWSKI REIDENBACH & SAJDAK SC  | 2023 LEGAL FEES                                   | 7,036.95            |
| Legal Counsel                     | 12080         | WESOLOWSKI REIDENBACH & SAJDAK SC  | 2023 LEGAL FEES                                   | 6,650.00            |
| Legal Counsel                     | 10511         | HOUSEMAN & FEIND LLP               | 2023 PROSECUTION LEGAL FEES                       | 2,000.00            |
| Legal Counsel                     | 10511         | HOUSEMAN & FEIND LLP               | 2023 PROSECUTION LEGAL FEES                       | 940.00              |
| Legal Counsel                     | 12754         | VON BRIESEN & ROPER, S.C.          | Von Briesen & Roper                               | 567.00              |
| <b>Legal Counsel Total</b>        |               |                                    |                                                   | <b>24,826.62</b>    |
| Local Road Projects               | 10878         | PAYNE & DOLAN INC                  | 2023 ROAD PROGRAM RES 4028                        | 1,227,786.25        |
| Local Road Projects               | 10209         | CLARK DIETZ INC                    | 2024 ROAD PROGRAM DESIGN RES 4073                 | 4,721.26            |
| Local Road Projects               | 11307         | WIS DEPT OF TRANSPORT 7366         | MEQUON ROAD RESURFACING (RES 3903)                | 2,361.03            |
| Local Road Projects               | 11307         | WIS DEPT OF TRANSPORT 7366         | MEQUON ROAD RESURFACING (RES 3903)                | 50.22               |
| <b>Local Road Projects Total</b>  |               |                                    |                                                   | <b>1,234,918.76</b> |
| Parks                             | 10639         | SCHOESSOW, CARY A.                 | SIGNS                                             | 998.00              |
| Parks                             | 10691         | MENARDS                            | HARDWARE AND SUPPLIES                             | 214.27              |
| Parks                             | 10172         | CARLIN SALES CORP                  | LANDSCAPE SUPPLIES                                | 195.81              |
| Parks                             | 10172         | CARLIN SALES CORP                  | LANDSCAPE SUPPLIES                                | 195.81              |
| Parks                             | 10172         | CARLIN SALES CORP                  | LANDSCAPE SUPPLIES                                | 166.05              |
| Parks                             | 10691         | MENARDS                            | HARDWARE AND SUPPLIES                             | 76.86               |
| Parks                             | 10759         | MINOR'S GARDEN CENTER INC          | LANDSCAPE SUPPLIES                                | 73.76               |
| Parks                             | 12694         | AT&T MOBILITY LLC                  | MONTHLY CELL PHONE BILLING                        | 68.24               |
| Parks                             | 12883         | PB HAHN & CO INC                   | HARDWARE & SUPPLIES                               | 34.34               |
| Parks                             | 10691         | MENARDS                            | HARDWARE AND SUPPLIES                             | 29.37               |
| Parks                             | 12883         | PB HAHN & CO INC                   | HARDWARE & SUPPLIES                               | 23.38               |
| Parks                             | 10691         | MENARDS                            | HARDWARE AND SUPPLIES                             | 22.77               |
| Parks                             | 12883         | PB HAHN & CO INC                   | HARDWARE & SUPPLIES                               | 14.77               |
| Parks                             | 10172         | CARLIN SALES CORP                  | LANDSCAPE SUPPLIES                                | 14.16               |
| Parks                             | 10691         | MENARDS                            | HARDWARE AND SUPPLIES                             | 0.21                |
| <b>Parks Total</b>                |               |                                    |                                                   | <b>2,127.80</b>     |
| Police                            | 12563         | CELLEBRITE INC                     | MOBILE PHONE FORENSICS                            | 6,100.00            |
| Police                            | 10417         | GENERAL COMMUNICATIONS INC         | SQUAD MAINTENANCE                                 | 4,238.17            |
| Police                            | 12398         | FBI-LEEDA INC                      | POLICE TRAINING                                   | 3,975.00            |
| Police                            | 12989         | SUNSET LAW ENFORCEMENT LLC         | AMMUNITION                                        | 2,034.80            |
| Police                            | 10354         | EVIDENT                            | EVIDENCE SUPPLIES                                 | 1,134.10            |
| Police                            | 12694         | AT&T MOBILITY LLC                  | CELL PHONE SERVICES                               | 896.63              |

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|                         |               |                                                   | Grand Total                                | \$2,437,850.96   |
|-------------------------|---------------|---------------------------------------------------|--------------------------------------------|------------------|
| Processed by Department | Vendor Number | Vendor Name                                       | Invoice Description                        | Line Item amount |
| Police                  | 11835         | EWALD'S HARTFORD FORD LLC                         | SQUAD MAINTENANCE AND REPAIR               | 851.61           |
| Police                  | 10408         | GALLS LLC                                         | UNIFORMS                                   | 816.11           |
| Police                  | 12651         | AMAZON CAPITAL SERVICES, INC                      | OFFICE/WORK SUPPLIES, M&R                  | 694.36           |
| Police                  | 10417         | GENERAL COMMUNICATIONS INC                        | SQUAD MAINTENANCE                          | 690.00           |
| Police                  | 12863         | WISCONSIN LAW ENFORCEMENT ACCREDITATION GROUP INC | WILEAG ANNUAL DUES (ACCREDITATION)         | 650.00           |
| Police                  | 12651         | AMAZON CAPITAL SERVICES, INC                      | OFFICE/WORK SUPPLIES, M&R                  | 543.96           |
| Police                  | 11211         | VERIZON WIRELESS SERVICES LLC                     | CELL PHONE SERVICES                        | 524.66           |
| Police                  | 10408         | GALLS LLC                                         | UNIFORMS                                   | 368.21           |
| Police                  | 10354         | EVIDENT                                           | EVIDENCE SUPPLIES                          | 285.00           |
| Police                  | 12651         | AMAZON CAPITAL SERVICES, INC                      | OFFICE/WORK SUPPLIES, M&R                  | 250.89           |
| Police                  | 10417         | GENERAL COMMUNICATIONS INC                        | SQUAD EQUIPMENT / MAINTENANCE / REPAIR     | 200.00           |
| Police                  | 12651         | AMAZON CAPITAL SERVICES, INC                      | OFFICE/WORK SUPPLIES, M&R                  | 187.95           |
| Police                  | 11137         | THOMSON REUTERS - WEST                            | CLEAR INVESTIGATIVE SERVICES               | 185.44           |
| Police                  | 10100         | BATTERIES PLUS LLC                                | BATTERIES                                  | 127.50           |
| Police                  | 11295         | WIS DEPT OF JUSTICE 2718                          | WI DOJ RECORDS CHECK                       | 126.00           |
| Police                  | 12857         | VISUAL IMAGE PHOTOGRAPHY                          | DEPARTMENT PHOTOGRAPHS                     | 125.00           |
| Police                  | 10417         | GENERAL COMMUNICATIONS INC                        | SQUAD EQUIPMENT / MAINTENANCE / REPAIR     | 107.00           |
| Police                  | 10866         | WISCONSIN HUMANE SOCIETY                          | STRAY ANIMAL SERVICES                      | 90.00            |
| Police                  | 10417         | GENERAL COMMUNICATIONS INC                        | SQUAD EQUIPMENT / MAINTENANCE / REPAIR     | 90.00            |
| Police                  | 11153         | TRANS UNION LLC                                   | CREDIT HISTORIES                           | 89.68            |
| Police                  | 12466         | LANGUAGE LINE SERVICES INC                        | TRANSLATION SERVICES                       | 79.80            |
| Police                  | 10931         | PROSHRED SECURITY                                 | SHREDDING SERVICE                          | 74.40            |
| Police                  | 12651         | AMAZON CAPITAL SERVICES, INC                      | OFFICE/WORK SUPPLIES, M&R                  | 73.99            |
| Police                  | 12651         | AMAZON CAPITAL SERVICES, INC                      | OFFICE/WORK SUPPLIES, M&R                  | 60.36            |
| Police                  | 90003         | POLICE RESERVE                                    | 2023 AUXILARY STIPEND                      | 60.00            |
| Police                  | 90003         | POLICE RESERVE                                    | 2023 AUXILARY STIPEND                      | 60.00            |
| Police                  | 90003         | POLICE RESERVE                                    | 2023 AUXILARY STIPEND                      | 60.00            |
| Police                  | 90003         | POLICE RESERVE                                    | 2023 AUXILARY STIPEND                      | 60.00            |
| Police                  | 90003         | POLICE RESERVE                                    | 2023 AUXILARY STIPEND                      | 60.00            |
| Police                  | 90003         | POLICE RESERVE                                    | 2023 AUXILARY STIPEND                      | 60.00            |
| Police                  | 90003         | POLICE RESERVE                                    | 2023 AUXILARY STIPEND                      | 60.00            |
| Police                  | 90003         | POLICE RESERVE                                    | 2023 AUXILARY STIPEND                      | 60.00            |
| Police                  | 90003         | POLICE RESERVE                                    | 2023 AUXILARY STIPEND                      | 60.00            |
| Police                  | 90003         | POLICE RESERVE                                    | 2023 AUXILARY STIPEND                      | 60.00            |
| Police                  | 90003         | POLICE RESERVE                                    | 2023 AUXILARY STIPEND                      | 60.00            |
| Police                  | 90003         | POLICE RESERVE                                    | 2023 AUXILARY STIPEND                      | 60.00            |
| Police                  | 90003         | POLICE RESERVE                                    | 2023 AUXILARY STIPEND                      | 60.00            |
| Police                  | 90003         | POLICE RESERVE                                    | 2023 AUXILARY STIPEND                      | 60.00            |
| Police                  | 90003         | POLICE RESERVE                                    | 2023 AUXILARY STIPEND                      | 60.00            |
| Police                  | 90003         | POLICE RESERVE                                    | 2023 AUXILARY STIPEND                      | 60.00            |
| Police                  | 90003         | POLICE RESERVE                                    | 2023 AUXILARY STIPEND                      | 60.00            |
| Police                  | 10408         | GALLS LLC                                         | UNIFORMS                                   | 55.19            |
| Police                  | 90001         | TEMP STAFF REIMB                                  | REIMBURSEMENT TRAINING 12/11-12/13/2023    | 49.63            |
| Police                  | 90001         | TEMP STAFF REIMB                                  | REIMBURSEMENT TRAINING 12/11-12/13/2023    | 40.56            |
| Police                  | 12651         | AMAZON CAPITAL SERVICES, INC                      | OFFICE/WORK SUPPLIES, M&R                  | 29.97            |
| Police                  | 90001         | TEMP STAFF REIMB                                  | REIMBURSEMENT TRAINING 11/16/23 & 11/29/23 | 27.44            |
| Police                  | 11114         | T MOBILE                                          | CELL PHONE RECORDS                         | 25.00            |
| Police                  | 10408         | GALLS LLC                                         | UNIFORMS                                   | 24.83            |
| Police                  | 12651         | AMAZON CAPITAL SERVICES, INC                      | OFFICE/WORK SUPPLIES, M&R                  | 22.85            |
| Police                  | 90001         | TEMP STAFF REIMB                                  | REIMBURSEMENT TRAINING 11/3/23 & 12/1/23   | 22.52            |
| Police                  | 12651         | AMAZON CAPITAL SERVICES, INC                      | OFFICE/WORK SUPPLIES, M&R                  | 21.99            |
| Police                  | 12768         | BONUS INC                                         | HOSPITALITY                                | 17.95            |
| Police                  | 12651         | AMAZON CAPITAL SERVICES, INC                      | OFFICE/WORK SUPPLIES, M&R                  | 16.84            |
| Police                  | 12651         | AMAZON CAPITAL SERVICES, INC                      | OFFICE/WORK SUPPLIES, M&R                  | 13.99            |
| Police                  | 12883         | PB HAHN & CO INC                                  | HARDWARE                                   | 0.81             |
| <b>Police Total</b>     |               |                                                   |                                            | <b>27,120.19</b> |
| Public Safety Equipment | 10563         | JEFFERSON FIRE & SAFETY INC                       | AMBULANCE CHASSIS DOWN PAYMENT             | 11,262.00        |

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|                                         |               |                                    | Grand Total                                        | \$2,437,850.96   |
|-----------------------------------------|---------------|------------------------------------|----------------------------------------------------|------------------|
| Processed by Department                 | Vendor Number | Vendor Name                        | Invoice Description                                | Line Item amount |
| Public Safety Equipment                 | 12448         | THE OFFICE TECHNOLOGY GROUP        | COMPUTER SERVICES / EQUIPMENT                      | 4,984.00         |
| Public Safety Equipment                 | 10313         | VETCOR OF EAST TOWNE LLC           | VETERINARY SERVICES                                | 105.30           |
| <b>Public Safety Equipment Total</b>    |               |                                    |                                                    | <b>16,351.30</b> |
| Public Works Other                      | 12644         | BRANCH OUT LAND CLEARING LLC       | 75 ASH TREE REMOVAL AT KATHERINE KEARNEY           | 10,000.00        |
| Public Works Other                      | 11245         | WAYSIDE NURSERIES INC              | NURSERY DIGGING                                    | 2,400.00         |
| Public Works Other                      | 11245         | WAYSIDE NURSERIES INC              | ROADSIDE TREES/REPLACEMENTS                        | 2,134.00         |
| Public Works Other                      | 11245         | WAYSIDE NURSERIES INC              | ROADSIDE TREES/REPLACEMENTS                        | 960.00           |
| <b>Public Works Other Total</b>         |               |                                    |                                                    | <b>15,494.00</b> |
| Sewer General Activities                | 13145         | MALONEY, JO ANN                    | REFUND OVERPAYMENT UB 481200 2010 W RANCH RD       | 1,858.90         |
| Sewer General Activities                | 10757         | SECURIAN LIFE INSURANCE COMPANY    | POLICY 002832L UNIT 33302 1/1/2024-1/31/2024       | 263.42           |
| Sewer General Activities                | 10810         | NORTH SHORE BANK FSB               | DEFERRED COMP 12/8/2023                            | 60.00            |
| Sewer General Activities                | 10810         | NORTH SHORE BANK FSB               | DEFERRED COMP 12/22/2023                           | 60.00            |
| Sewer General Activities                | 10757         | SECURIAN LIFE INSURANCE COMPANY    | POLICY 76038 ACCIDENT JANUARY 2024                 | 11.69            |
| Sewer General Activities                | 10757         | SECURIAN LIFE INSURANCE COMPANY    | POLICY 002832L UNIT 33302 1/1/2024-1/31/2024       | 8.80             |
| <b>Sewer General Activities Total</b>   |               |                                    |                                                    | <b>2,262.81</b>  |
| Sewer UT Operations                     | 12690         | APPLIED TECHNOLOGIES INC           | DESIGN LS E REPLACEMENT (3616-23-E) Res#4033       | 43,397.00        |
| Sewer UT Operations                     | 12690         | APPLIED TECHNOLOGIES INC           | DESIGN LS E REPLACEMENT (3616-23-E) Res#4033       | 33,000.00        |
| Sewer UT Operations                     | 11556         | BLOOM COMPANIES LLC                | PPII INSPECTIONS (3566-22-I)-RES 3947 & 4006       | 7,317.00         |
| Sewer UT Operations                     | 11556         | BLOOM COMPANIES LLC                | PPII INSPECTIONS (3566-22-I)-RES 3947 & 4006       | 4,028.16         |
| Sewer UT Operations                     | 90007         | MISC REFUNDS                       | REFUND SEWER OVERPAYMENT FOR 7606 W MEQUON RD      | 1,959.10         |
| Sewer UT Operations                     | 12694         | AT&T MOBILITY LLC                  | MONTHLY CELL PHONE BILLING                         | 1,649.12         |
| Sewer UT Operations                     | 11208         | VEOLIA ES SOLID WASTE MIDWEST      | LIFT STATION DEBRIS DUMPING                        | 432.22           |
| Sewer UT Operations                     | 11307         | WIS DEPT OF TRANSPORT 7366         | SANITARY SEWER RELAY IN STH 57 (#1953-I-18)        | 333.15           |
| Sewer UT Operations                     | 11177         | UNITED DISPOSAL SERVICES LLC       | DUMSPTER FEES                                      | 255.00           |
| Sewer UT Operations                     | 11062         | RASMITH, INC                       | INSPECTION SERVICES (#3566-23-E) RES 4069          | 213.75           |
| Sewer UT Operations                     | 11307         | WIS DEPT OF TRANSPORT 7366         | SANITARY SEWER RELAY IN STH 57 (#1953-I-18)        | 175.73           |
| Sewer UT Operations                     | 11165         | UNITED STATES CELLULAR CORPORATION | CELL PHONE MONTHLY BILLING                         | 150.00           |
| Sewer UT Operations                     | 11307         | WIS DEPT OF TRANSPORT 7366         | SANITARY SEWER RELAY IN STH 57 (#1953-I-18)        | 125.99           |
| Sewer UT Operations                     | 11062         | RASMITH, INC                       | INSPECTION SERVICES (#3566-23-E) RES 4069          | 85.50            |
| Sewer UT Operations                     | 12651         | AMAZON CAPITAL SERVICES, INC       | REPAIR FOR WASHER DOOR                             | 72.79            |
| Sewer UT Operations                     | 11307         | WIS DEPT OF TRANSPORT 7366         | COUNTY LINE TRAFFIC SIGNAL - CONSTRUCTION          | 11.47            |
| Sewer UT Operations                     | 11307         | WIS DEPT OF TRANSPORT 7366         | I-43 ADJUST SMH (#3776)                            | 7.08             |
| Sewer UT Operations                     | 11165         | UNITED STATES CELLULAR CORPORATION | CELL PHONE MONTHLY BILLING                         | 4.99             |
| Sewer UT Operations                     | 11307         | WIS DEPT OF TRANSPORT 7366         | I-43 ADJUST SMH (#3776)                            | 0.55             |
| Sewer UT Operations                     | 11165         | UNITED STATES CELLULAR CORPORATION | CREDIT AMOUNT FOR INVOICE 0614238823               | -4.99            |
| Sewer UT Operations                     | 11165         | UNITED STATES CELLULAR CORPORATION | CREDIT AMOUNT FOR INVOICE 0614238823               | -150.00          |
| <b>Sewer UT Operations Total</b>        |               |                                    |                                                    | <b>93,063.61</b> |
| Special Events                          | 10647         | LINCOLN CONTRACTORS SUPPLY INC     | TASTE OF MEQUON LIGHT TOWER RENTALS                | 819.54           |
| Special Events                          | 13138         | OUTDOOR ACCENTS LLC                | 2023 CHRISTMAS LIGHTING                            | 604.78           |
| Special Events                          | 13144         | BARRICADE FLASHER SERVICE INC      | 2023 TASTE OF MEQUON MESSAGE BOARD RENTAL          | 400.00           |
| Special Events                          | 13142         | CHRISTY OJEDA                      | FACE PAINTER 2023 WINTER WONDERLAND                | 200.00           |
| Special Events                          | 12651         | AMAZON CAPITAL SERVICES, INC       | SUPPLIES FOR WINTER WONDERLAND                     | 27.39            |
| <b>Special Events Total</b>             |               |                                    |                                                    | <b>2,051.71</b>  |
| Special Federal Grant Fund              | 11307         | WIS DEPT OF TRANSPORT 7366         | COUNTY LINE TRAFFIC SIGNAL - CONSTRUCTION          | 11,216.36        |
| Special Federal Grant Fund              | 12887         | AVERO LLC                          | LMS-CONSULTING                                     | 7,370.00         |
| Special Federal Grant Fund              | 11701         | TYLER TECHNOLOGIES INC             | ARPA: Munis ERP System Business Licensing Implemen | 2,100.00         |
| Special Federal Grant Fund              | 11307         | WIS DEPT OF TRANSPORT 7366         | I-43 ADJUST SMH (#3776)                            | 673.95           |
| <b>Special Federal Grant Fund Total</b> |               |                                    |                                                    | <b>21,360.31</b> |
| Tax Fiduciary Fund                      | 90005         | TAX CHECK REFUNDS                  | 2023 TAX OVERPAYMENT REFUND #140181000800          | 3,157.21         |
| Tax Fiduciary Fund                      | 90005         | TAX CHECK REFUNDS                  | 2023 TAX OVERPAYMENT REFUND #151700010001          | 965.24           |
| Tax Fiduciary Fund                      | 90005         | TAX CHECK REFUNDS                  | 2023 TAX OVERPAYMENT REFUND #141630407000          | 18.17            |
| Tax Fiduciary Fund                      | 90005         | TAX CHECK REFUNDS                  | 2023 TAX OVERPAYMENT REFUND #150720512922          | 16.15            |
| Tax Fiduciary Fund                      | 90005         | TAX CHECK REFUNDS                  | 2023 TAX OVERPAYMENT REFUND #150900201000          | 15.16            |
| Tax Fiduciary Fund                      | 90005         | TAX CHECK REFUNDS                  | 2023 TAX OVERPAYMENT REFUND #151001009001          | 13.34            |
| Tax Fiduciary Fund                      | 90005         | TAX CHECK REFUNDS                  | 2023 TAX OVERPAYMENT REFUND #140030400900          | 12.35            |
| <b>Tax Fiduciary Fund Total</b>         |               |                                    |                                                    | <b>4,197.62</b>  |
| TIF 2                                   | 10323         | EHLERS & ASSOCIATES INC            | 2023 ANNUAL TID REPORTING                          | 168.75           |
| <b>TIF 2 Total</b>                      |               |                                    |                                                    | <b>168.75</b>    |

|                                       |               |                                    | Grand Total                                  | \$2,437,850.96   |
|---------------------------------------|---------------|------------------------------------|----------------------------------------------|------------------|
| Processed by Department               | Vendor Number | Vendor Name                        | Invoice Description                          | Line Item amount |
| TIF 3                                 | 90007         | MISC REFUNDS                       | REIMBURSEMENT TC TIF LANDSCAPING             | 4,767.40         |
| TIF 3                                 | 10811         | NORTH SHORE ENGINEERING INC        | TC TIF EXPENDITURE                           | 1,600.00         |
| TIF 3                                 | 10624         | LANGE ENTERPRISES OF WISCONSIN INC | SIGNS                                        | 180.66           |
| TIF 3                                 | 10323         | EHLERS & ASSOCIATES INC            | 2023 ANNUAL TID REPORTING                    | 168.75           |
| <b>TIF 3 Total</b>                    |               |                                    |                                              | <b>6,716.81</b>  |
| TIF 4                                 | 10323         | EHLERS & ASSOCIATES INC            | 2023 ANNUAL TID REPORTING                    | 168.75           |
| <b>TIF 4 Total</b>                    |               |                                    |                                              | <b>168.75</b>    |
| TIF 5                                 | 10323         | EHLERS & ASSOCIATES INC            | 2023 ANNUAL TID REPORTING                    | 168.75           |
| <b>TIF 5 Total</b>                    |               |                                    |                                              | <b>168.75</b>    |
| Water general Activities              | 10206         | CITY WATER LLC                     | MANAGEMENT & OPERATIONS SERVICES 10/2023     | 2,600.00         |
| Water general Activities              | 10206         | CITY WATER LLC                     | MANAGEMENT & OPERATIONS SERVICES 10/2023     | 1,200.00         |
| Water general Activities              | 10206         | CITY WATER LLC                     | MANAGEMENT & OPERATIONS SERVICES 11/2023     | 800.00           |
| Water general Activities              | 10206         | CITY WATER LLC                     | MANAGEMENT & OPERATIONS SERVICES 11/2023     | 600.00           |
| Water general Activities              | 10757         | SECURIAN LIFE INSURANCE COMPANY    | POLICY 002832L UNIT 33302 1/1/2024-1/31/2024 | 10.65            |
| <b>Water general Activities Total</b> |               |                                    |                                              | <b>5,210.65</b>  |
| Water UT Operations                   | 11133         | THIENSVILLE, VILLAGE OF            | BUNTROCK AVE BOS CONST (RES 3499)            | 586,325.32       |
| Water UT Operations                   | 10755         | CITY OF MILWAUKEE                  | PURCHASED WATER                              | 55,295.11        |
| Water UT Operations                   | 10815         | NORTH SHORE WATER COMMISSION       | PURCHASED WATER                              | 15,930.16        |
| Water UT Operations                   | 10206         | CITY WATER LLC                     | MANAGEMENT & OPERATIONS SERVICES 10/2023     | 8,580.00         |
| Water UT Operations                   | 10206         | CITY WATER LLC                     | MANAGEMENT & OPERATIONS SERVICES 11/2023     | 8,420.15         |
| Water UT Operations                   | 11307         | WIS DEPT OF TRANSPORT 7366         | COUNTY LINE TRAFFIC SIGNAL - CONSTRUCTION    | 7,003.94         |
| Water UT Operations                   | 10206         | CITY WATER LLC                     | MANAGEMENT & OPERATIONS SERVICES 10/2023     | 4,848.04         |
| Water UT Operations                   | 10206         | CITY WATER LLC                     | MANAGEMENT & OPERATIONS SERVICES 10/2023     | 3,794.12         |
| Water UT Operations                   | 11195         | USIC LOCATING SERVICES INC         | LOCATING                                     | 3,714.83         |
| Water UT Operations                   | 10206         | CITY WATER LLC                     | MANAGEMENT & OPERATIONS SERVICES 10/2023     | 3,688.73         |
| Water UT Operations                   | 10206         | CITY WATER LLC                     | MANAGEMENT & OPERATIONS SERVICES 10/2023     | 3,161.76         |
| Water UT Operations                   | 10206         | CITY WATER LLC                     | MANAGEMENT & OPERATIONS SERVICES 11/2023     | 3,106.46         |
| Water UT Operations                   | 10206         | CITY WATER LLC                     | MANAGEMENT & OPERATIONS SERVICES 11/2023     | 2,942.97         |
| Water UT Operations                   | 10206         | CITY WATER LLC                     | MANAGEMENT & OPERATIONS SERVICES 11/2023     | 2,697.72         |
| Water UT Operations                   | 10206         | CITY WATER LLC                     | MANAGEMENT & OPERATIONS SERVICES 11/2023     | 2,300.00         |
| Water UT Operations                   | 10206         | CITY WATER LLC                     | MANAGEMENT & OPERATIONS SERVICES 10/2023     | 2,300.00         |
| Water UT Operations                   | 10206         | CITY WATER LLC                     | MANAGEMENT & OPERATIONS SERVICES 11/2023     | 2,288.97         |
| Water UT Operations                   | 10206         | CITY WATER LLC                     | MANAGEMENT & OPERATIONS SERVICES 10/2023     | 2,213.24         |
| Water UT Operations                   | 10206         | CITY WATER LLC                     | MANAGEMENT & OPERATIONS SERVICES 10/2023     | 2,100.00         |
| Water UT Operations                   | 10206         | CITY WATER LLC                     | MANAGEMENT & OPERATIONS SERVICES 11/2023     | 2,100.00         |
| Water UT Operations                   | 10206         | CITY WATER LLC                     | MANAGEMENT & OPERATIONS SERVICES 10/2023     | 1,791.67         |
| Water UT Operations                   | 10206         | CITY WATER LLC                     | MANAGEMENT & OPERATIONS SERVICES 11/2023     | 1,540.00         |
| Water UT Operations                   | 10206         | CITY WATER LLC                     | MANAGEMENT & OPERATIONS SERVICES 11/2023     | 1,144.49         |
| Water UT Operations                   | 10206         | CITY WATER LLC                     | MANAGEMENT & OPERATIONS SERVICES 10/2023     | 843.14           |
| Water UT Operations                   | 10206         | CITY WATER LLC                     | MANAGEMENT & OPERATIONS SERVICES 10/2023     | 700.00           |
| Water UT Operations                   | 10206         | CITY WATER LLC                     | MANAGEMENT & OPERATIONS SERVICES 11/2023     | 700.00           |
| Water UT Operations                   | 10206         | CITY WATER LLC                     | MANAGEMENT & OPERATIONS SERVICES 11/2023     | 600.00           |
| Water UT Operations                   | 10206         | CITY WATER LLC                     | MANAGEMENT & OPERATIONS SERVICES 10/2023     | 600.00           |
| Water UT Operations                   | 10206         | CITY WATER LLC                     | MANAGEMENT & OPERATIONS SERVICES 10/2023     | 500.00           |
| Water UT Operations                   | 10206         | CITY WATER LLC                     | MANAGEMENT & OPERATIONS SERVICES 11/2023     | 500.00           |
| Water UT Operations                   | 10206         | CITY WATER LLC                     | MANAGEMENT & OPERATIONS SERVICES 11/2023     | 490.49           |
| Water UT Operations                   | 10206         | CITY WATER LLC                     | MANAGEMENT & OPERATIONS SERVICES 10/2023     | 468.00           |
| Water UT Operations                   | 10206         | CITY WATER LLC                     | MANAGEMENT & OPERATIONS SERVICES 10/2023     | 421.57           |
| Water UT Operations                   | 10206         | CITY WATER LLC                     | MANAGEMENT & OPERATIONS SERVICES 11/2023     | 350.00           |
| Water UT Operations                   | 10206         | CITY WATER LLC                     | MANAGEMENT & OPERATIONS SERVICES 10/2023     | 350.00           |
| Water UT Operations                   | 10206         | CITY WATER LLC                     | MANAGEMENT & OPERATIONS SERVICES 10/2023     | 316.18           |
| Water UT Operations                   | 10206         | CITY WATER LLC                     | MANAGEMENT & OPERATIONS SERVICES 10/2023     | 316.18           |
| Water UT Operations                   | 10815         | NORTH SHORE WATER COMMISSION       | WATER TESTING BACT                           | 300.00           |
| Water UT Operations                   | 12873         | WISCONSIN HYDRANT REPAIR LLC       | HYDRANT REPAIR                               | 285.00           |
| Water UT Operations                   | 10206         | CITY WATER LLC                     | MANAGEMENT & OPERATIONS SERVICES 10/2023     | 250.00           |
| Water UT Operations                   | 10206         | CITY WATER LLC                     | MANAGEMENT & OPERATIONS SERVICES 11/2023     | 250.00           |
| Water UT Operations                   | 10206         | CITY WATER LLC                     | MANAGEMENT & OPERATIONS SERVICES 11/2023     | 245.25           |
| Water UT Operations                   | 10206         | CITY WATER LLC                     | MANAGEMENT & OPERATIONS SERVICES 11/2023     | 200.00           |

Attachment: December 2023 AP Vendor Listing by Dept (12) (9045 : December 2023 Vouchers Paid List)

|                                  |               |                            | Grand Total                              | \$2,437,850.96    |
|----------------------------------|---------------|----------------------------|------------------------------------------|-------------------|
| Processed by Department          | Vendor Number | Vendor Name                | Invoice Description                      | Line item amount  |
| Water UT Operations              | 10206         | CITY WATER LLC             | MANAGEMENT & OPERATIONS SERVICES 11/2023 | 163.50            |
| Water UT Operations              | 10206         | CITY WATER LLC             | MANAGEMENT & OPERATIONS SERVICES 10/2023 | 105.39            |
| Water UT Operations              | 10206         | CITY WATER LLC             | MANAGEMENT & OPERATIONS SERVICES 10/2023 | 100.00            |
| Water UT Operations              | 13098         | HD SUPPLY INC              | WATER CHEMICALS AND SAMPLING EQUIPMENT   | 58.24             |
| Water UT Operations              | 11307         | WIS DEPT OF TRANSPORT 7366 | I-43 ADJUST SMH (#3776)                  | 36.40             |
| <b>Water UT Operations Total</b> |               |                            |                                          | <b>736,437.02</b> |



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Office of Administration

**TO: Finance-Personnel Committee**  
**FROM: William Jones, City Administrator**  
**DATE: January 4, 2024**  
**SUBJECT: Review of City Financial Policies**

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### **Background**

As previously indicated on the monthly Finance-Personnel Committee Work Plan, one of the slated tasks for the Committee to undertake in 2024 is a periodic review of the City's Financial Policies. This document, a copy of which is enclosed, was last reviewed in 2018, and includes eighteen (18) separate policy statements. Since 2018, two new policy statements have been added to the overall document; these include policies for Vehicle Leasing and Payment Card Acceptance that were approved in 2022 and 2023, respectively. As with many other governing documents that help to guide the City's daily operations (e.g. Code of Ordinances, Annual Fee Schedule, etc.), the City's Financial Policies can be amended at any time. Accordingly, and since the last review in 2018, other minor amendments have been incorporated into these policies over the last few years.

Also included for the Committee's review is an article that appeared in the October 2021 edition of *Government Finance Review*, which is published on a bi-monthly basis by the Government Finance Officers Association of the United States and Canada (GFOA). As indicated in the piece, Mequon was recognized during the Association's Financial Policy Challenge in 2020 as one of twelve units of government nationally that submitted a "complete" set of policies across seven categories that include a majority of the GFOA's recommended best practices.

### **Analysis**

Similar to the segmented process pursued last year when the Committee reviewed proposed amendments to the City Fee Schedule, and given the number of policies included within the current 41-page document, staff recommends pursuit of a staggered approach to this review as follows:

| Meeting     | Focus Area          | Policies Reviewed                              |
|-------------|---------------------|------------------------------------------------|
| February 13 | Budgeting           | Introduction                                   |
|             |                     | 1) Budgeting                                   |
|             |                     | 2) Amending the Budget                         |
|             |                     | 3) Reserve Requirements                        |
|             |                     | 4) Revenues                                    |
|             |                     | 6) Expenditures                                |
|             |                     | 10) Accounting, Auditing & Financial Reporting |
|             |                     | Appendix A                                     |
| March 12    | Procurement         | 11) Purchasing                                 |
| April 9     | Long-Range Planning | 7) Capital Planning                            |
|             |                     | 8) Long-Term Financial Planning                |

|         |                      |                                |
|---------|----------------------|--------------------------------|
|         |                      | 9) Debt Management             |
| May 14  | Investments          | 5) Cash Management/Investments |
| June 11 | Property; Leasing    | 13) Public Surplus Property    |
|         |                      | 16) Donation Policy            |
|         |                      | 17) Vehicle Leasing            |
| July 9  | Travel; Credit Cards | 12) Credit Card Use            |
|         |                      | 14) Employee Travel            |
|         |                      | 15) Elected Official Travel    |
|         |                      | 18) Payment Card Acceptance    |

Pending completion of the Committee's review by mid-year, it is anticipated that the existing financial policies, along with any proposed amendments recommended by the Committee, would then be shared with the full Common Council during an initial budget workshop meeting in July or August. Thereafter, a document containing any additional agreed-upon feedback would be presented to the Council for adoption by early Fall.

### **Recommendation**

Consideration of the proposed review schedule and discussion regarding what additional methodologies, if any, the Committee and staff should consider prior to commencement of this process.

#### **Attachments:**

financial\_policies\_website\_with\_sewer\_reserve\_requirements\_changes\_11.15.23 (PDF)  
GOVERNMENT FINANCE REVIEW - OCTOBER 2021 (PDF)





# Financial Policies



## INTRODUCTION

The City of Mequon has adopted by resolution, the following policy statements in order to help guide the City's financial management practices and to support the City's efforts to continually work towards meeting the objectives set forth in its mission statement.

*The City of Mequon's overall mission is the provision of quality public services and adoption of thoughtful policies that serve to enhance and maintain the unique quality of life of our community.*

*Through the judicious use of community resources, the City is committed to managing growth, efficiently using tax dollars and making wise investments in our future. Our success depends on our ability to offer quality and value to our taxpayers with the highest standards of accountability, responsiveness, economy and integrity.*

These financial policies, and the processes that support them, are further intended to summarize the major goals and objectives which make up the financial framework under which the City operates. These practices are also governed by applicable Federal and State laws, rules, and regulations, the generally accepted accounting principles and practices as promulgated by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants (AICPA) and the Government Finance Officers Association (GFOA), and by the continuing guidance of the City of Mequon Common Council.

The components of this document have been prepared by staff to provide an outline describing the general processes which are currently used to help facilitate meeting the broader goals and objectives of the policy statements, and to help ensure that the financial resources of the City are managed in a manner consistent with those expectations. They are intended to highlight the significant components of the processes used to achieve these goals and are not intended to be an all-inclusive listing of the duties required of staff at the direction of the Common Council.

These policies will be reviewed periodically in order to determine if any additional policies may be necessary to fill identified policy gaps, or if any updates are required due to changes in the City's practices. Any recommended changes will be presented to the Common Council for their consideration and approval during the annual budget cycle.

## **POLICY STATEMENT 1 BUDGETING**

The Common Council shall adopt a balanced budget, and authorize the required appropriations, prior to the beginning of each fiscal year. Appropriations are made on a fund level basis.

### **Process overview:**

Budgets requests are prepared by department heads with the assistance of staff under the direction of the City Administrator. The City's budget is prepared for the fiscal year beginning January 1 and ending December 31. The budget is a total financial management plan for City operations.

Prior to September 15<sup>th</sup> of each year, the City Administrator shall submit a proposed budget for the following fiscal year to the Common Council for consideration.

The Common Council evaluates and amends the proposed budget at their discretion and then adopts a final balanced budget prior to the beginning of the fiscal year. A balanced budget requires that the proposed budget expenditures shall not exceed the estimated revenues and any applied fund balances.

## **POLICY STATEMENT 2 AMENDING THE BUDGET**

At the Common Council's discretion, it may choose to amend the budget due to unforeseen and changing circumstances. In accordance with Wisconsin Statute Section 65.90(5)(a), amendments to budgeted appropriations must be approved by a two-thirds vote of the City Council.

### **Process overview:**

The City Administrator will be responsible for maintaining a budgetary control system to ensure adherence to the City's adopted budget. Revenue and expenditure projections will also be reviewed by staff, under the direction of the City Administrator, on a quarterly basis.

If such a time occurs that the City Administrator believes that there will be a significant variation of more than 5% of the projected departmental revenues or expenditures from the adopted budgeted amounts, the City Administrator shall inform the Common Council so that they may consider whether it is necessary to amend the budget or take any other corrective measures.

Any net surpluses or deficits that may occur as a result of these budget variations will be applied to the appropriate fund balances at the close of the fiscal year.

### **POLICY STATEMENT 3 RESERVE REQUIREMENTS**

In order for the organization to be able to respond to unforeseen situations, as well as to positively impact the investment credit rating of the City, the City and Sewer Utility will strive to maintain an undesignated General Fund Balance or Undesignated Cash Reserve of between ten (10) and twelve (12) percent of the current year's General Fund or Sewer Utility Operating Budget. Funds in excess of ten percent may, at the Common Council's discretion, be appropriated as follows:

- One-time capital improvements/projects;
- Debt abatement;
- Other investments/programs that enhance efficiencies or reduce operating costs;
- Property tax reduction.

#### **Process overview:**

Changes in fund balances occur primarily in one of two ways, either through net surpluses or deficits in the annual operating budgets, or through planned use of the fund balance as part of the annual budgeting process.

To provide the Common Council with the information necessary to be able to determine if the General Fund Balance or Undesignated Cash Reserve will be at the targeted level, the City Administrator will present information to the Common Council on current fund balances as a part of the annual budgeting process. Included in this presentation will also be staff's projections on any current year budget surpluses or deficits, and a five-year history of General Fund or Undesignated Cash Reserve Balances.

## POLICY STATEMENT 4 REVENUES

The City will seek to maintain a reliable revenue base and will continue to explore ways to diversify its revenue sources, seek full cost recovery for services through user fees when appropriate, and establish cost sharing arrangements with other governmental units in order to minimize the reliance on property taxes to support City services.

### Process overview:

When preparing forecasts for the annual budget, staff will utilize generally accepted forecasting techniques that include the use of historical data, trend analysis, and that considers the impact of changing economic conditions on the City's revenue sources. This approach produces revenue estimates that are as reliable as possible and reduces the likelihood of actual revenues falling short of budget estimates during the year.

Staff will also continuously explore opportunities to take advantage of alternative funding sources and revenue streams to help offset the costs of providing City services and to reduce the City's reliance on property taxes.

The City will develop a fee schedule that determines the appropriate level of fees to charge for those City services which are provided to the benefit of only certain individuals. This fee schedule is designed to estimate the level of fees that would be needed to be charged by the City in order to cover the cost of the services provided. Such factors will consider State Statutes, comparability with other jurisdictions, affordability and the City's calculated overhead model.

The overhead rate can be calculated as  $[(\text{Total General and Debt Service Fund Budgets}) - (\text{Personnel Costs} + \text{TID Debt})] / (52 * 40) = \text{Average Overhead Rate per Labor Hour}$ .

The overhead rate will be added to direct labor costs when calculating hourly rates for services.

Additionally, the City will apply an internal chargeback system to recover costs incurred by the General Fund for administrative support and other services or materials provided to areas outside of the General Fund.

## POLICY STATEMENT 5 CASH MANAGEMENT / INVESTMENTS

**General:** The purpose of this investment policy is to formalize the framework for the City's daily investment activities to include scope, objectives, authority, standards of prudence, authorized institutions, investment type, collateralization and diversification. The policy is intended to be broad enough to allow the investment officer to function properly within the parameters of responsibility and authority, yet specific enough to adequately safeguard the investment of assets.

**Scope:** This investment policy applies to all financial assets of the City of Mequon. These funds are accounted for in the City's Comprehensive Annual Financial Report and include:

- A. General Fund
- B. Special Revenue Funds
- C. Capital Project Funds
- D. Enterprise Funds
- E. Trust and Agency Funds
- F. Debt Service Funds
- G. Internal Service Funds

This policy is limited in its application to funds that are not immediately needed and are available for investment. Unless prohibited by law or contract, the City may pool cash from several different funds for investment purposes should it meet the objectives of the investment program. Other funds, the investment of which is subject to special federal and/or state laws and regulations, may be invested in accordance with such laws and regulations.

**Objectives:** The primary objectives, in order of priority, of all investment activities involving the financial assets of the City of Mequon shall be the following:

**A. Safety**

Safety and preservation of principal in the overall portfolio is the foremost investment objective. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate credit risk and interest rate risk.

**B. Liquidity**

The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature

concurrent with cash needs to meet anticipated demands (static liquidity). Furthermore, since all possible cash demands cannot be anticipated, the portfolio should consist largely of securities with active secondary or resale markets (dynamic liquidity).

#### C. Return

The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the safety and liquidity objectives described above. The core of investments is limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed. Securities shall generally be held until maturity with the following exceptions:

- A security with declining credit may be sold early to minimize loss of principal.
- A security swap would improve the quality, yield, or target duration in the portfolio.
- Liquidity needs of the portfolio require that the security be sold.

#### Authority:

Authority to manage the City's investment program is derived from State of Wisconsin Statutes and City ordinances. The Director of Finance/Treasurer or his/her designee is the investment officer and is responsible for investment decisions and activities. The Director of Finance/Treasurer shall be responsible for all transactions undertaken, and shall establish investment procedures consistent with this policy, and a system of controls to regulate the activities of subordinate officials and employees. The Director of Finance/Treasurer shall submit a report of all the City's investment activities to the Finance & Personnel Committee on a quarterly basis.

#### Prudence:

The standard of prudence to be used by City investment officials shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and the liquidity and the sale of securities are carried out in accordance with the terms of this policy.

The "prudent person" standard states that, "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment,

considering the probable safety of their capital as well as the probable income to be derived."

**Institutions:**

The Director of Finance/Treasurer shall select and maintain a list of financial institutions authorized to be public depositories and/or provide investment services. In addition, a list of approved security broker/dealers will be maintained. The Director of Finance/Treasurer shall qualify institutions by applying generally accepted industry standards (i.e. capital requirements, asset quality, earnings, liquidity, management, and local community development) using available public agency and private rating services as appropriate.

**Safekeeping  
& Custody:**

Trades of marketable securities will be executed by delivery vs. payment (DVP) to ensure that securities are deposited in an eligible financial institution prior to the release of funds. Securities will be held by an independent third-party custodian selected by the City as evidenced by safekeeping receipts in the City's name. The investment officer is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the City are protected from loss, theft or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

**Investment  
Types:**

The investment of City funds shall be in accordance with Wisconsin Statutes Section 66.0603 (see excerpt attached as Exhibit A), further limited as follows:

**A. Government Bonds & Securities**

City funds may be invested in United States Government Bonds or Securities with maturities less than ten years from the date of investment. Such investments may also include securities of open-end management investment companies (as further defined in Wisconsin Statutes), without limitation to maturity of the underlying investments in the investment portfolio.

**B. Repurchase Agreements**

City funds may be invested in repurchase agreements with financial institutions approved as public depositories, provided that the underlying collateral consist of obligations of the United States Government, its agencies and instrumentalities, and the City of Mequon takes delivery of



the collateral either directly or through an authorized custodian. The City shall be informed of the specific collateral and investments in repurchase agreements shall be collateralized at 102% of the value of the City's investment.

#### C. Prohibited Investments

In addition to the limitations on investment types according to Wisconsin Statutes, City funds will not be invested in derivative type investments such as collateralized mortgage obligations, strips, floaters, etc. Certain types of such investments may qualify under State Statute but are not deemed appropriate for use by the City of Mequon.

#### D. Competitive Bids

The City shall obtain competitive bids from at least two brokers or financial institutions on all purchases of investment instruments purchased on the secondary market.

#### Collateralization & Insurance:

The Federal Deposit Insurance Corporation (FDIC) protects deposits up to \$250,000. In addition, public deposits are protected against losses by Wisconsin general-purpose revenues under Statutes 20.144 (1) (a) and 34.08 (2) up to \$400,000 for any one public depositor in any individual public depository. The City will seek to collateralize certificates of deposit or any other time deposit in an amount equal to 100% of the investment less the amount (\$650,000) insured by the State of Wisconsin and the FDIC with appropriate collateral instruments and at levels per recommended practices of the Government Finance Officers Association. Where practicable, collateral shall be held by the City or an independent third-party custodian with whom the City has a current custodial agreement. Where this is not practicable, verifiable evidence of specific pledged securities must be supplied to the City.

#### Diversification:

It is the policy of the City of Mequon to diversify its investment portfolio. Assets shall be diversified to eliminate the risk of loss and balance the effect of interest rate changes affecting different types of securities. Investments will be diversified by:

- Limiting investments to avoid over-concentration in securities from a specific issuer or business sector;
- Limiting investments in securities with higher credit risks;
- Investing in securities with varying maturities; and
- Continuously investing a portion of the portfolio in readily available funds such as the Local Government Investment Pool, money market funds, or overnight repurchase agreements to ensure

that appropriate liquidity is maintained to meet ongoing obligations.

Maximum  
Maturities:

To the extent possible, the City of Mequon will attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the City will not directly invest in securities maturing more than five (5) years from the date of purchase.

Reserve funds may be invested in securities exceeding five (5) years if the maturity of such investments is made to coincide as nearly as practicable with the expected use of the funds. Any intent to invest in securities with longer maturities will be reported to the Finance-Personnel Committee.

Performance  
Standards:

The investment portfolio will be designed to obtain a market average rate of return during a market/economic environment of stable interest rates and consider the City's investment risk constraints and cash flow needs. Given the passive nature of the City's investment strategy, the basis used to determine whether market yields are being achieved shall be the average Federal Funds rate.

Reporting:

The Director of Finance or designee shall submit a quarterly investment report to the Finance-Personnel Committee. The report shall summarize securities held, investment transactions that occurred during the reporting period, and shall discuss the current portfolio in terms of maturity, rates of return, market values, and other features.

Investment  
Advisor:

Should the City deem it appropriate to retain an investment advisor, the following procedures will be followed with respect to the investment advisor relationship:

A. Selection Process

The investment advisor will be selected by a competitive process whereby proposals will be requested from a listing of qualified advisors. The firm(s) from whom advisory services will be received will be selected by a committee consisting of the Director of Finance/Treasurer, an additional Finance Department staff member, one or more non-Finance Department staff members, and one or more Aldermen from the Finance-Personnel Committee. The selected advisor(s) will be recommended to the Finance-Personnel Committee and Common Council for approval.

B. Investment Procedures

Once an investment advisor is selected, the City will always be responsible for establishing the investment objectives to be accomplished. The investment advisor will be responsible for providing advice and developing and implementing strategies for carrying out such objectives. The investment advisor will have no authority to take possession of City monies or investment securities, nor to execute investment transactions on behalf of the City, except where investment authority may be delegated (e.g., "discretionary" authority) as per Wisconsin Statutes 66.0603 (2). For those investments under management in a "non-discretionary" account, all investment transactions shall be approved by City staff.

#### C. Periodic Reporting

The investment advisor shall provide periodic reports regarding the composition, performance level and accounting treatment of the City's investment portfolio. Such reports shall be made quarterly to the Director of Finance/Treasurer for inclusion in the quarterly investment report to the Finance-Personnel Committee. Annually the Director of Finance/Treasurer shall provide a report to the Finance-Personnel Committee and Common Council for review of (a) investment performance and (b) the agreement under which the City has delegated investment authority (if applicable).

#### D. Portfolio Maturities

Certain strategies recommended by the investment advisor(s) may involve purchase of U.S. Government Securities with stated maturities longer than 10 years, which conflicts with Section 7 of this policy. Specific examples include mortgage-backed securities issued by certain U.S. agencies supported by adjustable rate mortgages. For these securities, the effective maturity will be defined as the time to coupon reset. For any other proposed securities with maturities in excess of the limits established elsewhere in this policy, any such intent will be reported to the Finance-Personnel Committee for its review and approval.

#### E. Compensation and Term of Agreement

Investment advisory fees shall be established in advance. All compensation shall be disclosed in a written agreement. The relationship between the advisor and the City may be terminated at any time at the discretion of the City.

#### Investment Policy Considerations:

The investment policy will be reviewed periodically by the Finance-Personnel Committee or sooner at the discretion of the Common Council.

## **POLICY STATEMENT 6 EXPENDITURES**

The City will administer expenditures in an efficient and cost-effective manner in order provide the taxpayers with delivery of the highest quality public services within the resources available.

### **Process overview:**

As part of the budget process, the City Council and staff will continually evaluate the service needs of the community and the methods of providing those services in a more efficient and cost-effective manner.

Unless an exception is made by the Common Council, the City's operating budget will not use one-time revenues to support ongoing expenditures.

The City will maintain expenditure categories according to applicable state statutes and administrative regulations.

As part of the annual capital planning process, the Common Council and staff will work to develop a comprehensive plan to effectively maintain the City's capital assets and infrastructure at sufficient levels to meet ongoing service requirements, as well as to minimize future maintenance and replacement costs. Capital expenditures shall meet the requirements of generally accepted accounting principles (GAAP).

On an ongoing basis, staff will work to minimize the costs of purchasing materials and providing services while still maintaining quality and performance. This is accomplished through compliance with the City's procurement policy, including, but not limited to, the use of competitive bidding for major City contracts and purchases, obtaining multiple price quotes and estimates for other non-routine purchases, and through cooperative arrangements with other governmental agencies for the procurement or delivery of various goods and services.

## **POLICY STATEMENT 7 CAPITAL PLANNING**

To assist in facilitating long-term planning for capital expenditures and resources that will be necessary to meet the future needs the City, the Common Council shall review and adopt a comprehensive 5-year capital plan on an annual basis.

### **Process overview:**

Prior to the consideration of the annual operating budget, the Common Council will be presented with a capital improvement plan for all pending or proposed capital projects that may be needed within the next 5 years. This plan is called the 5-Year Capital Improvement Plan (CIP).

Under the direction of the City Administrator, proposed projects will be submitted by department heads for consideration and inclusion in the 5-Year CIP. This plan will include a detailed description of the project, a timeframe of when the project needs to be completed, an estimate of the project's cost and useful life, and any information on proposed funding sources other than property tax revenues.

Based on this information, staff and the Common Council will then prioritize projects and align funding requirements for approved projects over the 5-year period with the amount of capital funding that the City anticipates will be available during each year.

The City will identify the estimated costs and potential funding sources for each proposed capital project before it is submitted to the Common Council for approval. The City will use intergovernmental assistance and other outside funding sources whenever possible.

The approved projects and funding levels for the following year will then be transferred from the CIP to the capital budget for the next fiscal year unless further modified by the Common Council, as part of the operations budgeting and appropriations process.

## **POLICY STATEMENT 8 LONG-TERM FINANCIAL PLANNING**

To assist the Common Council in developing strategies to achieve the long-term financial goals of the City, the Common Council shall evaluate on an annual basis, a 5-Year Financial Plan forecasting the financial resources that will be required to support the future operations of the City.

### **Process overview:**

Each year, in advance of the annual budget process, staff shall prepare a 5-Year Financial Forecast of the projected revenues and expenditures needed to support the planned future operations of the City.

This forecast will include all known and planned activities included in the Capital Improvement Plan, as well as forecasts for future debt costs, operating costs, and non-property tax revenue estimates.

## POLICY STATEMENT 9 DEBT MANAGEMENT

The City acknowledges that certain costs incurred on an annual basis reflect an investment in the future of the City. These types of costs include development, acquisition, and replacement of assets that will be used by the residents of the City over a long period of time. Financing of these long-term assets is often appropriately accomplished through the issuance of long-term debt instruments, special assessments, or any such combination thereof.

It is the responsibility of the Common Council and City staff to monitor the financial health of the City. A significant portion of the City's financial health is determined by its ability to manage its debt.

It is the responsibility of the Director of Finance or his/her designee to regularly monitor the City's outstanding debt and to recommend issuance, replacement and retirement of outstanding debt to the Finance-Personnel Committee and Common Council.

### Process overview:

#### A. Financing Considerations

1. The City will confine long-term borrowing to capital improvements or other long-term projects which cannot and, appropriately should not, be financed from current revenues and/or funds established for equipment replacement.
2. The City will not use long-term debt to finance current operations, nor will long-term debt be used to finance the cost of short-lived (less than seven years) depreciable assets.
3. In general, the final maturity of bonds and notes issued by the City should not exceed the expected useful life of the underlying project for which it is being issued.
4. The City will retire bond anticipation debt within six (6) months after completion of the underlying project or upon the next general debt issuance.

#### B. Debt Limits

1. The City will keep the maturity of all outstanding general obligation bonds at or below 20 years.
2. Total general obligation debt, including any such proceeds allocated to the sewer and water utilities, will not exceed fifty percent (50%) of the State equalized valuation limitation of taxable property within the City.
3. Additionally, the City Council will utilize the following two guidelines to ensure

general obligation indebtedness is maintained within constitutional debt limitations and non-self-supporting (net) tax-supported debt outstanding is maintained within a targeted range:

General Obligation Debt Outstanding as a Percent of Assessed Valuation  $0 < 1\%$   
 Net Tax-Supported Debt Service a Percent of General Fund Revenue  $0 < 20\%$

C. Financial Advisors

1. The City will utilize the services of a qualified financial advisor in monitoring its debt and debt service.
2. The City should strive to maintain a long-term relationship with a financial advisor to allow for continuity and consistency in services provided by the advisor. However, the arrangement between the financial advisor and the City should be examined every three (3) to five (5) years or as deemed necessary by City staff and the Common Council.
3. All feasible alternatives (for example, State Trust Fund loans and private placements with local financial institutions) for borrowing funds should be considered by the City and the financial advisor depending on the uniqueness of the items or projects being financed by long-term debt.
4. All costs of issuing long-term debt, including fees for professional services, underwriting fees, and the interest costs over the term of the debt issue, must be considered and carefully evaluated for each borrowing.
5. The City will work with its financial advisor to ensure that long-term debt issues are structured to protect the interest of the City for the present and in the future (for example, the inclusion of call provisions to protect the City against future interest rate fluctuations or other circumstances).

D. Other Considerations

1. The City will maintain good communications with bond rating agencies regarding its financial condition.
2. The City will follow a policy of full disclosure in all financial reporting including bond prospectuses and continuing disclosure agreements required under SEC Rule 15c2-12(b)(5).
3. This policy will be reviewed by the Finance-Personnel Committee every three (3) years, or sooner at the discretion of the Finance-Personnel Committee or the Common Council.



## **POLICY STATEMENT 10 ACCOUNTING, AUDITING, & FINANCIAL REPORTING**

The City's accounting and financial reporting systems will be maintained in conformance with all applicable Federal and State laws, rules, and regulations, and the generally accepted accounting principles and practices as promulgated by the Governmental Accounting Standards Board (GASB).

### **Process overview:**

On an ongoing basis, staff will work to stay apprised of any pending or proposed changes in the accounting standards or other legal requirements that may impact the financial operations or other reporting requirements of the City.

Compliance with these standards is reviewed by undergoing an annual independent financial audit of the City's accounting records, internal controls, and financial statements. The audit also facilitates the issuance of an official Comprehensive Annual Financial Report including an audit opinion, and a management letter presented to the Common Council detailing findings and any recommendations for improvement.

## POLICY STATEMENT 11 PURCHASING POLICY

The City of Mequon, as a local government entity, must ensure that the expenditure of funds occurs in a manner that balances the desire for lowest cost to the City with an expectation of a quality product. The purpose of this policy is to provide guidance and procedures to be followed for procurement of goods and services for all City departments within the scope of Chapter 2 of the Mequon Municipal Code. The controls and procedures set forth are intended to provide reasonable assurance that the lowest cost, highest quality good or service is obtained, while balancing the need for flexibility in department operations. This policy covers items that have been included in the City budget as approved by the Common Council; any items in excess of \$5,000 not included in the budget require specific approval by a sub-committee of the Common Council and where applicable, the Common Council prior to purchase.

### Process Overview:

#### A. General

1. Procurements consist of the following three major categories:
  - a. Goods (tangible items): e.g., equipment, supplies, vehicles
  - b. Services: items requiring outside labor, maintenance agreements, etc.
  - c. Facility maintenance, construction of public buildings and improvements
2. The provisions of Wisconsin Statute Section 62.15 apply to procurements involving public construction and take precedence over any portion of this policy that may conflict with that statute.
3. Department Heads have the responsibility for procurement in their respective departments. A Department Head is defined as the City employee having responsibility for the department on behalf of which monies were appropriated in the City budget for purchase.
4. It is the responsibility of the Finance Department to monitor compliance with City procurement policies and procedures. The Assistant Finance Director has been delegated the authority to be the City's purchasing agent.
5. As part of monitoring compliance, the Finance Department may perform periodic audits of procurement practices. The City's independent auditors may also perform such audits.
6. An annual report of procurement transactions will be developed for presentation to the Finance-Personnel Committee, covering the nature of procurements, any material exceptions to policies discovered as part of monitoring compliance, and recommendations for policy changes (if applicable).

7. When an emergency will not permit the use of the competitive processes outlined in this policy, the applicable department head, Finance Director, and/or the City Administrator may determine the procurement methodology most appropriate to the situation. Appropriate documentation of the basis for the emergency should be maintained. In a non-emergency situation that does not allow time to obtain three bids, the Council will be notified as soon as possible, and staff will address the purchase in a meeting packet memo to the Council. Any emergency or non-emergency purchase in excess of the threshold requiring Council approval will be brought to the Common Council for ratification at its next meeting.
8. In situations of extreme price volatility, the Department Head may approve the purchase and then submit the requisition for approval in arrears. Appropriate documentation of vendors solicited for bids shall be maintained.

B. Purchase of Goods

1. Guidelines for Approval Authority of Purchases:
  - a. Under \$5,000: Department Head must approve prior to purchase. It is recommended that competitive quotes be obtained, but specific documentation is not required.
  - b. \$5,000 to \$10,000: Department Head approval required; competitive quotes must be documented via a bid sheet or similar. Quotes must be submitted to the Finance Department prior to Purchasing Agent approval. The purchasing requisition will be reviewed and approved by the Finance Director or, in his/her absence, Assistant Director before being processed.
  - c. \$10,000 to \$25,000: Department Head approval required; competitive quotes must be documented via a bid sheet or similar. Quotes must be submitted to the Finance Department prior to Purchasing Agent approval. The purchasing requisition will be reviewed and approved by the Finance Director or, in his/her absence, Assistant Director before being processed. In addition to the prior approvals, the purchasing requisition will be reviewed and approved by the City Administrator before being processed.
  - d. Over \$25,000: Competitive bids or proposals required; must submit to a subcommittee of the Common Council and Common Council for approval prior to purchase. Finance Director and City Administrator approval is required before requisition may be processed.
2. Unless there is only one qualified source, bids or quotes should be obtained from at least three vendors.
3. In general, the lowest responsible bid should be accepted for procurements. Awards shall be made only to responsible vendors that possess the potential ability to perform successfully under the terms and conditions of the proposed procurement.

4. Sole source purchases are allowed in the following circumstances:
    - a. The item or service is only available from a single source;
    - b. After competitive procurement solicitations, competition is determined to be inadequate;
    - c. The purchase is from another governmental body; or
    - d. The item is being purchased through a cooperative purchasing arrangement such as the State bid list, or State of Wisconsin VendorNet.
  5. Use of Purchase Orders:
    - a. In general, purchase orders are required for all purchases. Purchase orders are to be issued prior to obtaining the item. Payment to the vendor will not be made and/or items are subject to return if a purchase order is not authorized prior to the purchase.
    - b. Standard purchase orders are issued for specific items. The receipt of these items might be spread out over a period of time, but the purchase order is valid only for the items listed on it.
    - c. Blanket purchase orders are issued on an annual or periodic basis to vendors with whom multiple purchases will be made on an ongoing basis. Examples include office supplies, repair parts, library books, or other materials/supplies for which the exact quantities are not known.
    - d. Confirming purchase orders, for items ordered verbally, are to be used in emergency situations only.
  6. The following items must be purchased using a centralized purchasing process, coordinated by the Finance Department:
    - a. Copiers
    - b. Computer hardware/software
    - c. Furniture
    - d. Audiovisual equipment
    - e. Other items with universal use throughout the City, (i.e., items that are not department specific).
- C. Contracts for Services
1. The City Attorney should be consulted on the need for legal review of contracts.
  2. Where applicable, a competitive process for selection of vendors for contracts for services must be used, under the guidance outlined for purchases of goods outlined in Section B above.
  3. Contracts for services that are not specifically identified in the budget shall be presented to the appropriate sub-committee and Common Council for review and approval prior to signing, regardless of cost.

4. The following approval thresholds (after applicable legal review) are to be used:
    - a. Under \$5,000: Department Head
    - b. \$5,000 - \$10,000: Department Head and Finance Director
    - c. \$10,000 - \$25,000: Department Head, Finance Director and City Administrator
    - d. Over \$25,000: Department Head, Finance Director, City Administrator and Common Council, including applicable sub-committee
  5. The Mayor and City Administrator shall sign contracts on behalf of the City. Prior to signing any service contract, regardless of size, the Mayor may refer the contract to a sub-committee and Common Council for review and approval. Certain contracts or agreements may require the Council provide authorization to a specified Department Head. Unless otherwise required, general authority to enter into contracts within the constraints of this policy is delegated to the Mayor and City Administrator and may be changed from time to time via resolution adopted by the Council. No contracts will be processed without documentation that the approval process has been followed and appropriate reviews completed.
  6. Change orders on construction or similar contracts will follow the thresholds for approval of contracts for services. The Department Head has the option at any time to refer the request for a change order to the Finance-Personnel Committee and/or another board, commission, or committee as appropriate.
- D. Facility Maintenance, Construction of Public Buildings and Improvements
1. Facility maintenance projects can be a hybrid of service contracts, purchase of equipment/supplies and/or construction. As a result, special consideration of these projects from a procurement standpoint is warranted.
  2. The Public Works Department is responsible for oversight and coordination of all City facility maintenance and construction projects.
  3. The following guidelines are to be used with respect to facility maintenance and construction project procurements:
    - a. Projects under \$5,000: No specific contract or bids required, similar to purchases of goods or service contracts. Applicable terms and conditions will be attached as an addendum to the purchase order as necessary.
    - b. Projects over \$5,000: Will follow the bidding or contract approval process set forth in Sections B and C above, based on the type of equipment or service. The Director of Public Works is responsible for ensuring that facility maintenance projects that fall under public construction statutes are properly bid in accordance with applicable laws.

## POLICY STATEMENT 12 CREDIT CARD USE

The purpose of this policy is to adopt parameters for the City's daily credit card activities to include limits, authority and standards of prudence. The policy is intended to be broad enough to allow the employee to function properly within the parameters of responsibility and authority, yet specific enough to adequately safeguard the City's assets.

### Process overview:

- A. The use of credit cards is based upon the fact that there are exceptions in which convenience and/or timing may be a concern requiring a change from normal purchasing procedures.
- B. Purchases by credit card may be appropriate on a limited basis and limited to specific individuals within a department.
- C. City credit cards are not allowed for personal use. In the event an employee uses a credit card either accidentally or intentionally for personal use, the employee shall reimburse the City immediately. Credit card privileges are subject to revocation if personal use becomes an issue.
- D. Credit cards must be kept in a secure location by the card holder.
- E. Employees eligible to be a card holder include the City Administrator, Department Heads, Deputy Directors/Division Superintendents and Executive Administrative Assistants.
- F. Use of credit cards is restricted to:
  - 1. Contingency type situations involving short timing notices as to when funds are needed for a purchase, whereby, the situation results in the inability to give advance notice of a need for funds;
  - 2. Miscellaneous purchases from vendors who do not provide the City with a line of credit in which it is difficult to know what expenses will be incurred;
  - 3. Occasional on-line City purchases.
- G. Credit card use is permitted for attending training & conference events in which it may be more efficient to do so rather than requesting an advance.
- H. The monthly cycle credit limit per card will be \$3,000 unless amended by Council resolution.
- I. Issuance of any additional cards must be approved by the Department Head and Finance Director.

- J. Sales drafts or receipts associated with each credit card purchase must be retained by the card holder to match to the memo credit card statement and attach the same to the monthly statement for payment processing.
- K. A brief explanation as to what the charge was for should be noted on each sales draft copy or on the memo statement itself. This is necessary information in order to process a credit card statement for payment.
- L. Individual memo card statements are to be prepared for ACH payment following normal accounts payable procedures, approved by the Department Head and forwarded to Finance for final approval and preparation of journal entry to record the ACH bank debit.
- M. The card holder shall surrender the card to the Finance Director upon separation of employment with the City.

## POLICY STATEMENT 13 PUBLIC SURPLUS PROPERTY

The City of Mequon has adopted this policy for the purpose of establishing guidelines for the disposition of public surplus property. Surplus Property is defined as property owned by the City that has become obsolete, been replaced, or has generally outlived its useful service to the City of Mequon. The objective of this policy is to maximize the value received upon disposal of surplus property of the City.

### Process overview:

- A. Surplus property with an estimated value of more than \$1,000:
  1. Public sale (external auction, set price or negotiated price). The City Administrator may approve the disposal of surplus property with a value estimated to be in excess of \$1,000 through external public auction, public posting at a set price, or through negotiated sale. The Common Council will be notified of the sale of any surplus property with a value in excess of \$1,000.
  2. Trade-in. For certain types of surplus property, it may be customary for a vendor to offer a trade-in discount or credit for the surplus property when purchasing new or replacement equipment. Trade-ins are allowable when the purchase price of the new equipment is at the lowest competitive purchase price, and the value of the discount or credit for the surplus property meets or exceeds the estimated fair market sale value. This protocol may be utilized if: 1) the discount from trade-in is stated clearly within the purchase agreement; and 2) the trade-in and subsequent purchase have been provided for within the budget.
- B. Surplus property with an estimated value of more than \$250:
  1. Department Heads may make recommendations to the City Administrator concerning property which should be dismantled or scrapped for salvage value if such value exists. This decision shall be made having considered the possibility of obtaining a fair market value by other means.
- C. Surplus property with an estimated value of less than \$250:
  1. Certain surplus property may have no readily convertible value and may be discarded under the following conditions:
    - a. If the property is valued under \$250, it may be disposed of summarily if it is not possible or practical to bring them to public sale, trade-in, or dismantle/scrap. This distinction will be made by the Department Head or his/her designee.



- D. This policy does not apply to firearms and ammunition which are handled under § 968.20, Wis. Stats., or to any other surplus property specifically excluded pursuant to applicable federal or state law.
- E. No surplus property shall be sold or given to any employee, employee's family member, or employee's designee without the expressed consent of the City Administrator.
- F. The proceeds from the sale of City assets shall be deposited in official City bank accounts.
- G. City employees are prohibited from accepting cash payments in exchange for the sale of City assets.
- H. If the property cannot be sold, it may be donated to another government agency or not-for-profit entity. A record shall be created of the date, description, condition of the asset and recipient and forwarded to the Finance Director.
- I. If the property cannot be sold or donated, it shall be recycled in an environmentally friendly manner where possible.

## **POLICY STATEMENT 14 EMPLOYEE TRAVEL**

It is the City's policy to reimburse employees for ordinary, necessary, and reasonable travel expenses that are related to the transaction of City business. Employees are responsible for complying with this policy. Employees submitting expenses that are not in compliance with this policy risk delayed, partial or forfeited reimbursement.

### **Process Overview:**

- A. When employees of the City are required to travel on official business, the City shall pay reasonable amounts for transportation, meals, lodging, and miscellaneous approved expenses. An employee is expected to show good judgment and an appreciation for economy when incurring travel expenses.
- B. Department Heads must authorize all out-of-town travel. The City Administrator must approve all out-of-state travel requests for training, conferences, meetings, or other official functions, which require overnight accommodations. The Department Head shall determine the most cost-effective mode of travel and authorize local area training where appropriate.
- C. Transportation
  - 1. Employees required to travel by air shall travel economy class whenever available.
  - 2. An employee must obtain permission from their Department Head or the City Administrator to use City vehicles. Gasoline must be obtained at the City's pumps prior to departure.
  - 3. When an employee is authorized by the Department Head or the City Administrator to use a personal vehicle for official travel outside of the City, the employee shall be compensated at the current mileage rate as established by the U.S. Internal Revenue Service (IRS). The IRS rate will be published by the Finance Director at the beginning of each calendar year.
  - 4. An employee of the City may use a rental car when authorized by the City Administrator. The rental car shall be used for official business only. The car should be rented under the name City of Mequon when reserving the vehicle. The employee shall use a City credit card or account with the rental company. The employee *should* purchase the Collision Damage Waiver (CDW). Only those employees covered by City insurance shall be authorized to drive any vehicle so rented.
- D. Employee lodging expenses shall be covered while traveling on City business. Employees are expected to make lodging reservations in advance whenever possible and

to take other actions to ensure that lodging is secured at the most reasonable rate possible.

E. Meals

1. Employees traveling on City business shall be reimbursed for meals if the employee pays. The City will not pay for alcoholic beverages. Claims for meals shall represent actual, reasonable and necessary expenses. Tips are limited to 15%. The University of Wisconsin System Administration Travel Regulations <https://uw.foxworldtravel.com/rate-calculator/> daily meal limit shall apply.
2. When an employee is entitled to two or more consecutive meals in a day (this includes meals included in a registration fee, a lodging rate or served aboard plane), he/she may exceed the maximum on one or more meal claims as desired, as long as the total allowable for the consecutive meals per day is not exceeded. Each day is considered separately for application of this policy. If meal maximums are not reached on one day, the savings do not accrue and cannot be applied to expenses claimed on another day or for other costs such as lodging.
3. The Department Head shall determine what meals shall be allowed based upon the times and dates of travel. Where conference registration or training tuition fees include one or more meals, only those meals not covered by such fees shall be reimbursed by the City. Where a conference offers meals in conjunction with the conference program but does not include those meals in the registration fee, the City shall pay for those meals selected by the employee.

F. Miscellaneous expenses, such as parking fees, taxi fares, fax transmissions, and other bona fide miscellaneous expenses, shall be reimbursed upon presentation of receipts or other suitable documentation. Tips for meals, baggage handling, etc., will be reimbursed up to a maximum of 15% of the bill.

G. The City will pay registration, lodging and transportation (air, train, bus, rental car) to the employee or vendor, provided a supervisor-approved Travel and Training Expense Report with appropriate documentation is presented to the Finance Department within ten days of the employee's return. An advance for 75% of the estimated out of pocket travel expenses may be made to an employee.

H. It is the responsibility of the employee incurring the expense to obtain the necessary approvals within their department before making any travel arrangements. The employee is also responsible for completion of a Travel and Training report when they return, obtaining the necessary approvals, and filing with the Finance Department. A fully itemized Travel and Training Expense Report, including original receipts, along with any unexpended portion of an advance, must be submitted to the Finance Department within ten business days of the close of the authorized travel period for which expenses have been advanced.

F. Documentation

1. Claims for reimbursement must be accompanied by an original vendor receipt or bank charge slip showing the amount paid and items/services received.
2. Reimbursement will not be paid for expenses for spouses, guests or other persons not authorized to receive reimbursement under this policy or state regulations. One person may claim reimbursement for several employees or officials dining together, if all the names are listed on the reimbursement claim.

## POLICY STATEMENT 15 ELECTED OFFICIAL TRAVEL POLICY

The City recognizes that its elected officials may at times receive value from traveling for workshops, conferences, events and other assignments. This policy sets forth the conditions under which out-of-state travel will be reimbursed by the City.

### Process Overview:

The event, workshop, conference or assignment must be approved in advance by the City at an open Common Council meeting and must include an estimate of the cost of the travel. In evaluating the travel request, the Common Council will consider the following:

- A. Whether the elected official will be receiving training on issues relevant to the City or to his or her role as the mayor or as a council member.
- B. Whether the elected official will be meeting and networking with other elected officials from around the country to exchange ideas on topics of relevance to the City or on the official roles of local elected officials.
- C. Whether the elected official will be viewing a city facility or function that is similar in nature to one that is currently operating at, or under consideration by, the City, where the purpose for the trip is to study the facility or function and to bring back ideas for the consideration of the full council.
- D. Whether the elected official has been specifically assigned by the council to visit another city for the purpose of establishing a goodwill relationship, such as a "sister-city" relationship.
- E. Whether the elected official has been specifically assigned by the council to testify on behalf of the City with the United States Congress or to otherwise meet with federal officials on behalf of the City.
- F. Whether the City has sufficient funding available in the budget to pay the cost of the trip.

### Additional Guidelines

No reimbursements will be made for attendance at events sponsored by, or affiliated with, political parties.

The City may make payments in advance for airfare, lodging and registration if specifically approved by the Common Council. Otherwise all payments will be made as reimbursements to the elected official.

The City will reimburse for transportation, lodging, meals, registration, and incidental costs using the same procedures, limitations and guidelines outlined in the City's Personnel Policy for City employees.

Mileage will be reimbursed at the IRS rate. If two or more elected officials travel together by car, only the driver will receive reimbursement. The City will reimburse for the cost of renting an automobile if necessary, to conduct City business.

Lodging and meal costs are limited to those that are reasonable and necessary. The elected official must use the most cost-efficient mode of travel available, taking into consideration reasonable time constraints. Airfare will be reimbursed at an economy rate.

Receipts are required for lodging, airfare, and meals, and should accompany an expense report form. It is not necessary to have receipts for cabs and tips. The expense report form must be submitted to the City for payment.

The City will not reimburse for alcoholic beverages, personal telephone calls, costs associated with the attendance of a family member, rental of luxury vehicles, meal expenses included in the cost of registration, or recreational expenses such as golf or tennis.

Limitations may be imposed on paying expenses for an elected official who has announced intention to resign, not to seek reelection, or who has been defeated in an election.

The City may request an oral or written report from the elected official on the results of the trip.

The elected official must turn over materials received to the City.

The City may make exceptions to the policy depending upon circumstances unique to the trip and/or elected official.

## POLICY STATEMENT 16 DONATION POLICY

### General

The City's donation policy provides those in the community with the opportunity to give through memorials, gifts and donations. This policy is not intended to compete with other non-profits or friend groups with which the City works, but rather to provide those that specifically are interested in City projects the opportunity to give.

### Process Overview:

Unrestricted or restricted cash donations (e.g. currency, personal check, cashier's check or money order) and real property may be accepted by the City without prior approval if less than \$5,000. Any unrestricted or restricted cash donations or real property with a value greater than \$500 but less than \$5,000 may be accepted without prior approval from the Common Council, but a list of these donations must be provided to the Finance-Personnel Committee. Cash donations or real property donations over \$5,000 cannot be accepted without prior approval from Common Council. Cash donations will be deposited by the Finance Department.

Prior to accepting any donation, the City and its employees must consider:

- A. Is it consistent with the aesthetic and functional integrity of the City's existing and proposed facilities and goals.
- B. Whether donations do not cause unbudgeted expenditures or significant ongoing expenditure responsibility for the City and if there are funds to support these donations.
- C. They do not create liability for the City regarding the health and safety of facility users.
- D. Donations must be scrutinized to assure that they do not create conflict of interest problems, special treatment concerns, or other ethical issues related to any Committee, Board, City Employee or Council Member.

The City reserves the right to deny any donation.

The City must have statutory authority to use/spend the donation for the purpose(s) that it is intended for.

All items purchased or accepted by donation will receive standard levels of maintenance by the City during their normal life expectancy.

Items that are damaged will be repaired or replaced as feasible, but the City does not guarantee replacement of any items damaged beyond repair or where the cost to do so is not considered cost effective.

Solicitation of gifts on behalf of the City for public purposes must comply with the general conditions listed below:

- A. An elected official, appointed local official or employee shall not solicit any donation to the City under circumstances that in fact or in appearance:
  - 1. Rewards, influences, or tends to impair the judgement of the performance of the official's or employee's official duties; or
  - 2. Provides special consideration, treatment, advantage, privilege or exemption for, or coerces a potential donor.
- B. Inspectors, regulators, police, prosecutors or other employees with enforcement powers should not solicit gifts from any source.
- C. Employees with discretionary authority over any permit or application should not solicit donations.
- D. Donations should not be solicited from any of the following interested entities:
  - 1. Current City vendors and contractors;
  - 2. Vendors, contractors, entities or individuals who have had contracts or submitted proposals or bids within the last 12 months;
  - 3. Vendors, contractors, entities or individuals reasonably anticipated to have business with the City within the next 3 months;
  - 4. Persons or entities actively promoting or opposing City legislation;
  - 5. Persons or entities with matters pending before a City department, board or commission.

After any donation is received, the staff member who took receipt of the donation must complete a "Donation Receipt" form. The original completed form should be turned into the Finance Office with all related material. The prospective division should retain a copy and a copy should be given to the donor.





## DONATION RECEIPT FORM

DATE: \_\_\_\_\_

DONOR'S NAME: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

PHONE NUMBER: \_\_\_\_\_ DONATION AMOUNT: \_\_\_\_\_

If land, goods or services, describe: \_\_\_\_\_

**PLEASE CHECK WHERE APPROPRIATE:**

- ☐ This donation is unrestricted in its use  
☐ This donation is restricted for the following purpose

**PERSON COMPLETING THIS FORM:**

I wish/do not wish (circle one) to be recognized for my contribution.

Signature of donor or group representative & title:

\_\_\_\_\_

Signature & title of City employee receiving donation:

\_\_\_\_\_

**NOTE: Donation is tax deductible to the extent allowable by law. It is the responsibility of the donor to determine fair market value of this donation.**

**\*NO GOODS OR SERVICES WERE PROVIDED IN EXCHANGE, IN WHOLE OR PART, FOR THIS DONATION\***

**APPROVED BY:**

Mayor: \_\_\_\_\_

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

City Administrator: \_\_\_\_\_

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

## POLICY STATEMENT 17 VEHICLE LEASING

|                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |     |                        |     |                         |     |                        |     |                        |     |                        |     |                         |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                       |     |                        |     |                        |     |                      |
|-----------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|------------------------|-----|-------------------------|-----|------------------------|-----|------------------------|-----|------------------------|-----|-------------------------|-----|------------------------|-----|------------------------|-----|------------------------|-----|------------------------|-----|------------------------|-----|------------------------|-----|------------------------|-----|------------------------|-----|------------------------|-----|-----------------------|-----|------------------------|-----|------------------------|-----|----------------------|
| General:                          | The purpose of the vehicle leasing policy is to formalize the framework for City staff's administration of vehicle lease agreements. The policy is intended to be broad enough to allow City staff to function within the parameters of responsibility and authority, yet specific enough to adequately administer the City's fleet management needs.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |     |                        |     |                         |     |                        |     |                        |     |                        |     |                         |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                       |     |                        |     |                        |     |                      |
| Scope:                            | <p>This fleet management policy applies to vehicles within the Department of Public Works fleet. These vehicles include the following:</p> <table> <tr><td>201</td><td>3/4 Ton Pickup Ext 4X4</td></tr> <tr><td>202</td><td>3/4 Ton Pickup Crew 4X4</td></tr> <tr><td>203</td><td>3/4 Ton Pickup Ext 4X4</td></tr> <tr><td>207</td><td>3/4 Ton Pickup Reg 4X4</td></tr> <tr><td>209</td><td>3/4 Ton Pickup Reg 4X4</td></tr> <tr><td>400</td><td>1/2 Ton Pickup Crew 4X4</td></tr> <tr><td>405</td><td>3/4 Ton Pickup Ext 4X4</td></tr> <tr><td>406</td><td>3/4 Ton Pickup Reg 4X4</td></tr> <tr><td>500</td><td>1/2 Ton Pickup Ext 4X4</td></tr> <tr><td>501</td><td>Sedan or 4X4 Small SUV</td></tr> <tr><td>502</td><td>Sedan or 4X4 Small SUV</td></tr> <tr><td>503</td><td>Sedan or 4X4 Small SUV</td></tr> <tr><td>504</td><td>Sedan or 4X4 Small SUV</td></tr> <tr><td>505</td><td>Sedan or 4X4 Small SUV</td></tr> <tr><td>506</td><td>Sedan or 4X4 Small SUV</td></tr> <tr><td>512</td><td>3/4Ton Pickup Ext 4X4</td></tr> <tr><td>514</td><td>Sedan or 4X4 Small SUV</td></tr> <tr><td>516</td><td>Sedan or 4X4 Small SUV</td></tr> <tr><td>520</td><td>½ Ton Pickup Ext 4X4</td></tr> </table> | 201 | 3/4 Ton Pickup Ext 4X4 | 202 | 3/4 Ton Pickup Crew 4X4 | 203 | 3/4 Ton Pickup Ext 4X4 | 207 | 3/4 Ton Pickup Reg 4X4 | 209 | 3/4 Ton Pickup Reg 4X4 | 400 | 1/2 Ton Pickup Crew 4X4 | 405 | 3/4 Ton Pickup Ext 4X4 | 406 | 3/4 Ton Pickup Reg 4X4 | 500 | 1/2 Ton Pickup Ext 4X4 | 501 | Sedan or 4X4 Small SUV | 502 | Sedan or 4X4 Small SUV | 503 | Sedan or 4X4 Small SUV | 504 | Sedan or 4X4 Small SUV | 505 | Sedan or 4X4 Small SUV | 506 | Sedan or 4X4 Small SUV | 512 | 3/4Ton Pickup Ext 4X4 | 514 | Sedan or 4X4 Small SUV | 516 | Sedan or 4X4 Small SUV | 520 | ½ Ton Pickup Ext 4X4 |
| 201                               | 3/4 Ton Pickup Ext 4X4                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |     |                        |     |                         |     |                        |     |                        |     |                        |     |                         |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                       |     |                        |     |                        |     |                      |
| 202                               | 3/4 Ton Pickup Crew 4X4                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |     |                        |     |                         |     |                        |     |                        |     |                        |     |                         |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                       |     |                        |     |                        |     |                      |
| 203                               | 3/4 Ton Pickup Ext 4X4                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |     |                        |     |                         |     |                        |     |                        |     |                        |     |                         |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                       |     |                        |     |                        |     |                      |
| 207                               | 3/4 Ton Pickup Reg 4X4                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |     |                        |     |                         |     |                        |     |                        |     |                        |     |                         |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                       |     |                        |     |                        |     |                      |
| 209                               | 3/4 Ton Pickup Reg 4X4                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |     |                        |     |                         |     |                        |     |                        |     |                        |     |                         |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                       |     |                        |     |                        |     |                      |
| 400                               | 1/2 Ton Pickup Crew 4X4                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |     |                        |     |                         |     |                        |     |                        |     |                        |     |                         |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                       |     |                        |     |                        |     |                      |
| 405                               | 3/4 Ton Pickup Ext 4X4                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |     |                        |     |                         |     |                        |     |                        |     |                        |     |                         |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                       |     |                        |     |                        |     |                      |
| 406                               | 3/4 Ton Pickup Reg 4X4                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |     |                        |     |                         |     |                        |     |                        |     |                        |     |                         |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                       |     |                        |     |                        |     |                      |
| 500                               | 1/2 Ton Pickup Ext 4X4                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |     |                        |     |                         |     |                        |     |                        |     |                        |     |                         |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                       |     |                        |     |                        |     |                      |
| 501                               | Sedan or 4X4 Small SUV                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |     |                        |     |                         |     |                        |     |                        |     |                        |     |                         |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                       |     |                        |     |                        |     |                      |
| 502                               | Sedan or 4X4 Small SUV                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |     |                        |     |                         |     |                        |     |                        |     |                        |     |                         |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                       |     |                        |     |                        |     |                      |
| 503                               | Sedan or 4X4 Small SUV                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |     |                        |     |                         |     |                        |     |                        |     |                        |     |                         |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                       |     |                        |     |                        |     |                      |
| 504                               | Sedan or 4X4 Small SUV                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |     |                        |     |                         |     |                        |     |                        |     |                        |     |                         |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                       |     |                        |     |                        |     |                      |
| 505                               | Sedan or 4X4 Small SUV                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |     |                        |     |                         |     |                        |     |                        |     |                        |     |                         |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                       |     |                        |     |                        |     |                      |
| 506                               | Sedan or 4X4 Small SUV                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |     |                        |     |                         |     |                        |     |                        |     |                        |     |                         |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                       |     |                        |     |                        |     |                      |
| 512                               | 3/4Ton Pickup Ext 4X4                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |     |                        |     |                         |     |                        |     |                        |     |                        |     |                         |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                       |     |                        |     |                        |     |                      |
| 514                               | Sedan or 4X4 Small SUV                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |     |                        |     |                         |     |                        |     |                        |     |                        |     |                         |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                       |     |                        |     |                        |     |                      |
| 516                               | Sedan or 4X4 Small SUV                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |     |                        |     |                         |     |                        |     |                        |     |                        |     |                         |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                       |     |                        |     |                        |     |                      |
| 520                               | ½ Ton Pickup Ext 4X4                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |     |                        |     |                         |     |                        |     |                        |     |                        |     |                         |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                       |     |                        |     |                        |     |                      |
| Objectives:                       | <p>The primary objectives of the fleet leasing program of the City of Mequon shall be the following:</p> <ul style="list-style-type: none"> <li>A. Safety</li> <li>B. Fuel Efficiency</li> <li>C. Low Maintenance</li> <li>D. Low Annual Expenditure</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |     |                        |     |                         |     |                        |     |                        |     |                        |     |                         |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                       |     |                        |     |                        |     |                      |
| Approval Authority for Purchases: | The Capitalized Price of the Vehicle, Total Capitalized Amount (Delivered Price), Individual Open-End (Equity) Lease Rate Quotes for the full term and the cumulative annual lease payments may exceed \$25,000. To allow for the efficiency of the fleet management program, the expenditures do not require Standing Committee or Common Council approval, provided the financial performance follows this policy statement. The Director of Finance is subsequently authorized to execute the lease agreements provided the annual budget allocates sufficient funds within the DPW Equipment Replacement – Leases or DPW Equipment Replacement capital account.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |     |                        |     |                         |     |                        |     |                        |     |                        |     |                         |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                       |     |                        |     |                        |     |                      |
| Orders:                           | All vehicles require procurement through the state contract, in accordance with Policy Statement 11.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |     |                        |     |                         |     |                        |     |                        |     |                        |     |                         |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                        |     |                       |     |                        |     |                        |     |                      |

|                             |                                                                                                                                                                                                                                                                                                                                                                                                                                |
|-----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Make and Model:             | The Fleet Superintendent and Deputy Director of Public Works shall select the make and model for each vehicle based upon the objectives outlined in this policy.                                                                                                                                                                                                                                                               |
| Term:                       | The Director of Finance shall select the term in the best fiscal interest of the City, which may vary from 36-60 months.                                                                                                                                                                                                                                                                                                       |
| Total Options:              | The Fleet Superintendent and Deputy Director of Public Works shall select the total options required for the ultimate purpose of the vehicle. Total options include, but are not limited to: decals, lighting bars, plows, truck bed caps, bed liners, tool boxes and other options required for the primary function and operation of the vehicle.                                                                            |
| Contract Miles:             | The Fleet Superintendent shall establish the Contract Miles based upon a historic average of the mileage for the individual vehicles.                                                                                                                                                                                                                                                                                          |
| Sale of Vehicle:            | If authorized by the Director of Finance, with concurrence from the Fleet Superintendent, the City's designated lease provider shall be authorized to sell the vehicle on behalf of the City at or before the end of the lease term. The Director of Finance is authorized to execute the consignment documents associated with the sale.                                                                                      |
| Gain from Prior Unit:       | The Gain from Prior Unit shall be applied to subsequent leases as a down payment or to reduce the monthly payments. Any excess Gains from Prior Unit shall be deposited into the non-lapsing DPW Equipment Replacement – Leases or DPW Equipment Replacement capital account and utilized for subsequent lease payments.                                                                                                       |
| Depreciation Reserve Rate:  | The Depreciation Reserve Rate shall not exceed 2.0%.                                                                                                                                                                                                                                                                                                                                                                           |
| Reduced Book Value at Term: | The Reduced Value at Term included within the individual lease documents shall be a minimum of 40% for 36-month lease terms and a minimum of 15% for 60-month lease terms, with allowance for interpolation for lease terms between 36 and 60 months.                                                                                                                                                                          |
| Monthly Lease Charge:       | The interest rate for the monthly lease charge shall not exceed 7.0% without prior authorization from the Common Council. The interest rate in the Monthly Lease Charge under the fleet management program is the 3-Year Treasury Bill Interest Rate + 3%. The Management Fee is 0.12%.                                                                                                                                        |
| Insurance:                  | The City of Mequon shall carry automobile insurance for each vehicle.                                                                                                                                                                                                                                                                                                                                                          |
| Performance Standards:      | The performance standards for the program shall be reviewed by the Public Works Committee on an annual basis. If City staff or the Public Works Committee identify parameters of this policy that require reconsideration or adjustment, it shall make such a recommendation to the Common Council. If at any time the program fails to meet the criteria of this policy, the Common Council shall be notified within 60 days. |

## Reporting:

The City's designated lease provider shall provide a report to the City at a minimum quarterly detailing the following data for each vehicle included in the scope:

- Capitalized Price of Vehicle
- Total Capitalized Amount
- Year-to-date and Term-to-date Total Monthly Rental Including Additional Services
- Reduced Book Value at Term
- Gain Achieved from Sale (post-sale)
- Estimated and Actual (post-sale) Cost Per Mile of each Vehicle
- Comparison Options for Fuel Alternate Options
- Check Points of Equity in Vehicles

*This policy was adopted as Financial Policy No. 15 on June 14, 2022 under Resolution No. 3960.  
It has been renumbered administratively to Policy No. 17.*

## **POLICY STATEMENT 18 PAYMENT CARD ACCEPTANCE**

### **Purpose:**

The City accepts payment for services in the form of cash, check, and card. Card payments must be processed in compliance with Payment Card Industry Data Security Standard (PCI DSS) requirements which are intended to limit exposure and/or theft of personal cardholder information.

This document identifies the requirements that all departments of the City accepting payments by card must follow. There are two accepted methods for processing transactions: (1) In Person Point of Sale and (2) Online. Card payments will not be accepted over-the-phone as they pose the greatest risk for fraud. However, if the card provider offers Interactive Voice Response (IVR), an automated way to accept payments securely over the phone, this will be allowable per the City's financial policy.

### **Costs Associated with Accepting Payment by Card:**

There are one-time, recurring, and transactional fees associated with accepting card payments. The one-time fee for the terminal(s) or card-reader devices as well as the recurring maintenance fees on those terminals will be absorbed by the City. Additionally, the recurring annual fee to integrate with different software programs outside of the City's ERP, if applicable, will be assumed by the City. All transactional card fees will be passed to the customer as a convenience fee. The only exception is with the swimming pool operations in which the fees are absorbed by the City.

### **Daily Recording of Card Transactions and Reconciliations:**

All funds received via card will be processed and deposited to a City designated bank account. All card transactions must be settled daily and recorded timely in the City's financial records. Card bank deposit activity is monitored and reconciled to the merchant statement and financial system monthly by Finance staff to ensure that all card activity is being recorded.

### **Refunding and Disputes of Card Payment:**

When an item or service is purchased using a card, and a refund is necessary, the refund must be credited to the same card account from which the purchase was made. When a customer disputes the validity of a bank card transaction, a chargeback to the City's bank account is automatically generated by the City's merchant services provider. The Finance Department will investigate and resolve any dispute(s).

### **Protecting and Securing Customers' Personal Information:**

All personal card information must be protected and should not be stored. Failure to maintain strict controls over this information could result in a breach of the data, large fines, and penalties, and the inability to continue to process card transactions.

Personal card data should never be written down or moved from the department receiving this data. Cardholder information should never be sent or requested over-the-phone, via email, fax, or instant messaging.

**Possible Lost or Stolen Card Data:**

If a City customer contacts a department to report suspected fraudulent use of their card, the department should contact the Finance Department to assist as needed. Due to the City not storing card information and not accepting card payments over the phone, there should be minimal exposure.

**PCI Compliance:**

The PCI DSS Program is a mandated set of security standards that were created by the major credit card companies to offer merchants and service providers a complete, unified approach to safeguarding cardholder data.

The PCI DSS requirements apply to all payment card network members, merchants, and service providers that store, process, or transmit cardholder data. The requirements apply to all methods of card processing. Each department that accepts card payments is responsible for adhering to all the standards in the PCI-DSS. The 12 requirements are as follows:

1. Install and maintain a firewall configuration to protect cardholder data
2. Do not use vendor-supplied defaults for system passwords and other security parameters
3. Protect stored cardholder data
4. Encrypt transmission of cardholder data across open, public networks
5. Use and regularly update anti-virus software
6. Develop and maintain secure systems and applications
7. Restrict access to cardholder data by business need-to-know
8. Assign a unique ID to each person with computer access
9. Restrict physical access to cardholder data
10. Track and monitor all access to network resources and cardholder data
11. Regularly test security systems and processes
12. Maintain a policy that addresses information security

**Maintain Procedures that Addresses Information Security:**

The City's card processor must maintain compliance with PCI DSS requirements. By partnering with a compliant third party, the City's risk exposure is minimized, however, it is not eliminated. Also, by not storing card information, not writing down card information, and not accepting card payments over the phone, exposure is further minimized. The City's IT Division is required to maintain a policy that addresses information security while the Finance Department is required to maintain card processing procedures for each department that accepts card payments. Each employee that accepts payment via card must acknowledge the card processing procedures annually.

**Restrict Access to Cardholder Data:**

Access to payment card terminals is limited to only authorized employees. The physical location of payment card terminals should be protected, monitored, and secured. Only authorized employees will have access to the merchant accounts and payment card terminal settlement processes.

## FINANCIAL POLICIES APPENDIX A

| <b>General Budget Calendar</b>                                      | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|---------------------------------------------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| Monitor current year budget/actual revenues and expenditures        |     |     |     |     |     |     |     |     |     |     |     |     |
| Review prior year budget results                                    |     |     |     |     |     |     |     |     |     |     |     |     |
| External audit of prior year financials                             |     |     |     |     |     |     |     |     |     |     |     |     |
| Final financial reports issued                                      |     |     |     |     |     |     |     |     |     |     |     |     |
| Prepare annual update to 5-year capital improvement plan            |     |     |     |     |     |     |     |     |     |     |     |     |
| Budget requests prepared by department heads                        |     |     |     |     |     |     |     |     |     |     |     |     |
| Review and refine budget requests with City Administrator           |     |     |     |     |     |     |     |     |     |     |     |     |
| Present preliminary budget to Finance-Personnel Committee           |     |     |     |     |     |     |     |     |     |     |     |     |
| Present budget to the Common Council for consideration and adoption |     |     |     |     |     |     |     |     |     |     |     |     |

### Supplementary Budgeting Information

The City budget includes five major funds for which appropriations may be made, including the General Fund, Capital Projects Fund, Debt Service Fund, Sewer Fun and the Water Utility Fund. Each of these funds contains its own self-balancing set of accounts in order to separate and track expenditures. Some of the details of these funds and their purposes are described as follows:

### GENERAL FUND

Included in the General Fund are the annual operating costs of the City. Tax appropriations and other revenue sources for the General Fund are presented for the City as a whole, separately from expenditures, and are not intended to be associated with specific operating departments. Expenditures for the City are presented by operating departments, which can be organized into five functional areas: General Government, Public Safety, Public Works, Community Enrichment and Community Development.

The General Government group includes the following City departments and/or divisions: Mayor and Common Council, City Administrator, City Clerk, Elections, Information Systems, Finance, City Assessor, Human Resources and Legal Services.

The Public Safety group includes the following departments and/or divisions: Police, Fire & EMS, Communications and Police Reserves.

The Public Works group includes the following departments and/or divisions: Engineering, Highway, Building Maintenance, Vehicle Maintenance and Recycling.

The Community Enrichment group includes the following areas: Parks, Pool and the Library.

The Community Development group includes the City's Planning and Inspections Divisions.

Additionally, each department's expenditures are also further divided into the following five main categories: Salaries, Fringe Benefits, Materials & Supplies, Purchased Services and Equipment. Appropriations in the General Fund lapse at year end to the fund balance, unless specifically authorized by the Common Council to be otherwise transferred.

## **CAPITAL PROJECTS FUND**

The Capital Projects Fund section of the budget lists the specific capital projects that resources are being allocated to in the upcoming fiscal year, and the amount of funds allocated to each project. Capital assets are generally defined as assets that have an initial cost of more than \$5,000 and estimated useful life in excess of one year following the date of acquisition. Expenditures that do not meet these requirements will be funded out of departmental operating budgets in the General Fund.

Appropriations in the Capital Projects Fund are placed directly into non-lapsing sinking fund accounts for each project in order to facilitate the appropriate tracking of expenditures and the ability to accumulate sufficient funds over a multi-year period to fund major expenditures. The City's use of sinking funds for large capital expenditures is also a means of reducing the variability of appropriations needed to fund these expenditures in any one fiscal period. This approach is used by the City for most major vehicle or other equipment replacement needs.

The balances in these accounts are for specific projects approved by the Common Council and are carried forward until either the project has been completed or, with the approval of the Common Council, the balances are transferred to meet other needs.

## **DEBT SERVICE FUND**

The Debt Service Fund is used to account for the payments of principal, interest and other servicing costs for the long-term debt of the City. The City uses General Obligation debt only to finance the cost of major capital assets or projects and not for normal operating expenditures of the government. The final maturity of bonds and notes should generally not exceed 20 years or the expected useful life of the underlying project for which they were issued. The City's debt limit is restricted by Wisconsin State Statutes to no more than 5% of the equalized property value of all taxable property within the jurisdiction.



## **SEWER UTILITY FUND**

The Sewer Utility Fund is an enterprise fund established to account for the operations of the City's sewer utility. Enterprise funds are used for major governmental activities which function as separate business type units.

The operations budget of the sewer utility is funded entirely by user fees. Conversely, annual capital charges assessed by the Milwaukee Metropolitan Sewerage District (MMSD) are paid through an annual tax levy that is assessed to users residing within the City's designated Sanitary Sewer Service Area.

## **WATER UTILITY FUND**

The Water Utility fund is an enterprise fund established for the operations of the City's water utility. Enterprise funds are used for major governmental activities which function as separate business type units. The operations budget of the water utility is funded entirely by user fees.

### **Basis of Budgeting**

The basis of budgeting refers to the point in time at which revenues and expenditures are recognized in accounts and reported in the financial statements. The basis of budgeting for all funds, except for the sewer and water utility funds, is the modified accrual basis.

Alternatively, the sewer and water utility fund budgets use an accrual method of accounting. These are the same methods used in the City's audited financial statements. Under the accrual basis of accounting, all revenues are recognized in the period in which they were earned, and all expenditures are recognized in the period they were incurred.

Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. "Available" means collectable within the current period, or soon enough thereafter to be used to pay the liabilities of the current period.

Property taxes are recorded in the year levied as receivable and deferred revenues. They are recognized as revenues in the succeeding year when the services financed by the levy are being provided. Intergovernmental aids and grants are recognized as revenues in the period the related expenditures are incurred, if applicable, or when the City is entitled to the aids.

Special assessments are recorded as revenues when collected. Any annual installments due in future years are reflected as receivables and deferred revenues. Other general revenues such as fines, fees and permits are recognized when the underlying transaction has occurred, and the payment is expected to be received under the available criteria described above.





GFOA POLICY CHALLENGE

# Financial Policy Challenge

Recognition for  
Leading Governments

BY KATIE LUDWIG





In 2020, GFOA launched the **Financial Policy Challenge**, an opportunity for GFOA members to adopt and share financial policies that are essential to a strong financial foundation.

Our surveys show that significant portions of the GFOA membership do not have some of the policies that GFOA considers critical. For example, only about half of GFOA members have a one-time revenue policy. GFOA members have continually affirmed their belief that financial policies are important, and the Financial Policy Challenge is a way to access policy templates and share examples. By working together, GFOA members can make these policies much more common.

### CHALLENGE WINNERS

GFOA is pleased to announce that as of June 2021, 12 local governments have earned recognition for completing the challenge. To be deemed “complete” a local government had to submit a policy or policies that addressed at least seven policy categories, and for each category, the policy had to include a majority of GFOA’s recommended policy elements.

We will highlight the first set of winners in upcoming issues of *GFR*. This month, we are featuring interviews with the City of Mequon, Wisconsin; the City of Brookfield, Wisconsin; the Waukegan Park District, Illinois; the City of Austin, Texas; the Unified Government of Wyandotte County, Kansas; and the City of Thousand Oaks, California.

### THE CHALLENGE CONTINUES

GFOA will review submissions every summer and winter, and we encourage you to submit your policies at [gfoa.org/financial-policy-challenge](https://gfoa.org/financial-policy-challenge). If you are planning to update or revise your policies, you can also view submitted policies from other governments on the same site.





## City of Mequon, Wisconsin



**William Jones**, city administrator, submitted Mequon's policies on

capital planning, structurally balanced budget, debt, long-term forecasting and planning, reserves, one-time revenues, user fees, investment, and procurement.

### What is the value of having financial policies in place?

As finance officers, we all know that little, if anything, gets done at the state or local level without the financial resources to pay for it. Moreover, and to safeguard the long-term availability of these resources, units of government need to guarantee that a strong financial foundation has been established and remains in place. Financial policies ensure that a government's day-to-day activities are conducted in a manner that does not weaken

this foundation, or the financial position of the government. Financial policies also guide the work of, and engender public trust in, the elected and appointed officials who are responsible for the lawful and careful stewardship of oft-limited resources that are mostly derived from the taxpaying public.

### How have your financial policies helped during the COVID-19 pandemic?

One of the underlying reasons for maintaining financial policies is to set a foundation and build resilience for unexpected events. During the COVID-19 pandemic, Mequon's financial policies were used extensively to ensure budgetary alignment between actual versus budgeted revenues and expenditures. This included enhanced reporting to the city's elected officials in areas where revenues or expenditures varied by five percent or more from the budget, and the adoption of several budget amendments throughout the course of the 2020 fiscal year. Coincidentally,

many of these initial steps were initiated to maintain the city's existing fund balance (and, likewise, adherence to its fund balance policy) while simultaneously preserving the organization's wherewithal during a time when the long-term impacts of the pandemic were still largely uncertain.

### How do you make sure that internal stakeholders are aware of the policies and/or ensure that they are complying with them?

Following Common Council approval of Mequon's updated policies in 2018, Finance Department staff posted the full suite on the city's website so that they would be readily available to members of the public and staff alike. Additionally, all city staff received an overview of the policies, along with other organization-wide training efforts (like CPR, customer service), to further support both understanding and compliance. Lastly, any substantial expenditures (otherwise requiring council approval) or more infrequent/extraordinary financial transactions (as in debt issuance, donations) are always measured against these policies to promote rigor and ensure adherence.

### Do you have any additional advice or insight related to financial policies that you'd like to share with your peers?

Through the course of this endeavor, more than 40 jurisdictions throughout the United States and Canada posted policies on the GFOA website. Like a lot of work that is done at the local government level, there is no pride of authorship in these materials, which are now available for the taking. So, if your jurisdiction has not yet developed a set of financial policies or it has been a while since you last updated what's currently on the books, it's time to get to work. Put this project on this year or next year's to-do list and start the process of cutting and pasting!



## City of Brookfield, Wisconsin



**Robert Scott**, director of Finance and Administration, submitted the city's policies

on capital planning, structurally balanced budget, debt, long-term forecasting and planning, reserves, one-time revenues, user fees, investment, and procurement.

### What is the value of having financial policies in place?

The value of having financial policies in place is twofold: one, it demonstrates to elected officials and external stakeholders that a government takes the framework in which it operates seriously from a financial perspective to the point of formally documenting policies and following best practices. Secondly, it provides a government's financial

professionals with a structure for their work to support their organization, and guidance for other internal stakeholders to understand the parameters in which they are expected to operate.

### How have your financial policies helped during the COVID-19 pandemic?

They provided solid reference points as we navigated through a number of issues, including a number of newly elected aldermen taking office smack dab in the middle of the chaos. In particular, having well-established debt and investment policies were good tools to use and to justify decisions or recommendations we were making, ensuring that our financing and investing programs stayed on track. Our operating budget policy also provided guidance as to keeping our 2020 and proposed 2021 budgets as structurally balanced as possible, given the pressures on numerous revenue sources. Finally, our procurement policy works well in supporting the rules that

must be followed when procuring goods and services for which the government is seeking federal reimbursement.

### How do you make sure that internal stakeholders are aware of the policies and/or ensure that they are complying with them?

Internal stakeholders are made aware of our financial policies via our scheduled, periodic reviews of such policies. These involve all departments, the Finance Committee, and the Common Council. Newly elected aldermen and appointed department heads receive copies of the policies as part of their orientations, and all the policies are published on the city intranet. For certain policies that are more operational in nature (for example, the procurement policy), Finance Department staff interact with user departments to ensure awareness and compliance with the relevant provisions.





## Waukegan Park District, Illinois



**Jon Beckmann**,  
superintendent  
of finance;



**Kalina Mendez**,  
supervisor of  
finance; and



**April Yarza**,  
cash receipts  
and registration  
software  
coordinator,  
submitted  
the district's  
policies for  
capital planning,  
debt, long-

term forecasting and planning,  
reserves, user fees, investment,  
and procurement.

### What is the value of having financial policies in place?

The Waukegan Park District believes that stakeholders need a roadmap for financial issues and reporting. Financial policies also help provide transparency with internal and external stakeholders. These financial policies benefit internal controls related to day-to-day financial activities and support the audit process.

### How have your financial policies helped during the COVID-19 pandemic?

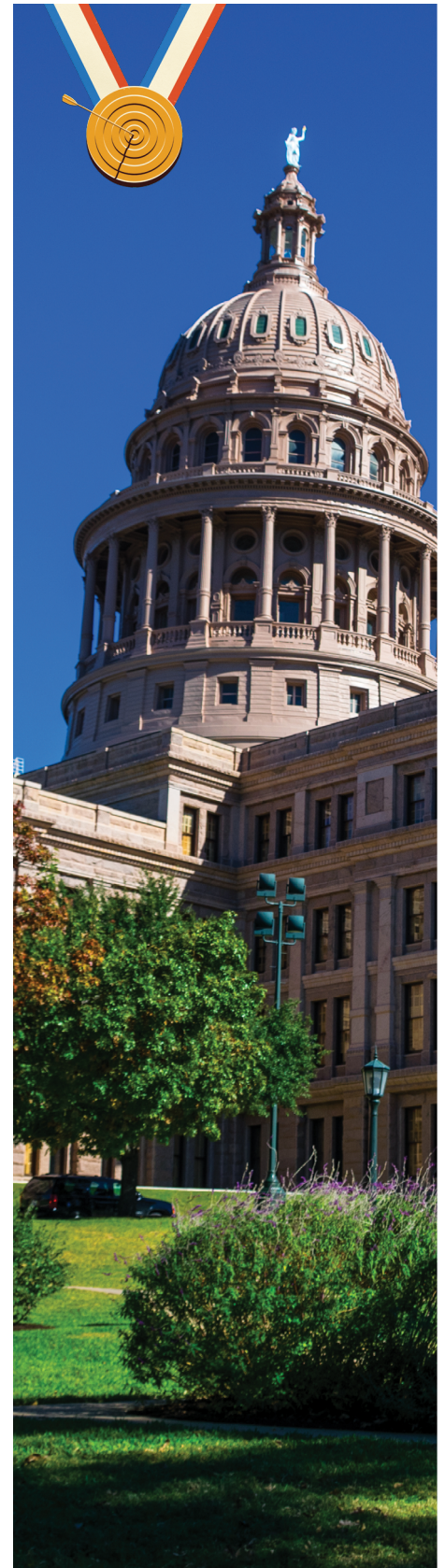
Our fund balance policy, implemented in 2017, has allowed us to have the proper reserves, despite facility shutdowns or a small downturn of the economy. This policy, combined with having cash balances, prevented staff layoffs while using our reserves.

### How do you make sure that internal stakeholders are aware of the policies and/or ensure that they are complying with them?

Twice a year, the Waukegan Park District sends emails to staff about updated policies and provides training to walk through any questions.

### Do you have any additional advice or insight related to financial policies that you'd like to share with your peers?

I think having a network like GFOA allows government agencies to share knowledge that can benefit their organizations. Being a member of GFOA provides many useful tools that benefit the district in creating these various financial policies. The Waukegan Park District has adopted several policies from GFOA and the IGFOA state association.







# City of Austin, Texas



**Kimberly Olivares**, chief performance officer, submitted the city's policies on capital planning, structurally

balanced budget, debt, long-term forecasting and planning, reserves, one-time revenues, and investment.

## What is the value of having financial policies in place?

Financial policies institutionalize good financial management practices, help the organization avoid unnecessary risk, support favorable bond ratings—which in turn reduce the cost of borrowing—and clearly communicate the policy framework within which staff is working. The City of Austin approved its first set of financial policies in 1989, ensuring that the city's financial resources would be managed in a prudent manner.

## How have your financial policies helped during the COVID-19 pandemic?

Several of the City of Austin's financial policies pertain to reserves and their intended purposes. During the COVID-19 pandemic, the city used its reserves to help our community before federal assistance arrived, or for items not covered by the federal assistance the city received. Because of the city's past prudent reserve policies and its current cost-cutting measures—which did not include furloughs or layoffs—the city was able to weather the pandemic with only a minimal drop in our reserves. The financial policy mandates a 12 percent reserve, and the city's reserve dropped to 11.9 percent for the general fund. In

other funds, reserves were used to help enterprise departments meet their operational needs.

## How do you make sure that internal stakeholders are aware of the policies and/or ensure that they are complying with them?

The policies are reviewed annually for compliance. Further, each policy has an "owner" who is responsible for monitoring associated application and compliance. The status of the compliance with each financial policy is provided to the council and the public as part of the budget adoption process.

## Do you have any additional advice or insight related to financial policies that you'd like to share with your peers?

Regular review of financial policies for compliance and regular communication regarding the status of the financial policies are incredibly important, but so is reviewing those policies through the lens of effectiveness and relevancy. Compliance with a policy does not necessarily equate to ongoing relevancy, so it is imperative that organizations regularly review their financial policies and make appropriate adjustments. Consideration should be given to the economic or political conditions, range of government operations that may have changed, and validation that the original purpose of the policy still exists and has not changed. In addition to the review of existing policies, the government should also consider the need for new policies to address the needs of the organization.



Wyandotte County Courthouse

# Unified Government of Wyandotte County, Kansas



**Kathleen VonAchen**, chief financial officer, submitted the county's policies on capital planning,

structurally balanced budget, debt, long-term forecasting and planning, reserves, one-time revenues, user fees, and investment.

## What is the value of having financial policies in place?

Financial policies set parameters and standards for the fiscal activities of the government. The purpose of the policies is to assist the government's officers and employees in conducting financial activities in an accountable manner and in making better fiscal decisions. The goals we have set for our financial policies include:

- Promote accountability and responsibility for financial activities and assets.
- Ensure legal use of public funds.

- Maintain public trust.
- Promote strong internal controls.
- Establish a framework for financial operations without limiting management discretion or independence.
- Improve the quality, accuracy, and timeliness of the Unified Government's financial reports in compliance with generally accepted accounting principles and the Governmental Accounting Standards Board.
- Provide management with financial data that is timely, accurate, and understandable.

## How have your financial policies helped during the COVID-19 pandemic?

Our governing body's commitment to achieving the minimum reserve targets over the past years set up our organization to have the available financial resources for responding to the needs of the public health crisis.

## How do you make sure that internal stakeholders are aware of the policies and/or ensure that they are complying with them?

All our financial policies are formally adopted by our governing body. During the fiscal year, we periodically report on compliance with our policies. They have become a part of our organization's ongoing operations.

## Do you have any additional advice or insight related to financial policies that you'd like to share with your peers?

Successful compliance with financial policies requires that both management and the elected officials have actively engaged in developing the policies and that there was strong consensus on their final adoption. I would also like to point out that we created a website for our financial policies at [wycokck.org/Finance/FAPolicies.aspx](http://wycokck.org/Finance/FAPolicies.aspx).





## City of Thousand Oaks, California



**Jaime Boscarino**,  
finance director/  
treasurer,  
submitted the  
city's policies

on capital planning, structurally balanced budget, debt, reserves, user fees, investment, and procurement.

### What is the value of having financial policies in place?

It provides standard guidance for all employees to adhere to. Policies

ensure that we apply financial and budgetary guidance consistently across the organization and that we operate in an open and transparent framework, both internally and to the public. They ensure that we have stringent internal controls in place to safeguard taxpayer funds. Our financial and budget policies are also included in our biennial budget process and adopted by our city council. Staff reviews and updates them regularly to make sure they remain applicable and up to date with governmental regulations.

### How have your financial policies helped during the COVID-19 pandemic?

The COVID-19 pandemic has been a time of great uncertainty. Knowing that we have sound financial and budget policies in place assisted staff in navigating this challenging time. With a strong fund balance designation policy in place that established general fund reserves of 20 percent for emergencies and working capital, we knew that Thousand Oaks was in a position to weather the crisis.

### How do you make sure that internal stakeholders are aware of the policies and/or ensure that they are complying with them?

Our finance staff are highly knowledgeable about our financial and budget policies. This knowledge base enables them to hold training for staff citywide to share that knowledge with staff across the organization, such as training on our capitalization policy for our engineering staff. They are also able to work with staff one-on-one to answer questions and provide guidance. All policies are available for every employee to access on our internal website.

### Do you have any additional advice or insight related to financial policies that you'd like to share with your peers?

If you are in an organization that lacks a specific financial policy, don't feel like it's too burdensome to create a policy. Rely on GFOA and other agencies as a great starting point in developing a policy so you aren't recreating the wheel. Having financial policies is vital in operating a financially responsible organization. 

**Katie Ludwig** is a senior manager in GFOA's Research and Consulting Center.

2024 Finance-Personnel Monthly Work Plan

Current Agenda Topics

| Month   | Agenda Topics                                                                                                                         |
|---------|---------------------------------------------------------------------------------------------------------------------------------------|
| January | <ul style="list-style-type: none"><li>• Sybaris License Request</li><li>• Review of City Financial Policies Project Kickoff</li></ul> |

Future Agenda Topics

|                                                                                                                                                         |                                                                                                                                                              |
|---------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"><li>• Financial Policy Review</li><li>• Investments Asset Allocation Review</li><li>• Life Insurance Review</li></ul> | <ul style="list-style-type: none"><li>• Library Review</li><li>• Payment in Lieu of Tax (PILOT) Agreements</li><li>• City Ordinance Reconciliation</li></ul> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|

2024 Completed Items

|                                                    |                                                    |
|----------------------------------------------------|----------------------------------------------------|
| <ul style="list-style-type: none"><li>• </li></ul> | <ul style="list-style-type: none"><li>• </li></ul> |
|----------------------------------------------------|----------------------------------------------------|