11333 N. Cedarburg Road
Mequon, WI 53092
Phone: 262-236-2941
Fax: 262-242-9655

www.ci.mequon.wi.us
Office of the City Administrator

FINANCE-PERSONNEL COMMITTEE
Wednesday, August 14, 2024
5:30 PM
North Conference Room

Agenda

1) Call to Order, Roll Call

2) Approve Meeting Minutes

   Action requested: review and approve
   a. Finance-Personnel meeting minutes of July 9, 2024

3) License Applications

   Action requested: review and approve
   a. August 2024 Licenses

4) Vouchers Paid
   a. July 2024 Vouchers Paid List

5) Resolutions

   Action requested: review and recommend approval
   a. **RESOLUTION 4133** A Resolution Adopting Proposed Updates to the City's Financial Policies
   b. **RESOLUTION 4135** A Resolution Approving a Master Services Agreement for Implementation of a New Agenda Management System with Civic Select of Manhattan, Kansas, in the Initial Amount of $34,582 During Fiscal Year 2025

6) Discussion Items

   Action requested: discuss and take action as needed
   a. 2024 YTD Cash & Investment Report as of 06/30/2024
   b. **ORDINANCE 2024-1666** An Ordinance Amending Chapter 14, Article V of the City of Mequon Municipal Code, Regarding the Regulation of Peddlers, Transient Merchants and Solicitors
   c. Finance - Personnel Work Plan

7) Adjourn

Dated: August 14, 2024 *the/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, July 9, 2024
6:15 PM
North Conference Room

Minutes

1) Call to Order, Roll Call

Present:
Mayor Andrew Nerbun
Alderman Brian Parrish
Alderman Robert Strzelczyk
Alderman William Gebhardt **-- Absent**

Also present: William Jones, City Administrator, Brenda Arnett, Finance Director, Marie Keyser, Assistant Finance Director, Justin Schoenemann, Assistant City Administrator, Caroline Fochs, City Clerk, Brian Sajdak, City Attorney, Michael Gies, Parks & Forestry Superintendent, Wendi Unger, Baker Tilly Principal, Les Ahrens, City Assessor and Nancy Martin, interested party.

2) Approve Meeting Minutes
   a. June 11, 2024 Finance-Personnel Meeting Minutes

RESULT:	**Approved by Voice Acclamation [Unanimous]**
MOVED BY:	Alderman Strzelczyk
SECONDED BY:	Alderman Parrish

AYES:	Parrish, Strzelczyk
ABSENT:	Gebhardt

3) Presentation
   a. Acceptance of the FY2023 Annual Comprehensive Financial Report and Report on Internal Control

Assistant Director Keyser introduced Baker Tilly Auditor, Wendi Unger. Ms. Unger presented the Fiscal Year (FY) 2023 Report on Internal Controls and the Financial Reports to the Committee.

4) License Applications
   a. July 2024 Licenses

RESULT: **Approved by Voice Acclamation [Unanimous]**
MOVED BY: Alderman Strzelczyk
SECONDED BY: Alderman Parrish

AYES:	Parrish, Strzelczyk
ABSENT:	Gebhardt

5) Vouchers Paid
   a. June 2024 Vouchers Paid List

RESULT: **Approved by Voice Acclamation [Unanimous]**
MOVED BY: Alderman Parrish
SECONDED BY: Alderman Strzelczyk

AYES:	Parrish, Strzelczyk
ABSENT:	Gebhardt

6) Resolutions

Action requested: review and recommend approval

   a. **RESOLUTION 4134** A Resolution Approving a Development & Dedication Agreement with Mequon-Thiensville Little League/Mequon Heat for a Replacement Storage Shed at Rotary Park

Mr. Gies, Parks & Forestry Superintendent was in attendance at the meeting and was in favor of this shed donation.

RESULT: **Approved by Voice Acclamation [Unanimous]**
MOVED BY: Alderman Parrish
SECONDED BY: Alderman Strzelczyk

AYES:	Parrish, Strzelczyk
ABSENT:	Gebhardt

7) Ordinances

Action requested: review and recommend approval

   a. **ORDINANCE 2024-1665** An Ordinance Creating Section 2-183(l) of the Mequon Municipal Code Relating to Informed Consent Concerning Certain Actions of the City's Legal Counsel

City Attorney Sajdak presented the Ordinance and how it impacts the City. Alderman Strzelczyk motioned to approve the ordinance provided the language specify what is considered "confidential " information.

RESULT: **Approved with Amendments [Unanimous]**
MOVED BY: Alderman Strzelczyk
SECONDED BY: Alderman Parrish

AYES:	Parrish, Strzelczyk
ABSENT:	Gebhardt

8) Discussion Items
   a. Discussion Regarding a City-wide Revaluation of Property Assessments During Fiscal Year 2025

Assistant Director Keyser introduced this City-wide revaluation of property topic. Ms. Keyser explained that the last City-wide revaluation took place in FY2021 and added approximately $626M to the overall assessed value of the City. The assessment ratio was brought to 100% after that revaluation. Since then, the assessment ratio has fallen every year. State Statute 70.05(5) says the assessment ratio must be between 90-110%, and a municipality has four years to comply.

City Assessor, Les Ahrens, was in attendance at the meeting to explain the four proposals his office could perform to bring the City back in compliance with the Statute.

The general consensus from the Committee members is to look further into options one or two. Staff will work to incorporate one of those options into the FY2025 budget with the possibility of using ARPA funds to pay for the proposal.

   b. 2023 Popular Annual Financial Report (PAFR)

Assistant Director Keyser presented the 2023 Popular Annual Financial Report (PAFR) and noted she submitted the document to the Government Finance Officers Association (GFOA) for award consideration.

   c. 2025 Community Survey Input

Committee members did not have any input for the 2025 Community Survey. Should they think of anything over the next week, they were instructed to email City Staff.

   d. Finance - Personnel Work Plan

9) Information Item
   a. Ehlers Refunding Analysis of Existing Bonds

10) Adjourn

A motion to adjourn was made at 7:16 PM by Alderman Strzelczyk, seconded by Alderman Parrish. All voted in favor "aye."

Respectfully Submitted,

Marie Keyser
Assistant Finance Director

11333 N. Cedarburg Rd
Mequon, WI 53092-1930
Phone: 262/236-2914
Fax: 262/242-9655

www.ci.mequon.wi.us **Office of the City Clerk**

TO: **Finance-Personnel Committee**
FROM: **Caroline Fochs, City Clerk**
DATE: **August 8, 2024**
SUBJECT: **August, 2024 Licenses**

Following are recommended approvals:

Peddler Class A Licenses - New for the period of August 16, 2024 through November 16, 2024

Everlight Solar LLC (Business was approved July 2024, additional peddlers below)
1155 Ambition St., #100
Verona, WI 53593
Request to provide door-to-door selling of residential solar panels and renewable energy products.

Applicant Names:
Logan James Collien
Brady Edward Glause
Hunter Daniel Radloff
Wade Ashby Shepherd
Tareeq Ali Townsend

Class B Beer License - New for Taste of Mequon only on September 7, 2024

Kong SuWai LLC
DBA Kha Sushi Land
6005 W Mequon Rd
Agent: Khine Pyae

Class C Wine License - New for Taste of Mequon only on September 7, 2024

The Ruby Tap Mequon LLC
DBA The Ruby Tap
6000 W Mequon Rd
Agent: Sarah Nelson

Class B Beer and Class C Wine License - New for Taste of Mequon only on September 7, 2024

Cabernet Dreams LLC
DBA SIP MKE
1515 W Mequon Rd
Agent: Jacqueline Ertl

Class B Beer and Class C Wine License - New for Taste of Mequon only on September 7, 2024

Lowlands Group LLC
DBA Café Hollander
5900 W Mequon Rd
Agent: Jake Hoffman

Following are recommended denials:

None.

CITY OF MEQUON
11333 N CEDARBURG ROAD
MEQUON, WI 53092

THE FOLLOWING VOUCHERS PAID:	JULY 2024
GENERAL FUND (0110)	$ 501,602.64
SPECIAL REVENUE FUND (0210)	794.99
PARKS & OPEN SPACE (0220)	40,033.00
REVOLVING LOAN FUND (0230)	0.00
SPECIAL FEDERAL GRANT FUND (0250)	7,053.00
DEBT SERVICE FUND (0310)	0.00
DEBT SERVICE TIF 2 FUND (0320)	100.00
DEBT SERVICE TIF 3 FUND (0330)	300.00
CAPITAL PROJECT FUND (0410)	66,366.94
SEWER UT FUND (0610)	339,532.28
WATER UT FUND (0620)	129,249.59
TAX FIDUCIARY FUND (0810)	0.00
TOTAL	$ 1,085,032.44

Processed by Department	Vendor Number	Vendor Name	Invoice Description	Line item amount
			Grand Total	$1,085,032.44
Assessor	13129	CATALIS TAX & CAMA INC	2024 ASSESSOR CONTRACT-INSTALLMENT #6	12,000.00
Assessor Total				**12,000.00**
Building Maintenance	13057	SAINT CROIX MANAGEMENT INC	CLEANING - SAFETY BUILDING	2,891.00
Building Maintenance	13057	SAINT CROIX MANAGEMENT INC	CLEANING - CITY HALL	2,635.00
Building Maintenance	10204	CINTAS	SPRINKLER INSPECTION DPW	2,179.87
Building Maintenance	11859	DILLETT MECHANICAL SERVICES, INC	PREVENTATIVE MAINTENANCE HVAC CONTRACT	1,887.00
Building Maintenance	13057	SAINT CROIX MANAGEMENT INC	CLEANING - DPW	1,250.00
Building Maintenance	11581	STAPLES BUSINESS ADVANTAGE	Janitorial Supplies - 4 WYPALL 110 SANI-PREP 110/B	1,070.92
Building Maintenance	11859	DILLETT MECHANICAL SERVICES, INC	SB HVAC EXAUST MOTOR REPAIR	903.02
Building Maintenance	11859	DILLETT MECHANICAL SERVICES, INC	SB HVAC EXAUST MOTOR REPAIR	903.02
Building Maintenance	11468	CEDARBURG OVERHEAD DOOR LLC	GARAGE DOOR REPAIRS - SAFETY BLDG	830.00
Building Maintenance	11468	CEDARBURG OVERHEAD DOOR LLC	GARAGE DOOR SERVICES - DPW BLDGS	702.00
Building Maintenance	13011	TK ELEVATOR CORPORATION	ELEVATOR CONTRACT	622.86
Building Maintenance	11155	TRESTER HOIST & EQUIPMENT	CRANE INSPECTION	540.00
Building Maintenance	11468	CEDARBURG OVERHEAD DOOR LLC	GARAGE DOOR REPAIRS - SAFETY BLDG	318.00
Building Maintenance	11581	STAPLES BUSINESS ADVANTAGE	Janitorial Supplies - 4 WYPALL 110 SANI-PREP 110/B	310.70
Building Maintenance	10691	MENARDS	ROOF REPAIR CAULK, SEAM AND PATCH KITS	268.86
Building Maintenance	11177	UNITED DISPOSAL SERVICES LLC	DUMPSTER FEES	255.00
Building Maintenance	11177	UNITED DISPOSAL SERVICES LLC	DUMPSTER FEES	255.00
Building Maintenance	10073	AT&T CORP	TELEPHONE SERVICE CITY HALL	240.71
Building Maintenance	11581	STAPLES BUSINESS ADVANTAGE	Janitorial Supplies - 4 WYPALL 110 SANI-PREP 110/B	237.58
Building Maintenance	11581	STAPLES BUSINESS ADVANTAGE	Janitorial Supplies - 4 WYPALL 110 SANI-PREP 110/B	193.68
Building Maintenance	12124	PACKERLAND RENT-A-MAT, INC.	MAT CONTRACT	135.79
Building Maintenance	10886	PEST ARREST EXTERMINATING	PEST CONTROL CONTRACT	135.00
Building Maintenance	10691	MENARDS	WORK SUPPLIES	96.17
Building Maintenance	10691	MENARDS	WORK SUPPLIES	92.64
Building Maintenance	10691	MENARDS	WORK SUPPLIES	64.14
Building Maintenance	10691	MENARDS	WORK SUPPLIES	64.14
Building Maintenance	12694	AT&T MOBILITY LLC	CELL PHONE SERVICE	56.26
Building Maintenance	11581	STAPLES BUSINESS ADVANTAGE	Janitorial Supplies - 4 WYPALL 110 SANI-PREP 110/B	28.89
Building Maintenance	11581	STAPLES BUSINESS ADVANTAGE	Janitorial Supplies - HARD SURFACE CLEANER	25.09
Building Maintenance	11581	STAPLES BUSINESS ADVANTAGE	Janitorial Supplies - 4 WYPALL 110 SANI-PREP 110/B	17.08
Building Maintenance	12883	PB HAHN & CO INC	WORK SUPPLIES	15.99
Building Maintenance	11581	STAPLES BUSINESS ADVANTAGE	CREDIT-SOAP DISPENSER	-17.08
Building Maintenance	11581	STAPLES BUSINESS ADVANTAGE	DAMAGED CLEANER ITEM RECEIVED	-28.89
Building Maintenance Total				**19,179.44**
Building Projects	10022	J. F. AHERN CO	REPLACING 2 POOL BOILERS WITH (2) RAYPAK BR406ENAX	14,998.00
Building Projects Total				**14,998.00**
City Administrator	12321	MICHAEL LANDEY	DUNK TANK FOR EMPLOYEE PICNIC	245.00
City Administrator	12694	AT&T MOBILITY LLC	CELL PHONE SERVICE	31.25
City Administrator Total				**276.25**
City Clerk	12532	GRANICUS, LLC	JULY 2024 MONTHLY FEE	1,289.93
City Clerk	10894	PITNEY BOWES 371887	4/18/24-7/17/24 POSTAL MACH QTR FEES	916.17
City Clerk	13026	ODP BUSINESS SOLUTIONS LLC	PAPER, BATTERIES, LAM POUCHES	683.72
City Clerk	10230	CONLEY PUBLISHING GROUP LTD	5/26/24 - 6/29/24 PUBLISHING	295.52
City Clerk	12651	AMAZON CAPITAL SERVICES, INC	KEYBOARDS AND POLY POCKET ENVELOPE, GRAY BINDERS	98.00
City Clerk	90001	TEMP STAFF REIMB	MILEAGE TO CO 6/27/24 & FOOD/FLOWERS/CARD KATHY A.	46.50
City Clerk	10827	NOTARY BOND RENEWAL SERVICE	NEW NOTARY BOND-B.KONG	30.00
City Clerk	11029	WISCONSIN DEPT OF FINANCIAL INSTITUTIONS	NEW NOTARY-B.KONG	20.00
City Clerk	13026	ODP BUSINESS SOLUTIONS LLC	BINDERS / OFFICE SUPPLIES	18.77
City Clerk	10192	CENTRAL ENGRAVING LLC	NAMEPLATE-B. ARNETT & B. KONG	17.50
City Clerk	13026	ODP BUSINESS SOLUTIONS LLC	STATIONERY, CERTIFS, 50PKN	16.13
City Clerk	13026	ODP BUSINESS SOLUTIONS LLC	CERTIFICATE PAPER	11.99
City Clerk Total				**3,444.23**
Common Council	12651	AMAZON CAPITAL SERVICES, INC	PARADE BULK CANDY, TOOTSIE ROLLS, TABLE COVERS	519.84
Common Council	10698	MEQUON CITY OF-PETTY CASH	CASH NEEDED FOR FUN BEFORE THE 4TH CANDY	331.48
Common Council	10824	NORTHSTAR PRINTING & GRAPHICS	BUSINESS CARDS FOR PETER BRATT & JAC ZADER	38.80
Common Council Total				**890.12**
Communications	12651	AMAZON CAPITAL SERVICES, INC	OFFICE/WORK SUPPLIES, M&R -DVDS & TACKS	61.88
Communications	90001	TEMP STAFF REIMB	REIMBURSEMENT TRAINING 6/19/2024-6/21/2024	33.44
Communications	12651	AMAZON CAPITAL SERVICES, INC	OFFICE/WORK SUPPLIES, M&R - CLERK CABLE	8.99
Communications Total				**104.31**
Community Development	11978	SCOTT J. PINZER	CODE ENFORCEMENT OFFICER	1,512.00
Community Development	10230	CONLEY PUBLISHING GROUP LTD	PUBLIC NOTICES FOR PC	83.78
Community Development	12694	AT&T MOBILITY LLC	CELL PHONE SERVICE	70.84
Community Development	10824	NORTHSTAR PRINTING & GRAPHICS	BUSINESS CARDS FOR PETER BRATT & JAC ZADER	38.80
Community Development Total				**1,705.42**
Debt Service TIF 2 Fund	12380	BOND TRUST SERVICES CORP	GENERAL OBLIGATION REFUNDING BONDS 2020A AGENT FEE	100.00
Debt Service TIF 2 Fund Total				**100.00**
Debt Service TIF 3 Fund	12380	BOND TRUST SERVICES CORP	GENERAL OBLIGATION REFUNDING BONDS 2020A AGENT FEE	300.00
Debt Service TIF 3 Fund Total				**300.00**
Elections	10290	DIGITAL EDGE COPY & PRINT CENTERS	12 DISTRICT MAPS	480.00
Elections	12651	AMAZON CAPITAL SERVICES, INC	3 ELECTION ROLLING CARTS	284.97
Elections	13026	ODP BUSINESS SOLUTIONS LLC	LABELS AND MOISTENERS	111.82
Elections	12184	OZAUKEE COUNTY	ALD WARD MAP 24X36"	100.00
Elections	12651	AMAZON CAPITAL SERVICES, INC	KEYBOARDS AND POLY POCKET ENVELOPE, GRAY BINDERS	54.55
Elections	90001	TEMP STAFF REIMB	MILEAGE TO CO 6/27/24 & FOOD/FLOWERS/CARD KATHY A.	19.16
Elections Total				**1,050.50**
Engineering	12514	M SQUARED ENGINEERING LLC	SWAN RIDGE FARMS INSPECTION (RES 4102)	24,769.39
Engineering	11062	R.A. SMITH, INC	Enclave VII Inspection RES 4102	1,268.60
Engineering	11744	MASTER GRAPHICS INC	PLOTWAVE 345 PLOTTER LEASE	293.89
Engineering	12694	AT&T MOBILITY LLC	CELL PHONE SERVICE	162.60
Engineering Total				**26,494.48**
Finance	10096	BAKER TILLY VIRCHOW KRAUSE,LLP	FINAL BILLING-YE 2023 AUDIT SERVICES	900.53
Finance	10192	CENTRAL ENGRAVING LLC	NAMEPLATE-B. ARNETT & B. KONG	17.50
Finance	12651	AMAZON CAPITAL SERVICES, INC	DESK FAN	15.99
Finance	12651	AMAZON CAPITAL SERVICES, INC	FINANCE DEPT BUSINESS CARD DISPLAY FOR COUNTER	8.99
Finance Total				**943.01**
Fire / EMS	13072	SOUTHERN OZAUKEE FIRE AND EMERGENCY SERVICES	2024 SOFD ANNUAL FUNDING-3RD QUARTER	350,430.75
Fire / EMS Total				**350,430.75**
Fleet Services	13013	EDWARD H WOLF & SONS INC	FUEL	23,939.81
Fleet Services	12474	SNODEPOT	OIL PAN FOR 304	1,172.00
Fleet Services	10650	LOCHEN CO INC, JOHN P	KIT HOLDER, NOZZLE - INJECTORS FOR 437	1,091.76
Fleet Services	11675	GIELOW'S LAWN & GARDEN EQUIPMENT INC	LAWN MOWER PARTS	857.35
Fleet Services	10362	ELLIOT AUTO SUPPLY CO INC	TRUCK/AUTO PARTS	600.70
Fleet Services	10362	ELLIOT AUTO SUPPLY CO INC	TRUCK/AUTO PARTS	577.95
Fleet Services	12400	BRAKE & EQUIPMENT CO INC	OIL TANK WASTE	360.00
Fleet Services	10135	BOBCAT PLUS INC	WORK SUPPLIES-EQUIPMENT	225.00
Fleet Services	12253	MCMASTER-CARR SUPPLY COMPANY	HARDWARE	200.64
Fleet Services	12886	WALDSCHMIDT & SONS INC	PARTS	187.68
Fleet Services	11503	MID-STATE GROUP, INC.	TRACTOR PARTS	161.76
Fleet Services	12400	BRAKE & EQUIPMENT CO INC	JACK STAND	160.00
Fleet Services	11503	MID-STATE GROUP, INC.	TRACTOR PARTS	151.88
Fleet Services	12886	WALDSCHMIDT & SONS INC	PARTS	143.17
Fleet Services	12228	GORDIE BOUCHER VILLAGE FORD	AUTO/LT TRUCK PARTS	142.98

Attachment: July 2024 AP Vendor Listing by Dept (9566 : July 2024 Vouchers Paid List)

Processed by Department	Vendor Number	Vendor Name	Invoice Description	Line item amount
			Grand Total	$1,085,032.44
Fleet Services	10364	FALLS AUTO PARTS AND SUPPLIES INC	AUTO/TRUCK PARTS	107.88
Fleet Services	11727	BLUE TARP FINANCIAL, INC	2682272 NSTAR 2.2 GPM O/C PUM - SPRAYER PUMP	79.98
Fleet Services	10803	NEWMAN CHEVROLET INC	TRUCK PARTS	79.57
Fleet Services	10362	ELLIOT AUTO SUPPLY CO INC	TRUCK/AUTO PARTS	76.38
Fleet Services	12253	MCMASTER-CARR SUPPLY COMPANY	HARDWARE	71.51
Fleet Services	12115	JUNIORS TOOLS LLC	TOOLS	62.00
Fleet Services	12390	ADVANCE AUTO PARTS	AUTO AND TRUCK PARTS	58.87
Fleet Services	11503	MID-STATE GROUP, INC.	TRACTOR PARTS	58.25
Fleet Services	12400	BRAKE & EQUIPMENT CO INC	HD TRUCK PARTS	57.44
Fleet Services	10402	BSOCH AUTOMOTIVE SERVICE SOLUTIONS INC	WORK SUPPLIES-EQUIPMENT	40.10
Fleet Services	10364	FALLS AUTO PARTS AND SUPPLIES INC	AUTO/TRUCK PARTS	40.07
Fleet Services	12694	AT&T MOBILITY LLC	CELL PHONE SERVICE	34.42
Fleet Services	10364	FALLS AUTO PARTS AND SUPPLIES INC	AUTO/TRUCK PARTS	17.98
Fleet Services	10650	LOCHEN CO INC, JOHN P	KIT HOLDER, NOZZLE - INJECTORS FOR 437	15.84
Fleet Services	12390	ADVANCE AUTO PARTS	AUTO AND TRUCK PARTS	13.94
Fleet Services	12390	ADVANCE AUTO PARTS	AUTO AND TRUCK PARTS	10.38
Fleet Services Total				**30,797.29**
Forestry	10172	CARLIN SALES CORP	STUMP RESTORATION SUPPLIES	184.09
Forestry	13073	BOEHLKE HARDWARE & PLUMBING	PIPE FOR NURSERY	179.17
Forestry	13073	BOEHLKE HARDWARE & PLUMBING	PIPE FOR NURSERY	69.90
Forestry	10321	EGELHOFF'S LAWN MOWER SERVICE INC.	WORK SUPPLIES	26.99
Forestry	10569	SITEONE LANDSCAPE SUPPLY HOLDING, LLC	NURSERY SUPPLIES	19.70
Forestry	12694	AT&T MOBILITY LLC	CELL PHONE SERVICE	10.92
Forestry Total				**490.77**
General Fund - General Activites	10757	SECURIAN LIFE INSURANCE COMPANY	POLICY 002832L UNIT 33302 8/1/2024-8/31/2024	3,218.30
General Fund - General Activites	10707	MEQUON POLICE ASSOCIATION	UNION DUES 7/5/2024	2,160.00
General Fund - General Activites	11331	WIS SUPPORT COLLECTIONS TRUST	SUPPORT # 5956557 7844747 7657807 7/5/24	1,240.09
General Fund - General Activites	11331	WIS SUPPORT COLLECTIONS TRUST	SUPPORT # 5956557 7844747 7657807 7/19/24	1,240.09
General Fund - General Activites	10865	OZAUKEE COUNTY TREASURER	DOG TAGS SOLD 2/1/2024-6/30/2024 TAG #3428-#3773	1,123.25
General Fund - General Activites	90006	PERMIT REFUNDS	INSPECTION SECURITY DEPOSIT 10729 W FREISTADT	737.00
General Fund - General Activites	10810	NORTH SHORE BANK FSB	DEFERRED COMP 7/19/2024	575.00
General Fund - General Activites	10810	NORTH SHORE BANK FSB	DEFERRED COMP 7/5/2024	525.00
General Fund - General Activites	90002	PARK REFUNDS	REFUND RIVER BARN PARK SECURITY DEPOSIT 6/21/2024	200.00
General Fund - General Activites	90002	PARK REFUNDS	REFUND RIVER BARN PARK SECURITY DEPOSIT 7/7/2024	200.00
General Fund - General Activites	90002	PARK REFUNDS	REFUND RIVER BARN PARK SECURITY DEPOSIT 6/22/2024	200.00
General Fund - General Activites	90002	PARK REFUNDS	REFUND REUTER PARK SECURITY DEPOSIT 6/22/2024	200.00
General Fund - General Activites	90002	PARK REFUNDS	CANCELLATION REFUND N. REUTER PARK DEPOSIT 9/28/24	200.00
General Fund - General Activites	90002	PARK REFUNDS	REFUND RIVER BARN PARK SECURITY DEPOSIT 7/6/2024	200.00
General Fund - General Activites	90006	PERMIT REFUNDS	INSPECTION SECURITY DEPOSIT 3100 W COUNTRY CLUB	167.00
General Fund - General Activites	90006	PERMIT REFUNDS	INSPECTION SEC DEPOSIT 11308 VALLEY/2044 WOODSIDE	125.00
General Fund - General Activites	90006	PERMIT REFUNDS	INSPECTION SEC DEPOSIT 10507 MAGNOLIA/932 SHAKER	120.00
General Fund - General Activites	90006	PERMIT REFUNDS	INSPECTION SEC DEP 10543 MAGNOLIA/10116 FOXKIRK	120.00
General Fund - General Activites	90007	MISC REFUNDS	REFUND IN LIEU OF TREE REPLACEMENT	118.48
General Fund - General Activites	10757	SECURIAN LIFE INSURANCE COMPANY	POLICY 002832L UNIT 33302 8/1/2024-8/31/2024	102.40
General Fund - General Activites	12920	CHARTER COMMUNICATIONS HOLDINGS LLC	SAFETY BUILDING DESK TELEPHONES	101.56
General Fund - General Activites	90002	PARK REFUNDS	REFUND ROTARY PARK SECURITY DEPOSIT 6/22/2024	100.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SECURITY DEPOSIT 9648 N COLUMBIA	100.00
General Fund - General Activites	10757	SECURIAN LIFE INSURANCE COMPANY	POLICY 76038 ACCIDENT AUGUST 2024	98.34
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SECURITY DEPOSIT 10880 N WILDCAT	77.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SECURITY DEPOSIT 9616 GREENVIEW	65.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SECURITY DEPOSIT 12205 N VEGA	65.00
General Fund - General Activites	90006	PERMIT REFUNDS	INSPECTION SECURITY DEPOSIT 7135 HIGHLAND RIDGE	65.00
General Fund - General Activites	90006	PERMIT REFUNDS	INSPECTION SECURITY DEPOSIT 11016 KNIGHTSBRIDGE	65.00
General Fund - General Activites	90006	PERMIT REFUNDS	INSPECTION SECURITY DEPOSIT 13030 N BIRCH CREEK	65.00
General Fund - General Activites	90006	PERMIT REFUNDS	INSPECTION SECURITY DEPOSIT 7135 HIGHLAND RIDGE	65.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SECURITY DEPOSIT 9927 N OTTO	65.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SECURITY DEPOSIT 617 W RUSSETT	65.00
General Fund - General Activites	90006	PERMIT REFUNDS	INSPECTION SECURITY DEPOSIT 1562 W BONNIWELL	65.00
General Fund - General Activites	90006	PERMIT REFUNDS	INSPECTION SEC DEPOSIT 10802 N PORT WASHINGTON	65.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SECURITY DEPOSIT 4022 W REVENNA	65.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SECURITY DEPOSIT 131 W WHITE OAK	65.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SECURITY DEPOSIT 2508 W NORWAY	65.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SECURITY DEPOSIT 4029 W LE MONT	65.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SECURITY DEPOSIT 2816 RANGE LINE	65.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SECURITY DEPOSIT 1462 WINDPOINTE	65.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SECURITY DEPOSIT 6411 SPRING ST	65.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SECURITY DEPOSIT 10733 N RIVER	65.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SECURITY DEPOSIT 11946 RIDGEWAY	65.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SECURITY DEPOSIT 11720 AUSTIN	65.00
General Fund - General Activites	90006	PERMIT REFUNDS	INSPECTION SECURITY DEPOSIT 11707 BRIDGEWATER	65.00
General Fund - General Activites	90006	PERMIT REFUNDS	INSPECTION SECURITY DEPOSIT 7177 MEQUON TRAIL	65.00
General Fund - General Activites	90006	PERMIT REFUNDS	INSPECTION SECURITY DEPOSIT 12112 N WAUWATOSA	60.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SECURITY DEPOSIT 6028 W MEQUON	60.00
General Fund - General Activites	90006	PERMIT REFUNDS	INSPECTION SECURITY DEPOSIT 3100 W COUNTRY CLUB	60.00
General Fund - General Activites	90006	PERMIT REFUNDS	REFUND INSPECTION SECURITY DEPOSIT 8660 W HIGHLAND	60.00
General Fund - General Activites	90006	PERMIT REFUNDS	INSPECTION SECURITY DEPOSIT 12322 N WOODFIELD	41.00
General Fund - General Activites	10610	L A W HEALTH BENEFIT TRUST	MEQUON PAYROLL 7/19/2024-GRAYCAREK	10.00
General Fund - General Activites	90007	MISC REFUNDS	REFUND IN LIEU OF TREE REPLACEMENT	6.52
General Fund - General Activites Total				**14,976.03**
General Government Equipment	13527	DIGICORP, INC	Public Safety DNS Project	1,350.00
General Government Equipment Total				**1,350.00**
Highway	10051	AMERICAN SIGNAL CORPORATION	REPAIR FOR SIREN 102	832.10
Highway	10955	RAILROAD MANAGEMENT CO LLC	CULVERT FEE	809.10
Highway	10625	LANNON STONE PRODUCTS, INC.	GRAVEL	713.58
Highway	10625	LANNON STONE PRODUCTS, INC.	GRAVEL	679.85
Highway	11044	SHERWIN INDUSTRIES INC	ROAD SUPPLIES	614.22
Highway	10625	LANNON STONE PRODUCTS, INC.	GRAVEL 1-1/4 BASE COURSE	563.38
Highway	10569	SITEONE LANDSCAPE SUPPLY HOLDING, LLC	LANDSCAPE SUPPLIES	480.25
Highway	12667	ETNA DISTRIBUTORS LLC	CULVERT SUPPLIES	416.50
Highway	11195	USIC LOCATING SERVICES INC	LOCATES	377.05
Highway	10645	LIESENER SOILS INC	10 YRDS LAWN & GARDEN	350.00
Highway	10428	FRANK GILLITZER ELECTRIC CO LTD	LOCATES	340.00
Highway	11151	TRAFFIC & PARKING CONTROL CO, INC	TRAFFIC SIGNAL REPAIR - HIGHLAND & WAUWATOSA	292.50
Highway	10645	LIESENER SOILS INC	15 YRDS LAWN & GARDEN MIX SOIL	262.50
Highway	10624	LANGE ENTERPRISES OF WISCONSIN INC	SERIES OF PURCHASES REIMBURSED BY LWMMI SAFETY GRA	216.97
Highway	12883	PB HAHN & CO INC	4 RESPIRATORS	197.96
Highway	10624	LANGE ENTERPRISES OF WISCONSIN INC	SIGNS	190.10
Highway	12861	WRANGLER HOLDCO CORP	RECYCLING FEES	175.45
Highway	10569	SITEONE LANDSCAPE SUPPLY HOLDING, LLC	LANDSCAPE SUPPLIES	148.42
Highway	12694	AT&T MOBILITY LLC	CELL PHONE SERVICE	139.98
Highway	10472	HALLMAN/LINDSAY PAINTS INC	PAINT SUPPLIES	124.92
Highway	12883	PB HAHN & CO INC	STREET MAINTENCE SUPPLIES	53.94
Highway	12651	AMAZON CAPITAL SERVICES, INC	11 X 17 LAMINATION SHEETS FOR POOL SIGNS	31.87
Highway	12651	AMAZON CAPITAL SERVICES, INC	OFFICE SUPPLIES	29.99
Highway	12651	AMAZON CAPITAL SERVICES, INC	DOUBLE DIPPED GLOVES, S,M & L WORK GLOVES, GRABBER	28.99

Processed by Department	Vendor Number	Vendor Name	Invoice Description	Line item amount
			Grand Total	$1,085,032.44
Highway	12883	PB HAHN & CO INC	STREET MAINTENCE SUPPLIES	28.39
Highway	12883	PB HAHN & CO INC	STREET MAINTENCE SUPPLIES	17.98
Highway	10287	DIGGERS HOTLINE INC	LOCATES	13.92
Highway Total				**8,129.91**
Human Resources	11830	ORGANIZATION DEVELOPMENT CONSULTANTS INC	ODC: Pre-Employment & Promotional Psychologists	2,410.00
Human Resources	13525	MGT OF AMERICA CONSULTING, LLC	Compensation Consultation	1,500.00
Human Resources	12882	AURORA MEDICAL GROUP, INC.	Aurora: Seasonal EE Drug Screening	500.00
Human Resources	10292	DIVERSIFIED BENEFIT SERVICES, INC.	Diversified Benefits Services: FSA	329.84
Human Resources	10226	OCCUPATIONAL HEALTH CENTERS OF THE SOUTHWEST P.A	Concentra: Random DOT Screening	115.00
Human Resources	12694	AT&T MOBILITY LLC	CELL PHONE SERVICE	31.25
Human Resources Total				**4,886.09**
Information Services	12448	THE OFFICE TECHNOLOGY GROUP	OTG - Security, Monitoring, Backup, & Serveries	9,885.00
Information Services	12448	THE OFFICE TECHNOLOGY GROUP	Print Services Contract	1,157.00
Information Services	12616	MIDWEST FIBER NETWORKS LLC	Midwest Fiber Network for 4 Buildings	895.00
Information Services	12920	CHARTER COMMUNICATIONS HOLDINGS LLC	CITY HALL DESK TELEPHONES	309.67
Information Services	12301	INTEGRATED SYSTEMS CORPORATION	Internet - ISCORP	200.00
Information Services	12616	MIDWEST FIBER NETWORKS LLC	Midwest Fiber Network for 4 Buildings	200.00
Information Services	12616	MIDWEST FIBER NETWORKS LLC	Midwest Fiber Network for 4 Buildings	150.00
Information Services	12651	AMAZON CAPITAL SERVICES, INC	QTY 2-SHURE REPLACEMENT CARTRIDGE FOR MICROPHONES	126.99
Information Services	12651	AMAZON CAPITAL SERVICES, INC	KOOTION 10 PACK 32 GB FLASH DRIVE	33.99
Information Services	12694	AT&T MOBILITY LLC	CELL PHONE SERVICE	31.25
Information Services	12651	AMAZON CAPITAL SERVICES, INC	EAGLEND USB HEADSET WIT MIC FOR PC	29.00
Information Services Total				**13,017.90**
Inspections	11978	SCOTT J. PINZER	CODE ENFORCEMENT OFFICER	488.00
Inspections	12694	AT&T MOBILITY LLC	CELL PHONE SERVICE	132.04
Inspections Total				**620.04**
Legal Counsel	10511	HOUSEMAN & FEIND LLP	2024 PROSECUTION LEGAL FEES	2,500.00
Legal Counsel	10511	HOUSEMAN & FEIND LLP	2024 PROSECUTION LEGAL FEES	880.00
Legal Counsel Total				**3,380.00**
Local Road Projects	10625	LANNON STONE PRODUCTS, INC.	GRAVEL	1,185.70
Local Road Projects	10172	CARLIN SALES CORP	TRETMENT FOR TREES IMPACTED BY ROAD PROJECT	339.73
Local Road Projects	10569	SITEONE LANDSCAPE SUPPLY HOLDING, LLC	ROAD PROJECT ESSEX -STRAW, SOD STAPLES AND SEED MI	298.54
Local Road Projects	10569	SITEONE LANDSCAPE SUPPLY HOLDING, LLC	ROAD PROJECT ESSEX -STRAW, SOD STAPLES AND SEED MI	247.92
Local Road Projects Total				**2,071.89**
Parks	12883	PB HAHN & CO INC	TOOLS - PARKS	459.80
Parks	11326	WISCONSIN PUMP AND SUMP INC	PUMP ROTARY PAVILIONS	370.00
Parks	11727	BLUE TARP FINANCIAL, INC	SPRAY GUN	309.99
Parks	10909	PORT-A-JOHN, INC.	PORTABLE TOILETS	220.00
Parks	10909	PORT-A-JOHN, INC.	PORTABLE TOILETS	110.00
Parks	10321	EGELHOFF'S LAWN MOWER SERVICE INC.	MOWER/TRIMMER SUPPLIES WS-COMPKS	101.40
Parks	10472	HALLMAN/LINDSAY PAINTS INC	PAINT	82.16
Parks	12883	PB HAHN & CO INC	HARDWARE & SUPPLIES	46.41
Parks	12694	AT&T MOBILITY LLC	CELL PHONE SERVICE	45.84
Parks	10321	EGELHOFF'S LAWN MOWER SERVICE INC.	MOWER/TRIMMER SUPPLIES WS-COMPKS	35.99
Parks	12883	PB HAHN & CO INC	HARDWARE & SUPPLIES	20.85
Parks	12883	PB HAHN & CO INC	HARDWARE & SUPPLIES	17.98
Parks	12883	PB HAHN & CO INC	HARDWARE & SUPPLIES	16.99
Parks	12651	AMAZON CAPITAL SERVICES, INC	PROJECT SUPPLIES	14.19
Parks	12883	PB HAHN & CO INC	HARDWARE & SUPPLIES	13.66
Parks Total				**1,865.26**
Parks & Open Space	13526	ALTIUS BUILDING COMPANY	LEMKE PARK PAVILION CONSTRUCTION RES 4098	24,533.00
Parks & Open Space	13526	ALTIUS BUILDING COMPANY	LEMKE PARK PAVILION CONSTRUCTION RES 4098	15,500.00
Parks & Open Space Total				**40,033.00**
Police	11778	AXON ENTERPRISE INC	TASERS & TASER BATTERIES/CARTRIDGES	1,023.04
Police	12694	AT&T MOBILITY LLC	CELL PHONE SERVICE	987.66
Police	10020	PATRICK MAEGLI	AUTO GLASS REPAIR - SQ 2	587.98
Police	13523	VERIZON COMMUNICATION INC	CELL PHONE SERVICE	494.45
Police	11295	WIS DEPT OF JUSTICE 2718	WI DOJ RECORDS CHECK	490.00
Police	10426	GIERACH'S SERVICE INC	TOWING SERVICE	365.00
Police	10736	MILW AREA TECHNICAL COLLEGE	POLICE TRAINING	308.14
Police	10708	MEQUON POLICE-PETTY CASH	POLICE DEPT PETTY CASH REIMBURSEMENT	280.88
Police	10608	KUSTOM SIGNALS INC	RADAR EQUIPMENT AND REPAIR	248.36
Police	12920	CHARTER COMMUNICATIONS HOLDINGS LLC	SAFETY BUILDING DESK TELEPHONES	152.34
Police	11153	TRANS UNION LLC	CREDIT HISTORIES	132.77
Police	11520	KIESLER'S POLICE SUPPLY, INC	FIREARMS, EQUIPMENT, & ACCESSORIES	115.50
Police	12466	LANGUAGE LINE SERVICES INC	TRANSLATION SERVICES	92.04
Police	10866	WISCONSIN HUMANE SOCIETY	STRAY ANIMAL SERVICES	80.00
Police	10909	PORT-A-JOHN, INC.	PORT A JOHN RENTAL - OUTDOOR RANGE - MONTHLY FEE	76.00
Police	10931	PROSHRED SECURITY	SHREDDING SERVICE	74.40
Police	10100	BATTERIES PLUS LLC	BATTERIES	67.70
Police	90001	TEMP STAFF REIMB	REIMBURSEMENT TRAINING 6/11/2024-6/13/2024	65.84
Police	10931	PROSHRED SECURITY	SHREDDING SERVICE	65.48
Police	90001	TEMP STAFF REIMB	REIMBURSEMENT TRAINING 6/11/2024-6/13/2024	58.04
Police	12318	T-MOBILE USA, INC.	CELL PHONE RECORDS	50.00
Police	11211	VERIZON WIRELESS SERVICES LLC	PHONE RECORDS	50.00
Police	90001	TEMP STAFF REIMB	REIMBURSEMENT TRAINING 4/12/2024 & 4/26/2024	33.66
Police	90001	TEMP STAFF REIMB	REIMBURSEMENT TRAINING 6/14/2024 & 6/26/2024	29.52
Police	12768	BONUS INC	HOSPITALITY	28.42
Police	90001	TEMP STAFF REIMB	REIMBURSEMENT TRAINING 6/17/2024-6/19/2024	24.76
Police	12651	AMAZON CAPITAL SERVICES, INC	OFFICE/WORK SUPPLIES, M&R - COMPUTER MOUSE	14.18
Police	12768	BONUS INC	HOSPITALITY	8.08
Police Total				**6,004.24**
Public Safety Equipment	11520	KIESLER'S POLICE SUPPLY, INC	FIREARMS, EQUIPMENT, & ACCESSORIES	931.80
Public Safety Equipment	11520	KIESLER'S POLICE SUPPLY, INC	FIREARMS, EQUIPMENT, & ACCESSORIES	700.00
Public Safety Equipment	90001	TEMP STAFF REIMB	REIMBURSEMENT K9 POKER CHIPS	215.00
Public Safety Equipment	11520	KIESLER'S POLICE SUPPLY, INC	FIREARMS, EQUIPMENT, & ACCESSORIES	108.00
Public Safety Equipment	90001	TEMP STAFF REIMB	REIMBURSEMENT K9 EQUIPMENT	39.98
Public Safety Equipment Total				**1,994.78**
Public Works Other	12644	BRANCH OUT LAND CLEARING LLC	ASH AND BRUSH REMOVAL	9,000.00
Public Works Other Total				**9,000.00**
Public Works Vehicles	10321	EGELHOFF'S LAWN MOWER SERVICE INC.	MOWER/SNOWBLOWER REPLACEMENT FOR MOWER 416 & SNOW	12,660.01
Public Works Vehicles Total				**12,660.01**
Sewer General Activities	10757	SECURIAN LIFE INSURANCE COMPANY	POLICY 002832L UNIT 33302 8/1/2024-8/31/2024	235.11
Sewer General Activities	10810	NORTH SHORE BANK FSB	DEFERRED COMP 7/19/2024	60.00
Sewer General Activities	10810	NORTH SHORE BANK FSB	DEFERRED COMP 7/5/2024	60.00
Sewer General Activities	10757	SECURIAN LIFE INSURANCE COMPANY	POLICY 76038 ACCIDENT AUGUST 2024	9.04
Sewer General Activities	10757	SECURIAN LIFE INSURANCE COMPANY	POLICY 002832L UNIT 33302 8/1/2024-8/31/2024	8.00
Sewer General Activities Total				**372.15**
Sewer UT Operations	11842	MJ CONSTRUCTION, INC.	INSTALL 117 CLEAN-OUTS (3566-22-C LS F) RES#3981	281,354.29
Sewer UT Operations	11842	MJ CONSTRUCTION, INC.	SANITARY LATERAL REPAIR	18,802.50
Sewer UT Operations	10321	EGELHOFF'S LAWN MOWER SERVICE INC.	TOTO 52" MOWER AND BLOWER	16,445.72
Sewer UT Operations	10797	NEENAH FOUNDRY COMPANY	FRAME AND SOLID PLATEN LD ESSEX	8,814.56
Sewer UT Operations	12690	APPLIED TECHNOLOGIES INC	DESIGN LS E REPLACEMENT (3616-23-E) RES#4033	5,914.00
Sewer UT Operations	13530	DYNAMIC DUO ENTERPRISES LLC	LAWN MOWER TRAILER	2,987.00
Sewer UT Operations	12225	PRIMADATA	Q2 2024 UTILITY BILL POSTAGE	2,100.00

Processed by Department	Vendor Number	Vendor Name	Invoice Description	Line item amount
			Grand Total	$1,085,032.44
Sewer UT Operations	90007	MISC REFUNDS	REIMBURSEMENT CLEARING PUBLIC SANITARY LATERAL	970.00
Sewer UT Operations	11062	R.A. SMITH, INC	INSP LS F CLEANOUT PPII - RES 4020	915.75
Sewer UT Operations	11177	UNITED DISPOSAL SERVICES LLC	DUMPSTER FEES	255.00
Sewer UT Operations	11177	UNITED DISPOSAL SERVICES LLC	DUMPSTER FEES	255.00
Sewer UT Operations	12694	AT&T MOBILITY LLC	CELL PHONE SERVICE	127.74
Sewer UT Operations	12667	ETNA DISTRIBUTORS LLC	8 D3034 THD PLUG	90.00
Sewer UT Operations	12482	CITY OF MILWAUKEE-DPW	Q2 2024 SEWER AGREEMENT #2531	83.00
Sewer UT Operations	12883	PB HAHN & CO INC	STATION SUPPLIES	35.06
Sewer UT Operations	10737	MILW BELT-TECH COMPANY INC	BELTING PRODUCTS	8.86
Sewer UT Operations	11307	WIS DEPT OF TRANSPORT 7366	I43 SAN MH ADJUSTMENTS (RES 3871)	1.65
Sewer UT Operations Total				**339,160.13**
Special Events	13520	CHRISTOPHER ROMMEL	2024 TASTE OF MEQUON CARICATURE ARTIST-5 HOURS	750.00
Special Events	12651	AMAZON CAPITAL SERVICES, INC	PARADE BULK CANDY, TOOTSIE ROLLS, TABLE COVERS	44.99
Special Events Total				**794.99**
Special Federal Grant Fund	13524	MSA PROFESSIONAL SERVICES, INC.	PARK PLAN UPDATES	5,209.50
Special Federal Grant Fund	13152	FGM ARCHITECTS INC	PUBLIC SAFETY SPACE NEEDS - ANALYSIS	986.00
Special Federal Grant Fund	12110	THE SIGMA GROUP, INC	BRUSH SITE AUTOMATION PROJECT TASK 1 (AGENCY APPRO	857.50
Special Federal Grant Fund Total				**7,053.00**
Swimming Pool	10691	MENARDS	POOL REPAIRS AND SUPPLIES	196.70
Swimming Pool	12651	AMAZON CAPITAL SERVICES, INC	POOL REPAIR PARTS AND ACCESSORIES	192.79
Swimming Pool	10691	MENARDS	POOL REPAIRS AND SUPPLIES	178.06
Swimming Pool	10691	MENARDS	WORK SUPPLIES	137.28
Swimming Pool	11790	CARRICO AQUATIC RESOURCES INC	POOL SUPPLIES	85.85
Swimming Pool	11006	SAFETYMART	POOL FIRST AID KIT REFILL	73.70
Swimming Pool	12651	AMAZON CAPITAL SERVICES, INC	POOL REPAIR PARTS AND ACCESSORIES	22.19
Swimming Pool	12651	AMAZON CAPITAL SERVICES, INC	11 X 17 LAMINATION SHEETS FOR POOL SIGNS	17.48
Swimming Pool	12651	AMAZON CAPITAL SERVICES, INC	POOL REPAIR PARTS AND ACCESSORIES	12.55
Swimming Pool Total				**916.60**
TIF 3	11152	TRAFFIC ANALYSIS & DESIGN INC	PEDESTRIAN SIGNAL	7,529.00
TIF 3	10572	JOHNSON'S NURSERY LLC	TC TIF EXPENDITURE- LANDSCAPE	5,632.25
TIF 3	12883	PB HAHN & CO INC	TC TIF EXPENDITURE - LANDSCAPING	112.45
TIF 3	11245	WAYSIDE NURSERIES INC	TC TIF EXPENDITURE - LANDSCAPE	96.00
TIF 3 Total				**13,369.70**
TIF 4	13528	REDEVELOPMENT RESOURCES, LLC	PORT ROAD MARKET ANALYSIS	5,093.28
TIF 4	10819	NORTHERN EXPOSURE LANDSCAPING, INC	SPRAY/WEED ROADS ON PT WASH/MEQUON RD	736.00
TIF 4 Total				**5,829.28**
TIF 5	13528	REDEVELOPMENT RESOURCES, LLC	PORT ROAD MARKET ANALYSIS	5,093.28
TIF 5 Total				**5,093.28**
Water General Activities	10757	SECURIAN LIFE INSURANCE COMPANY	POLICY 002832L UNIT 33302 8/1/2024-8/31/2024	11.62
Water General Activities Total				**11.62**
Water UT Operations	10755	CITY OF MILWAUKEE	PURCHASED WATER	71,633.63
Water UT Operations	10815	NORTH SHORE WATER COMMISSION	PURCHASED WATER	23,081.39
Water UT Operations	13174	UTILIS INC	WATER LEAK AUDIT	19,000.00
Water UT Operations	13191	WORKS PLUMBING LLC	PLUMBING AT DUPREE RESIDENCE	4,620.00
Water UT Operations	10341	ENERGENECS INC	SCADA MAINTENANCE	2,910.69
Water UT Operations	11195	USIC LOCATING SERVICES INC	LOCATING	2,029.33
Water UT Operations	10489	CORE & MAIN LP	SERVICES	1,642.02
Water UT Operations	12225	PRIMADATA	Q2 2024 UTILITY BILL POSTAGE	1,400.00
Water UT Operations	10287	DIGGERS HOTLINE INC	LOCATES	1,273.68
Water UT Operations	10820	NORTHERN LAKE SERVICE INC	DBP AND LEAD&COPPER SAMPLING	357.78
Water UT Operations	10815	NORTH SHORE WATER COMMISSION	SYSTEM SAMPLES	300.00
Water UT Operations	10654	L-R METER TESTING & REPAIR INC	METER TESTING	229.50
Water UT Operations	10489	CORE & MAIN LP	HYDRANTS	205.74
Water UT Operations	13098	HD SUPPLY INC	WATER CHEMICALS & SAMPLING	183.13
Water UT Operations	10691	MENARDS	MAINS	180.94
Water UT Operations	10938	PUBLIC SERVICE COMMISSION OF	MWW SECOND METER PIT REVIEW	133.80
Water UT Operations	13098	HD SUPPLY INC	MISCELLANEOUS TOOLS	44.70
Water UT Operations	12694	AT&T MOBILITY LLC	CELL PHONE SERVICE	11.64
Water UT Operations Total				**129,237.97**

11333 N. Cedarburg Road
Mequon, WI 53092
Phone: 262-236-2941
Fax: 262-242-9655

www.ci.mequon.wi.us **Office of Administration**

TO: **Finance-Personnel Committee**
FROM: **William Jones, City Administrator**
DATE: **August 8, 2024**
SUBJECT: **RESOLUTION 4133 A Resolution Adopting Proposed Updates to the City's Financial Policies**

Background

One of the City's identified goals for 2024 is to conduct a periodic review of the organization's financial policies. This document was last examined in 2018, and presently includes eighteen (18) separate policy statements. Since the last review, 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. Additionally, staff and the Common Council have recently been working to develop a Sewer Utility Funding Policy, which was reviewed and approved by the Sewer Utility District Commission in June.

Discussion

This year's review began in February, and since that time, City staff and the Finance-Personnel Committee have worked to systematically review a number of policies each month. As indicated in the enclosed document, most of the proposed changes (in track changes format) are clarifying in nature, and thus do not result in any major or substantive modifications to what is already in place. Nevertheless, some of the more noteworthy revisions recommended for consideration include the following:

- Additional language specifying that the City's investments will be managed by an investment advisor (reflecting current practice), and that the City has the further opportunity to modify or reject any investment transaction within 24 hours **(Policy Statement 5: Cash Management/Investments)**.
- Added flexibility to extend debt obligations beyond twenty years, as may be necessary for larger projects **(Policy Statement 9: Debt Management)**.
- Updated references to the City's yearly financial statements (now known as the Annual Comprehensive Financial Report) to reflect industry standards.
- A stipulation that automatic renewals of any contracted service agreements require Common Council approval **(Policy Statement 11: Purchasing)**.
- Monthly credit card expenditure limits of $35,000 and $25,000 for the Finance Department and the Information Technology Division, respectively **(Policy Statement 12: Credit Cards).**
- Acknowledgment that a dedication agreement may be used in lieu of the organization's standard form for the receipt of any contributions (monetary or otherwise) received by the City **(Policy Statement 14: Employee Travel)**.
- Elimination of the Elected Officials Travel Policy **(Policy Statement 15)**, which has been

consolidated with the aforementioned Employee Travel Policy.

- Incorporation of 'Basis of Budgeting' language that previously appeared within the Policies' Appendix into **Policy Statement 10: Accounting, Auditing and Financial Reporting**.
- A modest adjustment to the City's Reserve Policy **(Policy Statement 3)**, which presently requires an unassigned fund balance of between 10-12%. In order to more closely align with recommendations previously received from both of the City's ratings agencies (Moody's, Standard & Poor's) as well as industry best practice, staff recommends the range be expanded to 10-15%.

At the July 9 Committee of the Whole Meeting, staff provided members with an overview of the key changes, as well as an opportunity to provide feedback on the proposed amendments. Based upon input received at the meeting, the policies have been further amended to reflect the following:

- Language has been added to **Policy Statement 12: Credit Card Use**, indicating that convenience fees are to be avoided, and that any rebates (cash back) are to only benefit the City, and not individual employees.
- The maximum maturity for any long-term debt issue has been extended from 20 to 30 years. This replaces the proposed amendment described on the preceding page that would have provided the flexibility to extend such maturities "beyond 20 years". Notably, statute does not allow municipalities to issue general obligation (G.O.) debt beyond a term of 20 years. Nevertheless, provisions do exist for issuing non-G.O. debt (e.g., revenue bonds) beyond 20 years, which otherwise comports with the policy amendment as proposed.
- The proposed increase in the unassigned fund balance range for both the General and Sewer Utility Funds of 10-15% has reverted to the current range of 10-12%, based upon Council feedback.

Absent any specific direction from the Council to consider an unassigned fund balance range higher than the City's current spread, staff proposes no further change at this time. Should the Council seek to consider expanding the unassigned fund balance range either during the 2025 budget development process later this fall or at any time in the future, the City's financial policies can be further amended, as appropriate.

For reference purposes, attached is a copy of the Government Finance Officers of the United States and Canada's (GFOA) Best Practice on Fund Balance, which recommends that governments of any size maintain a minimum of 2 months (16.67%) of operating revenues as unassigned reserves. Also enclosed is a previously shared 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, the City of Mequon was previously 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, which include a majority of the GFOA's recommended best practices.

Recommendation

A recommendation is forthcoming from the Finance-Personnel Committee on August 14, 2024.

Attachments:
FINANCIAL POLICIES UPDATE - 7.12.24 (DOC)
GFOA BEST PRACTICES (DOCX)
GOVERNMENT FINANCE REVIEW - OCTOBER 2021 (PDF)

COMMON COUNCIL
OF THE
CITY OF MEQUON

RESOLUTION 4133

A Resolution Adopting Proposed Updates to the City's Financial Policies

RECITALS

A. A comprehensive set of financial policies is an essential component to communicating the financial objectives that guide the City's financial operations.

B. These objectives guide the financial processes that City departments and staff use to achieve the goals of the City.

C. The City's financial practices have been reviewed by staff and the City's financial policies document has been reviewed to update the City's financial policies and processes.

D. The policies will continue to be reviewed on a periodic basis by the Finance-Personnel Committee or as otherwise needed, in order to consider any necessary revisions or additions that may be warranted.

E. The Finance-Personnel Committee, having reviewed the attached financial policies document, recommends to the Common Council, that the policies contained herein be adopted and implemented until further amended.

NOW THEREFORE, BE IT RESOLVED, by the Common Council of the City of Mequon, Wisconsin, that the attached financial polices document be hereby adopted and implemented for use, until further amended.

____
Approved by: Andrew Nerbun, Mayor

Date Approved: August 14, 2024

I certify that the foregoing Resolution was adopted by the Common Council of the City of Mequon, Wisconsin, at a meeting held on August 14, 2024.

____
Caroline Fochs, City Clerk

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 the adoption of thoughtful policies that serve to enhance and maintain the unique quality of life ~~of~~ throughout the~~our~~ community.*
>
> *Through the judicious use of community resources, the City is committed to managing growth, efficiently using tax dollars and making wise investments for the~~in our~~ future. The community's~~Our~~ success depends on Mequon's~~our~~ ability to offer quality and value to its~~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 G~~g~~enerally A~~a~~ccepted A~~a~~ccounting P~~p~~rinciples (GAAP) 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 its~~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 O~~o~~verview:

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 30~~15~~th 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 O~~o~~verview:

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 and/or Finance Director, 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 a~~the~~ projected department's~~al~~ revenues or expenditures from the ~~adopted~~ budgeted amounts adopted annually by the Common Council, the City Administrator shall inform the Common Council so that it~~they~~ may consider whether it is necessary to amend the budget or take any other corrective measures.

Any net ~~surpluses or~~ surpluses or deficit~~s~~ 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 the Sewer Utility will strive to maintain an undesignated General Fund Balance or Undesignated Cash Reserve of between ten (10) and twelve~~twelve~~ (12~~2~~) 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 or defeasance;
- Other investments/programs that enhance efficiencies or reduce operating costs;
- Property tax reduction.

Process O~~o~~verview:

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 and other~~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 O~~o~~verview:

When preparing forecasts for the annual budget, staff will utilize generally accepted forecasting techniques that include the use of historical data and~~,~~ trend analysis, as well as ~~nd that~~ considering~~s~~ 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~~ need~~ed~~ 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 follows:

~~-~~[(Total General and Debt Service Fund Budgets) – (Personnel Costs + TID Debt)] / (52 weeks per year * 40 hours per week * # of FTE's) = 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, such as the City's Sewer and Water Utilities, the Weyenberg Library or the Southern Ozaukee Fire & EMS Department.~~.~~

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 Comprehensive Financial Report and include, for example:

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 provisions~~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/City Treasurer or his/her designee is the investment officer and is responsible for investment decisions and activities. The Director of Finance/City 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 investment portfolio will be managed by ~~the~~ a designated investment advisor in accordance with the City's established financial policy. The investment officer or designee will receive notification of all transactions prior to execution, with the opportunity to reject or modify any transaction within 24 hours. The Director of Finance/City 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 and investment advisors 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/City 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 investment advisor~~Director of Finance/Treasurer~~ shall select qualified~~y~~ brokerage 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 by~~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.

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.

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/City Treasurer ~~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, t~~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/City Treasurer, an additional Finance Department staff member, one or more non-Finance Department staff members, and one or more Alderpersons~~men~~ 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/City Treasurer for inclusion in the quarterly investment report to the Finance-Personnel Committee which also includes (a) investment performance and (b) the agreement under which the City has delegated investment authority (if applicable). At a minimum, the investment advisor will present a portfolio review to the Finance-Personnel Committee annually.~~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~~

Attachment: FINANCIAL POLICIES UPDATE - 7.12.24 [Revision 1] (RESOLUTION 4133 : A Resolution Adopting Proposed Updates to the City's

~~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.~~ [Moved this paragraph to "Maximum Maturities" section]

~~E.~~D. 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 O~~o~~verview:

As part of the budget process, the Common~~City~~ Council and staff will continually evaluate the service needs of the community and the methods of providing those services in a most~~re~~ 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 G~~g~~enerally A~~a~~ccepted A~~a~~ccounting P~~p~~rinciples (GAAP).

On an ongoing basis, staff will work to minimize the cost~~s~~ 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~~needs of the City, the Common Council shall review and adopt a comprehensive 5-year capital plan on an annual basis.

Process O~~o~~verview:

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 ~~th~~each 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. Based on this information, staff and the Common Council will then prioritize projects and align funding requirements for approved projects.

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 annual~~operations~~ budget~~ing and appropriations~~ development process. In addition to the new annual capital budget funding, any remaining balance at the end of the year within each project will automatically ~~carry~~be carried forward to the next fiscal year.

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 O~~o~~verview:

Each year, in advance of the annual budget development process, City 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 City Administrator and/or Director of Finance or their~~his/her~~ designees 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 O~~o~~verview:

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 ~~2~~30 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 as a Percent of General Fund Revenue 0 < 20%

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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, the Finance-Personnel Committee and/or 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 related to the issuance 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 consistent, accurate, and timely~~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) to five (5) years, or as deemed necessary by City staff, the Finance-Personnel

Committee, and/or the Common Council.~~sooner at the discretion of the Finance Personnel Committee or the Common Council.~~

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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 G~~g~~enerally A~~a~~ccepted A~~a~~ccounting P~~p~~rinciples (GAAP) and practices as promulgated by the Governmental Accounting Standards Board (GASB).

Process O~~o~~verview:

On an ongoing basis, staff will work to remain~~stay~~ apprised of any pending or proposed changes in governmental~~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 Comprehensive Financial Report (ACFR) including an audit opinion, and a management letter presented to the Common Council detailing findings and any recommendations for improvement.

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.

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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~~,~~ and 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 $25~~5~~,000 not included in the budget require specific approval by ~~a sub-committee of~~ the Finance-Personnel Committee~~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 which includes having the delegated authority to be a purchasing agent of the City. 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 t~~The Finance Department ~~to~~ monitors compliance with City procurement policies and procedures. ~~The Assistant Finance Director has been delegated the authority to be the City's purchasing agent.~~ 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.

~~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.~~5. A~~n~~ monthly ~~annual~~ report of all purchases~~procurement transactions~~ will be developed for presentation to the Finance-Personnel Committee, covering a description of the purchased item, the vend~~b~~or or firm from whom the items/service was purchased, and the amount paid~~the nature of procurements, any material exceptions to policies discovered as part of monitoring compliance, and recommendations for policy changes (if applicable)~~.

~~7.~~6. When an emergency will not permit the use of the competitive processes outlined in this policy, the applicable D~~d~~epartment H~~h~~ead, 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 Common Council will be notified as soon as possible, and staff will address the purchase in a ~~meeting packet~~ memorandum 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.~~7. 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~~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~~5~~,000 to $9,999~~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. $1~~1~~0,000 to $24~~24~~,999~~5,000~~: 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~~25~~,000 or More: Competitive bids or proposals are 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 Information Technology~~Finance~~ Division~~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~~5~~,000: Department Head
   b. $5~~5~~,000 - $9,999~~10,000~~: Department Head and Finance Director
   c. $1~~1~~0,000 - $24~~24~~,999~~5,000~~: Department Head, Finance Director and City Administrator
   d. ~~Over~~ $25~~25~~,000 or More: 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.

7. Unless approved by Common Council, automatic renewals for contracted services are not allowed.

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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, along with the City Administrator's Office and any other applicable department (i.e., Police Department) are~~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 $10~~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 of~~ver~~ $10~~5~~,000 or More: 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 O~~o~~verview:

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, and any other management staff as approved by the City Administrator or Finance Director~~senior leadership~~.

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.
4. Credit card convenience fees should be avoided whenever possible. Convenience fees may be approved by the Finance Department if payment by credit card is the most efficient purchasing option and would benefit the City.

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 for individual ~~most~~ card holders and $35,000 and $25,000 for the Finance Department and Information Technology

Division, respectively., ~~unless amended by Council resolution.~~ The City Administrator or Finance Director may approve an increase to the monthly credit limit on an as needed basis.

I. Issuance of any additional cards must be approved by the City Administrator~~Department Head~~ ~~and~~or Finance Director.

J. Itemized s~~S~~ales ~~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 to 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 receipt~~draft copy or on the memo statement itself~~. This is necessary information in order to process a credit card statement for payment.

L. Each card holder is required to submit a monthly online expense report prior to the end of the month. As established by the online workflow process, the report requires approval from the card holder's direct supervisor or their delegate. Once approved, the report is routed automatically to the Finance Department for final approval and recording of the ACH bank debit.~~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 City may accept a credit card incentive or reward program. Any incentives or rewards earned with a purchase on a City credit card may only be applied to the City's account or program, and not benefit any individual employee.

N~~M~~. The card holder shall surrender the card to the Finance Director upon separation of employment from~~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 (individual or in the aggregate) 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 O~~o~~verview:

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

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 Mayor must approve reimbursable travel for elected officials. 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 employee's 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*~~ should not purchase the insurance offered by the rental car company, as ~~.~~ t~~T~~he City's business insurance program provides coverage for hired/rented vehicles. ~~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, in accordance with per diem limits specified within the Mequon Municipal Code.~~.~~ The City will not pay for alcoholic beverages. Claims for meals shall represent actual, reasonable and necessary expenses. Tips are limited to 18~~5~~%.~~ 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 18~~5~~% of the bill.

G. It is the responsibility of the employee incurring the expense to obtain the necessary approvals within their department before making travel arrangements. 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.~~

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~~F.~~ I. 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.~~

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~~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.~~

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POLICY STATEMENT 15~~6~~
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 notice or listing of any such~~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 a donation~~s~~ ~~do not~~ causes unbudgeted expenditures or a significant ongoing expenditure responsibility for the City, and if there are funds to support these donations.

C. Whether ~~They do not create~~it creates liability for the City regarding the health and safety of facility users.

D. That ~~D~~donations ~~must be scrutinized to assure that they~~ do not create conflict of interest or ~~problems,~~ special treatment concerns, or other ethical issues related to any Committee, Board, City e~~E~~mployee or member of the Common Council ~~Member~~.

The City reserves the right to forgo~~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, or as otherwise documented in an agreement during the donation's~~ir~~ 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.

Any s~~S~~olicitation 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. An exception to this rule would be an annual community-building or capital project campaign.

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 the attached~~a~~ "Donation Receipt" form, unless the donation was approved by the Common Council and includes~~including~~ a dedication agreement. The original completed "Donation Receipt" form or dedication agreement should be submitted ~~turned in~~to the Finance

Department~~Office~~ with all related material. The prospective department or division should also retain a copy, and a copy should be provided ~~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 16~~7~~
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.

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Scope~~:~~ This fleet management policy applies to vehicles within the Department of Public Works fleet. These vehicles include the following:

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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	3/4 Ton Pickup Ext 4X4
514	Sedan or 4X4 Small SUV
516	Sedan or 4X4 Small SUV
520	½ Ton Pickup Ext 4X4

Objectives~~:~~ The primary objectives of the fleet leasing program of the City of Mequon shall be the following:

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A. Safety
B. Fuel Efficiency
C. Low Maintenance
D. Low Annual Expenditure

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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

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policy statement. The Finance Director ~~of Finance~~ is subsequently authorized to execute applicable~~the~~ lease agreements provided the annual budget allocates sufficient funds within the Department of Public Works (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 Finance 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~~toolboxes 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 any~~the~~ individual vehicles.

Sale of Vehicle~~:~~ If authorized by the Finance 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 Finance Director~~ of Finance~~ is authorized to execute the consignment documents associated with any such~~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~~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.

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Monthly Lease Charge:	The interest rate for the monthly lease charge shall not exceed 7.00%, 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

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~~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.~~

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POLICY STATEMENT 178
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, whereby such~~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 Department 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, or 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~~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

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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 Information Technology 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.

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POLICY STATEMENT
18~~9~~
SEWER UTILITY
FUNDING~~USER RATE AND LEVY~~

The Sewer Utility funds operation and maintenance expenses through user rates and funds capital through user rates and taxes as an enterprise fund. User rates consist of both flat and volumetric rates. The intent of this policy is to create a sustainable revenue source with the goal of predictable user rates and stable levy. The policy will be utilized for development of the Sewer Utility's annual operating and capital budgets.

Annually, the Sewer Utility budget shall be generated with the following goals:

- No adjustments to the Sewer District Tax Rate without a policy amendment.
- Self-funded capital accounts to meet projected capital needs.
- Rate revenue adjustments to maintain a recommended debt service coverage ratio of 1.6.
- Level, sustainable user rate increases based on the 10-year outlook of the Sewer Utility.

Staff is required to report whether the policy framework is being achieved with each budget cycle. In years where not all goals are being met, staff shall provide a 10-year outlook (including the budget year) which shows the adjustments required to meet the identified targets.

Sewer ~~District Tax Rate~~Levy
Unless amended by policy, the annual sewer levy shall remain flat at $7,262,821~~1.62 per $1,000 assessed~~. The sewer levy funds Metropolitan Milwaukee Sewerage District (MMSD) annual capital expenses and self-funds Sewer Utility capital projects. The levy is established annually via ordinance.

Sewer User Rates
The Sewer Utility will utilize cash basis accounting for determining user rates. Cash basis accounting shall determine total revenue requirements by adding the operation and maintenance expenses, taxes/transfer payments, debt service (both principal and interest) and capital funding from user rates (excluding capital funded from levy) and subtracting non-rate revenue. The user rates are established annually, concurrent to the fiscal year budget approval.

Capital Funding
The Sewer Utility will endeavor to be self-funding for capital projects when practical and when user rates will not vary significantly as a result. Terms for borrowing shall consider whether:

- Unrestricted Reserves Policy can be met as a result of capital expenditures.
- Appropriate cash balances remain at the end of the planning period.
- Future debt is structured around existing debt until additional debt capacity is available.

Process Overview:
Annually, the Sewer Utility budget shall be generated as follows:

1. Identify the anticipated expenses for the fiscal year by populating the anticipated fiscal year expenditures for both operation and maintenance and capital projects, both for the Sewer Utility and MMSD.
2. Calculate the revenue generated by the sewer levy. From that, subtract the MMSD capital charges to identify the remaining revenue available and allocate such as self-funding capital.
3. Identify the additional self-funded capital required to meet the annual projection of capital expenses and populate that as the revenue requirement for user rates.
4. Establish the estimated flow volume for the Sewer Utility for both residential and commercial users on the basis of the number of customers, the MMSD residential occupancy factor and equivalent residential units.
5. Adjust residential and commercial user rates and the ~~tax exempt~~tax-exempt capital rate as required to meet the goals of the policy within a 10-year planning outlook.
6. Validate and report to the Sewer Utility District Commission whether the budget meets this policy's goals, including the amount allocated for undesignated cash reserves.
7. Allocate the capital funding and excess undesignated cash reserves to the appropriate capital accounts.

FINANCIAL POLICIES
APPENDIX A

General Budget Calendar	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Monitor C~~c~~urrent Y~~y~~ear B~~b~~udget/A~~a~~ctual R~~r~~evenues and E~~e~~xpenditures												
Review P~~p~~rior Y~~y~~ear B~~b~~udget R~~r~~esults												
External A~~a~~udit of P~~p~~rior Y~~y~~ear F~~f~~inancials												
Final F~~f~~inancial R~~r~~eports I~~i~~ssued												
Prepare A~~a~~nnual U~~u~~pdate to 5-Y~~y~~ear C~~c~~apital I~~i~~mprovement P~~p~~lan & 5-Year Financial Forecast												
Budget R~~r~~equests P~~p~~repared by D~~d~~epartment H~~h~~eads												
Review and R~~r~~efine B~~b~~udget R~~r~~equests with City Budget Team~~Administrator~~												
Present P~~p~~reliminary B~~b~~udget to Appropriations ~~Finance Personnel~~ Committee												
Present Recommended B~~b~~udget to ~~the~~ Common Council for C~~c~~onsideration and A~~a~~doption												

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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 Fund 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 Technology~~Systems~~, Finance, City Assessor, Human Resources and Legal Services.

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

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

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, including th~~osee ones~~ 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.~~

Revised ~~June~~August 202418

BEST PRACTICES

Fund Balance Guidelines for the General Fund

Governments should establish a formal policy on the level of unrestricted fund balance that should be maintained in the general fund for GAAP and budgetary purposes.

In the context of financial reporting, the term *fund balance* is used to describe the net position of governmental funds calculated in accordance with generally accepted accounting principles (GAAP). Budget professionals commonly use this same term to describe the net position of governmental funds calculated on a government's budgetary basis.[1] While in both cases *fund balance* is intended to serve as a measure of the financial resources available in a governmental fund; it is essential that differences between GAAP *fund balance* and budgetary *fund balance* be fully appreciated.

1. GAAP financial statements report up to five separate categories of fund balance based on the type and source of constraints placed on how resources can be spent (presented in descending order from most constraining to least constraining) : *nonspendable fund balance, restricted fund balance, committed fund balance, assigned fund balance,* and *unassigned fund balance.*[2] The total of the amounts in these last three categories (where the only constraint on spending, if any, is imposed by the government itself) is termed *unrestricted fund balance.* In contrast, budgetary fund balance, while it is subject to the same constraints on spending as GAAP fund balance, typically represents simply the total amount accumulated from prior years at a point in time.

2. The calculation of GAAP fund balance and budgetary fund balance sometimes is complicated by the use of sub-funds within the general fund. In such cases, GAAP fund balance includes amounts from all of the subfunds, whereas budgetary fund balance typically does not.

3. Often the timing of the recognition of revenues and expenditures is different for purposes of GAAP financial reporting and budgeting. For example, encumbrances arising from purchase orders often are recognized as expenditures for budgetary purposes, but never for the preparation of GAAP financial statements.

The effect of these and other differences on the amounts reported as *GAAP fund balance* and *budgetary fund balance* in the general fund should be clarified, understood, and documented.

It is essential that governments maintain adequate levels of fund balance to mitigate current and future risks (e.g., revenue shortfalls and unanticipated expenditures) and to ensure stable tax rates. In most cases, discussions of fund balance will properly focus on a government's general fund. Nonetheless, financial resources available in other funds should also be considered in assessing the adequacy of unrestricted fund balance in the general fund.

GFOA recommends that governments establish a formal policy on the level of unrestricted fund balance that should be maintained in the general fund for GAAP and budgetary purposes.J Such a guideline should be set by the appropriate policy body and articulate a framework and process for how the government would increase or decrease the level of unrestricted fund balance over a specific time period.4In particular, governments should provide broad guidance in the policy for how resources will be directed to replenish fund balance should the balance fall below the level prescribed.

Appropriate Level. The adequacy of unrestricted fund balance in the general fund should take into account each government's own unique circumstances. For example, governments that may be vulnerable to natural disasters, more dependent on a volatile revenue source, or potentially subject to cuts in state aid and/or federal grants may need to maintain a higher level in the unrestricted fund balance. Articulating these risks in a fund balance policy makes it easier to explain to stakeholders the rationale for a seemingly higher than normal level of fund balance that protects taxpayers and employees from unexpected changes in financial condition. Nevertheless, GFOA recommends, at a minimum, that general-purpose governments, regardless of size, maintain unrestricted budgetary fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures.s.The choice of revenues or expenditures as a basis of comparison may be dictated by what is more predictable in a government's particular circumstances..6.Furthermore, a government's particular situation often may require a level of unrestricted fund balance in the general fund significantly in excess of this recommended minimum level. In any case, such measures should be applied within the context of long-term forecasting, thereby avoiding the risk of placing too much emphasis upon the level of unrestricted fund balance in the general fund at any one time. In establishing a policy governing the level of unrestricted fund balance in the general fund, a government should consider a variety of factors, including:

1. The predictability of its revenues and the volatility of its expenditures (i.e., higher levels of unrestricted fund balance may be needed if significant revenue sources are subject to unpredictable fluctuations or if operating expenditures are highly volatile);

2. Its perceived exposure to significant one-time outlays (e.g., disasters, immediate capital needs, state budget cuts);

3. The potential drain upon general fund resources from other funds, as well as, the availability of resources in other funds;

4. The potential impact on the entity's bond ratings and the corresponding increased cost of borrowed funds;

5. Commitments and assignments (i.e., governments may wish to maintain higher levels of unrestricted fund balance to compensate for any portion of unrestricted fund balance already committed or assigned by the government for a specific purpose). Governments may deem it appropriate to exclude from consideration resources that have been committed or assigned to some other purpose and focus on unassigned fund balance, rather than on unrestricted fund balance.

Use and Replenishment.

The fund balance policy should define conditions warranting its use, and if a fund balance falls below the government's policy level, a solid plan to replenish it. In that context, the fund balance policy should:

1. Define the time period within which and contingencies for which fund balances will be used;

2. Describe how the government's expenditure and/or revenue levels will be adjusted to match any new economic realities that are behind the use of fund balance as a financing bridge;

3. Describe the time period over which the components of fund balance will be replenished and the means by which they will be replenished.

Generally, governments should seek to replenish their fund balances within one to three years of use. Specifically, factors influencing the replenishment time horizon include:

1. The budgetary reasons behind the fund balance targets;

2. Recovering from an extreme event;

3. Political continuity;

4. Financial planning time horizons;

5. Long-term forecasts and economic conditions;

6. External financing expectations.

Revenue sources that would typically be looked to for replenishment of a fund balance include nonrecurring revenues, budget surpluses, and excess resources in other funds (if legally permissible and there is a defensible rationale). Year-end surpluses are an appropriate source for replenishing fund balance.

Unrestricted Fund Balance Above Formal Policy Requirement. In some cases, governments can find themselves in a position with an amount of unrestricted fund balance in the general fund over their formal policy reserve requirement even after taking into account potential financial risks in the foreseeable future. Amounts over the formal policy may reflect a structural trend, in which case governments should consider a policy as to how this would be addressed. Additionally, an education or communication strategy, or at a minimum, explanation of large changes in fund balance is encouraged. In all cases, use of those funds should be prohibited as a funding source for ongoing recurring expenditures.

Notes:

1. For the sake of clarity, this recommended practice uses the terms GAAP fund balance and budgetary fund balance to distinguish these two different uses of the same term.

2. These categories are set forth in Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions.*

3. Sometimes restricted fund balance includes resources available to finance items that typically would require the use of unrestricted fund balance (e.g., a contingency reserve). In that case, such amounts should be included as part of unrestricted fund balance for purposes of analysis.

4. See Recommended Practice 4.1of the National Advisory Council on State and Local Budgeting governments on the need to "maintain a prudent level of financial resources to protect against reducing service levels or raising taxes and fees because of temporary revenue shortfalls or unpredicted one-time expenditures" (Recommended Practice 4.1).

5. In practice, a level of unrestricted fund balance significantly lower than the recommended minimum may be appropriate for states and America's largest governments (e.g., cities, counties, and school districts) because they often are in a better position to predict contingencies (for the same reason that an insurance company can more readily predict the number of accidents for a pool of 500,000 drivers than for a pool of fifty), and because their revenues and expenditures often are more diversified and thus potentially less subject to volatility.

6. In either case, unusual items that would distort trends (e.g., one-time revenues and expenditures) should be excluded, whereas recurring transfers should be included. Once the decision has been made to compare unrestricted fund balance to either revenues and/or expenditures, that decision should be followed consistently from period to period.

This best practice was previously titled Appropriate Level of Unrestricted Fund Balance in the General Fund.

Board approval date: Wednesday, September 30, 2015

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**. If you are planning to update or revise your polices, 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?

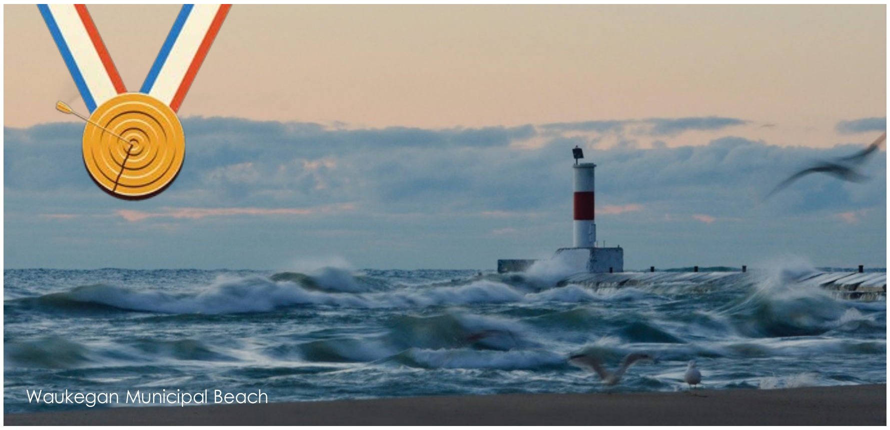
The value of having financial policies in place is twofold: one, it demonstrates to elected officials and external stakeholders that a government takes the framework in which it operates seriously from a financial perspective to the point of formally documenting policies and following best practices.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

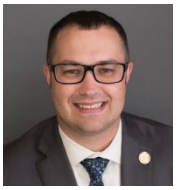
How do you make sure that internal stakeholders are aware of the policies and/or ensure that they are complying with them?

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 Municipal Beach

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 the 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?

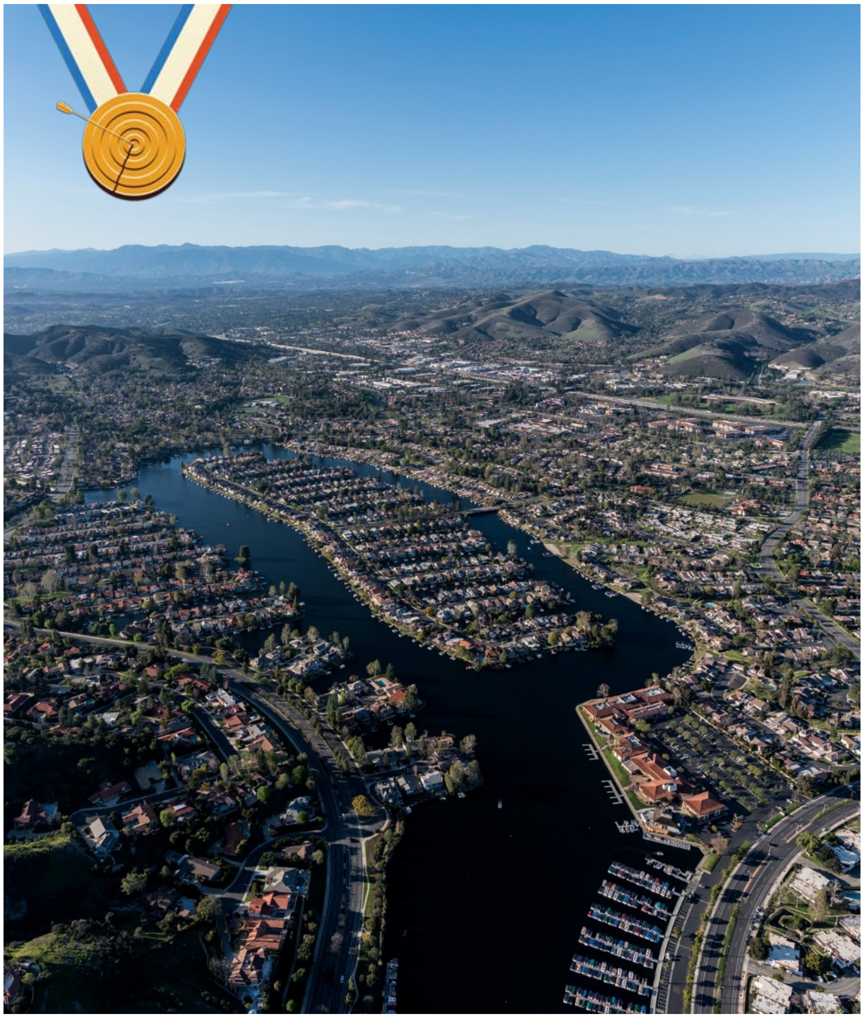
Our governing body's commitment to achieving the minimum reserve targets over the past years set up our organization to have the available financial resources for responding to the needs of the public health crisis.

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.



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.

11333 N. Cedarburg Road
Mequon, WI 53092
Phone: 262-236-2914
Fax: 262-242-9655

www.ci.mequon.wi.us **Office of City Clerk**

TO: Finance-Personnel Committee
FROM: Caroline Fochs, City Clerk
DATE: August 5, 2024
SUBJECT: RESOLUTION 4135 A Resolution Approving a Master Services Agreement for Implementation of a New Agenda Management System with Civic Select of Manhattan, Kansas, in the Initial Amount of $34,582 During Fiscal Year 2025

Background

In late 2023, City staff was notified that the vendor currently used by the organization to produce agenda packets, minutes and videos, Accela (owned by Granicus), will discontinue support in October 2025, with dissolution in 2027.

A panel of six staff members across five departments was assembled in March 2024 and began to meet regularly to evaluate and choose a new agenda management vendor. Beginning with ten potential vendors, the panel narrowed that to five that would meet the needs of the City. A rating system was developed, and each vendor prepared a demonstration for the panel.

Analysis

The timeline for the project began with the goal for the Common Council to approve a vendor prior to the preparation of the FY2025 budget, so the cost could be factored into the budget. Initial kickoff of the project to system launch will entail 5-6 months of configuration and training. Therefore, if the process begins in late 2024 or early 2025, the new software can be in place prior to losing support from the current vendor.

The following table reflects the costs associated with each vendor. For clarification purposes, the first vendor, eScribe, was not able to demo the product the City would purchase as it is not complete. They instead presented a product for the panel that is being phased out. The new product would be ready for initial viewing sometime in 2025. The second vendor, iCompass, bases their business model as self-directed software in which staff would build and train in the system individually. Next in the table is Civic Select. Included in the price is the migration of up to 7,500 files from the City's current vendor into their system. Peak offered a good product that would fit the needs of the organization. Finally, the Peak 2 solution includes additional hardware and Granicus staffing for professionally produced videos.

The panel unanimously felt that Civic Select was the best fit for the organization and contained all the requirements needed to successfully produce professional agendas, agenda packets, minutes and videos. This decision was further confirmed by the panel after speaking with many communities that currently utilize Civic Select, and who expressed positive comments about the product and customer service.

Fiscal Impact

The implementation cost for Civic Select is a bit higher than the second-place selection Peak, however the ongoing annual fee is lower, making up the difference in cost in just a year. The annual fee for Civic Select is also lower than the amount the City is paying its current vendor, Accela ($15,479). Please keep in mind that the current vendor must be retained until the new vendor is in place, meaning both vendors will be invoicing the City for the majority of 2025.

Vendor	**Passageways**	**Diligent**	**CivicPlus**	**Granicus**	
Software	**eScribe 6.0**	**iCompass**	**Civic Select**	**Peak**	**Peak 2**
Implementation	$1,350	Self-directed	$20,549	$7,526	$55,935
Total Annual Cost	$6,457	$16,600	$14,033	$19,874	$33,083
Final Total Year 1	$7,807	$16,600	$34,582	$27,400	$89,018
Annual Adjustment	5% - Year 2		3% - Year 2	15% - Year 2	15% - Year 2

As indicated above, the proposed Master Services Agreement with Civic Select provides for automatic one-year renewals on an annual basis, including a 3% cost adjustment for 2026. One-time funds necessary to cover Year 1 software implementation costs, as well as expenses incurred for operating both systems simultaneously during a portion of 2025 are available through the City's allocation via the American Recovery Plan Act.

Recommendation

A recommendation is forthcoming from the Finance-Personnel Committee on August 14, 2024.

Attachments:
Exhibit A Quote (PDF)
Exhibit B Mequon, WI Proposal (PDF)
Exhibit C CivicPlus Master Services Agreement May 2024 (DOCX)

COMMON COUNCIL
OF THE
CITY OF MEQUON

RESOLUTION 4135

A Resolution Approving a Master Services Agreement for Implementation of a New Agenda Management System with Civic Select of Manhattan, Kansas, in the Initial Amount of $34,582 During Fiscal Year 2025

RECITALS

A. The City of Mequon has utilized an agenda management vendor, Accela, since 2014 for all agendas, meeting packets, minutes and videotaping of meetings.

B. The City has been notified that the current agenda management software will no longer be supported as of October 2025 and will be discontinued as of September 2027.

C. A panel of employees was assembled to evaluate potential replacement vendors.

D. The panel chose Civic Plus Civic Select as the best solution for the City.

E. The Finance-Personnel Committee recommended approval of the agreement.

BASED UPON THE FOREGOING RECITALS, IT IS RESOLVED by the Common Council of the City of Mequon, Wisconsin that:

1. The Master Services Agreement with Civic Plus of Manhattan, Kansas, in the form attached hereto is approved, subject to any clerical, technical and/or legal changes deemed necessary and appropriate by the City Attorney.

2. The Mayor and the City Clerk are authorized and directed to execute and deliver the same.

____
Approved by: Andrew Nerbun, Mayor

Date Approved: August 14, 2024

I certify that the foregoing Resolution was adopted by the Common Council of the City of Mequon, Wisconsin, at a meeting held on August 14, 2024.

____
Caroline Fochs, City Clerk

CivicPlus
302 South 4th St. Suite 500
Manhattan, KS 66502
US

Statement of Work

Quote #: Q-61906-1
Date: 1/17/2024 2:42 PM
Expires On: 11/30/2024

Client:
City of Mequon, WI

Bill To:
MEQUON, WISCONSIN

SALESPERSON	Phone	EMAIL	DELIVERY METHOD	PAYMENT METHOD
Megan Poole		megan.poole@civicplus.com		Net 30

Discount(s)

QTY	PRODUCT NAME	DESCRIPTION
1.00	CivicClerk Year 1 Annual Fee Discount	Year 1 Annual Fee Discount
1.00	CivicClerk Year 1 Annual Fee Discount	Year 1 Annual Fee Discount
1.00	CivicClerk Year 1 Annual Fee Discount	Year 1 Annual Fee Discount

One-time(s)

QTY	PRODUCT NAME	DESCRIPTION
1.00	CivicPlus Media: Implementation Fee	CivicClerk Media Implementation Fee
1.00	CivicClerk Premium Configuration	CivicClerk Premium Configuration
1.00	CivicClerk Custom Template Design	CivicClerk Custom Template Set - includes 2 Agenda templates, 1 Item Report template, 1 Minutes template, 1 Agenda Script template
2.00	Virtual Consulting Fee	1 hour Virtual Consulting
1.00	CivicClerk Virtual Training (Half Day Block)	Training (Virtual) - half day, up to 4 hours
1.00	CivicClerk Historical File Import (up to 7,500 files – PDF / MP3 / MP4)	CivicClerk Historical File Import (up to 7,500 files – PDF / MP3 / MP4)

Acceptance

The undersigned has read and agrees to the following Binding Terms, which are incorporated into this SOW, and have caused this SOW to be executed as of the date signed by the Customer which will be the Effective Date:

For CivicPlus Billing Information, please visit https://www.civicplus.com/verify/

Authorized Client Signature

By (please sign):

Printed Name:

Title:

Date:

CivicPlus

By (please sign):

Printed Name:

Title:

Date:

Organization Legal Name:

Billing Contact:

Title:

Billing Phone Number:

Billing Email:

Billing Address:

Mailing Address: (If different from above)

PO Number: (Info needed on Invoice (PO or Job#) if required)

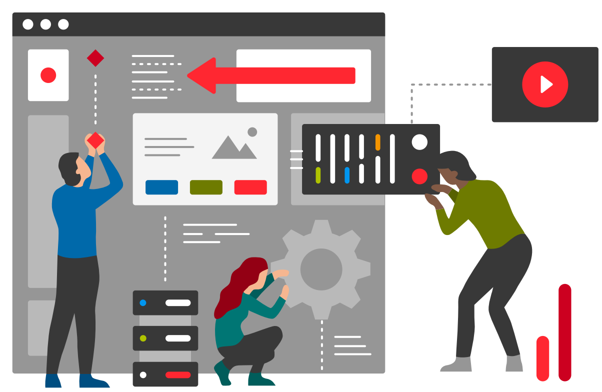
CIVICPLUS

agenda and meeting management

SELECT

Premium Implementation

Proposal valid for 60 days from date of receipt



Powering and Empowering Government

PS01052024

CivicPlus Company Overview

CivicPlus History

CivicPlus began in 1998 when our founder, Ward Morgan, decided to focus on helping local governments work better and engage their residents through their web environment. Over the years, CivicPlus has continued to implement new technologies and merge with industry forerunners to maintain the highest standards of excellence and efficiency for our customers.

Our portfolio includes solutions for website design and hosting, parks and recreation management, emergency and mass communications, agenda and meeting management, 311 and CRM, process automation and digital services, codification, licensing and permits, web governance and ADA remediation, social media archiving, and FOIA management.

EXPERIENCE

25+ Years

10,000+ Customers

850+ Employees

RECOGNITION

Inc. 5000 11-time Honoree

GovTech 2024 Top 100 Company

Stevie® Awards Recognized with multiple, global awards for sales and customer service excellence

Our commitment to deliver the right solutions in design and development, end-user satisfaction, and secure hosting has been instrumental in making us a leader in government web technology. We are proud to have earned the trust of our over 10,000 customers and their 100,000+ administrative users. In addition, over 340 million residents engage with our solutions daily.

Primary Office

302 S. 4th Street, Suite 500
Manhattan, KS 66502
Toll Free: 888.228.2233 | Fax: 785.587.8951
civicplus.com

Powering & Empowering Government

We empower municipal leaders to transform interactions between residents and government into consistently positive experiences that elevate resident satisfaction, increase revenue, and streamline operations.

Government leaders tell us that one of their most pressing needs is to improve how residents access and experience municipal services; however, they struggle with budget cutbacks and technology constraints. CivicPlus enables civic leaders to solve these problems, making consistently positive interactions between residents and government possible.

What sets us apart is our Civic Experience Platform. CivicPlus is the only government technology company exclusively committed to powering and empowering governments to efficiently operate, serve, and govern using our innovative and integrated technology solutions built and supported by former municipal leaders and award-winning support teams. With it, municipalities increase revenue and operate more efficiently while fostering trust among residents.

Features & Functionality

Agenda & Meeting Management Select System

CivicPlus' Agenda & Meeting Management Select software is the fastest, most intuitive way to streamline the entire agenda management process — from creating agenda items to managing live meetings. It provides time-saving automation while allowing clerks to balance these conveniences with manual controls and overrides. Internal collaboration with Select is easy with customized workflows, version tracking, and built-in communication tools.

Our innovators designed it to offer configuration flexibility so that the system can be scaled from the most simple agenda process to the most complex. Built-in integrations and a suite of APIs make working with other internal applications easy. Agenda & Meeting Management Select's user-defined roadmap ensures that the product will continue to grow and adapt as transparency requirements and compliance expectations change.

Fully Integrated, Cloud-Based Software Suite

- User-friendly, modern interface
- Unlimited users
- Unlimited storage
- Highly configurable to your agenda and meeting management processes
- Adaptable permission settings
- Confidential attachments
- Field-level versioning
- Integrated code of ordinances
- Built-in integrations with Dropbox, Microsoft's One Drive, Google Drive, Laserfiche, Zoom, and API availability (additional fees may apply)
- Single sign-on through the CivicPlus Platform
- Secure Cloud-Based Hosting
- Automatic Updates
- Customer-Defined Roadmap
- Enhanced Analytics for Data Visibility

Part of the Integrated CivicPlus Platform

Our powerful CivicPlus Platform is the foundation on which all our CivicPlus solutions are built, allowing them to work seamlessly and securely, leveraging existing data, and reducing information silos so your administrative staff can collaborate efficiently. Administrators can take advantage of authentication using our identity provider integrations to provide a single sign-on experience for internal users. The entire system is cloud-based, eliminating the need for internal application management. Agenda & Meeting Management Select is hosted in Microsoft's Azure cloud service, providing a stable multi-user environment while ensuring high availability and uptime. CivicPlus is also the only technology provider that offers an integration between our agenda & meetings software and an online code of ordinances—with Municode Codification.

Agenda Management

FLEXIBLE, CUSTOMIZED TEMPLATES

Standardized templates throughout the system provide consistency and clarity to agendas, packets, staff reports, and minutes.

EFFICIENTLY MANAGE AGENDA PACKETS OF ANY SIZE

The software compiles your items and all the legislation, memorandums, or supporting documentation into a bookmarked PDF packet quickly and easily, no matter the size of the packet. Create multiple packet versions instantly to include or exclude specific attachments for your different internal and external users. Last-minute changes to the agenda or packet can be made and published with minimal effort.

Administrators choose what they publish to the public, internal users, and elected or appointed officials and when the information goes out. Automated email notifications can be enabled so all users, both internal and external, know when the meeting documents are published.

CONVENIENT, ANYTIME AGENDA MODIFICATIONS

Changes to the agenda can be made at any time by administrators without affecting global configurations or settings. Drag-and-drop reordering allows you to move items and automatically renumbers everything on the agenda. One-touch copy and move functions enable you to duplicate or move agenda items from meeting to meeting, eliminating the need for duplicate data entry.

CREATE AGENDA ITEMS IN SECONDS

An easy-to-use item entry allows staff members to enter agenda items, upload attachments, and send through the workflow with a few clicks. Configurable field types and our embedded text editor ensure that you are capturing all the information needed for Select to generate staff reports. Automated PDF file conversion and built-in integrations with Microsoft's OneDrive and Google Drive simplify the inclusion of supporting documentation and attachments.

AUTOMATE YOUR APPROVALS PROCESS

The workflow engine streamlines the routing of your agenda items, automates notifications, and gives full transparency to collaborators as it passes through the approval process. As contributors change items, the system tracks revisions, keeping them visible within the item fields and on the item timeline. In-app messaging and task assignments keep everyone in the loop and agenda prep moving forward.

CUSTOM TAGS TO GROUP LIKE AGENDA ITEMS

Administrators can set up tags that can be used by staff when creating their agenda items for improved searching and reporting. Associate like content with pre-defined tags relevant to your community.

Meeting Management

AUTOMATED MINUTES SETUP

A fully-integrated minutes module will automatically migrate all your agenda content. No manual pre-meeting minutes setup or agenda import is required. Move from the meeting agenda to the minutes module with a single click.

KEEP UP WITH THE MEETING ACTION

Meetings move fast. Agenda & Meeting Management Select's cloud-based platform allows you to move quickly through your agenda items, recording official actions and discussion, without having to wait for the system to catch up. The clean, intuitive interface gives single-screen access to all your meeting controls. (additional fees apply)

SPEAKER MANAGER

Speakers can be added to the discussion at any time during the live meeting, while the built-in speaker timer helps keep meetings running efficiently.

EASY, INTUITIVE MINUTES-TAKING

While in your live meeting, use the Minutes module to capture critical meeting actions from a single screen with a clean and intuitive user interface. Take roll and manage attendance, record motions and votes, enter speaker information, and record comments or discussion to be brought into your minutes document.

If using CivicPlus Media's integrated video streaming and video-on-demand service, you can also create bookmarks for the accompanying video during the live meeting. Additional fees apply

Board Portal

FLEXIBLE ACCESS

Your officials can choose how to access meeting content—helping them work better, faster. Efficiently deliver packets of any size by paper, email, Dropbox, OneDrive, Google Drive, or post to the Board Portal. It is optimized for all devices, including desktops, laptops, and tablets. No separate application required.

A PERSONAL MEETING REPOSITORY

Give officials a personal, secure location to review and take notes on all meeting content, including agendas, supporting documents, minutes, and media.

FIND WHAT YOU NEED- FASTER

Agenda & Meeting Management Select automatically indexes published meeting content with Board Portal search functionality, so it is easy for officials to find information quickly. Our full-text search tool empowers officials to locate past items, attachments, minutes, and agendas by searching a keyword, date range, and more. An item summary view allows officials to see the motions, votes, and any comment or discussion on the item that was recorded in the meeting minutes in an intuitive display, preventing a manual search through full minutes documents.

Public Resident Portal

CONTENT ACCESSIBILITY

It's not enough to be transparent by publishing your agendas and other meeting documents online. Your meeting content must be accessible to all members of the public.

Closed captioning is also available with our CivicPlus Media service for live streaming and on-demand video. Additional fees apply for CivicPlus Media and closed captioning.

CONTENT TRANSPARENCY

Build public trust with access to fully searchable meeting content, including legislative decisions and public meeting videos. Meet municipal transparency requirements while keeping residents engaged and informed.

Public Resident Portal

- Resident portal to embed on any webpage gives access to all meeting content on a single page
- PDF downloads of Agenda, Packet, Minutes, Notices, and Other pertinent meeting documents
- HTML agenda view hyperlinks attachments within the meeting agenda for direct access to specific documents
- Full-text search and filtering options
- Email notifications
- Social sharing
- Side-by-side agenda and video display with optional CivicPlus Media live streaming and on-demand video service (additional fees apply)
- Optional Motions and Vote minutes display updates the HTML agenda view to allow residents to quickly see the final disposition of agenda items without having to read full minutes documents
- Mobile-responsive
- Custom branding
- Integrated live or on-demand video with bookmarks to easily jump to desired content (additional fees apply)
- Optional public commenting forum
- Easily jump to past, current, upcoming events with an embedded calendar and continuous scrolls

The Civic Experience Platform

Developed specifically to enable municipalities to deliver consistently positive interactions across every department and every service, the Civic Experience Platform includes technology innovations that deliver frictionless, one-stop, and personalized resident interactions. Local governments that leverage our Civic Experience Platform also benefit from:

- Single Sign-On (SSO) to all of your CivicPlus products supporting two-factor authentication and PCI Level password compatibility
- A single dashboard and toolbar for administrative access to your CivicPlus software stack
- Access to a continually growing and fully documented set of APIs to better connect your administration's processes and applications
- A centralized data store with robust data automation and integration capabilities

CIVICPLUS PORTAL

CivicPlus Portal empowers residents to be more engaged and informed about progress in your community. Portal streamlines the resident user experience as they interact with the CivicPlus products leveraged by you – driving revenue, trust, and satisfaction.

With a single username and password, they can watch a public meeting recording, submit a public works request, pay a utility bill, or register for an upcoming event. The result is more engaged and informed voters and fewer phone calls, walk-ins, or emails to your department asking how to find documents or submit records requests.

INTEGRATION HUB

Integration Hub is a tool that can help you unify your disparate cloud-based solutions and your CivicPlus solutions, assemble powerful workflows, and setup complex automations—without the need for a developer. With Integration Hub's easy-to-use drag-and-drop interface, non-technical users can build integrations for syncing content and data between CivicPlus solutions or with third parties (for an additional fee) saving your staff's valuable time. The possibilities are endless with Integration Hub, but here are a few examples of integrations you can create with Select today:

- Automatically add agenda or minute files to the Document Center to be displayed on a CivicEngage® Central website after they are published in Select
- Set-up a workflow to post in the CivicEngage Central News Flash once you've published your Select meeting documents

Shorten your pre-meeting to-do list and send your meeting information instantly with a custom integration using the Integration Hub.

Integrated Code of Ordinances & Web

As the only local government software provider with an integrated codification, agenda and meeting management, and municipal website solution offering, our suite allows for digital transformation of the entire legislative process - from the start of the agenda process to the final online publishing of the newly adopted legislation.

If you are a customer of CivicPlus' codification services, the cutting-edge integration between your meetings & agenda management and code of ordinances reduces the manual steps associated between your agenda management and codification processes. As an example, you can send ordinances directly to the CivicPlus for codification by our team of legal editors. When pushed from Agenda & Meeting Management Select, this uncodified legislation will be visible on the landing page of our Online Code Hosting platform nearly instantaneously. You can also take this to the next level by integrating our Municipal Website solutions with our Online Code Hosting system, allowing for one-stop search, capabilities. With this integration, the public can instantly access your code, meetings, packets, and agendas in one simple search straight from your municipal website.

EXAMPLES OF MEANINGFUL CIVIC EXPERIENCE INTEGRATIONS

The following are examples of integrations between the CivicPlus Agenda & Meeting Management Select with other CivicPlus solutions and tools. If you have yet to experience all that CivicPlus can provide, please reach out for additional information and a quote.

CivicEngage Municipal Websites	• Set-up a workflow to post in CivicEngage's News Flash once you've published your meeting documents. • Automatically add agenda or minute files to CivicEngage's Document Center to be displayed on your website after they are published in Select. • Meeting information and dates are automatically integrated to the CivicEngage Calendar. • Meeting files are automatically included in the website's search results.
Codification	• Send adopted ordinances to the Codification Legal Team in one click. • Send ordinances straight to your online code portal as "Adopted and Not Yet Codified". • Instantly link your online code to the meeting content produced within Select.
CivicPlus Media	• Share high-definition, on-demand video or live video feeds of your meetings directly from Select and CivicPlus Media, seamlessly integrated with your meeting agendas and equipped with clear bookmarking and navigation.
Integration Hub	• Third-party integrations examples include integrations with Zoom, Webex, and GoToMeetings, and with Laserfische, Google Drive, Dropbox, and other APIs.

Implementation

Project Timeline

Twenty to Twenty-Four Weeks

While every implementation is unique, the following timeline can provide you with information about the different implementation stages and what you can expect at each stage.

PHASE 1: INITIATE	• Project Kickoff communication including timeline, deliverables, and an implementation questionnaire to capture details for your configuration
PHASE 2: ANALYZE	• Template Review meeting to review and discuss needs for Proposed Agenda Template • Obtain internal approvals on Proposed Agenda Template and send in final approval
PHASE 3: OPTIMIZE	• Virtual consulting session(s) to review current processes and documents and discuss desired goals, best practices, and configuration options • Premium system configuration is completed and handed off for review, testing, and feedback • Configuration adjustments made per submitted feedback
PHASE 4: EDUCATE	• Live, virtual training sessions are conducted within configured site
PHASE 5: LAUNCH	• System Launch

Premium Implementation Plan

Implementation & Support Experience Designed for You

Agenda & Meeting Management Select has the experience and expertise to help administrations of any size transform the entire meeting management process. We know implementation can't be a one size fits all solution and offer flexible packages designed to meet your desired outcomes.

Our Premium Implementation Package is the perfect fit for automating manual or inefficient agenda and meeting processes. It is designed for organizations with less than 50 internal users and a desire for a guided implementation experience. A dedicated and knowledgeable Implementation consultant will manage your project from end-to-end—consulting and collaborating with your team, configuring the system to automate your process, and delivering live virtual training to your user groups. Key project staff will have online access to the timeline and all expected checkpoints and deliverables for a fully transparent implementation.

Beyond implementation, your users will feel empowered by our in-application support tools, a full online help center, as well as phone, email, and live chat support with members of the dedicated, award-winning Technical Support team.

CONSULTING

Up to 2 Hours of Virtual Consultation

During this consulting session, your implementation consultant will be reviewing your submitted project questionnaire with your key project staff. The implementation consultant will review your custom template designs and discuss the configurations that will be made to ensure your workflows match your current agenda and meeting processes.

DESIGN

We will design up to 5 custom templates to ensure consistency in system-generated meeting documents: Agendas, Item/Staff Report, Minutes, Agenda Script.

CONFIGURATION

Our team will configure your system with Premium customization options to map existing processes to our Agenda & Meeting Management Select system. Additional custom configurations can be made by administrative users at any time using Help Center resources.

TRAINING

Up to 4 hours of Virtual Training

Your implementation consultant will guide user groups through live, virtual training sessions using your custom configured Agenda & Meeting Management Select solution. We recommend no more than 20 users per session. Individual sessions are either 30 or 60 minutes in duration.

Continuing Services

Technical Support & Services

With technology, unlimited support is crucial. Our live technical support engineers based in North America are ready to answer your staff members' questions and ensure their confidence.

AWARD-WINNING

CivicPlus has been honored with one Gold Stevie® Award, two Silver Stevie® Awards, and four Bronze Stevie® Awards in the categories of Front-Line Customer Service Team of the Year – Technology Industries, Customer Service Training or Coaching Program of the Year – Technology Industries, Customer Service Department of the Year – Computer Software – Up to 1000 Employees, and Most Valuable Response by a Customer Service Team (COVID-19). The Stevie Awards are the world's top honors for customer service, contact center, business development, and sales professionals.

Support at a Glance

- Technical support engineers available 8 a.m. – 6 p.m. (CST) Monday – Friday (excluding holidays)
- Accessible via phone and email
- 4-hour response during normal hours
- 24/7 emergency technical support for named points of contact
- Dedicated customer success manager
- Online self-service help with the CivicPlus Help Center (civicplus.help)

CIVICPLUS HELP CENTER

CivicPlus customers have 24/7 access to our online Help Center where users can review articles, user guides, FAQs, and can get tips on best practices. Our Help Center is continually monitored and updated by our dedicated Knowledge Management Team to ensure we are providing the information and resources you need to optimize your solution. In addition, the Help Center provides our release notes to keep your staff informed of upcoming enhancements and maintenance.

Maintenance

- Regular review of site logs, error messages, servers, router activity, and the internet in general
- Full backups performed daily
- Regularly scheduled upgrades including fixes and other enhancements
- Operating system patches
- Testing and development

CONTINUING PARTNERSHIP

We won't disappear after your website is launched. You'll be assigned a dedicated customer success manager. They will partner with you by providing information on best practices and how to utilize the tools of your new system to most effectively engage your residents.

Hosting & Security

Redundant power sources and internet access ensures consistent and stable connections. We invest over 1.0M annually to ensure we adapt to the ever-changing security landscape while providing maximum availability. CivicPlus' extensive, industry-leading process and procedures for protecting and hosting your site is unparalleled.

CLOUD-HOSTING WITH AZURE

The infrastructure is fully hosted within the Azure Cloud environment using their Infrastructure as a Service (IaaS) model. Using a mix of Azure Virtual Machines and Storage Accounts, all processing and data storage in done within this environment. All users need is a web browser to access and utilize the application. Your system is monitored 24/7/365 with a 99.9% guaranteed up-time (excluding maintenance). Additional details regarding our hosting and security services can be provided upon request.

DISASTER RECOVERY

Agenda & Meeting Management Select utilizes Azure's Site Recovery Services and Geographically Redundant Storage Accounts (GRS) to provide disaster recovery between Azure regions. All data is written to a GRS account which creates copies of that data in data centers across multiple Azure regions, so access to the data is always available. Site Recovery Services allows us to quickly spin up and failover to clones of our Azure Virtual Machines.

Disclaimer

Proposal as Non-Binding Document

A successful project begins with a contract that meets the needs of both parties. This proposal is intended as a non-binding document, and the contents hereof may be superseded by an agreement for services. Its purpose is to provide information on a proposed project we believe will meet your needs based on the information available. If awarded the project, CivicPlus reserves the right to negotiate the contractual terms, obligations, covenants, and insurance requirements before a final agreement is reached. We look forward to developing a mutually beneficial contract with you.

Enhancement Options

CivicPlus Media: Live Streaming & On-Demand Video

Increase resident engagement and participation by sharing high-definition live video feeds of your meetings directly from Agenda & Meeting Management Select and CivicPlus Media. Stream up to 3 concurrent live proceedings and seamlessly integrate all video content directly into your meeting agendas. Videos feature clear bookmarking and navigation so viewers can quickly find discussions of interest. Viewers can watch videos from any device with no software or application downloads necessary. Integrated closed captioning services are available at an additional cost.

Live Meeting Manager

CivicClerk's fully integrated Live Meeting Manager will automatically migrate all your agenda content. No manual pre-meeting minutes setup or agenda import is required. One-click control allows you to update your in-chamber display screens, set your video bookmarks, and queue items in the Board Portal for your elected and appointed officials.

- Display Pages – Keep meeting participants informed and engaged by displaying the current item, speaker, or vote results automatically to the constituents attending the meeting.
- Flexible Voting – Minutes takers can record motions and votes instantly in Live Meeting Manager or initiate electronic voting when desired. Apply motions and votes to individual agenda items or multiple agenda items as a group.

Boards & Committees Module

The Boards and Committees module tracks vacancies, applications, and appointments. Interactive dashboards give you quick access to actionable information. Easily manage rosters and generate communications using customized templates. Store system-generated communications and other necessary documentation at the board or individual member level. Track training and other internal requirements. Additional fees apply.

Historical File Import

As part of your implementation project, we will import up to 7,500 PDF, MP4, or MP3 documents to your new system. The process includes indexing your imported agendas for keyword searching and retrieval. You and your citizens will still have access to this historical information with increased functionality. Historic meeting documents imported into CivicPlus Agenda & Meeting Management Select by your implementation consultant will be optimized for character recognition to improve complete text search, and accessibility for screen reading assistive devices.

CIVICPLUS

CivicPlus Master Services Agreement

This Master Services Agreement (this "Agreement") governs all Statements of Work ("SOW") entered into by and between CivicPlus, LLC ("CivicPlus") and the customer entity identified on the SOW ("Customer"). This Agreement governs the use and provision of any Services purchased by Customer, as described in any signed SOW, and the effective date of this Agreement shall commence on the date of signature of the SOW ("Effective Date"). If a SOW has not been executed, then the Effective Date shall be determined as the start date of implementation of any software solution by CivicPlus for Customer. CivicPlus and Customer referred to herein individually as "Party" and jointly as "Parties".

Recitals

I. WHEREAS, CivicPlus is engaged in the business of developing and providing access to proprietary community engagement and government content, workflow, and general management software solutions, platforms and associated services (the "Services"); and

II. WHEREAS, Customer wishes to engage CivicPlus for the procurement of the Services and/or receive a license subscription for the ongoing use of the Services, as set forth in the SOW;

NOW, THEREFORE, Customer and CivicPlus agree as follows:

Agreement

Term & Termination

1. This Agreement shall commence on the Effective Date and shall remain in full force and effect for as long as any SOW is in effect between CivicPlus and Customer, or Services are being provided by CivicPlus to Customer, unless terminated in accordance with this §1 or as otherwise provided in this Agreement (the "Term"). Either Party may terminate this Agreement or any SOW as set forth in such SOW, or at its discretion, effective immediately upon written notice to the other Party, if the other Party materially breaches any provision of this Agreement and does not substantially cure the breach within thirty (30) days after receiving notice of such breach. A delinquent Customer account remaining past due for longer than 90 days is a material breach by Customer and is grounds for CivicPlus termination. CivicPlus reserves the right to withhold, remove and/or discard Customer Data without notice for any breach, including, without limitation, Customer's non-payment. Upon termination for Customer's breach, Customer's right to access or use Customer Data immediately ceases, and CivicPlus shall have no obligation to maintain or forward any Customer Data.

2. Upon termination of this Agreement or any SOW for any reason, (a) the licenses granted for such relevant SOW by §11 below will terminate and Customer shall cease all use of the CivicPlus Property and Services associated with the terminated SOW and (b) any amounts owed to CivicPlus for work performed prior to termination shall immediately become due in full and payable. If Customer has paid in advance for the Services, and this Agreement terminates due to material breach of this Agreement by CivicPlus, CivicPlus shall refund Customer a prorated amount of any amount already paid. Upon termination by Customer for convenience or due to material breach by Customer, in addition to any remedy

provided in this Agreement or provided in law or equity, CivicPlus shall be entitled to retain any amounts already paid. Sections 7, 8, 10, 14, 15, 18, 32 -34, 40, and 42 will survive any expiration or termination of this Agreement.

3. At any time during the Term, CivicPlus may, immediately upon notice to Customer, suspend Customer and any of its Users access to any Service due to a threat to the technical security or technical integrity of the Services.

Invoicing & Payment Terms

4. Customer will pay the amounts owed to CivicPlus for the development and implementation of the Customer's Services, as defined in the SOW ("Project Development"), subscription and licensing, and annual hosting, support and maintenance services ("Annual Recurring Services") in accordance with the payment schedule set forth on the applicable SOW. Invoices shall be sent electronically to the individual/entity designated in the SOW's contact sheet that is required to be filled out and submitted by Customer (the "Contact Sheet"). Customer shall provide accurate, current and complete information of Customer's legal business name, address, email address, and phone number in the Contact Sheet upon submission of a signed SOW. Customer will maintain and promptly update the Contact Sheet information if it should change. Upon Customer's request, CivicPlus will mail hard-copy invoices for a $5.00 convenience fee to be added to the mailed invoice.

5. Each SOW will state the amount of days from date of invoice payment is due. Unless otherwise limited by law, a finance charge of 1.5 percent (%) per month or the maximum rate permitted by applicable law, whichever is less, will be added to past due accounts from due date until paid. Payments received will be applied first to finance charges, then to the oldest outstanding invoice(s). If the Customer's account exceeds 60 days past due, support will be discontinued until the Customer's account is made current. If the Customer's account exceeds 90 days past due, CivicPlus may suspend in progress Project Development and Annual Recurring Services will be discontinued, and the Customer will no longer have access to the Services until the Customer's account is made current. Customer will be given 15 days' notice prior to discontinuation of Services for non-payment.

6. During the performance of Project Development, if Customer requests a change that requires repeated efforts to previously approved work product and such change causes CivicPlus to incur additional expenses (i.e. airline change fees, resource hours, consultant fees, Customer does not show up for scheduled meetings or trainings), Customer agrees to reimburse CivicPlus for such additional expenses. CivicPlus shall notify Customer prior to incurring such expenses and shall only incur those expenses which are approved by Customer.

Ownership & Content Responsibility

7. Upon full and complete payment of amounts owed for Project Development under the applicable SOW, Customer will own any website graphic designs, Services content, module content, importable/exportable data, and archived information ("Customer Content") created by CivicPlus on behalf of Customer pursuant to this Agreement. "Customer Content" also includes, without limitation, any elements of text, graphics, images, photos, audio, video, designs, artworks, logos, trademarks, services marks, and other materials or content which Customer provides to CivicPlus for processing, transmission, storage, or inputs into any website, software or module in connection with any Services. Customer Content excludes any content in the public domain and any content owned or licensed by CivicPlus, whether in connection with providing Services or otherwise.

8. Upon completion of the Project Development, Customer will take over the management and control of the Services and Customer will assume full responsibility for Customer Content maintenance and administration. Customer, not CivicPlus, shall have sole responsibility for the accuracy, quality, integrity, legality, reliability, appropriateness, and

intellectual property ownership or right to use of all Customer Content. Customer hereby grants CivicPlus a worldwide, non-exclusive right and license to reproduce, distribute and display the Customer Content as necessary to provide the Services. Customer represents and warrants that Customer owns all Customer Content or that Customer has permission from the rightful owner to use each of the elements of Customer Content and that Customer has all rights necessary for CivicPlus to use the Customer Content in connection with providing the Services. Customer agrees that CivicPlus shall not be responsible or liable for the content of messages created by Customer or by Customer's Users or end-users who access Service. Notwithstanding the foregoing, CivicPlus retains the right, but not the obligation, to remove any Customer Content that is libelous, harassing, abusive, fraudulent, defamatory, excessively profane, obscene, abusive, hate related, violent, harmful to minors, that advocates racial or ethnic intolerance, intended to advocate or advance computer hacking or cracking, or other material, products or services that violate or encourage conduct that would violate any laws or third-party rights.

9. At any time during the term of the applicable SOW, Customer will have the ability to download the Customer Content and export the data that is processed through the Services ("Customer Data"). Customer may request CivicPlus to perform the export of Customer Data and provide the Customer Data to Customer in a commonly used format, at any time, for a fee to be quoted at time of request and approved by Customer. Upon termination of the applicable SOW for any reason, whether or not Customer has retrieved or requested the Customer Data, CivicPlus reserves the right to permanently and definitively delete the Customer Content and Customer Data held in the Services thirty (30) days following termination of the applicable SOW. During the thirty (30) day period following termination of the SOW, regardless of the reason for its termination, Customer will not have access to the Services.

10. Intellectual Property in the software or other original works created by or licensed to CivicPlus, including all software source code, documents, and materials used in performing the Services ("CivicPlus Property") will remain the property of CivicPlus. CivicPlus Property specifically excludes Customer Content. Customer shall not (i) license, sublicense, sell, resell, reproduce, transfer, assign, distribute or otherwise commercially exploit or make available to any third party any CivicPlus Property in any way, except as specifically provided in the applicable SOW; (ii) adapt, alter, modify or make derivative works based upon any CivicPlus Property; (iii) create internet "links" to the CivicPlus Property software or "frame" or "mirror" any CivicPlus Property administrative access on any other server or wireless or internet-based device that may allow third party entities, other than Customer, to use the Services; (iv) reverse engineer, decompile, disassemble or otherwise attempt to obtain the software source code to all or any portion of the Services; (v) make any attempt to gain unauthorized access to the Services and/or any of CivicPlus' systems or networks; or (vi) access any CivicPlus Property in order to: (a) build a competitive product or service, (b) build a product using similar ideas, features, functions or graphics of any CivicPlus Property, or (c) copy any ideas, features, functions or graphics of any CivicPlus Property. The CivicPlus name, the CivicPlus logo, and the product and module names associated with any CivicPlus Property are trademarks of CivicPlus, and no right or license is granted to use them outside of the licenses set forth in this Agreement.

11. Provided Customer complies with the terms and conditions herein, the relevant SOW, and license restrictions set forth in §10, CivicPlus hereby grants Customer a limited, nontransferable, nonexclusive, non-assignable license to access and use the CivicPlus Property associated with any valid and effective SOW, for the term of the respective SOW. The license set forth herein, shall only apply to the extent that Customer is using the Services for legitimate business use as intended by the purpose of the Services and not for the purpose of comparing the Services to a competitor or similar product of CivicPlus. Customer hereby warrants and affirms its purpose in accessing or otherwise using the Services is for their intended purpose only and understands and agrees that any other use shall be considered fraud.

12. All CivicPlus helpful information and user's guides for the Services ("Documentation") are maintained and updated electronically by CivicPlus and can be accessed through the CivicPlus "Help Center". CivicPlus does not provide paper copies of its Documentation. Customer and its Users are granted a limited license to access Documentation as needed. Customer shall not copy, download, distribute, or make derivatives of the Documentation.

13. Customer acknowledges that CivicPlus may continually develop, alter, deliver, and provide to the Customer ongoing

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innovation to the Services, in the form of new features and functionalities. CivicPlus reserves the right to modify the Services from time to time. Any modifications or improvements to the Services listed on the SOW will be provided to the Customer at no additional charge. In the event that CivicPlus creates new products or significant enhancements to the Services ("New Services"), and Customer desires these New Services, then Customer will have to pay CivicPlus the appropriate fee for the access to and use of the New Services. CivicPlus shall use its reasonable best efforts to provide workarounds in the event any modification to the Services causes Customer to lose substantial functionality of the Services.

14. CivicPlus in its sole discretion, may utilize all comments and suggestions, whether written or oral, furnished by Customer to CivicPlus in connection with its access to and use of the Services (all reports, comments and suggestions provided by Customer hereunder constitute, collectively, the "Feedback"). Customer hereby grants to CivicPlus a worldwide, non-exclusive, irrevocable, perpetual, royalty-free right and license to incorporate the Feedback in the CivicPlus products and services.

Indemnification

15. CivicPlus will defend at its expense or settle any third-party claim against Customer alleging that the Services provided under this Agreement infringe intellectual property rights. CivicPlus will pay infringement claim defense costs, CivicPlus–negotiated settlement amounts, and damages finally awarded by a court. CivicPlus has no obligation for any claim of infringement arising from Customer's use of the Services for purposes not contemplated by this Agreement. CivicPlus's indemnification obligations under this Section 15 are conditioned upon the Customer (i) promptly notifying the CivicPlus of any claim in writing; (ii) cooperating with CivicPlus in the defense of the claim; and (iii) granting CivicPlus sole control of the defense or settlement of the claim. The indemnification obligations of CivicPlus herein shall not apply to any claims of intellectual property infringement related to Customer Content.

Responsibilities of the Parties

16. CivicPlus will not be liable for any act, omission of act, negligence or defect in the quality of service of any underlying carrier, licensor or other third-party service provider whose facilities or services are used in furnishing any portion of the Service received by the Customer.

17. CivicPlus will not be liable for any failure of performance that is caused by or the result of any act or omission by Customer or any entity employed/contracted on the Customer's behalf. During Project Development, Customer will be responsive and cooperative with CivicPlus to ensure the Project Development is completed in a timely manner.

18. Customer agrees that it is solely responsible for the end-user's personal data that Customer decides to solicit, collect, store, or otherwise use in connection with any Service provided by CivicPlus. Customer understands and agrees that CivicPlus provides certain solutions with increased security measures for the solicitation and storage of any sensitive data, and it is Customer's responsibility to determine whether the data it solicits and collects should be stored in such solutions. Customer understands and agrees that CivicPlus does not have knowledge or control over what type of data Customer solicits therefore CivicPlus has no responsibility for the use or storage of end-users' personal data in connection with the Services or the consequences of the solicitation, collection, storage, or other use by Customer or by any third party of any personal data. Customer has the sole control and responsibility over the determination of which data and information shall be included in the content that is to be transmitted and stored by CivicPlus. Customer shall not provide to CivicPlus or allow to be provided to CivicPlus any content that (a) infringes or violates any 3rd party's intellectual property rights, rights of publicity or rights of privacy, (b) contains any defamatory material, or (c) violates any federal, state, local, or foreign laws, regulations, or statutes.

19. Customer is responsible for all activity that occurs under Customer's accounts by or on behalf of Customer. Customer agrees to (a) be solely responsible for all designated and authorized individuals chosen by Customer ("User") activity, which must be in accordance with this Agreement and the CivicPlus Terms of Use; (b) be solely responsible for Customer Data; (c) obtain and maintain during the term all necessary consents, agreements and approvals from end-users, individuals or any other third parties for all actual or intended uses of information, data or other content Customer will use in connection with the Services; (d) use commercially reasonable efforts to prevent unauthorized access to, or use of, any User's log-in information and the Services, and notify CivicPlus promptly of any known unauthorized access or use of the foregoing; (e) use commercially reasonable efforts to prevent unauthorized access to or use of the Services and CivicPlus Property and shall promptly notify CivicPlus of any unauthorized access or use of the Services and/or CivicPlus Property and any loss or theft or unauthorized use of any n User's password or username and/or personal information; and (f) use the Services only in accordance with applicable laws and regulations.

20. The Parties shall comply with all applicable local, state, and federal laws, treaties, regulations, and conventions in connection with its use and provision of any of the Services or CivicPlus Property.

21. CivicPlus shall not be responsible for any act or omission of any third-party vendor or service provider that Customer has selected to integrate any of its Services with.

22. Customer understands that CivicPlus must fastidiously allocate resources across all of its customers and specifically reserves necessary resources for Customer's Project Development. If any professional services, such as consulting or training, purchased by Customer are not used during the Project Development phase solely due to the inaction or unresponsiveness of Customer, then these services shall expire 30 days after completion of Project Development. The Customer may re-schedule any unused professional services during this 30-day period as mutually agreed upon by the Parties. Any professional services that have not been used or rescheduled shall be marked as complete and closed upon the expiration of the 30-day period.

Data Security

23. CivicPlus shall, at all times, comply with the terms and conditions of its Privacy Policy. CivicPlus will maintain commercially reasonable administrative, physical, and technical safeguards designed to protect the security and confidentiality of Customer Data. CivicPlus will not modify Customer Data or disclose Customer Data, except (a) in order to provide the Services; (b) to prevent or address service or technical problems in connection with support matters; (c) as specifically directed or expressly permitted in writing by Customer, (d) in compliance with our Privacy Policy; or (f) if compelled by law. Notwithstanding the foregoing, CivicPlus reserves the right to delete, suspend, or block known malicious accounts without Customer authorization. Customer understands that CivicPlus has no obligation to provide the Services or maintain the Customer Data, information or other material if Customer's accounts are past due and unpaid as set forth in this Agreement.

24. Customer acknowledges and agrees that CivicPlus utilizes third-party service providers to host and provide the Services and store Customer Data and the protection of such data will be in accordance with such third party's safeguards for the protection and the security and confidentiality of Customer's Data. Notwithstanding anything to the contrary, CivicPlus shall have the right to collect and analyze data and other information relating to the provision, use and performance of various aspects of the Services and related systems and technologies (including, without limitation, information concerning Customer Data and data derived therefrom), and CivicPlus will be free (during and after the term hereof) to use such information and data to improve and enhance the Services and for other development, diagnostic and corrective purposes in connection with the Services and other CivicPlus offerings.

25. CivicPlus may offer Customer the ability to use third-party applications in combination with the Services. Any such third-party application will be subject to acceptance by Customer. In connection with any such third-party application

agreed to by Customer, Customer acknowledges and agrees that CivicPlus may allow the third-party providers access to Customer Data as required for the interoperation of such third-party application with the Services. The use of a third-party application with the Services may also require Customer to agree to a separate agreement or terms and conditions with the provider of the third-party application, which will govern Customer's use of such third-party application.

26. In the event of a security breach due to the sole negligence, malicious actions, omissions, or misconduct of CivicPlus, CivicPlus, as the data custodian, will comply will all remediation efforts as required by applicable federal and state law.

CivicPlus Support

27. CivicPlus will use commercially reasonable efforts to perform the Services in a manner consistent with applicable industry standards, including maintaining Services availability 24 hours a day, 7 days a week with 99.9% uptime. Customer will have 24/7 access to the online CivicPlus Help Center (civicplus.help) to review use articles, software best practices, receive maintenance release notes, as well as submit and monitor omni-channel support tickets and access solution specific support contact methods (https://www.civicplus.help/hc/en-us/requests/new).

28. CivicPlus provides live support engineers based in the domestic United States to respond to basic questions concerning use and configuration, to diagnose software code-related errors, and proactively identify potential systems issues. CivicPlus support engineers serve a preliminary function in the agile development process and escalate defects to software developers or architects for remediation. For security purposes, CivicPlus support engineers are not permitted to modify user accounts, and permissions nor distribute access outside of accounts established by means of a support interaction for testing. Customer delegated Users may receive tutorials and guidance on account modifications but will perform the action themselves.

29. CivicPlus support hours span between the hours of 7 am to 7 pm CST, but may vary by product. Customer may access the CivicPlus Help Center (civicplus.help) to obtain each product's support hours. After hours support is available by toll- free phone call only. Non-emergency support requested outside of support hours will be subject to additional fees, such fees will be quoted to Customer at the time of the request and will be subject to Customer acceptance and invoiced the next business day following the non-emergency support. CivicPlus shall have the sole discretion to determine in good faith whether support requests qualify as an emergency, exceed reasonable use or are outside the scope of services outlined in any SOW.

30. If a reported problem cannot be solved during the first support interaction, Customer will be provided a ticket number that will be used as communication method throughout ticket escalation until a solution is provided. Support service does not include support for errors caused by third party products or applications for which CivicPlus is not responsible.

Marketing

31. Customer hereby authorizes CivicPlus to include CivicPlus's name and logo inconspicuously within the Customer's instance of the Services. Customer may publicly refer to itself as a customer of the CivicPlus Services, including on Customer's website and in sales presentations. Notwithstanding the foregoing, each Party hereby grants the other a limited, worldwide, license to use the other's logo in conformance with such Party's trademark usage guidelines and solely for the purposes of providing the Services. In no event will either Party issue a press release publicly announcing this relationship without the approval of the other Party, such approval not to be unreasonably withheld.

CIVICPLUS

Limitation of Liability

32. CivicPlus' liability arising out of or related to this Agreement, or any associated SOW, will not exceed the amounts paid by Customer for the Annual Recurring Services in the year prior to such claim of liability.

33. In no event will CivicPlus be liable to Customer for any consequential, indirect, special, incidental, or punitive damages arising out of or related to this Agreement.

34. The liabilities limited by Section 32 and 33 apply: (a) to liability for negligence; (b) regardless of the form of action, whether in contract, tort, strict product liability, or otherwise; (c) even if Customer is advised in advance of the possibility of the damages in question and even if such damages were foreseeable; and (d) even if Customer's remedies fail of their essential purposes. If applicable law limits the application of the provisions of this Limitation of Liability section, CivicPlus' liability will be limited to the maximum extent permissible.

Warranties and Disclaimer

35. Each person signing the SOW, or otherwise agreeing to the terms of this Agreement, represents and warrants that he or she is duly authorized and has legal capacity to execute and bind the respective Party to the terms and conditions of the SOW and this Agreement. Each Party represents and warrants to the other that the execution and delivery of the SOW and the performance of such Party's obligations thereunder have been duly authorized and that this Agreement is a valid and legal agreement binding on such Party and enforceable in accordance with its terms. Customer represents and warrants that Customer has not provided any false information to gain access to the Service and that Customer's billing information provided on the Contact Sheet is correct; and it has all necessary rights in the Customer Content to permit Customer's use of the Service and to grant the licenses contained in this Agreement without infringing the intellectual property or other rights of any third parties, violating any applicable laws, or violating the terms of any license or agreement to which it is bound.

36. CivicPlus warrants that the Services will perform substantially in accordance with documentation and marketing proposals, and free of any material defect. CivicPlus warrants to the Customer that, upon notice given to CivicPlus of any defect in design or fault or improper workmanship, CivicPlus will remedy any such defect. CivicPlus makes no warranty regarding, and will have no responsibility for, any claim arising out of: (i) a modification of the Services made by anyone other than CivicPlus, even in a situation where CivicPlus approves of such modification in writing; or (ii) use of the Services in combination with a third-party service, web hosting service, or server not authorized by CivicPlus.

37. The Services may be temporarily unavailable for scheduled maintenance or for unscheduled emergency maintenance, either by CivicPlus or by third-party providers, or because of other causes beyond CivicPlus's reasonable control, but CivicPlus shall use reasonable efforts to provide advance notice in writing or by e-mail of any scheduled service disruption. HOWEVER, SERVICE PROVIDER DOES NOT WARRANT THAT THE SERVICES WILL BE UNINTERRUPTED OR ERROR FREE; NOR DOES IT MAKE ANY WARRANTY AS TO THE RESULTS THAT MAY BE OBTAINED FROM USE OF THE SERVICES.EXCEPT FOR THE EXPRESS WARRANTIES IN THIS AGREEMENT, THE SERVICES ARE PROVIDED "AS IS AND CIVICPLUS HEREBY DISCLAIMS ALL WARRANTIES, WHETHER EXPRESS, IMPLIED, STATUTORY OR OTHERWISE, INCLUDING ANY IMPLIED WARRANTY OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, OR ARISING FROM A PRIOR COURSE OF DEALING.

38. EACH PROVISION OF THIS AGREEMENT THAT PROVIDES FOR A LIMITATION OF LIABILITY, DISCLAIMER OF WARRANTIES, OR EXCLUSION OF DAMAGES IS TO ALLOCATE THE RISKS OF THIS AGREEMENT BETWEEN THE PARTIES. THIS ALLOCATION IS REFLECTED IN THE PRICING OFFERED BY CIVICPLUS TO CUSTOMER AND IS AN ESSENTIAL ELEMENT OF THE BASIS OF THE BARGAIN BETWEEN

THE PARTIES. EACH OF THESE PROVISIONS IS SEVERABLE AND INDEPENDENT OF ALL OTHER PROVISIONS OF THIS AGREEMENT.

Force Majeure

39. No party shall have any liability to the other hereunder by reason of any delay or failure to perform any obligation or covenant if the delay or failure to perform is occasioned by force majeure, meaning any act of God, storm, pandemic, fire, casualty, unanticipated work stoppage, strike, lockout, labor dispute, civil disturbance, riot, war, national emergency, act of public enemy, internet service provider failure or delay, third party application failure, denial of service attack, or other cause of similar or dissimilar nature beyond its control.

Taxes

40. The amounts owed for the Services exclude, and Customer will be responsible for, all sales, use, excise, withholding and any other similar taxes, duties and charges of any kind imposed by any federal, state or local governmental entity in connection with the Services (excluding taxes based solely on CivicPlus's income). If the Customer is tax-exempt, the Customer must provide CivicPlus proof of their tax-exempt status, within fifteen (15) days of contract signing, and the fees owed by Customer under this Agreement will not be taxed. If such exemption certificate is challenged or held invalid by a taxing authority then Customer agrees to pay for all resulting fines, penalties and expenses.

Other Documents

41. This Agreement, including all exhibits, amendments, and addenda hereto and all SOWs, constitutes the entire agreement between the Parties and supersedes all prior and contemporaneous agreements, proposals or representations, written or oral, concerning its subject matter. No modification, amendment, or waiver of any provision of this Agreement or any SOW will be effective unless in writing and signed by each Party. However, to the extent of any conflict or inconsistency between the provision in the body of this Agreement and any exhibit, amendment, or addenda hereto or any SOW, the terms of such exhibit, amendment, addenda or SOW will prevail. Notwithstanding any language to the contrary therein, no terms or conditions stated in a Customer purchase order or other order documentation (excluding SOWs) will be incorporated into or form any part of this Agreement, all such terms or conditions will be null and void, unless such term is to refer and agree to this Agreement.

Interlocal Purchasing Consent/ Cooperative Purchasing

42. With the prior approval of CivicPlus, which may be withheld for any or no reason within CivicPlus's sole discretion, this Agreement and any SOW may be extended to any public entity in Customer's home-state to purchase at the SOW prices and specifications in accordance with the terms stated herein.

43. To the extent permitted by law, the terms of this Agreement and set forth in one or more SOW(s) may be extended for use by other local government entities upon execution of a separate agreement, SOW, or other duly signed writing by and between CivicPlus and such entity, setting forth all of the terms and conditions for such use, including applicable fees and billing terms.

Miscellaneous Provisions

44. The invalidity or unenforceability, in whole or in part, of any provision of this Agreement shall not void, affect the validity or enforceability of any other provision of this Agreement.

45. The Parties negotiated this Agreement with the opportunity to receive the aid of counsel and, accordingly, intend this Agreement to be construed fairly, according to its terms, in plain English, without constructive presumptions against the drafting Party. The headings of Sections of this Agreement are for convenience and are not to be used in interpreting this Agreement. As used in this Agreement, the word “including” means “including but not limited to.”

46. The Parties will use reasonable, good faith efforts to resolve any dispute between them in good faith prior to initiating legal action.

47. This Agreement and any SOW, to the extent signed and delivered by means of a facsimile machine or electronic mail, shall be treated in all manner and respects as an original agreement or instrument and shall be considered to have the same binding legal effect as if it were the original signed version thereof delivered in person. The Parties agree that an electronic signature is the legal equivalent of its manual signature on this Agreement and any SOW. The Parties agree that no certification authority or other third party verification is necessary to validate its electronic signature and that the lack of such certification of third party verification will not in any way affect the enforceability of the Parties’ electronic signature or any resulting agreement between CivicPlus and Customer.

48. Due to the rapidly changing nature of software as a service and digital communications, CivicPlus may unilaterally update this Agreement from time to time. In the event CivicPlus believes such change is a material alteration of the terms herein, CivicPlus will provide Customer with written notice describing such change via email or through its website. Customer’s continued use of the Services following such updates constitutes Customer’s acceptance of the same. In the event Customer rejects the update to the terms herein, Customer must notify CivicPlus of its objection within ten (10) days receipt of notice of such update.

11333 N. Cedarburg Rd 60W
Mequon, WI 53092-1930
Phone: 262-242-3100
Fax: 262-242-9655

www.ci.mequon.wi.us

Office of Finance-Personnel Committee

TO: Finance-Personnel Committee
FROM: Marie Keyser, Assistant Finance Director
DATE: August 14, 2024
SUBJECT: Quarterly Investment Report (April 1, 2024 - June 30, 2024)

Background

The City of Mequon Investment Policy requires that the Finance - Personnel Committee receive quarterly investment reports. The purpose of this report is to provide a means for committee members and staff to regularly review and monitor the City's investment position, and to demonstrate compliance with the City's Investment Policy.

The City is continuing to invest pursuant to the Investment Policy. The City's long-term funds are invested in a variety of instruments managed by Dana Investment Advisors. These investment instruments include US Agencies, US Treasuries, and Mortgage-Backed Securities. The primary focus and order of priority is safety and preservation of principal, liquidity, and attaining a market rate of return. Starting in May 2022, the City invested the 2022A G.O. Note proceeds with Ehlers Public Finance Advisors. The primary focus is the same as Dana Investment Advisors in terms of safety and preservation of principal and liquidity but with shorter maturities.

The investments controlled by Dana saw a quarter-end market value of $14,091,463 with $188,910 of investment revenue in Quarter 2. The investments controlled by Ehlers saw a quarter-end market value of $372,487 with $8,569 of investment revenue. $9,536,388 was initially invested in May 2022. $9,396,263 has been liquidated from the portfolio since inception to fund the Highland Road Interchange project, Road Program and Town Center projects.

The three-year treasury at the end of the first quarter was 4.52%. The quarter-end weighted averages for the City's Dana portfolio are as follows:

	Qtr 3 2023	Qtr 4 2023	Qtr 1 2024	Qtr 2 2024
Average Yield to Maturity (%)	5.97	5.71	5.41	5.45
Average Maturity (Years)	1.71	1.79	2.17	1.95
Average Coupon (%)	3.76	4.10	4.25	4.47

During Quarter 2 2024, the City recognized $473,813 of investment profit of which $276,333 was bank account interest, $8,569 was Ehlers investment revenue, and $188,910 was Dana investment revenue. Year to date, bank interest and investment profit totals $1,100,314, as $87,000 was allocated to fund the HVAC project in the Council Chambers.

It is staff's determination that for the quarter ended June 30, 2024, the City's individual portfolios and the combined portfolio continue to comply with both the City's investment policy and Wisconsin State Statue 66.0603.

Recommendation

None

Cash/Money Market Accounts for the Quarter Ending 06/30/24

	General Fund	Sewer Fund	Water Fund	Capital Project Fund	ARPA Fund	Revolving Loan Fund	Debt Srvc/Other Funds	Total
Beg Cash 04/01/24	**3,144,722**	**4,012,772**	**3,711,446**	**739,565**	**115,691**	**491,543**	**10,853,081**	**23,068,820**
								-
Receipts								
Property Tax	595,276	-	-	-	-	-	-	595,276
City Generated	751,210	1,076,813	842,469	7,048	-	15,990	24,850	2,718,379
State/Fed Funding	397,088	-	-	10,650	-	-	54,181	461,920
Investment	35,594	52,511	42,864	15,439	1,308	1,236	127,382	276,333
Total Receipts	1,779,168	1,129,324	885,334	33,136	1,308	17,226	206,413	4,051,908
Expenditures								
Payroll & Benefits	(2,940,025)	(142,351)	(10,013)	-	(220)	-	-	(3,092,609)
Accounts Payable	(1,696,858)	(665,424)	(386,137)	(477,980)	(38,902)	(1,320)	(4,424)	(3,271,045)
Other/Transfer	(0)	(168,506)	(1,141,200)	575,000	-	-	(1,021,300)	(1,756,006)
Total Expenditures	(4,636,883)	(976,281)	(1,537,350)	97,020	(39,122)	(1,320)	(1,025,724)	(8,119,660)
End Cash 06/30/24	**287,006**	**4,165,815**	**3,059,430**	**869,722**	**77,877**	**507,449**	**10,033,770**	**19,001,068**

Notes:

PROPERTY TAX: Lottery Credit received in April. General Fund will receive second installment settlement in August from Ozaukee County ~ $7.2M.

CITY GENERATED: Gen- Cell Tower Lease Revenue, Cable TV Revenue, Developer Escrows, Court Revenue, Building Permits, Park Reservations, etc. Sewer/Water- Utility Billing Revenue.

STATE/FED FUNDING: $351K Hwy & Transportation Aid, $80K Personal Property Aid

INVESTMENT: Money market and investment portfolio yields have increased significantly since FY 2022. $276K Bank Interest.

PAYROLL & BENEFITS: Total is about 39% of budget. This is due to seasonal employees not yet working or vacancies within a couple departments.

ACCOUNTS PAYABLE: General Fund - Support payment to Library $282K, $350K to SOFD. Capital Projects - $164K (4) Squad cars, Sewer - Quarterly MMSD Charge $437K, Water - Operations/Maintenance contract with City Water, Purchased Water.

OTHER/TRANSFER: $1M GO Debt P&I, $169K Sewer Bond P&I, $1.1M Water Revenue Bond P&I, $575K transfer from Ehlers Investments to Capital Projects Fund to fund the Road Program.

Dana Investment Advisors, Inc.
PORTFOLIO SUMMARY

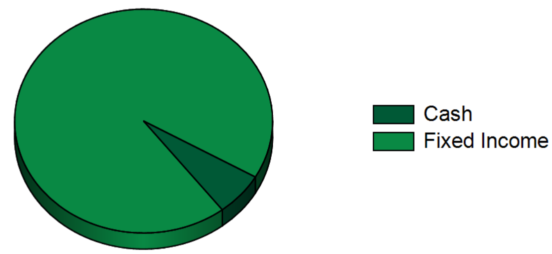
DANA THE WISE CHOICE

From: March 28, 2024 to June 28, 2

Portfolio: 3876m - City of Mequon

Portfolio Allocation Summary

	Market 06/28/24	% of Assets	Estimated Income
Short Term Investments	870,873	6.2	30,586
Treasury Bonds	1,481,956	10.5	43,750
Agency Bonds	5,693,919	40.3	193,480
Small Business Administration Bonds	794,750	5.6	62,641
Mortgage Bonds	5,249,965	37.3	291,957
Total Portfolio	14,091,463	100.0	622,414



Account Activity Summary (Market Value Basis)

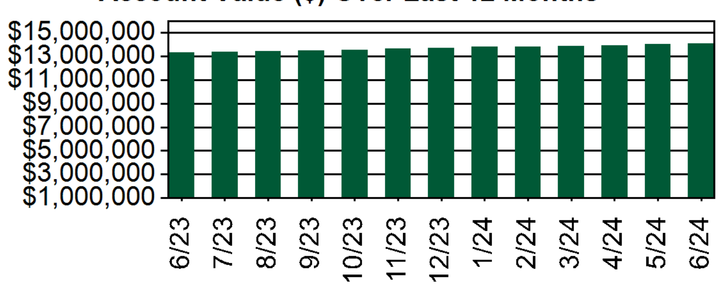
Portfolio Value on 03/28/2024		$13,902,779.35
Contributions/Withdrawals	($4,170.84)	
Investment Income	$128,965.30	
Unrealized Gain/Loss	$44,791.37	
Realized Gain/Loss	($3,904.20)	
Change in Accrued Income	$23,002.19	
Portfolio Value on 06/28/2024		$14,091,463.17
Total Gain	$192,854.66	

Performance Summary-Time Weighted Returns

Portfolio Performance (%) Gross of Fees

	Quarter To Date	Year To Date	Latest 12 Months	3 Year Return	5 Year Return	Since 04/2019 (Ann)
Total	1.39	2.64	5.62	1.42	1.61	1.79

Account Value ($) Over Last 12 Months



Fixed Income Characteristics as of: 6/28/2024

Credit Rating	Avg Maturity	Yield to Worst	Effective Duration
Aaa	1.95	5.73	0.83

The equity markets experienced mixed returns during the second qua of 2024 as persistent higher interest rates took their toll and economi began showing signs of slowing. While the labor market continued to impress with resilient job growth and healthy average hourly earnings growth, retail sales and housing data weakened, indicating that consu are becoming more cautious. The S&P 500 Index gained 4.28% for th quarter, but equity returns were again driven by a small number of lar growth-orientated companies. Remove the contribution of the four lar companies (MSFT, AAPL, NVDA and GOOGL) and the net return for remainder of the S&P 500 Index was negative in Q2, with a median re of -3.1% among S&P 500 constituents. The Russell 1000 Growth Ind returned 8.33% for the quarter, while the Russell 1000 Value Index fe -2.17%. Mid and Small Cap stocks underperformed during the period the Russell Midcap and Smallcap 2000 Indices falling -3.35% and -3. respectively.

Fixed income indices were generally positive for the second quarter a attractive coupon income more than offset the slight 8 basis point incr in treasury yields. After an unexpected rise in yields during the first quarter, yields have settled into a tight band as the market has digest the fact that the Federal Reserve will not be cutting interest rates six seven times this year. Currently, the market is pricing in two rate cuts quarter point each by the end of 2024. The Intermediate 1-10 Year Govt/Corp Index was up 0.71% for the quarter, while the 1-5 Year Municipal Index advanced 0.37%.

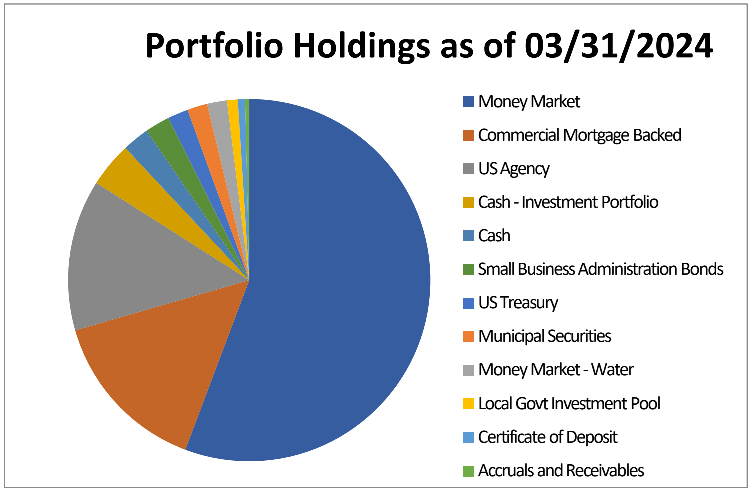
Given solid economic growth (GDP close to 2%), strong labor market (222k average monthly new jobs YTD), and inflation levels remaining persistently higher than the 2% Fed target (Core PCE 2.8%), it is diffi for the Fed to begin cutting interest rates despite acknowledging rate policy is restrictive. Fed Chairman Powell has portrayed the Fed's sta as "patient" and stated "it may take longer than previously expected f Fed to begin cutting rates." Nonetheless, the market still expects rate in the second half of the year and for interest rates to be lower across yield curve as Powell said one-cut and two-cut projections this year a both "plausible." The markets may view this as a goldilocks environm

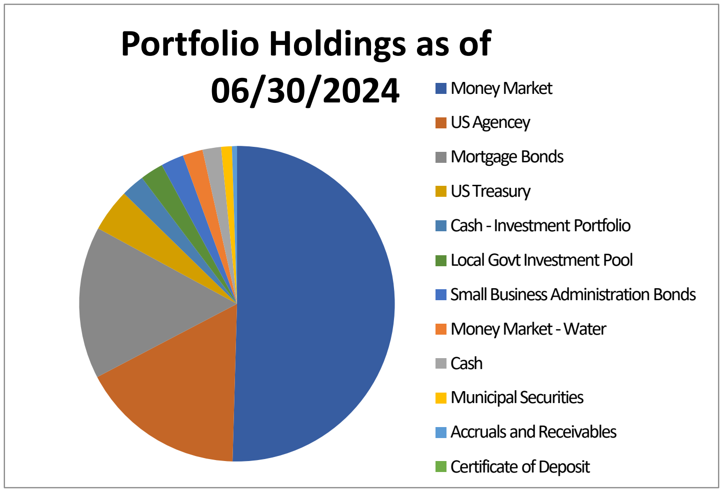
While uncertainty regarding interest rates and economic growth are common, investors will need to also grapple with political uncertainty the next few months as candidates still need to be finalized and policy differences may add to market volatility. A well-diversified and actively managed portfolio with allocations to both fixed income and equity ca help mitigate risk.

Thank you for the confidence you have placed in Dana Investment Advisors, and please contact us with any questions or changes to you investment objectives.

City of Mequon
Distribution by Security Sector - Market Value

Security Sector	Market Value 3/31/2024	% of Portfolio 3/31/2024	Market Value 6/30/2024	% of Portfolio 6/30/2024
Cash - Investment Portfolio	1,521,784.67	2.26%	803,817.15	2.40%
Certificate of Deposit	251,938.60	0.73%	-	0.00%
Municipal Securities	678,684.74	4.68%	366,853.80	1.10%
US Agency	5,117,025.55	22.03%	5,641,364.00	16.86%
US Treasury	697,545.33	3.62%	1,470,546.88	4.39%
Mortgage Bonds	5,604,886.83	12.13%	5,221,175.69	15.60%
Small Business Administration Bonds	840,531.23	3.13%	784,573.79	2.34%
Accruals and Receivables	129,073.89	0.58%	175,619.14	0.52%
Cash	909,522.21	1.84%	636,015.37	1.90%
Money Market	21,129,364.75	44.82%	16,885,317.61	50.46%
Local Government Investment Pool	359,857.64	1.39%	802,030.43	2.40%
Money Market - Water	670,069.01	2.80%	677,704.79	2.03%
Total	37,910,284.45	100.00%	33,465,018.65	100.00%

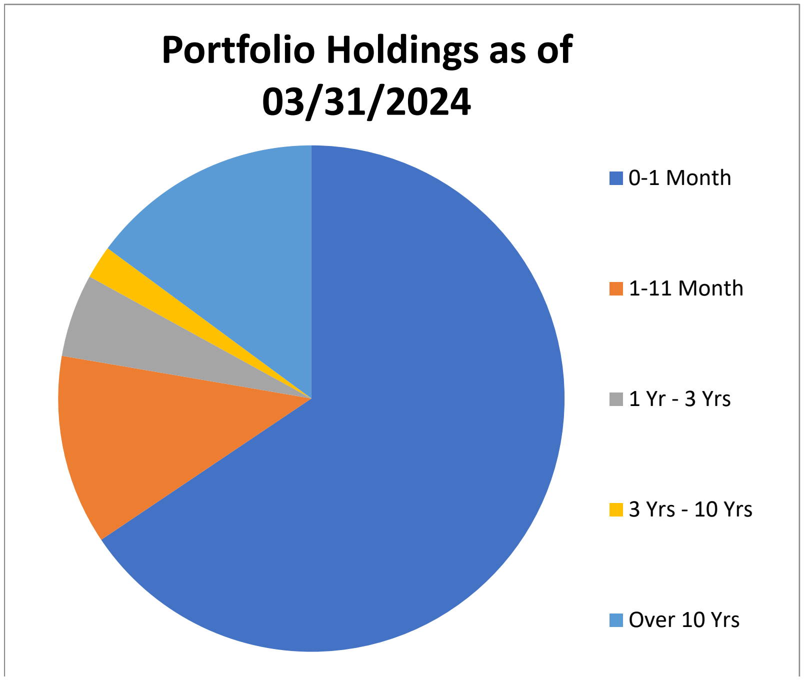


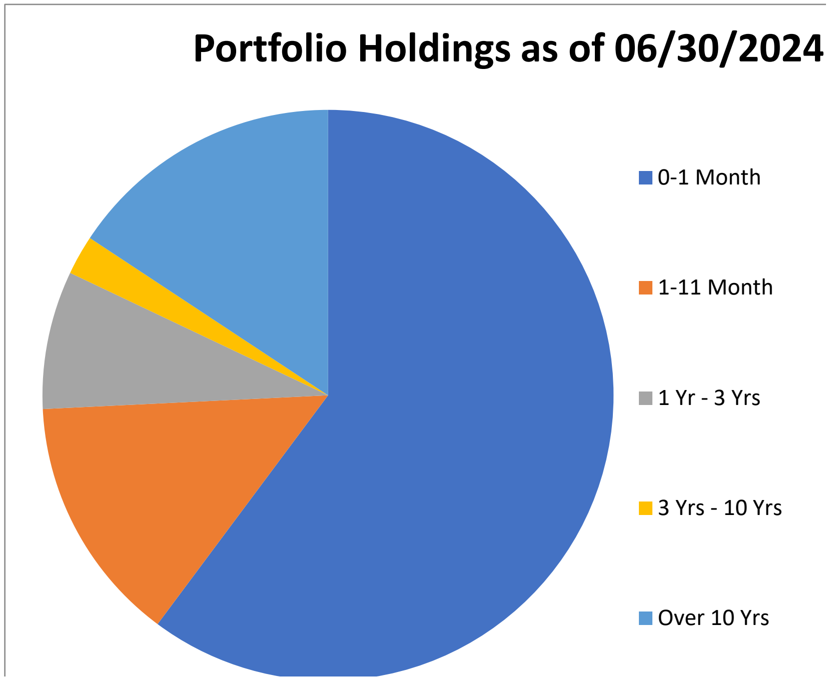


Attachment: Q2 2024 Investment & Cash Report 081424 (9588 : 2024 YTD Cash & Investment Report as of

City of Mequon
Distribution by Maturity - Market Value

Security Sector	Market Value 3/31/2024	% of Portfolio 3/31/2024	Market Value 6/30/2024	% of Portfolio 6/30/2024
0-1 Month	24,861,760.50	65.58%	20,141,233.22	60.19%
1-11 Month	4,596,470.84	12.12%	4,700,742.62	14.05%
1 Yr - 3 Yrs	2,006,635.05	5.29%	2,617,293.33	7.82%
3 Yrs - 10 Yrs	804,239.30	2.12%	748,578.54	2.24%
Over 10 Yrs	5,641,178.76	14.88%	5,257,170.94	15.71%
Total	37,910,284.45	100.00%	33,465,018.65	100.00%





11333 N. Cedarburg Road
Mequon, WI 53092-1930
Phone: 262-236-2914
Fax: 262-242-9655

www.ci.mequon.wi.us **Office of City Clerk**

TO: Finance-Personnel Committee
FROM: Caroline Fochs, City Clerk
DATE: June 28, 2024
SUBJECT: ORDINANCE 2024-1666 An Ordinance Amending Chapter 14, Article V of the City of Mequon Municipal Code, Regarding the Regulation of Peddlers, Transient Merchants and Solicitors

Background

Peddlers, sellers and solicitors are regulated by chapter 14 of the Mequon Municipal code. The Finance-Personnel Committee members voiced an interest in revisiting this section of the code, therefore staff took the opportunity to make the recommendations on the attached redline version of the code, Exhibit A.

Analysis

Many of the suggested revisions are clarifications or housekeeping in nature. However there have been several more impactful suggested revisions which include:

- A new requirement that each seller must acknowledge in writing that they have read and understand the restrictions outlined in sec. 14-122.
- An increase in the amount of the bond for out-of-state peddlers from $500 to $1000. This amount was set in 2006 and has not changed since its inception. The bond secures payment of forfeitures and ensures that the merchandise/service purchased will be delivered according to the representations of the applicant.
- Creates the process by which a resident can file a grievance if harmed by a peddler or transient merchant.
- A new requirement that traveling sales workers must obtain a certificate of registration from the Department of Workforce Development prior to selling.
- Creates the ability to fine the business entity as well as the employee, when either repeatedly violates sec. 14-116.

Fiscal Impact

No fiscal impact.

Recommendation

It is recommended that the Committee support the revisions and the Council adopt the attached ordinance.

Attachments:

Exhibit A (DOCX)

COMMON COUNCIL
OF THE
CITY OF MEQUON

ORDINANCE 2024-1666

An Ordinance Amending Chapter 14, Article V of the City of Mequon Municipal Code, Regarding the Regulation of Peddlers, Transient Merchants and Solicitors

RECITALS

A. The Common Council previously adopted Chapter 14, Article V of the Mequon Municipal Code related to the regulation of peddlers, transient merchants and solicitors

B. The Common Council finds that the regulation of peddlers, impacts the safety and welfare of the community and that appropriate guidelines and processes are necessary to ensure safety and welfare.

C. The Common Council desires to update and amend these policies and procedures.

D. On August 14, 2024, the Finance-Personnel Committee recommended approval of the proposed ordinance amendments.

BASED UPON THE FOREGOING RECITALS, the Common Council of the City of Mequon, Wisconsin, do ordain as follows:

SECTION I

Sections 14-114 through 14-128 of the Mequon Municipal Code related to the regulation of peddlers, transient merchants and solicitors are amended to read as attached in Exhibit A.

SECTION II

The terms and provision of this ordinance are severable. Should any term of provision of this ordinance be found to be invalid by a court of competent jurisdiction, the remaining terms and provisions shall remain in full force and effect.

SECTION III

All ordinances and parts of ordinances in contravention to this ordinance are hereby repealed.

SECTION IV

This ordinance shall be in full force and effect upon its passage and on the day after its publication.

Approved by: Andrew Nerbun, Mayor

Date Approved: August 14, 2024

I certify that the foregoing Ordinance was adopted by the Common Council of the City of Mequon, Wisconsin, at a meeting held on August 14, 2024.

Caroline Fochs, City Clerk

Published: ______________________

ARTICLE V. REGULATION OF PEDDLERS, TRANSIENT MERCHANTS AND SOLICITORS[1]

Sec. 14-114. Definitions.

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Charitable organization shall include any benevolent, philanthropic, political, patriotic or eleemosynary person, partnership, association or corporation, or one purporting to be such.

Clerk shall mean the City of Mequon Clerk.

License shall mean a license to engage in peddler, transient merchant and solicitation activity within the City of Mequon, as regulated hereunder.

Merchandise shall include personal property of any kind, and shall include merchandise, goods, or materials provided incidental to services offered or sold. The sale of merchandise includes donations required by the seller for the retention of goods by a donor or prospective customer. Merchandise does not include perishable products.

Peddler means any natural person or entity who engages in the retail sale of merchandise by the direct selling, door-to door method. For purposes of this Section, sale of merchandise includes a sale in which the personal services rendered upon or in connection with the merchandise constitutes the greatest part of value for the price received. ~~, but does not include a farm auction sale conducted by or for a resident farmer of personal property used on the farm, or the sale of produce or other perishable products at retail or wholesale by a resident of this state.~~

Permanent merchant means any person who, for at least one year prior to the consideration of the application of this chapter to said merchant:

(1) Has continuously operated an established place of business in this city or in the local trade area among the communities in the vicinity of the City of Mequon; or

(2) Has continuously resided in this city and now does business from his/her residence.

Person or *individual* shall mean all natural persons of any age or sex, partnerships, corporations, associations, groups, or organizations working in concert or for the same purpose or objective.

Solicitor includes any person who goes from place to place within the city for the purpose of soliciting donations for charitable, religious, political, patriotic, philanthropic or eleemosynary purposes or activities.

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[1]Editor's note(s)—Ord. No. 2006-1191, § I, adopted Oct. 10, 2006, amended Art. V in its entirety to read as herein set out. Former Art. V, §§ 14-114—14-128, pertained to similar subject matter, and derived from Code 1957, § 18-06(1)—(15); Ord. No. 82-518, adopted May 19, 1982; Ord. No. 87-625, adopted Apr. 14, 1987; Ord. No. 94-829, adopted Nov. 9, 1994; Ord. No. 95-860, adopted Nov. 14, 1995; and Ord. No. 2003-1073, § XIII, adopted June 18, 2003.

State law reference(s)—Authority to regulate transient merchants, Wis. Stats. § 66.0423.

Transient merchant means a person who engages in the temporary business of selling merchandise at a fixed location in the city.

Transient merchants, charitable organizations or *solicitors* shall be construed to include any employee, agent, member or volunteer thereof.

(Ord. No. 2006-1191, § I, 10-10-2006)

Sec. 14-115. Application and license required; fees.

It shall be unlawful for any peddler, transient merchant or solicitor to engage in sales or sales activities or to solicit donations within the City of Mequon without first applying and obtaining a license as set forth herein.

The application for a license to peddle, canvass, sell or solicit within the corporate limits of the City of Mequon shall be made in person to the clerk, with approval by the clerk and the committee on finance-personnel of the city. At the time of filing the permit application, the applicant for a peddler, transient merchant or solicitor's permit shall pay to the city clerk administrative processing fees as shall be determined by the common council by resolution from time to time. Charitable organizations which are registered with the State of Wisconsin pursuant to Wis. Stat. § ~~440.41, Wisconsin Statutes~~202.12, or which are exempt from such registration requirements shall register and pay the criminal investigation portion of such fees, but shall be exempt from the balance of said administrative fees. In addition to the fees provided hereinabove, the applicant shall pay the required administrative fees for each individual who shall engage in peddler, transient merchant or solicitor activities in the city, to defray the cost of licensure and criminal investigation of each such peddler, transient merchant or solicitor.

(1) Class A license. Any applicant who has a permanent residence or place of business in the state may apply for and be granted a license which shall be valid for a period of three (3) months from issuance, and which shall be renewable for a like period at no additional charge.~~.~~

(2) Class B license. All other applicants may apply for and be granted a license which shall be valid for a period of up to thirty (30) days from issuance, and which shall be renewable for a like period at no additional charge.

(3) The prospective licensee must further obtain a permit for each additional individual person peddling, soliciting, or carrying on transient merchant activity.

(4) The application must identify the name, permanent address, social security number, age and driver's license of each permittee and such other information as the city may from time to time require.

(5) Each peddler, transient merchant or solicitor must provide a government issued identification card as proof of identity when applying.

(6) There shall be a waiting period of seventy-two (72) hours excluding weekends and holidays from the time of the ~~issuance~~ granting of the license to the prospective licensee, to the time that the licensee may begin the peddling, soliciting, or transient merchant activity within the corporate limits of the city.

(7~~6~~) Each applicant must acknowledge in writing that they have reviewed and understand the rules and restrictions outlined in sec. 14-122.

(8) Upon expiration of the initial class B license to peddle, canvass, or solicit within the corporate limits of the city, the licensee may make application in person to the clerk for renewal of the license. The clerk shall ~~grant~~ issue the requested renewal and the renewed license shall remain in effect, only providing:

a. At the time of request for renewal the licensee shall execute and provide a certified statement attesting that the information in the initial application and license is current, and correct, and to the extent applicable shall provide the clerk with changes to any information which was provided in the initial application;

b. There have been no bona fide citizen complaints regarding the peddling, canvassing, soliciting, or selling activities of the applicant or the applicant's agents, employees, or affiliates; and

c. There has been no objection to the renewal by the committee on finance-personnel of the city.

(Ord. No. 2006-1191, § I, 10-10-2006)

Sec. 14-116. Exemptions.

The following shall be exempt from all provisions of this article:

(1) Any person delivering newspapers, fuel, dairy products or bakery goods to regular customers on established routes, or any other person making a regular delivery of goods ordered by a customer;

(2) Any person selling agricultural products which the person has grown;

(3) Any person who takes orders away from or delivers goods to an existing established place of business, for merchandise regularly offered for sale by the merchant within this city and who delivers such merchandise in their regular course of business;

(4) Any person who has an existing established place of business where the merchandise being sold is offered for sale on a regular basis, and in which the buyer has initiated contact with, and specifically requested or consented to a home visit by, said person;

(5) Any person who has had, or one who represents a company which has had, a prior business transaction, such as a prior sale or credit arrangement, with the prospective customer, and in which the customer has specifically requested or consented to a home visit by said person;

(6) Any person holding a sale required by statute or by order of any court and any person conducting a bona fide auction sale pursuant to law;

(7) Any person permitted to do business at special events authorized by the common council.

(8) Any person doing business with the permission of, and upon the premises of, existing retail establishments, which establishments are located within zoning districts allowing retail sales, and having occupancy permits allowing retail sales operations, provided such transient merchants does business within the enclosed building structure. This exemption shall apply only to establishments and buildings wherein any sales conducted pursuant to this exemption are of the same type and nature as sales generally occurring therein, and provided further that the primary business of the establishment is retail sales. This exemption specifically shall not apply to hotels and motels.

(9) Any person engaging in proselytizing on behalf of any bona fide religion or religious group, or campaigning, or otherwise engaging in political activity, including pamphleteering.

(10) Any persons under the age of eighteen (18) who are residents of the city, or pupils in the Mequon-Thiensville School District or a private or parochial school located within the city, and who are engaging in occasional door-to-door sales in order to raise funds for school, school-related, school extra-curricular -related, scouting-related, athletic or religious activities.

(Ord. No. 2006-1191, § I, 10-10-2006)

Sec. 14-117. Reserved.

Attachment: Exhibit A (ORDINANCE 2024-1666 : Peddler Ordinance)

Sec. 14-118. Investigation.

(a) Upon receipt of a completed registration form, the clerk shall promptly refer it to the chief of police, who shall forthwith make an investigation of the statements made in such registration, and the individuals who it is proposed will carry out peddler, transient merchant ~~of~~ or solicitor activities in the city. The chief of police, or his/her designee, shall endorse his/her approval or disapproval in a report to the clerk within three (3) business days after the investigation has been completed.

(b) The clerk and committee on finance-personnel shall refuse to issue the permit to the applicant if it is determined, pursuant to the investigation provided for hereinabove, that the registration contains any material omission or materially inaccurate statement; applicant was convicted of a crime, statutory violation or ordinance violation with the last five (5) years, the nature of which is directly related to the applicant's fitness to engage in transient merchant or solicitor activities; or the applicant failed to comply with any applicable provision of this article.

(Ord. No. 2006-1191, § I, 10-10-2006)

Sec. 14-119. Reserved.

Sec. 14-120. Reserved.

Sec. 14-121. Bond.

After approval, but prior to issuance of the license regulated herein for a peddler or transient merchant, every applicant whose principal place of business is located outside of the state shall file with the city clerk a bond in the sum of ~~five hundred dollars ($500.00)~~ one thousand dollars ($1000.00) in the form of cash or irrevocable letter of credit, upon which the city may draw, securing full compliance with the ordinances of the city and laws of the state relating to peddlers and transient merchants, securing payment of any forfeiture for the violation thereof, and guaranteeing to any citizen of the City of Mequon doing business with the applicant that the property purchased will be delivered according to the representations of the applicant. Action on such bond may be brought by any person aggrieved, provided that action to recover on any such bond shall be commenced within sixty (60) days after the expiration of the license issued to the applicant by the clerk. Any resident that has been harmed or encountered a misrepresentation of service/product may file a claim with the City Clerk with a written description of the grievance. The City Clerk will forward the grievance to the Finance-Personnel Committee to determine if the claim is verifiable and the bond or portion thereof shall be dispersed to the applicant.

(Ord. No. 2006-1191, § I, 10-10-2006)

Sec. 14-122. Prohibited practices.

Peddlers, transient merchants, charitable organizations and solicitors shall be prohibited from:

(1) Calling at any dwelling or other place on Sunday, or on any other day after 7:00 p.m. or before 9:00 a.m., except by appointment.

(2) Calling at the rear door of any dwelling, unless expressly requested by the occupant.

(3) Calling at any dwelling or other place where a sign is displayed bearing the words "no peddlers," "no solicitors" or words of similar meaning.

(4) Remaining on premises after being asked to leave by the owner, occupant, or any other person having authority over such premises.

(5) Misrepresenting or making false, deceptive or misleading statements concerning the quality, quantity or character of any goods offered for sale, the purpose of his/her visit, his/her identity or the identity of the organization he/she represents. A licensee soliciting on behalf of a charitable organization shall specifically disclose what portion of the sale price of goods being offered will actually be used for the charitable purpose for which the organization is soliciting. Said portion shall be expressed as a percentage of the sale price of the merchandise.

(6) Impeding the free use of sidewalks and streets by pedestrians and vehicles.

(7) Failing to observe all traffic and parking regulations where sales are made from vehicles, or a neighborhood is accessed by means of a vehicle.

(8) Making or employing any loud noises or using any sound amplifying device to attract customers if the noise produced is capable of being plainly heard outside a one hundred-foot radius of the source.

(9) Allowing rubbish or litter to accumulate in or around the area in which he/she is conducting business.

(10) No person may employ, offer to employ, or otherwise recruit an individual to work as a traveling sales crew worker without first obtaining a certificate of registration from the Department of Workforce Development per Wis Stat §103.34.

(Ord. No. 2006-1191, § I, 10-10-2006)

Sec. 14-123. Reserved.

Sec. 14-124. Display of license.

During actual peddler, transient merchant or solicitation activity, each licensed peddler, transient merchant or solicitor shall wear or otherwise visibly exhibit a picture identification issued by the entity or organization with which he or she is affiliated, and shall also carry the license issued by the clerk, evidencing the fact that the peddler, transient merchant or solicitor is licensed to solicit within the city, and shall produce the license for inspection upon request.

(Ord. No. 2006-1191, § I, 10-10-2006)

Sec. 14-125. Revocation of license.

(a) A license may be revoked by the finance-personnel committee after notice and hearing if the registrant made any material omission or materially inaccurate statement in the application for registration; made any fraudulent, false, deceptive ~~of~~ or misleading statement or representation in the ~~court~~ course of engaging in transient sales; violated any provision of this section, or was convicted of any crime or ordinance or statutory violation which is directly related to the registrant's fitness to engage in peddler, transient merchant or solicitation activity.

(b) Written notice of the hearing shall be served personally on the applicant, or by registered mail - return receipt requested, sent postage pre-paid to the registrant at the address provided in the application at least seventy-two (72) hours prior to the time set for the hearing. Such notice shall contain the time and place of hearing and a statement of the acts or omissions alleged which form the basis for the proposed revocation of license.

(Ord. No. 2006-1191, § I, 10-10-2006)

Sec. 14-126. Reserved.

Sec. 14-127. Penalty.

(a) Any person, corporation, partnership, organization or entity who shall violate any provision of this article shall suffer a forfeiture for each violation, plus costs of prosecution and penalty assessments according to law. Each day of violation shall constitute a separate offense.

(b) Any person, corporation, partnership, organization or entity who employs any person or persons that repeatedly violate sec. 14-116 shall be in violation of this Article V and shall suffer a forfeiture for each violation, plus costs of prosecution and penalty assessments according to law. Each day of violation shall constitute a separate offense.

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(Ord. No. 2006-1191, § I, 10-10-2006; Ord. No. 2010-1336, § I, 11-9-2010)

Sec. 14-128. Appeal.

Any applicant denied a license or whose license is revoked may appeal the denial by filing a request for appeal hearing before the board of appeals, with the clerk, within fifteen (15) days of the date of the denial.

(Ord. No. 2006-1191, § I, 10-10-2006)

Secs. 14-129—14-154. Reserved.

2024 Finance-Personnel Monthly Work Plan

Current Agenda Topics

Month	Agenda Topics
August	• Resolution Adopting Proposed Updates to the City's Financial Policies • Resolution Approving a contract with CivicPlus Civic Select of Manhattan, KS in the Amount of $34,582 for the Initial Year of Agenda Management Services • Q2 Budget Report • Q2 Cash & Investment Report • Peddlers, Transient Merchants and Solicitors Ordinance Discussion

Future Agenda Topics

• Life Insurance Review • Library Review	• Payment in Lieu of Tax (PILOT) Agreements • City Ordinance Reconciliation

2024 Completed Items

• Denial of Sybaris Liquor License Agreement Revision Request • Resolution Authorizing a Contract with Redevelopment Resources in the Amount of $69,710 for a Mequon Port Washington Road Market Analysis • Resolution Clearing the Personal Property Tax Roll of Delinquent Accounts Deemed Uncollectible for Tax Roll Year 2022 • DANA Investment Advisors Portfolio Review/Market Update, Quarter 1 Investment and Cash Report • Resolution Appointing Marie A. Keyser to the Position of Acting Finance Director/City Treasurer • Q1 Budget Report • Resolution Disallowing the Claim of Zachariah Anderson Dated May 21, 2024 • Resolution Appointing Brenda Arnett to the Position of Finance Director/City Treasurer • Review of City's Financial Policies	• Approving a Development & Dedication Agreement with Mequon-Thiensville Little League/Mequon Heat for Batting Cage Improvements at Rennicke Field • Resolution Amending the City's FY2024 Compensation Plan and Allocation of Funding Received through the American Rescue Plan Act, in Connection with the Establishment of a Full-Time Management Intern During 2024-2025 • Resolution Dissolving Tax Incremental District No. 2 and Authorizing the Distribution of Excess Incremental Revenue to Taxing Jurisdictions • Resolution Approving a Development and Dedication Agreement For A Replacement Storage Shed at Rotary Park • An Ordinance Creating Section 2-183(1) of the Mequon Municipal Code Relating to Informed Consent Concerning Certain Actions of the City's Legal Counsel • Acceptance of FY 2023 Annual Comprehensive Financial Report and Report on Internal Control • Assessment Revaluation Discussion

	• FY 2023 Popular Annual Financial Report • Community Survey Input