



City of Onalaska Meeting Notice

COMMITTEE/BOARD: Finance & Personnel Committee
DATE OF MEETING: December 4, 2019 (Wednesday)
PLACE OF MEETING: City Hall – 415 Main Street (Common Council Chambers)
TIME OF MEETING: 7:15 P.M. (no earlier than 7:15 p.m. or immediately following the Utilities Committee Meeting)

PURPOSE OF MEETING

1. Call to Order and Roll Call
2. Approval of minutes from previous meeting
3. Public input: (limited to 3 minutes / individual)

Consideration And Possible Action On The Following Items:

FINANCE

4. 2019 Omni Center Financials
5. 2019 General Fund Financials
6. Approve the Coulee Region Human Society, Inc. Animal Control Department Agreement for 2020
7. Update regarding a patch for the TiPSS software conversion
8. Options regarding 2020 computer system services
9. Accept changes to the City of Onalaska Finance Manual

PERSONNEL

10. Monthly department presentation: City Administrator & City Attorney Departments
11. Update from Human Resources on any Police and Fire staff vacancies – (For Information Only)

PLEASE TAKE FURTHER NOTICE that members of the Common Council of the City of Onalaska who do not serve on the Committee may attend this meeting to gather information about a subject over which they have decision making responsibility.

Therefore, further notice is hereby given that the above meeting may constitute a meeting of the Common Council and is hereby noticed as such, even though it is not contemplated that the Common Council will take any formal action at this meeting.

Notices Mailed To:

Mayor Joe Chilsen	_____
*Ald. Jim Olson	_____
*Ald. Kim Smith – Chair	_____
*Ald. Dan Stevens - Vice Chair	_____
Ald. Tom Smith	_____
Vacant	_____
Ald. Diane Wulf	_____
City Administrator City Attorney	WPPA Steward IAFF Steward
Dept Heads La Crosse Tribune	_____
Coulee Courier	Onalaska Omni Center
FOX WKTY WLXR WLAX WKTB WXOW	Onalaska Public Library
*Committee Members	Date Notices Mailed and Posted: 11-26-19

In compliance with the Americans with Disabilities Act of 1990, the City of Onalaska will provide reasonable accommodations to qualified individuals with a disability to ensure equal access to public meetings provided notification is given to the City Clerk within seventy-two (72) hours prior to the public meeting and that the requested accommodation does not create an undue hardship for the City.

12. Review and consideration of expectations of the Compensation Study for 2020
13. Review and consideration of out of state travel for Collin Radke and John Wiatt to attend Water and Wastewater Equipment, Treatment, and Transport Trade Show, Training and Seminar from February 17, 2020 through February 20, 2020 in Indianapolis, Indiana
14. Review and consideration of out of state travel for Wayne Nagy to attend Fire Inspection Principles II from March 6, 2020 through March 14, 2020 in Emmitsburg, Maryland
15. Review and consideration of changes to the City of Onalaska policies listed below:
 - A. 1.15 Ethical Standards Policy
 - B. 3.02 Fair Labor Standards Act (FLSA) Policy
16. Discussion and review of timeline and process for Administrator Annual Review
17. Update on Lexipol policy process
18. **Closed Session:** To consider a motion to convene in Closed Session under Section 19.85(1)(g) of the Wisconsin Statutes for the purpose of conferring with legal counsel for the governmental body who is rendering oral or written advice concerning strategy to be adopted by the body with respect to litigation in which it is or is likely to become involved:
 - IAFF, International Association of Firefighters, Local 127: Grievance 2019-3 –
RE: Part Time Emergency Medical Technicians (EMT's)
 - IAFF, International Association of Firefighters, Local 127: Prohibited Practice Complaint –
RE: Part Time Emergency Medical Technicians (EMT's)

If any action is required in Open Session, as the result of the Closed Session, the Committee will reconvene in Open Session to take the necessary action and/or continue on with the printed agenda.

19. **Adjournment**

Fund
11-19-19



City of Onalaska

Account	Name	Balance
Fund: 640 - OMNI CENTER		
Assets		
640-11100	CASH	-130,519.20
640-11104	TEMPORARY CASH	0.00
640-11300	INVESTMENTS	0.00
640-11302	INVESTMENTS 95 & 96	0.00
640-11304	C.D.A. - INVESTMENT RISK EXPANSION	0.00
640-11370	INVESTMENTS (BOND ACCT)	0.00
640-11501	RESERVE FUND 1992	0.00
640-11505	SPEC TRUST (ADOPT-A-PRO)	0.00
640-11800	PETTY CASH	9,040.00
640-12100	TAXES RECEIVABLE	0.00
640-13000	ACCOUNTS RECEIVABLE	13,664.55
640-16202	PREPAID INSURANCE	7,794.82
640-18500	INVENTORY	3,912.88
640-18100	LAND	0.00
640-18104	LAND IMPROVEMENT	0.00
640-18150	CONSTRUCTION WORK IN PROGRESS	0.00
640-18152	C.W.I.P. - CAMPAIGN FUNDING	0.00
640-18153	C.W.I.P. CAMP FUND CDA	0.00
640-18201	BUILDING #1	0.00
640-18202	BUILDING #2	0.00
640-18203	BUILDING #3	0.00
640-18500	EQUIPMENT	0.00
640-18502	OFFICE EQUIPMENT	0.00
640-18504	C.D.A. - TRANSPORTATION EQUIP	0.00
640-18595	LEASE EQUIPMENT	0.00
640-18931	PROVISION FOR DEPRECIATION	0.00
640-18980	UNAMORTIZED BOND COSTS	0.00
640-19000	WRS NET PENSION ASSET	25,502.00
640-19001	WRS LIFE ASSET	0.00
640-19200	DEF. OUTFLOW-WRS PENSION-CONTRIBL	74,518.00
640-19201	DEFERRED OUTFLOW WRS LR/LIF	776.00
	Total Assets:	4,689.05
		<u>4,689.05</u>
Liability		
640-21100	ACCOUNTS PAYABLE	0.00
640-21110	AP PENDING (DUE TO POOL)	496.27
640-21111	PAYROLL CORRECTIONS	0.00
640-21112	SALES TAX PAYABLE	-4,618.77
640-21511	FICA W/H	0.00
640-21512	FEDERAL W/H	0.00
640-21513	STATE W/H - WI	0.00
640-21515	FICA W/H - MEDICARE	0.00
640-21520	RETIREMENT W/H	0.00
640-21528	BC/BS HEALTH INS	0.00
640-21529	HEALTH INS W/H (EMPL. HEAL. INS. CO.)	0.00
640-21530	HEALTH INS	0.00
640-21531	CANCER INS	0.00
640-21532	LIFE INSURANCE W/H	0.00
640-21533	HEALTH/DENTAL/LIFE INS PREMIUMS	0.00
640-21534	MEDICAL & DEP CARE - SECT. 125	0.00
640-21535	WI-RETIREMENT SYSTEM (P.T.EE)	0.00
640-21540	UNITED WAY	0.00
640-21560	COMMUNITY CREDIT UNION W/H	0.00

Balance Sheet

As Of 11/19/2019

Account	Name	Balance
640-21570	UNION DUES	0.00
640-21571	LOCAL 150 UNION DUES W/H	0.00
640-21572	1ST FINANCIAL SVGS.	0.00
640-21573	DEFERRED COMPENSATION	0.00
640-21581	SUPPORT PAYMENTS	0.00
640-21700	ACCRUED WAGES	0.00
640-21800	ACCUMULATED EMPLOYEE BENEFIT (VAC	8,758.00
640-21820	ACCUMULATED EMPLOYEE BENEFIT (SICK	8,374.78
640-21900	LIQUOR SALES	12,757.31
640-22403	INTEREST ACCRUED - RESTRICTED ASSETS	0.00
640-22408	INTEREST ACCRUED - G.O.	0.00
640-22409	INTEREST ACCRUED - CITY	0.00
640-22901	CURRENT PORTION REDEV.	0.00
640-22903	CURRENT PORTION G.O. ISSUE	0.00
640-22905	CURRENT PORTION CITY LOAN	0.00
640-22906	CURRENT PORT. CITY LOAN RLC	0.00
640-22907	CURRENT PORTION OF LEASE PAYABLE	0.00
640-23445	SECURITY DEPOSITS	3,025.00
640-23421	SEC DEP - SPRING	7,965.00
640-23422	SEC DEP - FALL	7,580.00
640-23423	SEC DEP- SPORTS & ADVENT.	0.00
640-23424	SEC DEP- WEDDING EXPO	0.00
640-23425	SEC DEP - SERV./EQUIP./PRODUCT	0.00
640-23900	WRS NET PENSION LIAB.	0.00
640-23901	WRS LRLIF LIABILITY	5,370.00
640-25100	DUE TO GENERAL FUND	0.00
640-25200	DEFERRED INFLOW-WRS PENSION	81,139.00
640-26801	DEFERRED REVENUE	0.00
640-29000	LOAN PAYABLE TO TOURISM	433.00
640-29001	LOAN PAYABLE TO CITY	0.00
640-29002	LEASE PAYABLE	0.00
640-29204	BONDS PAYABLE 1993	0.00
640-29207	BONDS PAYABLE 1994	0.00
640-29210	BONDS PAYABLE 1995	0.00
640-29213	BONDS PAYABLE 1996	0.00
640-29216	BONDS PAYABLE 1997	0.00
640-29219	BONDS PAYABLE 1998	0.00
640-29221	DEF. LOSS ON EARLY RET.	0.00
640-29222	1998 REFUNDING L.R.B.I.	0.00
640-29224	BONDS PAYABLE - 2002	0.00
640-29225	BONDS PAYABLE - 2006	0.00
640-29226	S.T.F.L. LOAN - 2007	0.00
640-29227	C.D.A. G.O. BONDS PAYABLE-2010	0.00
	Total Liability:	131,279.59
Equity		
640-31202	CONTRIBUTIONS FROM OTHERS	0.00
640-31203	DEPR./CHARGEBACK	0.00
640-31204	CONTRIBUTIONS FROM MUNIC.	0.00
640-32000	INVESTMENT IN CAPITAL ASSETS	0.00
640-34100	FUND BALANCE	-142,988.90
640-34141	SURPLUS/DEFICIT	0.00
640-34148	RESERVED RETAINED EARNINGS	0.00
640-34300	RESTRICTED FOR WRS PENSION	25,502.00
	Total Beginning Equity:	-117,486.90
Total Revenue		512,576.35
Total Expense		521,679.99
Revenues Over/Under Expenses		-9,103.64
Total Equity and Current Surplus (Deficit):		-126,590.54
Total Liabilities, Equity and Current Surplus (Deficit):		4,689.05



City of Onalaska

Budget Report Account Summary

For Fiscal: 2019 Period Ending: 11/30/2019

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 640 - OMNI CENTER						
Revenue						
640-00000-41110	GENERAL PROPERTY TAXES	0.00	0.00	0.00	0.00	0.00 %
640-00000-41210	ROOM TAX REVENUE	0.00	0.00	0.00	0.00	0.00 %
640-00000-46716	REGR FEES >AGE 18	2,200.00	2,200.00	0.00	517.90	-4,682.10 -76.46 %
640-00000-46741	ICE RENTAL INCOME (NONTAXABLE)	162,379.00	162,379.00	0.00	111,929.09	-50,449.91 31.07 %
640-00000-46742	ICE RENTAL INCOME (TAXABLE)	27,100.00	27,100.00	1,065.96	23,919.49	-3,180.51 11.74 %
640-00000-46744	CONCESSION REV. (TAXABLE)	48,000.00	48,000.00	78.44	50,494.11	2,494.11 105.20 %
640-00000-46745	CATERING REVENUE (TAXABLE)	6,000.00	6,000.00	0.00	3,339.13	-2,660.87 44.35 %
640-00000-46746	CONCESSION REVENUE (VENDING)	0.00	0.00	0.00	205.00	205.00 0.00 %
640-00000-46747	CONCESSION REVENUE (EVENTS)	0.00	0.00	0.00	0.00	0.00 0.00 %
640-00000-46748	CONCESSION REVENUE - NON-ALC	0.00	0.00	0.00	0.00	0.00 0.00 %
640-00000-46749	VENDING INCOME (NONTAXABLE)	1,750.00	1,750.00	0.00	2,163.63	413.63 123.64 %
640-00000-46751	PRO SHOP REVENUE	6,000.00	6,000.00	106.18	3,624.44	-2,375.56 39.59 %
640-00000-46752	RENTALS INC. (ARENA) TAXAB	12,000.00	12,000.00	0.00	23,343.83	11,343.83 194.53 %
640-00000-46754	RENTAL INC. (ARENA NON-TAX.)	10,000.00	10,000.00	0.00	10,995.00	995.00 109.95 %
640-00000-46755	RENTAL INC. (SHELTER - TAXABLE)	1,500.00	1,500.00	125.00	2,333.05	833.05 155.54 %
640-00000-46756	RENTAL INC. (MEETING NON-TAX.)	6,000.00	6,000.00	0.00	2,118.60	-3,881.40 64.69 %
640-00000-46757	RENTAL INC. (SPACE/ST-TAX.)	35,000.00	35,000.00	575.00	41,876.11	6,876.11 119.65 %
640-00000-46758	RENTAL INC. (SUPPLIES - TAXABLE)	5,600.00	5,600.00	316.00	5,160.83	-439.17 7.84 %
640-00000-46759	LABOR INC. (HOUSEPERSON NON-T	2,500.00	2,500.00	0.00	3,855.00	1,355.00 154.20 %
640-00000-46760	RENTAL INC. (SHELTER NON-TAXAB	1,000.00	1,000.00	0.00	200.00	-800.00 80.00 %
640-00000-46761	ADVERTISING INCOME	0.00	0.00	0.00	0.00	0.00 0.00 %
640-00000-46763	ADMISSION SALES - TAXABLE	5,000.00	5,000.00	0.00	3,758.00	-1,242.00 24.84 %
640-00000-46765	ADMISSION SALES - NONTAXABLE	6,000.00	6,000.00	0.00	3,428.60	-2,571.40 42.86 %
640-00000-46766	RENTAL INC. (MTG. ROOM - TAX)	5,500.00	5,500.00	347.02	7,017.33	1,517.33 127.59 %
640-00000-46767	RENTAL INC. SUPPLIES - NONTAX	1,200.00	1,200.00	0.00	2,255.00	1,055.00 187.92 %
640-00000-46768	LABOR INC. - HOUSEPERSON TAX	7,500.00	7,500.00	200.00	9,675.85	2,175.85 129.01 %
640-00000-46769	CATERING REVENUE (NON TAX.)	3,500.00	3,500.00	0.00	2,577.00	-923.00 26.37 %
640-00000-48001	MISC. INCOME (NONTAXABLE)	7,000.00	7,000.00	0.00	3,987.92	-3,012.08 43.03 %
640-00000-48002	MISC INCOME TAXABLE	1,000.00	1,000.00	0.00	0.00	-1,000.00 100.00 %
640-00000-48100	INTEREST INCOME	0.00	0.00	0.00	0.00	0.00 0.00 %
640-00000-48102	INTEREST INC/RECEIVABLE	0.00	0.00	0.00	26.68	26.68 0.00 %
640-00000-48103	GAIN ON REFUNDING	0.00	0.00	0.00	0.00	0.00 0.00 %
640-00000-48203	RENTAL LEASE	0.00	0.00	0.00	0.00	0.00 0.00 %
640-00000-48205	RENTAL INCOME (CITY)	45,000.00	45,000.00	513.03	39,651.71	-5,348.29 11.89 %
640-00000-48401	INS. RE-IMBURSEMENT CLAIMS - O	0.00	0.00	0.00	0.00	0.00 0.00 %
640-00000-48500	DONATIONS	0.00	0.00	0.00	0.00	0.00 0.00 %
640-00000-48513	DONATIONS (O.E.C. LIQ.AGR)	11,000.00	11,000.00	0.00	10,000.00	-1,000.00 9.09 %
640-00000-48515	DONATIONS (SPONSORSHIPS)	5,000.00	5,000.00	800.00	3,407.00	-1,593.00 31.86 %
640-00000-49201	OPERATING TRANSFER IN	183,174.00	183,174.00	0.00	136,883.70	-46,290.30 25.27 %
640-00000-49221	TRANSFER FROM CITY (TOURI)	0.00	0.00	0.00	0.00	0.00 0.00 %
640-00000-49406	SALE OF CITY PROPERTY - OMNI	0.00	0.00	0.00	3,832.35	3,832.35 0.00 %
640-00000-49900	DEPRECIATION/CHARGEBACK	0.00	0.00	0.00	0.00	0.00 0.00 %
	Revenue Total:	607,903.00	607,903.00	4,126.63	512,576.35	-95,326.65 15.68 %
Expense						
640-55450-110	SALARIES - REGULAR	146,503.00	146,503.00	4,445.90	116,437.69	30,065.31 20.52 %
640-55450-120	WAGES - REGULAR	13,653.00	13,653.00	531.32	11,671.01	1,981.99 14.52 %
640-55450-121	OVERTIME - REGULAR	0.00	0.00	0.00	0.00	0.00 0.00 %
640-55450-124	WAGES - PERM PT	0.00	0.00	0.00	0.00	0.00 0.00 %
640-55450-125	OVERTIME - PERM PT	0.00	0.00	0.00	0.00	0.00 0.00 %
640-55450-126	WAGES - TEMP/SEAS	61,598.00	61,598.00	2,060.84	58,704.08	2,893.92 4.70 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
640-55450-127	OVERTIME - TEMP/SEAS	0.00	0.00	0.00	123.00	-123.00	0.00 %
640-55450-150	FICA	16,964.00	16,964.00	503.42	13,581.65	3,382.35	19.94 %
640-55450-151	RETIREMENT (WRS)	10,490.00	10,490.00	315.82	8,215.82	2,274.18	20.73 %
640-55450-152	HEALTH INSURANCE	36,988.00	36,988.00	1,488.06	33,526.58	3,461.42	9.36 %
640-55450-153	DENTAL INSURANCE	3,428.00	3,428.00	0.00	2,279.29	1,148.71	33.51 %
640-55450-154	LIFE INSURANCE	39.00	39.00	2.76	33.40	5.60	14.36 %
640-55450-211	BOILER CONTRACTUAL	250.00	250.00	0.00	235.21	14.79	5.92 %
640-55450-213	HVAC CONTRACTUAL	7,500.00	7,500.00	647.32	2,716.99	4,783.01	63.77 %
640-55450-214	FIRE CONTRACTUAL	1,560.00	1,560.00	0.00	791.98	768.02	49.23 %
640-55450-220	WATER/SEWER/STORM WATER	7,893.00	7,893.00	0.00	9,596.40	-1,703.40	-21.58 %
640-55450-221	ELECTRIC & GAS	173,286.00	173,286.00	0.00	134,252.39	39,033.61	22.53 %
640-55450-225	PHONE/INTERNET/CABLE	9,062.00	9,062.00	733.31	9,778.24	-716.24	-7.90 %
640-55450-240	SOFTWARE MAINTENANCE CONTR	3,320.00	3,320.00	0.00	5,251.63	-1,931.63	-58.18 %
640-55450-241	EQUIPMENT MAINTENANCE CONT	0.00	0.00	0.00	58.97	-58.97	0.00 %
640-55450-242	EQUIPMENT RENTAL	0.00	0.00	0.00	0.00	0.00	0.00 %
640-55450-243	LEASES	0.00	0.00	0.00	0.00	0.00	0.00 %
640-55450-244	WEBSITE	0.00	0.00	0.00	0.00	0.00	0.00 %
640-55450-290	OTHER CONTRACTUAL SERVICES	16,225.00	16,225.00	783.96	12,293.28	3,931.72	24.23 %
640-55450-291	TRANSCRIPTION CONTRACTUAL	0.00	0.00	0.00	0.00	0.00	0.00 %
640-55450-292	ELECTRICAL CONTRACTUAL	0.00	0.00	0.00	0.00	0.00	0.00 %
640-55450-293	PLUMBING CONTRACTUAL	0.00	0.00	0.00	0.00	0.00	0.00 %
640-55450-301	SALES TAX	0.00	0.00	0.00	0.00	0.00	0.00 %
640-55450-310	OFFICE SUPPLIES	400.00	400.00	66.55	158.02	241.98	60.50 %
640-55450-311	POSTAGE	25.00	25.00	130.61	137.74	-112.74	-450.96 %
640-55450-312	COPY USAGE & PAPER	2,350.00	2,350.00	0.00	905.41	1,444.59	61.47 %
640-55450-320	SUBSCRIPTIONS & DUES	500.00	500.00	275.00	905.00	-405.00	-81.00 %
640-55450-323	GENERAL ADVERTISING	15,000.00	15,000.00	300.00	12,416.84	2,583.16	17.22 %
640-55450-324	RECRUITMENT	100.00	100.00	56.00	776.46	-676.46	-676.46 %
640-55450-330	SEMINARS, CONF & TRAVEL	1,000.00	1,000.00	443.00	528.72	471.28	47.13 %
640-55450-340	OPERATING SUPPLIES	13,000.00	13,000.00	1,606.11	20,641.54	-7,641.54	-58.78 %
640-55450-341	PRINTING & FORMS	0.00	0.00	0.00	328.35	-328.35	0.00 %
640-55450-342	CLEANING & SANITARY SUPPLIES	5,500.00	5,500.00	388.35	3,978.76	1,521.24	27.66 %
640-55450-343	CONCESSIONS SUPPLIES	23,000.00	23,000.00	862.79	26,444.10	-3,444.10	-14.97 %
640-55450-344	VENDING SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00 %
640-55450-345	BAR SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00 %
640-55450-346	CATERING SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00 %
640-55450-347	PRO SHOP	500.00	500.00	0.00	0.00	500.00	100.00 %
640-55450-350	BLDG & GRDS MAINT & REPAIRS	9,750.00	9,750.00	638.78	9,101.40	648.60	6.65 %
640-55450-360	VEHICLE MAINT. & REPAIRS	500.00	500.00	0.00	54.28	445.72	89.14 %
640-55450-361	REGULAR FUEL	375.00	375.00	0.00	0.00	375.00	100.00 %
640-55450-362	OFF ROAD FUEL	50.00	50.00	0.00	17.61	32.39	64.78 %
640-55450-363	EQUIPMENT MAINT & REPAIRS	5,500.00	5,500.00	0.00	2,515.15	2,984.85	54.27 %
640-55450-510	INS - WORKERS COMP	7,000.00	7,000.00	0.00	6,406.00	594.00	8.49 %
640-55450-511	INS - FIRE, COMP/COLL, BOILER	12,282.00	12,282.00	0.00	12,291.00	-9.00	-0.07 %
640-55450-512	INS - VEHICLES	134.00	134.00	0.00	134.00	0.00	0.00 %
640-55450-513	INS - CVMIC, LIABILITY, PROF	2,037.00	2,037.00	0.00	2,037.00	0.00	0.00 %
640-55450-514	SIR	0.00	0.00	0.00	0.00	0.00	0.00 %
640-55450-515	INS - MONIES & SECURITIES	75.00	75.00	0.00	100.00	-25.00	-33.33 %
640-55450-516	EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00	0.00	0.00 %
640-55450-517	UNEMPLOYMENT	0.00	0.00	0.00	0.00	0.00	0.00 %
640-55450-540	DEPR - GENERAL EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00 %
640-55450-541	DEPR - VEHICLE	0.00	0.00	0.00	0.00	0.00	0.00 %
640-55450-542	DEPR - OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00 %
640-55450-543	DEPR - BLDG, STRUCTURE, BLDG I	0.00	0.00	0.00	0.00	0.00	0.00 %
640-55450-544	DEPR - IMPROV OTHER THAN LAND	0.00	0.00	0.00	0.00	0.00	0.00 %
640-55450-620	INTEREST	0.00	0.00	0.00	0.00	0.00	0.00 %
640-55450-686	ALLOCATED - WRS	0.00	0.00	0.00	0.00	0.00	0.00 %
640-55450-690	OTHER DEBT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00 %

Budget Report

For Fiscal: 2019 Period Ending: 11/30/2019

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
640-69	0.00	0.00	0.00	0.00	0.00	0.00%
640-55450-693	0.00	0.00	0.00	0.00	0.00	0.00%
640-55450-720	0.00	0.00	1,905.00	2,153.00	2,153.00	0.00%
640-57600-699	0.00	0.00	0.00	0.00	0.00	0.00%
Expense Total:	607,837.00	607,837.00	18,184.90	521,679.99	86,157.01	14.17%
Fund: 640 - OMNI CENTER Surplus (Deficit):	66.00	66.00	-14,058.27	-9,103.64	-9,169.64	3,893.39%
Report Surplus (Deficit):	66.00	66.00	-14,058.27	-9,103.64	-9,169.64	3,893.39%



City of Onalaska

#F-5
Balance Sheet
Account Summary
As Of 11/19/2019

Fund
11-19-19

Account	Name	Balance
Fund: 100 - GENERAL FUND		
Assets		
100-11100	CASH	-5,144,353.44
100-11103	CASH-CAFE PLAN	20,882.48
100-11400	ONAL FIRE DEPT. (CARINS IRIS)	0.00
100-11510	DDONATIONS SAVINGS ACCT	5,098.47
100-11511	NON-CITY INVESTMENTS	141.80
100-12101	R/E & P/P TAXES REC.	0.00
100-12111	DELQ. S/A FROM COUNTY-2009	0.00
100-12113	DELQ. S/A FROM CO.-2011	1,043.82
100-12115	DELQ,S/A FROM CO.-2013	407.07
100-12117	DELQ.S/A FROM CO. - 2015	393.37
100-12118	DELQ. S/A FROM CO. 2016	1,181.65
100-12119	DELQ. S/A FROM CO. - 2017	1,789.14
100-12120	DELQ. S/A FROM CO. 2018	5,352.51
100-12332	2017-18 Delq. / PP TAXES	-8,360.57
100-12333	2018-19 DELQ. P/P TAXES	8,930.38
100-12334	2006/07 DELQ. P/P TAXES	0.00
100-12336	2008/09 DELQ P/P TAXES	0.00
100-12337	2009-10 DELQ. P/P TAXES	0.00
100-12338	2010-11 DELQ P/P TAXES	0.00
100-12339	2011-12 DELQ. P/P TAXES	0.00
100-12340	2012-13 DELQ. P/P TAXES	0.00
100-12341	2013-14 DELQ. P/P TAXES	0.00
100-12342	2014-15 DELQ. P/P TAXES	0.00
100-12343	2015-16 DELQ. P/P TAXES	-21,219.35
100-12344	2016-17 DELQ. P/P TAXES	0.00
100-12609	S/A STORM SEWER	0.00
100-12611	S/A STREET CONSTRUCTION	128,210.82
100-12615	S/A CURB & GUTTER	62,790.45
100-12626	S/A SIDEWALK	33,314.06
100-12632	S/A ALLEY PAVING	4,913.11
100-13100	OTHER ACCOUNTS RECEIVABLE	13,963.08
100-13102	A/REC. - CDA/OMNI NOTE	0.00
100-13113	A/ REC. - OMNI	0.00
100-13115	ACCOUNTS RECEIVABLE - G. LUTH	0.00
100-13122	ALLOWANCE FOR UNCOLLECTIBLE ACCOL	0.00
100-13125	ACCOUNTS RECEIVABLE - C.D.A. MGMT	-516.30
100-13300	INTEREST RECEIVABLE	0.00
100-14000	DUE FROM OTHER GOVERNMENTS	0.00
100-14207	DUE FROM SEWER	0.00
100-14209	DUE FROM CEMETERY	0.00
100-14210	DUE FROM OMNI CENTER	0.00
100-14213	DUE FROM TAX AGENCY FUND	0.00
100-14215	DUE FROM S/R-O.S.R.	0.00
100-14216	DUE FROM DEBT SERVICE	0.00

Balance Sheet

As Of 11/19/2019

Account	Name	Balance	
100-16200	PRE-PAID INSURANCE	44,846.20	
	Total Assets:	9,984,460.06	9,984,460.06

Liability

100-21100	ACCOUNTS PAYABLE	53,971.42	
100-21110	AP PENDING (DUE TO POOL)	13,915.57	
100-21111	CORRECTIONS PAYABLE	-530.39	
100-21112	G.F. SALES TAX PAYABLE	310.21	
100-21405	DOT-PARKING TICKETS	-2,921.00	
100-21511	FICA W/H	0.00	
100-21512	FEDERAL W/H	0.00	
100-21513	STATE W/H - WI	0.00	
100-21515	FICA W/H - MEDICARE	0.00	
100-21520	RETIREMENT W/H	0.00	
100-21528	DC/BS HEALTH INS	0.00	
100-21529	HEALTH INS W/H (EMPL. HEAL. INS. CO.)	0.00	
100-21530	HEALTH INS	0.00	
100-21531	CANCER INS	0.00	
100-21532	LIFE INSURANCE W/H	18.81	
100-21533	HEALTH/DENTAL/LIFE INS PREMIUMS	0.00	
100-21534	MEDICAL & DEP CARE - SECT. 125	0.00	
100-21535	WI-RETIREMENT SYSTEM (P.T.EE)	0.00	
100-21540	UNITED WAY	0.00	
100-21560	COMMUNITY CREDIT UNION W/H	0.00	
100-21570	UNION DUES	0.00	
100-21571	LOCAL 150 UNION DUES W/H	0.00	
100-21572	1ST FINANCIAL SVGS.	0.00	
100-21573	DEFERRED COMPENSATION	0.00	
100-21574	DUE TO EMPLOYEES CAFE PLAN	20,301.04	
100-21581	SUPPORT PAYMENTS	0.00	
100-21700	ACCRUED WAGES	0.00	
100-21901	PAYABLE TO SHARED RIDE	20.00	
100-22320	ANTI-ANNEXATION FEES	1,854.58	
100-24220	BAIL BOND DEPOSITS	0.00	
100-24230	PARTIAL PMT. - POLICE CITATIONS	0.00	
100-24330	DOG LICENSES DUE CO	115.50	
100-24600	MOBILE HOME TAX DUE - OSD	2,004.37	
100-25600	DUE TO WATER	0.00	
100-26000	DEFERRED REVENUE	0.00	
100-26151	DEFERRED REVENUE- C.D.A. MGMT.	0.00	
100-26209	POSTPONED S/A -STORM SEWER	0.00	
100-26210	POSTPONED S/A-STREET	128,210.82	
100-26220	POSTPONED S/A-CURB & GUTTER	65,631.19	
100-26230	POSTPONED S/A-SIDEWALK	59,911.21	
100-26260	POSTPONED S/A-ALLEY PAVING	10,713.25	
100-28000	NON-CITY FUNDS	141.75	
	Total Liability:	353,668.33	

Equity

100-32000	INVESTMENT IN CAPITAL ASSETS	0.00	
100-34100	FUND BALANCE	8,156,732.12	
100-34142	RESERVED FUND BALANCE	0.00	
100-34207	STREET DEPT-STREET DEPT EQUIPMENT	36,236.00	
100-34208	STORM SWR EQUIPMENTS	0.00	
100-34209	LIBRARY CONTRACTUAL	0.00	
100-34210	ENG. STATION WAGON	0.00	
100-34211	LACROSSE CO. HWY. STR. MAINT.	0.00	
100-34212	F. DEPT. TURN-OUT GEAR/VEH. EQUIP.	0.00	
100-34213	S.I.R INS. DEDUCTIBLE	146,990.00	
100-34214	DOWNTOWN REDEVELOPMENT	18,500.00	
100-34215	COMPUTER HDWR./SOFTWARE UPDATE	15,000.00	

Balance Sheet

As Of 11/19/2019

Account	Name	Balance
100-34217	ILLEGAL ASSESSMENTS	0.00
100-34219	ENGINEERING EQUIPMENT	0.00
100-34221	DIRECT PAYROLL SOFTWARE	0.00
100-34223	CITY LIBRARY REPAIRS	0.00
100-34225	STREET (MAINT. SHOP)	29,000.00
100-34226	STREET SNOW & ICE	142,000.00
100-34227	STREET LIGHTS	10,000.00
100-34228	RECR./PARKS/C.CTR./POOL	9,000.00
100-34229	CITY STUDY	45,270.00
100-34230	CITY ATTORNEY	0.00
100-34231	CITY HALL EQUIPMENT	0.00
100-34232	FIRE DEPT REPAIRS	0.00
100-34233	CITY HALL VEHICLE	3,000.00
100-34234	FIRE DEPT TRAINING EQUIP	0.00
100-34235	FIRE DEPT ATV	0.00
	Total Beginning Equity:	8,620,228.12
Total Revenue		8,469,037.79
Total Expense		7,458,474.18
Revenues Over/Under Expenses		1,010,563.61
	Total Equity and Current Surplus (Deficit):	9,630,791.73
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>9,984,460.06</u>



	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 100 - GENERAL FUND						
Revenue						
Department: 00000 - NON DEPARTMENTAL						
100-00000-41110	5,921,779.00	5,921,779.00	0.00	5,921,779.00	0.00	0.00 %
100-00000-41111	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000-41140	58,000.00	58,000.00	3,375.03	54,463.18	-3,536.82	6.10 %
100-00000-41141	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000-41210	40,037.00	40,037.00	545.63	29,839.40	-10,197.60	25.47 %
100-00000-41300	135,000.00	135,000.00	0.00	136,037.74	1,037.74	100.77 %
100-00000-41320	440,000.00	440,000.00	0.00	0.00	-440,000.00	100.00 %
100-00000-41800	1,000.00	1,000.00	112.02	1,251.72	251.72	125.17 %
100-00000-42010	7,581.00	7,581.00	0.00	7,581.17	0.17	100.00 %
100-00000-42020	1,412.00	1,412.00	0.00	2,419.65	1,007.65	171.36 %
100-00000-42030	5,301.00	5,301.00	0.00	5,677.48	376.48	107.10 %
100-00000-42050	1,449.00	1,449.00	0.00	1,332.75	-116.25	8.02 %
100-00000-42060	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000-43211	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000-43221	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000-43300	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000-43307	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000-43309	604,767.00	604,767.00	0.00	160,423.50	-444,343.50	73.47 %
100-00000-43401	55,000.00	55,000.00	0.00	57,334.92	2,334.92	104.25 %
100-00000-43420	78,800.00	78,800.00	0.00	86,577.07	7,777.07	109.87 %
100-00000-43521	4,000.00	4,000.00	4,000.00	4,000.00	0.00	0.00 %
100-00000-43530	749,324.00	749,324.00	0.00	748,980.42	-343.58	0.05 %
100-00000-43541	48,292.00	48,292.00	0.00	48,292.28	0.28	100.00 %
100-00000-43610	3,000.00	3,000.00	0.00	3,573.66	573.66	119.12 %
100-00000-43620	100.00	100.00	0.00	111.01	11.01	111.01 %
100-00000-43625	54,537.00	54,537.00	0.00	54,537.01	0.01	100.00 %
100-00000-43690	0.00	0.00	-5,995.34	-3,368.82	3,368.32	0.00 %
100-00000-44110	22,800.00	22,800.00	0.00	22,135.00	-665.00	2.92 %
100-00000-44120	5,400.00	5,400.00	0.00	4,601.50	-798.50	14.79 %
100-00000-44160	1,200.00	1,200.00	0.00	1,200.00	0.00	0.00 %
100-00000-44170	150,000.00	150,000.00	0.00	74,012.20	-75,987.80	50.66 %
100-00000-44171	13,900.00	13,900.00	1,246.37	12,181.77	-1,718.23	12.36 %
100-00000-44175	990.00	990.00	0.00	990.00	0.00	0.00 %
100-00000-44185	600.00	600.00	0.00	625.00	25.00	104.17 %
100-00000-44190	100.00	100.00	0.00	260.00	160.00	260.00 %
100-00000-44193	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000-44194	1,000.00	1,000.00	0.00	2,890.00	1,890.00	289.00 %
100-00000-44195	12,000.00	12,000.00	0.00	14,788.00	2,788.00	123.23 %
100-00000-44196	0.00	0.00	0.00	270.00	270.00	0.00 %
100-00000-44210	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000-44215	0.00	0.00	15.00	7,464.00	7,464.00	0.00 %
100-00000-44220	0.00	0.00	116.00	29,654.79	29,654.79	0.00 %
100-00000-44300	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000-44310	120,000.00	120,000.00	1,179.60	172,561.85	52,561.85	143.80 %
100-00000-44311	500.00	500.00	0.00	830.00	330.00	166.00 %
100-00000-44315	30,000.00	30,000.00	585.00	54,143.67	24,143.67	180.48 %
100-00000-44320	17,000.00	17,000.00	895.00	23,469.21	6,469.21	138.05 %
100-00000-44323	16,000.00	16,000.00	4,518.00	33,134.50	17,134.50	207.09 %
100-00000-44325	750.00	750.00	150.00	1,425.00	675.00	190.00 %

Budget Report

For Fiscal: 2019 Period Ending: 11/30/2019

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
1	100-44330	750.00	750.00	0.00	760.00	10.00	101.33 %
	100-0000-44335	0.00	0.00	0.00	144.61	144.61	0.00 %
	100-00000-44336	11,000.00	11,000.00	0.00	11,440.00	440.00	104.00 %
	100-00000-44340	200.00	200.00	25.00	450.00	450.00	325.00 %
	100-00000-44345	0.00	0.00	0.00	0.00	0.00	0.00 %
	100-00000-44347	1,500.00	1,500.00	250.00	4,750.00	3,250.00	316.67 %
	100-00000-44410	6,000.00	6,000.00	194.00	7,252.45	1,252.45	120.87 %
	100-00000-45110	95,000.00	95,000.00	0.00	89,283.75	-5,716.25	6.02 %
	100-00000-45112	0.00	0.00	0.00	0.00	0.00	0.00 %
	100-00000-45115	62,084.00	62,084.00	0.00	43,767.92	-18,316.08	29.50 %
	100-00000-46100	0.00	0.00	0.00	0.00	0.00	0.00 %
	100-00000-46105	0.00	0.00	0.00	0.00	0.00	0.00 %
	100-00000-46110	0.00	0.00	0.00	340.00	340.00	0.00 %
	100-00000-46115	480.00	480.00	0.00	460.00	-20.00	4.17 %
	100-00000-46120	9,500.00	9,500.00	400.00	10,098.42	598.42	106.30 %
	100-00000-46121	0.00	0.00	0.00	47.00	47.00	0.00 %
	100-00000-46210	40,000.00	40,000.00	0.00	25,160.00	-14,840.00	37.10 %
	100-00000-46220	1,000.00	1,000.00	68.00	1,397.23	397.23	139.72 %
	100-00000-46221	2,500.00	2,500.00	90.00	4,143.82	1,643.82	165.75 %
	100-00000-46222	0.00	0.00	0.00	0.00	0.00	0.00 %
	100-00000-46300	500.00	500.00	0.00	1,419.20	919.20	283.84 %
	100-00000-46427	0.00	0.00	0.00	0.00	0.00	0.00 %
	100-00000-46440	0.00	0.00	0.00	225.00	225.00	0.00 %
	100-00000-46490	0.00	0.00	0.00	0.00	0.00	0.00 %
	100-00000-46710	1,200.00	1,200.00	0.00	1,669.62	469.62	139.14 %
	100-00000-46711	12,000.00	12,000.00	612.02	18,613.34	6,613.34	155.11 %
	100-00000-46715	70,000.00	70,000.00	537.86	68,238.73	-1,761.27	2.52 %
	100-00000-46716	7,000.00	7,000.00	0.00	9,420.00	2,420.00	134.57 %
	100-00000-46725	68,060.00	68,060.00	0.00	63,328.88	-4,731.12	6.95 %
	100-00000-46726	6,720.00	6,720.00	0.00	7,267.60	547.60	108.15 %
	100-00000-46727	0.00	0.00	0.00	0.00	0.00	0.00 %
	100-00000-46728	28,970.00	28,970.00	0.00	28,699.16	-270.84	0.93 %
	100-00000-46729	0.00	0.00	0.00	0.00	0.00	0.00 %
	100-00000-46840	0.00	0.00	0.00	0.00	0.00	0.00 %
	100-00000-47310	0.00	0.00	0.00	0.00	0.00	0.00 %
	100-00000-47320	34,800.00	34,800.00	0.00	19,772.20	-15,027.80	43.18 %
	100-00000-47330	0.00	0.00	0.00	0.00	0.00	0.00 %
	100-00000-48000	0.00	0.00	4,734.37	-7,822.37	-7,822.37	0.00 %
	100-00000-48100	105,000.00	105,000.00	0.00	253,166.67	148,166.67	241.11 %
	100-00000-48130	0.00	0.00	0.49	23.19	23.19	0.00 %
	100-00000-48131	0.00	0.00	0.00	0.05	0.05	0.00 %
	100-00000-48150	2,394.00	2,394.00	0.00	2,394.08	0.08	100.00 %
	100-00000-48155	571.00	571.00	0.00	597.26	26.26	104.60 %
	100-00000-48160	1,876.00	1,876.00	0.00	1,882.95	6.95	100.37 %
	100-00000-48170	575.00	575.00	0.00	556.12	-18.88	3.28 %
	100-00000-48180	0.00	0.00	0.00	0.00	0.00	0.00 %
	100-00000-48190	0.00	0.00	0.00	0.00	0.00	0.00 %
	100-00000-48200	0.00	0.00	0.00	0.00	0.00	0.00 %
	100-00000-48210	0.00	0.00	0.00	0.00	0.00	0.00 %
	100-00000-48211	0.00	0.00	0.00	0.00	0.00	0.00 %
	100-00000-48302	0.00	0.00	0.00	0.00	0.00	0.00 %
	100-00000-48403	0.00	0.00	0.00	0.00	0.00	0.00 %
	100-00000-48404	0.00	0.00	0.00	5,226.96	5,226.96	0.00 %
	100-00000-48405	0.00	0.00	0.00	0.00	0.00	0.00 %
	100-00000-48406	8,577.00	8,577.00	0.00	0.00	-8,577.00	100.00 %
	100-00000-48408	0.00	0.00	0.00	0.00	0.00	0.00 %
	100-00000-48500	0.00	0.00	0.00	0.00	0.00	0.00 %
	100-00000-48510	21,500.00	21,500.00	0.00	10,447.18	-11,052.82	51.41 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
1	000-48530						
	CAPITAL CONTRIBUTIONS PARK	0.00	0.00	0.00	0.00	0.00	0.00 %
	100-00000-49000	0.00	0.00	0.00	0.00	0.00	0.00 %
	GAIN ON SALE OF CITY PROPERTY						
	100-00000-49201	0.00	0.00	0.00	0.00	0.00	0.00 %
	OPERATING TRANSFERS IN						
	100-00000-49224	0.00	0.00	0.00	0.00	0.00	0.00 %
	TRANSIT IN/5% SALES/COMP. PLAN						
	100-00000-49402	0.00	0.00	0.00	0.00	0.00	0.00 %
	SALE OF CITY PROPERTY - OTHER E						
	100-00000-49403	0.00	0.00	0.00	0.00	0.00	0.00 %
	SALE OF CITY PROPERTY - POLICE						
	100-00000-49997	0.00	0.00	0.00	0.00	0.00	0.00 %
	SURPLUS FUNDS APPLIED						
	Department: 00000 - NON DEPARTMENTAL Total:	9,201,376.00	9,201,376.00	8,183.31	8,469,037.79	-732,338.21	7.96 %
	Revenue Total:	9,201,376.00	9,201,376.00	8,183.31	8,469,037.79	-732,338.21	7.96 %
Expense							
Department: 51100 - COMMON COUNCIL							
	100-51100-110	29,600.00	29,600.00	0.00	25,200.00	4,400.00	14.86 %
	SALARIES - REGULAR						
	100-51100-150	2,264.00	2,264.00	0.00	1,927.80	336.20	14.85 %
	FICA						
	100-51100-240	3,250.00	3,250.00	0.00	3,250.00	0.00	0.00 %
	Software Contractual						
	100-51100-291	7,200.00	7,200.00	400.01	3,017.60	4,182.40	58.09 %
	TRANSCRIPTION CONTRACTUAL						
	100-51100-310	700.00	700.00	20.40	1,320.77	-620.77	-88.68 %
	OFFICE SUPPLIES						
	100-51100-311	200.00	200.00	0.00	1.00	199.00	99.50 %
	POSTAGE						
	100-51100-312	1,000.00	1,000.00	356.27	1,337.95	-337.95	-33.80 %
	COPY USAGE & PAPER						
	100-51100-320	5,959.00	5,959.00	0.00	6,519.21	-560.21	-9.40 %
	SUBSCRIPTIONS & DUES						
	100-51100-322	12,140.00	12,140.00	1,002.62	4,060.63	8,079.37	66.55 %
	LEGAL NOTICES						
	100-51100-341	0.00	0.00	0.00	0.00	0.00	0.00 %
	PRINTING & FORMS						
	Department: 51100 - COMMON COUNCIL Total:	62,313.00	62,313.00	1,779.30	46,634.96	15,678.04	25.16 %
Department: 51110 - POLICE & FIRE COMMISSION							
	100-51110-290	100.00	100.00	0.00	0.00	100.00	100.00 %
	OTHER CONTRACTUAL SERVICES						
	100-51110-291	0.00	0.00	0.00	104.85	-104.85	0.00 %
	TRANSCRIPTION CONTRACTUAL						
	100-51110-310	0.00	0.00	0.00	100.98	-100.98	0.00 %
	OFFICE SUPPLIES						
	100-51110-311	0.00	0.00	0.00	0.00	0.00	0.00 %
	POSTAGE						
	100-51110-312	175.00	175.00	0.00	15.50	159.50	91.14 %
	COPY USAGE & PAPER						
	Department: 51110 - POLICE & FIRE COMMISSION Total:	275.00	275.00	0.00	221.33	53.67	19.52 %
Department: 51200 - MUNICIPAL COURT							
	100-51200-290	100.00	100.00	0.00	0.00	100.00	100.00 %
	OTHER CONTRACTUAL SERVICES						
	100-51200-340	212.00	212.00	0.00	12.22	199.78	94.24 %
	OPERATING SUPPLIES						
	Department: 51200 - MUNICIPAL COURT Total:	312.00	312.00	0.00	12.22	299.78	96.08 %
Department: 51300 - LEGAL							
	100-51300-110	32,853.00	32,853.00	2,678.68	15,914.08	16,938.92	51.56 %
	SALARIES REGULAR						
	100-51300-120	0.00	0.00	1,455.23	8,731.38	-8,731.38	0.00 %
	WAGES - REGULAR						
	100-51300-121	0.00	0.00	0.00	0.00	0.00	0.00 %
	OVERTIME - REGULAR						
	100-51300-124	8,550.00	8,550.00	0.00	0.00	8,550.00	100.00 %
	WAGES PERM. PT						
	100-51300-150	3,167.00	3,167.00	292.23	1,819.68	1,347.32	42.54 %
	FICA						
	100-51300-151	2,152.00	2,152.00	270.77	1,614.28	537.72	24.99 %
	RETIREMENT (WRS)						
	100-51300-152	4,798.00	4,798.00	1,518.40	3,036.80	1,761.20	36.71 %
	HEALTH INSURANCE						
	100-51300-153	298.00	298.00	0.00	272.43	25.57	8.58 %
	DENTAL INSURANCE						
	100-51300-154	4.00	4.00	1.20	4.80	-0.80	-20.00 %
	LIFE INSURANCE						
	100-51300-225	1,100.00	1,100.00	0.00	141.92	958.08	87.10 %
	PHONE/INTERNET/CABLE						
	100-51300-240	0.00	0.00	0.00	310.00	-310.00	0.00 %
	HDWR/SOFTWR MAINT						
	100-51300-241	250.00	250.00	0.00	0.00	250.00	100.00 %
	EQUIPMENT MAINTENANCE CONT						
	100-51300-290	78,750.00	78,750.00	9,099.13	75,560.49	3,189.51	4.05 %
	OTHER CONTRACTUAL SERVICES						
	100-51300-310	1,000.00	1,000.00	0.00	909.64	90.36	9.04 %
	OFFICE SUPPLIES						
	100-51300-311	270.00	270.00	2.50	7.50	262.50	97.22 %
	POSTAGE						
	100-51300-312	400.00	400.00	29.00	39.00	361.00	90.25 %
	COPY USAGE & PAPER						
	100-51300-320	600.00	600.00	697.74	2,662.09	-2,062.09	-343.68 %
	SUBSCRIPTIONS & DUES						
	100-51300-321	600.00	600.00	0.00	487.00	113.00	18.83 %
	CERTIFICATIONS & LICENSES						
	100-51300-330	600.00	600.00	367.12	677.12	-77.12	-12.85 %
	SEMINARS, CONF. & TRAVEL						
	100-51300-340	3,000.00	3,000.00	0.00	2,157.30	842.70	28.09 %
	OPERATING SUPPLIES						
	100-51300-341	400.00	400.00	0.00	0.00	400.00	100.00 %
	PRINTING & FORMS						
	Department: 51300 - LEGAL Total:	138,792.00	138,792.00	16,412.00	114,345.51	24,446.49	17.61 %

Budget Report

For Fiscal: 2019 Period Ending: 11/30/2019

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Department: 51408 - CITY ADMINISTRATOR							
100-51408-110	SALARIES REGULAR	95,575.00	95,575.00	3,719.99	87,020.61	8,554.39	8.95 %
100-51408-150	FICA	7,312.00	7,312.00	278.74	6,540.53	771.47	10.55 %
100-51408-151	RETIREMENT (WRS)	6,260.00	6,260.00	243.27	5,699.91	560.09	8.95 %
100-51408-152	HEALTH INSURANCE	5,407.00	5,407.00	450.57	4,956.27	450.73	8.34 %
100-51408-153	DENTAL INSURANCE	826.00	826.00	0.00	662.90	163.10	19.75 %
100-51408-154	LIFE INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51408-225	PHONE/INTERNET/CABLE	1,100.00	1,100.00	0.00	277.05	822.95	74.81 %
100-51408-241	EQUIPMENT MAINT. CONTRACTUA	250.00	250.00	0.00	0.00	250.00	100.00 %
100-51408-290	OTHER CONTRACTUAL SERVICES	750.00	750.00	0.00	0.00	750.00	100.00 %
100-51408-310	OFFICE SUPPLIES	1,000.00	1,000.00	0.00	1,287.31	-287.31	-28.73 %
100-51408-311	POSTAGE	270.00	270.00	2.80	37.65	212.35	78.65 %
100-51408-312	COPY USAGE/PAPER	400.00	400.00	29.05	51.38	348.62	87.16 %
100-51408-320	SUBSCRIPTIONS & DUES	600.00	600.00	0.00	405.00	195.00	67.50 %
100-51408-321	CERTIFICATIONS & LICENSES	200.00	200.00	0.00	0.00	200.00	100.00 %
100-51408-330	SEMINARS, CONF. & TRAVEL	1,000.00	1,000.00	0.00	1,139.93	-139.93	-13.99 %
100-51408-340	OPERATING SUPPLIES	3,000.00	3,000.00	0.00	2,166.27	833.73	27.79 %
100-51408-341	PRINTING & FORMS	400.00	400.00	0.00	0.00	400.00	100.00 %
Department: 51408 - CITY ADMINISTRATOR Total:		124,350.00	124,350.00	4,718.42	110,054.81	14,295.19	11.50 %
Department: 51410 - MAYOR							
100-51410-110	SALARIES - REGULAR	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51410-124	WAGES - PERM PT	12,390.00	12,390.00	476.53	10,436.02	1,953.98	15.77 %
100-51410-150	FICA	948.00	948.00	36.46	798.47	149.53	15.77 %
100-51410-151	RETIREMENT (WRS)	696.00	696.00	26.75	585.83	110.17	15.83 %
100-51410-152	HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51410-153	DENTAL INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51410-154	LIFE INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51410-225	PHONE/INTERNET/CABLE	492.00	492.00	10.23	376.45	115.55	23.49 %
100-51410-290	OTHER CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51410-310	OFFICE SUPPLIES	340.00	340.00	0.00	81.35	258.65	76.07 %
100-51410-311	POSTAGE	60.00	60.00	0.00	0.00	60.00	100.00 %
100-51410-312	COPY USAGE & PAPER	100.00	100.00	0.48	13.85	86.15	86.15 %
100-51410-320	SUBSCRIPTIONS & DUES	596.00	596.00	0.00	770.95	-174.95	-29.35 %
100-51410-330	SEMINARS, CONF & TRAVEL	400.00	400.00	653.80	826.29	-426.29	-106.57 %
100-51410-340	OPERATING SUPPLIES	50.00	50.00	0.00	0.00	50.00	100.00 %
100-51410-341	PRINTING & FORMS	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 51410 - MAYOR Total:		16,072.00	16,072.00	1,204.25	13,889.21	2,182.79	13.58 %
Department: 51411 - FINANCE							
100-51411-110	SALARIES - REGULAR	70,938.00	70,938.00	2,995.29	64,946.13	5,991.87	8.45 %
100-51411-120	WAGES -REGULAR	43,561.00	43,561.00	1,690.64	33,866.03	9,694.97	22.26 %
100-51411-121	WAGES - OVERTIME	0.00	0.00	0.00	15.78	-15.78	0.00 %
100-51411-124	WAGES - PERM PT	8,790.00	8,790.00	157.00	10,224.52	-1,434.52	-16.32 %
100-51411-125	OVERTIME - PERM PT	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51411-126	WAGES - TEMP./SEAS.	6,150.00	6,150.00	0.00	0.00	6,150.00	100.00 %
100-51411-150	FICA	9,902.00	9,902.00	350.97	7,965.19	1,936.81	19.56 %
100-51411-151	RETIREMENT (WRS)	7,500.00	7,500.00	306.94	6,473.52	1,026.48	13.69 %
100-51411-152	HEALTH INSURANCE	20,222.00	20,222.00	1,358.51	13,925.20	6,296.80	31.14 %
100-51411-153	DENTAL INSURANCE	1,922.00	1,922.00	0.00	1,264.71	657.29	34.20 %
100-51411-154	LIFE INSURANCE	74.00	74.00	7.27	78.08	-4.08	-5.51 %
100-51411-225	PHONE/INTERNET/CABLE	570.00	570.00	40.92	397.32	172.68	30.29 %
100-51411-241	EQUIPMENT MAINTENANCE CONT	500.00	500.00	0.00	0.00	500.00	100.00 %
100-51411-290	OTHER CONTRACTUAL SERVICES	4,500.00	4,500.00	0.00	7,723.71	-3,223.71	-71.64 %
100-51411-310	OFFICE SUPPLIES	1,200.00	1,200.00	321.15	1,681.69	-481.69	-40.14 %
100-51411-311	POSTAGE	1,500.00	1,500.00	155.05	1,481.04	18.96	1.26 %
100-51411-312	COPY USAGE & PAPER	1,000.00	1,000.00	513.40	2,413.33	-1,413.33	-141.33 %
100-51411-320	SUBSCRIPTIONS & DUES	150.00	150.00	0.00	165.00	-15.00	-10.00 %
100-51411-322	LEGAL NOTICES	0.00	0.00	0.00	80.00	-80.00	0.00 %
100-51411-330	SEMINARS, CONF & TRAVEL	1,325.00	1,325.00	82.00	2,660.42	-1,335.42	-100.79 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
1	.411-340	OPERATING SUPPLIES	3,015.00	3,015.00	4.95	401.19	2,613.81 86.69 %
100-51411-341		PRINTING & FORMS	500.00	500.00	0.00	196.03	303.97 60.79 %
		Department: 51411 - FINANCE Total:	183,319.00	183,319.00	7,984.09	155,958.89	27,360.11 14.92 %
		Department: 51420 - CITY CLERK					
100-51420-110		SALARIES - REGULAR	75,749.00	75,749.00	2,952.15	63,719.40	12,029.60 15.88 %
100-51420-120		WAGES - REGULAR	54,169.00	54,169.00	2,111.52	558.18	8,630.32 15.93 %
100-51420-121		OVERTIME - REGULAR	286.00	286.00	0.00	0.00	286.00 100.00 %
100-51420-124		WAGES - PERM PT	0.00	0.00	0.00	0.00	0.00 0.00 %
100-51420-125		OVERTIME - PERM PT	0.00	0.00	0.00	0.00	0.00 0.00 %
100-51420-126		WAGES - TEMP/SEAS	0.00	0.00	0.00	0.00	0.00 0.00 %
100-51420-127		OVERTIME - TEMP/SEAS	0.00	0.00	0.00	0.00	0.00 0.00 %
100-51420-150		FICA	9,961.00	9,961.00	355.42	7,706.93	2,254.07 22.63 %
100-51420-151		RETIREMENT (WRS)	8,528.00	8,528.00	331.68	7,156.52	1,371.48 16.08 %
100-51420-152		HEALTH INSURANCE	22,776.00	22,776.00	1,898.00	20,878.00	1,898.00 8.33 %
100-51420-153		DENTAL INSURANCE	2,545.00	2,545.00	0.00	2,043.20	501.80 19.72 %
100-51420-154		LIFE INSURANCE	95.00	95.00	8.64	91.59	3.41 3.59 %
100-51420-225		PHONE/INTERNET/CABLE	1,200.00	1,200.00	81.85	794.59	405.41 33.78 %
100-51420-241		EQUIPMENT MAINTENANCE CONT	435.00	435.00	0.00	0.00	435.00 100.00 %
100-51420-291		TRANSCRIPTION CONTRATUAL	200.00	200.00	0.00	0.00	200.00 100.00 %
100-51420-310		OFFICE SUPPLIES	1,230.00	1,230.00	14.79	195.90	1,034.10 84.07 %
100-51420-311		POSTAGE	2,200.00	2,200.00	44.25	1,586.23	613.77 27.90 %
100-51420-312		COPY USAGE & PAPER	1,200.00	1,200.00	241.79	867.56	332.44 27.70 %
100-51420-320		SUBSCRIPTIONS & DUES	340.00	340.00	0.00	420.00	-80.00 -23.53 %
100-51420-321		CERTIFICATIONS & LICENSES	100.00	100.00	0.00	70.00	30.00 30.00 %
100-51420-322		LEGAL NOTICES	210.00	210.00	9.69	120.60	89.40 42.57 %
100-51420-324		RECRUITMENT	0.00	0.00	0.00	0.00	0.00 0.00 %
100-51420-330		SEMINARS, CONF & TRAVEL	2,050.00	2,050.00	0.00	2,224.95	-174.95 -8.53 %
100-51420-340		OPERATING SUPPLIES	555.00	555.00	0.00	344.45	210.55 37.94 %
1	.420-341	PRINTING & FORMS	250.00	250.00	0.00	0.00	250.00 100.00 %
100-51420-381		EMPLOYMENT TESTING	80.00	80.00	0.00	80.00	0.00 0.00 %
		Department: 51420 - CITY CLERK Total:	184,159.00	184,159.00	8,049.78	153,807.10	30,351.90 16.48 %
		Department: 51440 - ELECTIONS					
100-51440-126		WAGES - TEMP/SEAS	6,177.00	6,177.00	0.00	2,473.77	3,703.23 59.95 %
100-51440-150		FICA	0.00	0.00	0.00	23.28	-23.28 0.00 %
100-51440-241		EQUIPMENT MAINTENANCE CONT	1,400.00	1,400.00	0.00	1,283.56	116.44 8.32 %
100-51440-310		OFFICE SUPPLIES	700.00	700.00	0.00	159.17	540.83 77.26 %
100-51440-311		POSTAGE	600.00	600.00	29.34	628.12	-28.12 -4.69 %
100-51440-312		COPY USAGE & PAPER	1,000.00	1,000.00	1.67	87.49	912.51 91.25 %
100-51440-322		LEGAL NOTICES	2,200.00	2,200.00	0.00	277.45	1,922.55 87.39 %
100-51440-324		RECRUITMENT	0.00	0.00	0.00	0.00	0.00 0.00 %
100-51440-330		SEMINARS, CONF & TRAVEL	100.00	100.00	0.00	100.00	0.00 0.00 %
100-51440-340		OPERATING SUPPLIES	1,780.00	1,780.00	50.96	-168.05	1,948.05 109.44 %
100-51440-341		PRINTING & FORMS	1,600.00	1,600.00	0.00	71.59	1,528.41 95.53 %
		Department: 51440 - ELECTIONS Total:	15,557.00	15,557.00	81.97	4,936.38	10,620.62 68.27 %
		Department: 51500 - AUDIT					
100-51500-290		OTHER CONTRACTUAL SERVICES	19,152.00	19,152.00	0.00	21,642.00	-2,490.00 -13.00 %
		Department: 51500 - AUDIT Total:	19,152.00	19,152.00	0.00	21,642.00	-2,490.00 -13.00 %
		Department: 51510 - HUMAN RESOURCES					
100-51510-110		SALARIES - REGULAR	42,172.00	42,172.00	1,657.23	35,425.50	6,746.50 16.00 %
100-51510-120		WAGES - REGULAR	18,755.00	18,755.00	737.10	15,755.61	2,999.39 15.99 %
100-51510-124		WAGES - PERM. PT	0.00	0.00	0.00	0.00	0.00 0.00 %
100-51510-150		FICA	4,661.00	4,661.00	160.56	3,457.60	1,203.40 25.82 %
100-51510-151		RETIREMENT (WRS)	3,991.00	3,991.00	156.83	3,998.77	-7.77 -0.19 %
100-51510-152		HEALTH INSURANCE	20,043.00	20,043.00	1,670.24	18,372.64	1,670.36 8.33 %
100-51510-153		DENTAL INSURANCE	1,188.00	1,188.00	0.00	953.50	234.50 19.74 %
1	.510-154	LIFE INSURANCE	14.00	14.00	1.41	14.41	-0.41 -2.93 %
1	.510-225	PHONE/INTERNET/CABLE	150.00	150.00	10.23	99.34	50.66 33.77 %

Budget Report

For Fiscal: 2019 Period Ending: 11/30/2019

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
100-51510-290	EQUIPMENT MAINTENANCE CONTR	190.00	190.00	0.00	190.00	190.00	100.00 %
100-51510-290	OTHER CONTRACTUAL SERVICES	6,267.00	6,267.00	263.25	2,850.25	3,416.75	54.52 %
100-51510-310	OFFICE SUPPLIES	400.00	400.00	0.00	385.50	14.50	3.63 %
100-51510-311	POSTAGE	150.00	150.00	10.45	83.13	66.87	44.58 %
100-51510-312	COPY USAGE & PAPER	295.00	295.00	98.48	576.92	-281.92	-95.57 %
100-51510-320	SUBSCRIPTIONS & DUES	545.00	545.00	0.00	509.00	36.00	6.61 %
100-51510-321	CERTIFICATIONS & LICENSES	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51510-330	SEMINARS, CONF & TRAVEL	775.00	775.00	0.00	1,882.40	-1,107.40	-142.89 %
100-51510-340	OPERATING SUPPLIES	630.00	630.00	160.99	541.60	88.40	14.03 %
100-51510-341	PRINTING & FORMS	300.00	300.00	0.00	0.00	300.00	100.00 %
Department: 51510 - HUMAN RESOURCES Total:		100,526.00	100,526.00	4,926.77	84,906.17	15,619.83	15.54 %
Department: 51530 - ASSESSOR							
100-51530-120	WAGES - REGULAR	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51530-121	OVERTIME - REGULAR	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51530-128	WAGES - BOR	300.00	300.00	0.00	300.00	0.00	0.00 %
100-51530-150	FICA	23.00	23.00	0.00	22.95	0.05	0.22 %
100-51530-151	RETIREMENT (WRS)	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51530-152	HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51530-153	DENTAL INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51530-154	LIFE INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51530-225	PHONE/INTERNET/CABLE	450.00	450.00	30.64	297.55	152.45	33.88 %
100-51530-240	SOFTWARE MAINTENANCE CONTR	3,900.00	3,900.00	0.00	4,051.50	-151.50	-3.88 %
100-51530-290	OTHER CONTRACTUAL SERVICES	275,610.00	275,610.00	22,724.16	250,705.85	20,904.15	7.58 %
100-51530-291	TRANSCRIPTION CONTRACTUAL	250.00	250.00	0.00	64.74	185.26	74.10 %
100-51530-310	OFFICE SUPPLIES	0.00	0.00	0.00	10.85	-10.85	0.00 %
100-51530-311	POSTAGE	3,825.00	3,825.00	1.80	5,315.59	-1,490.59	-38.97 %
100-51530-312	COPY USAGE & PAPER	250.00	250.00	5.95	62.72	187.28	74.91 %
100-51530-340	OPERATING SUPPLIES	250.00	250.00	0.00	0.00	250.00	100.00 %
100-51530-341	PRINTING & FORMS	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 51530 - ASSESSOR Total:		284,858.00	284,858.00	22,762.55	264,831.75	20,026.25	7.03 %
Department: 51540 - IT							
100-51540-110	SALARIES - REGULAR	36,983.00	36,983.00	629.30	25,054.18	11,928.82	32.25 %
100-51540-120	WAGES-REGULAR	6,252.00	6,252.00	764.87	8,282.54	-2,030.54	-32.48 %
100-51540-124	WAGES - PERM. PT	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51540-126	WAGES TEMP./SEAS.	1,494.00	1,494.00	0.00	1,229.20	264.80	17.72 %
100-51540-150	FICA	3,421.00	3,421.00	97.20	2,420.71	1,000.29	29.24 %
100-51540-151	RETIREMENT (WRS)	2,832.00	2,832.00	91.32	2,175.38	656.62	23.19 %
100-51540-152	HEALTH INSURANCE	13,848.00	13,848.00	412.92	8,433.00	5,415.00	39.10 %
100-51540-153	DENTAL INSURANCE	860.00	860.00	0.00	178.17	681.83	44.40 %
100-51540-154	LIFE INSURANCE	8.00	8.00	0.32	4.16	3.84	48.00 %
100-51540-225	PHONE/INTERNET/CABLE	1,540.00	1,540.00	161.25	2,697.12	-1,157.12	-75.14 %
100-51540-240	SOFTWARE MAINTENANCE CONTR	23,911.00	23,911.00	1,741.60	20,535.54	3,375.46	14.12 %
100-51540-241	EQUIPMENT MAINTENANCE CONT	2,500.00	2,500.00	0.00	0.00	2,500.00	100.00 %
100-51540-244	WEBSITE	1,250.00	1,250.00	0.00	1,280.00	-30.00	-2.40 %
100-51540-290	OTHER CONTRACTUAL SERVICES	15,624.00	15,624.00	0.00	17,773.50	-2,149.50	-13.76 %
100-51540-310	OFFICE SUPPLIES	0.00	0.00	0.00	120.95	-120.95	0.00 %
100-51540-311	POSTAGE	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51540-312	COPY USAGE & PAPER	0.00	0.00	0.00	4.94	-4.94	0.00 %
100-51540-320	SUBSCRIPTIONS & DUES	1,000.00	1,000.00	0.00	519.40	480.60	48.06 %
100-51540-321	CERTIFICATIONS & LICENSES	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51540-330	SEMINARS, CONF & TRAVEL	1,000.00	1,000.00	1,198.00	1,198.00	-198.00	-19.80 %
100-51540-340	OPERATING SUPPLIES	2,660.00	2,660.00	0.00	535.30	2,124.70	79.88 %
100-51540-341	PRINTING & FORMS	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51540-363	EQUIPMENT MAINT & REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51540-399	ADD'L SOFTWARE & UPGRADES	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 51540 - IT Total:		115,183.00	115,183.00	5,096.78	92,742.09	22,440.91	19.48 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Department: 51600 - CITY HALL							
100-51600-110	SALARIES - REGULAR	51,739.00	51,739.00	1,753.42	38,531.00	13,208.00	25.53 %
100-51600-124	WAGES - PERM PT	8,931.00	8,931.00	347.16	7,196.81	1,734.19	19.42 %
100-51600-125	OVERTIME - PERM PT	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51600-126	WAGES - TEMP/SEAS	3,191.00	3,191.00	118.75	3,363.00	-172.00	-5.39 %
100-51600-127	OVERTIME - TEMP/SEAS	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51600-150	FICA	4,885.00	4,885.00	158.21	3,513.08	1,371.92	28.08 %
100-51600-151	RETIREMENT (WRS)	3,389.00	3,389.00	114.85	2,523.77	865.23	25.53 %
100-51600-152	HEALTH INSURANCE	9,255.00	9,255.00	394.78	4,342.58	4,912.42	53.08 %
100-51600-153	DENTAL INSURANCE	536.00	536.00	0.00	790.00	-254.00	-47.39 %
100-51600-154	LIFE INSURANCE	32.00	32.00	1.68	16.58	15.42	48.19 %
100-51600-211	BOILER CONTRACTUAL	670.00	670.00	0.00	0.00	670.00	100.00 %
100-51600-212	ELEVATORS	5,748.00	5,748.00	80.00	6,044.48	-296.48	-5.16 %
100-51600-213	HVAC CONTRACTUAL	6,330.00	6,330.00	2,943.81	4,759.29	1,570.71	24.81 %
100-51600-214	FIRE CONTRACTUAL	2,910.00	2,910.00	0.00	2,167.96	742.04	25.50 %
100-51600-220	WATER/SEWER/STORM WATER	7,718.00	7,718.00	0.00	5,665.40	2,052.60	26.59 %
100-51600-221	ELECTRIC & GAS	39,000.00	39,000.00	0.00	33,021.73	5,978.27	15.33 %
100-51600-225	PHONE/INTERNET/CABLE	5,868.00	5,868.00	584.52	6,402.42	-534.42	-9.11 %
100-51600-240	SOFTWARE MAINT. CONTRACTUAL	600.00	600.00	0.00	600.00	0.00	0.00 %
100-51600-241	EQUIPMENT MAINTENANCE CONT	1,350.00	1,350.00	0.00	1,593.00	-243.00	-18.00 %
100-51600-242	EQUIPMENT RENTAL	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51600-243	LEASES	750.00	750.00	0.00	882.00	-132.00	-17.60 %
100-51600-290	OTHER CONTRACTUAL SERVICES	1,748.00	1,748.00	40.13	707.37	1,040.63	59.53 %
100-51600-292	ELECTRICAL CONTRACTUAL	300.00	300.00	0.00	0.00	300.00	100.00 %
100-51600-293	PLUMBING CONTRACTUAL	300.00	300.00	0.00	0.00	300.00	100.00 %
100-51600-310	OFFICE SUPPLIES	275.00	275.00	0.00	0.00	275.00	100.00 %
100-51600-311	POSTAGE	500.00	500.00	0.00	235.00	265.00	53.00 %
100-51600-312	COPY USAGE & PAPER	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51600-320	SUBSCRIPTIONS & DUES	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51600-324	RECRUITMENT	50.00	50.00	0.00	0.00	50.00	100.00 %
100-51600-330	SEMINARS, CONF & TRAVEL	100.00	100.00	0.00	0.00	100.00	100.00 %
100-51600-340	OPERATING SUPPLIES	7,000.00	7,000.00	646.81	3,192.20	3,807.80	54.40 %
100-51600-341	PRINTING & FORMS	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51600-342	CLEANING & SANITARY SUPPLIES	3,000.00	3,000.00	363.21	2,826.41	173.59	5.79 %
100-51600-350	BLDG & GRDS MAINT & REPAIRS	7,000.00	7,000.00	130.46	8,414.26	-1,414.26	-20.20 %
100-51600-360	VEHICLE MAINT. & REPAIRS	500.00	500.00	103.05	434.84	65.16	13.03 %
100-51600-361	REGULAR FUEL	775.00	775.00	0.00	334.26	440.74	56.87 %
100-51600-362	OFF ROAD FUEL	300.00	300.00	0.00	0.00	300.00	100.00 %
100-51600-363	EQUIPMENT MAINT & REPAIRS	1,000.00	1,000.00	0.00	1,247.55	-247.55	-24.76 %
100-51600-381	EMPLOYMENT TESTING	50.00	50.00	0.00	18.00	32.00	64.00 %
Department: 51600 - CITY HALL Total:		175,800.00	175,800.00	7,780.84	138,822.99	36,977.01	21.03 %
Department: 51900 - OTHER GOVERNMENT							
100-51900-290	Other General Contractual	8,800.00	8,800.00	0.00	8,800.00	0.00	0.00 %
100-51900-339	LOSS	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51900-397	MISCELLANEOUS EXPENSE	0.00	0.00	-458.23	4,961.99	-4,961.99	0.00 %
Department: 51900 - OTHER GOVERNMENT Total:		8,800.00	8,800.00	-458.23	13,761.99	-4,961.99	-56.39 %
Department: 51938 - SICK LEAVE PAYOUT							
100-51938-516	EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 51938 - SICK LEAVE PAYOUT Total:		0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 51939 - WORKER'S COMPENSATION							
100-51939-510	INS - WORKERS COMP	81,698.00	81,698.00	0.00	89,319.00	-7,621.00	-9.33 %
Department: 51939 - WORKER'S COMPENSATION Total:		81,698.00	81,698.00	0.00	89,319.00	-7,621.00	-9.33 %
Department: 51940 - UNEMPLOYMENT COMPENSATION							
100-51940-517	UNEMPLOYMENT	9,000.00	9,000.00	0.00	0.00	9,000.00	100.00 %
Department: 51940 - UNEMPLOYMENT COMPENSATION Total:		9,000.00	9,000.00	0.00	0.00	9,000.00	100.00 %

Budget Report

For Fiscal: 2019 Period Ending: 11/30/2019

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Department: 51941 - SALES TAX						
SALES TAX	9,700.00	9,700.00	203.30	6,553.35	3,146.65	32.44 %
Department: 51941 - SALES TAX Total:	9,700.00	9,700.00	203.30	6,553.35	3,146.65	32.44 %
Department: 51942 - ILLEGAL ASSESSMENTS						
100-51942-397 MISCELLANEOUS EXPENSE	0.00	0.00	0.00	1,167.83	-1,167.83	0.00 %
Department: 51942 - ILLEGAL ASSESSMENTS Total:	0.00	0.00	0.00	1,167.83	-1,167.83	0.00 %
Department: 51943 - INS - FIRE, COMP / COLL, BOILER						
INS - FIRE, COMP/COLL, BOILER	40,800.00	40,800.00	0.00	42,846.00	-2,046.00	-5.01 %
Department: 51943 - INS - FIRE, COMP / COLL, BOILER Total:	40,800.00	40,800.00	0.00	42,846.00	-2,046.00	-5.01 %
Department: 51944 - INS - VEHICLES						
100-51944-512 INS - VEHICLES	20,965.00	20,965.00	0.00	20,824.00	141.00	0.67 %
Department: 51944 - INS - VEHICLES Total:	20,965.00	20,965.00	0.00	20,824.00	141.00	0.67 %
Department: 51945 - PROPERTY & LIABILITY VEHICLE INSURANCE						
INS - CYMIC, LIABILITY, PROF	34,926.00	34,926.00	0.00	32,604.00	2,322.00	6.65 %
Department: 51945 - PROPERTY & LIABILITY VEHICLE INSURANCE	34,926.00	34,926.00	0.00	32,604.00	2,322.00	6.65 %
Department: 51946 - SIR						
100-51946-514 SIR	2,000.00	2,000.00	0.00	3,071.17	-1,071.17	-53.56 %
Department: 51946 - SIR Total:	2,000.00	2,000.00	0.00	3,071.17	-1,071.17	-53.56 %
Department: 51947 - MONIES & SECURITIES INSURANCE MISC						
INS - MONIES & SECURITIES	1,600.00	1,600.00	0.00	1,260.00	340.00	21.25 %
Department: 51947 - MONIES & SECURITIES INSURANCE MISC Tot	1,600.00	1,600.00	0.00	1,260.00	340.00	21.25 %
Department: 51980 - UNCOLLECTABLE ACCOUNTS						
100-51980-398 UNCOLLECTABLE ACCOUNTS	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 51980 - UNCOLLECTABLE ACCOUNTS Total:	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 52100 - POLICE						
SALARIES - REGULAR	214,102.00	214,102.00	8,804.41	159,438.29	54,663.71	25.53 %
100-52100-120 WAGES - REGULAR	1,641,979.00	1,641,979.00	58,076.75	1,274,350.87	367,628.13	22.39 %
100-52100-121 OVERTIME - REGULAR	70,120.00	70,120.00	6,549.90	96,734.77	-26,614.77	-37.96 %
100-52100-122 OVERTIME - SPECIAL PROJECTS	0.00	0.00	0.00	4,838.72	-4,838.72	0.00 %
100-52100-124 WAGES - PERM PT	10,585.00	10,585.00	300.60	7,908.52	2,676.48	25.29 %
100-52100-125 OVERTIME - PERM PT	0.00	0.00	0.00	0.00	0.00	0.00 %
100-52100-126 WAGES - TEMP/SEAS	24,244.00	24,244.00	1,053.00	14,709.30	9,534.70	39.33 %
100-52100-127 OVERTIME - TEMP/SEAS	0.00	0.00	0.00	0.00	0.00	0.00 %
100-52100-140 SHIFT DIFFERENTIAL	0.00	0.00	234.08	5,010.36	-5,010.36	0.00 %
100-52100-141 ON CALL	9,200.00	9,200.00	200.00	4,400.00	4,800.00	52.17 %
100-52100-150 FICA	150,723.00	150,723.00	5,382.41	112,334.45	38,388.55	25.47 %
100-52100-151 RETIREMENT (WRS)	270,409.00	270,409.00	10,051.72	213,144.51	57,264.49	21.18 %
100-52100-152 HEALTH INSURANCE	494,234.00	494,234.00	30,758.18	377,798.45	116,435.55	23.56 %
100-52100-153 DENTAL INSURANCE	29,868.00	29,868.00	0.00	19,785.85	10,082.15	33.76 %
100-52100-154 LIFE INSURANCE	544.00	544.00	43.79	481.24	62.76	15.21 %
100-52100-221 ELECTRIC & GAS	16,000.00	16,000.00	0.00	12,007.89	3,992.11	24.95 %
100-52100-225 PHONE/INTERNET/CABLE	6,984.00	6,984.00	406.29	7,607.61	-623.61	-8.93 %
100-52100-226 MOBILE DATA AIR CARDS	10,000.00	10,000.00	0.00	8,227.20	1,772.80	17.73 %
100-52100-240 SOFTWARE MAINTENANCE CONTR	23,340.00	23,340.00	0.00	23,304.08	35.92	0.15 %
100-52100-241 EQUIPMENT MAINTENANCE CONT	3,020.00	3,020.00	0.00	3,019.20	0.80	0.03 %
100-52100-242 EQUIPMENT RENTAL	0.00	0.00	0.00	0.00	0.00	0.00 %
100-52100-290 OTHER CONTRACTUAL SERVICES	2,644.00	2,644.00	472.57	2,037.27	606.73	22.95 %
100-52100-310 OFFICE SUPPLIES	1,300.00	1,300.00	68.09	482.98	817.02	62.85 %
100-52100-311 POSTAGE	2,000.00	2,000.00	94.51	2,159.77	-159.77	-7.99 %
100-52100-312 COPY USAGE & PAPER	1,550.00	1,550.00	125.17	1,519.03	30.97	2.00 %
100-52100-320 SUBSCRIPTIONS & DUES	2,960.00	2,960.00	0.00	2,445.00	515.00	17.40 %
100-52100-321 CERTIFICATIONS & LICENSES	714.00	714.00	140.00	909.00	-195.00	-27.31 %
100-52100-324 RECRUITMENT	500.00	500.00	52.86	393.07	106.93	21.39 %
100-52100-330 SEMINARS, CONF & TRAVEL	14,000.00	14,000.00	111.98	15,036.11	-1,036.11	-7.40 %
100-52100-340 OPERATING SUPPLIES	12,000.00	12,000.00	753.34	7,558.73	4,441.27	37.01 %
100-52100-341 PRINTING & FORMS	1,800.00	1,800.00	31.62	1,317.16	482.84	26.82 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
1	100-342						
	CLEANING & SANITARY SUPPLIES	150.00	150.00	0.00	23.97	126.03	84.02 %
	100-52100-350	1,300.00	1,300.00	0.00	142.24	1,157.76	89.06 %
	100-52100-360	11,049.00	11,049.00	901.23	11,032.80	16.20	0.15 %
	100-52100-361	41,423.00	41,423.00	0.00	28,803.60	12,619.40	30.46 %
	100-52100-363	1,500.00	1,500.00	19.56	904.17	595.83	39.72 %
	100-52100-380	500.00	500.00	0.00	0.00	500.00	100.00 %
	100-52100-381	2,000.00	2,000.00	0.00	8,312.22	-6,312.22	-315.61 %
	100-52100-382	12,000.00	12,000.00	557.56	11,781.16	218.84	1.82 %
	100-52100-390	6,000.00	6,000.00	0.00	4,706.19	1,293.81	21.56 %
	100-52100-391	1,500.00	1,500.00	0.00	1,651.00	-151.00	-10.07 %
	100-52100-392	2,000.00	2,000.00	0.00	1,437.44	562.56	28.13 %
	100-52100-399	1,000.00	1,000.00	0.00	338.96	661.04	66.10 %
	Department: 52100 - POLICE Total:	3,095,242.00	3,095,242.00	125,183.62	2,448,073.18	647,168.82	20.91 %
	Department: 52200 - FIRE						
	100-52200-110	178,709.00	178,709.00	7,030.47	154,215.78	24,493.22	13.71 %
	100-52200-120	677,590.00	677,590.00	23,663.85	545,860.28	131,729.72	19.44 %
	100-52200-121	46,000.00	46,000.00	3,274.00	72,594.49	-26,594.49	-57.81 %
	100-52200-123	0.00	0.00	0.00	0.00	0.00	0.00 %
	100-52200-124	51,190.00	51,190.00	6,323.50	43,909.50	7,280.50	14.22 %
	100-52200-125	0.00	0.00	0.00	0.00	0.00	0.00 %
	100-52200-141	0.00	0.00	90.00	900.00	-900.00	0.00 %
	100-52200-150	19,344.00	19,344.00	1,059.37	15,139.72	4,204.28	21.73 %
	100-52200-151	169,426.00	169,426.00	6,409.24	145,849.86	23,576.14	13.92 %
	100-52200-152	248,646.00	248,646.00	17,868.30	201,321.56	47,324.44	19.03 %
	100-52200-153	14,577.00	14,577.00	0.00	11,180.96	3,396.04	23.30 %
	100-52200-154	201.00	201.00	11.23	162.22	38.78	19.29 %
	100-52200-212	0.00	0.00	0.00	0.00	0.00	0.00 %
	100-52200-221	16,256.00	16,256.00	0.00	15,009.88	1,246.12	7.67 %
1	200-225	3,000.00	3,000.00	186.53	3,382.36	-382.36	-12.75 %
	100-52200-226	2,400.00	2,400.00	0.00	2,882.18	-482.18	-20.09 %
	100-52200-240	8,008.00	8,008.00	0.00	6,509.73	1,498.27	18.71 %
	100-52200-241	3,488.00	3,488.00	0.00	2,863.00	625.00	17.92 %
	100-52200-242	0.00	0.00	0.00	0.00	0.00	0.00 %
	100-52200-290	7,604.00	7,604.00	0.00	2,484.41	5,119.59	67.33 %
	100-52200-310	500.00	500.00	0.00	319.69	180.31	36.06 %
	100-52200-311	200.00	200.00	6.00	54.13	145.87	72.94 %
	100-52200-312	0.00	0.00	59.84	460.10	-460.10	0.00 %
	100-52200-320	1,100.00	1,100.00	0.00	1,235.80	-135.80	-12.35 %
	100-52200-321	1,000.00	1,000.00	180.00	180.00	820.00	82.00 %
	100-52200-324	250.00	250.00	0.00	0.00	250.00	100.00 %
	100-52200-330	4,300.00	4,300.00	0.00	1,232.78	3,067.22	71.33 %
	100-52200-340	7,041.00	7,041.00	1,007.04	8,075.83	-1,034.83	-14.70 %
	100-52200-341	200.00	200.00	0.00	0.00	200.00	100.00 %
	100-52200-342	2,000.00	2,000.00	0.00	303.01	1,696.99	84.85 %
	100-52200-350	1,000.00	1,000.00	0.00	32.96	967.04	96.70 %
	100-52200-360	6,000.00	6,000.00	242.38	6,760.40	-760.40	-12.67 %
	100-52200-361	7,000.00	7,000.00	0.00	5,799.67	1,200.33	17.15 %
	100-52200-362	200.00	200.00	0.00	60.70	139.30	69.65 %
	100-52200-363	1,057.00	1,057.00	3.49	1,253.70	-196.70	-18.61 %
	100-52200-380	1,000.00	1,000.00	68.94	958.29	41.71	4.17 %
	100-52200-381	2,000.00	2,000.00	590.00	7,372.39	-5,372.39	-268.62 %
	100-52200-382	3,000.00	3,000.00	91.68	2,939.54	60.46	2.02 %
	100-52200-394	3,500.00	3,500.00	68.40	3,276.88	223.12	6.37 %
	100-52200-399	150.00	150.00	0.00	187.56	-37.56	-25.04 %
	Department: 52200 - FIRE Total:	1,487,937.00	1,487,937.00	68,234.26	1,264,769.36	223,167.64	15.00 %

Budget Report

For Fiscal: 2019 Period Ending: 11/30/2019

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Department: 52210 - HYDRANTS							
100-52210-290	OTHER CONTRACTUAL SERVICES	403,078.00	403,078.00	0.00	0.00	403,078.00	100.00 %
Department: 52210 - HYDRANTS Total:		403,078.00	403,078.00	0.00	0.00	403,078.00	100.00 %
Department: 52400 - INSPECTIONS							
100-52400-110	SALARIES - REGULAR	0.00	0.00	0.00	0.00	0.00	0.00 %
100-52400-120	WAGES - REGULAR	269,985.00	269,985.00	9,742.56	214,826.59	55,158.41	20.43 %
100-52400-121	OVERTIME - REGULAR	0.00	0.00	0.00	2.43	-2.43	0.00 %
100-52400-124	WAGES - PERM. P.T.	2,385.00	2,385.00	0.00	677.25	1,707.75	71.60 %
100-52400-126	WAGES - TEMP./SEAS.	500.00	500.00	0.00	0.00	500.00	100.00 %
100-52400-150	FICA	20,875.00	20,875.00	697.33	15,473.06	5,401.94	25.88 %
100-52400-151	RETIREMENT (WRS)	17,684.00	17,684.00	638.15	16,045.85	1,638.15	20.43 %
100-52400-152	HEALTH INSURANCE	68,991.00	68,991.00	4,195.32	49,185.32	19,805.68	28.71 %
100-52400-153	DENTAL INSURANCE	4,173.00	4,173.00	0.00	2,604.16	1,568.84	37.60 %
100-52400-154	LIFE INSURANCE	182.00	182.00	16.98	182.26	-0.26	-0.14 %
100-52400-225	PHONE/INTERNET/CABLE	1,900.00	1,900.00	92.40	3,067.31	1,167.31	61.44 %
100-52400-240	Hdwr/softwr. Maint.	4,500.00	4,500.00	0.00	4,500.00	0.00	0.00 %
100-52400-241	EQUIPMENT MAINTENANCE CONT.	0.00	0.00	0.00	0.00	0.00	0.00 %
100-52400-290	OTHER CONTRACTUAL SERVICES	0.00	0.00	1,324.77	3,473.12	-3,473.12	0.00 %
100-52400-294	WEIGHTS & MEASURES	0.00	0.00	0.00	0.00	0.00	0.00 %
100-52400-310	OFFICE SUPPLIES	500.00	500.00	0.00	307.08	192.92	38.58 %
100-52400-311	POSTAGE	500.00	500.00	40.95	403.21	96.79	19.36 %
100-52400-312	COPY USAGE & PAPER	600.00	600.00	141.17	435.70	164.30	27.38 %
100-52400-320	SUBSCRIPTIONS & DUES	470.00	470.00	260.00	900.00	-430.00	-91.49 %
100-52400-321	CERTIFICATIONS & LICENSES	715.00	715.00	34.10	377.26	337.74	47.24 %
100-52400-324	RECRUITMENT	0.00	0.00	0.00	0.00	0.00	0.00 %
100-52400-330	SEMINARS, CONF & TRAVEL	2,900.00	2,900.00	1,433.51	4,105.65	-1,205.65	-41.57 %
100-52400-340	OPERATING SUPPLIES	410.00	410.00	0.00	656.28	-246.28	-60.07 %
100-52400-341	PRINTING & FORMS	1,125.00	1,125.00	0.00	0.00	1,125.00	100.00 %
100-52400-360	VEHICLE MAINT. & REPAIRS	300.00	300.00	23.99	709.80	-409.80	-136.60 %
100-52400-361	REGULAR FUEL	1,765.00	1,765.00	0.00	1,667.29	97.71	5.54 %
100-52400-381	EMPLOYMENT TESTING	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 52400 - INSPECTIONS Total:		400,460.00	400,460.00	18,641.23	317,625.15	82,834.85	20.68 %
Department: 52601 - EMERGENCY GOVERNMENT							
100-52601-290	OTHER CONTRACTUAL SERVICES	10,000.00	10,000.00	0.00	10,000.00	0.00	0.00 %
100-52601-340	OPERATING SUPPLIES	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
Department: 52601 - EMERGENCY GOVERNMENT Total:		11,000.00	11,000.00	0.00	10,000.00	1,000.00	9.09 %
Department: 52700 - JAIL							
100-52700-290	OTHER CONTRACTUAL SERVICES	200.00	200.00	0.00	0.00	200.00	100.00 %
Department: 52700 - JAIL Total:		200.00	200.00	0.00	0.00	200.00	100.00 %
Department: 53100 - ENGINEERING							
100-53100-110	SALARIES - REGULAR	73,005.00	73,005.00	2,896.67	61,706.26	11,298.74	15.48 %
100-53100-120	WAGES - REGULAR	2,301.00	2,301.00	89.88	1,951.47	349.53	15.19 %
100-53100-121	OVERTIME - REGULAR	0.00	0.00	0.00	0.00	0.00	0.00 %
100-53100-150	FICA	5,761.00	5,761.00	214.11	4,581.61	1,179.39	20.47 %
100-53100-151	RETIREMENT (WRS)	4,932.00	4,932.00	195.63	4,169.67	762.33	15.46 %
100-53100-152	HEALTH INSURANCE	17,310.00	17,310.00	1,442.48	15,867.28	1,442.72	8.33 %
100-53100-153	DENTAL INSURANCE	1,075.00	1,075.00	0.00	862.70	212.30	19.75 %
100-53100-154	LIFE INSURANCE	18.00	18.00	1.58	17.58	0.42	2.33 %
100-53100-225	PHONE/INTERNET/CABLE	2,326.00	2,326.00	71.62	2,015.84	310.16	13.33 %
100-53100-240	SOFTWARE MAINTENANCE CONTR	400.00	400.00	0.00	0.00	400.00	100.00 %
100-53100-241	EQUIPMENT MAINTENANCE CONT	400.00	400.00	0.00	190.00	210.00	52.50 %
100-53100-310	OFFICE SUPPLIES	1,300.00	1,300.00	0.00	521.83	778.17	59.86 %
100-53100-311	POSTAGE	500.00	500.00	9.40	714.22	-214.22	-42.84 %
100-53100-312	COPY USAGE & PAPER	650.00	650.00	116.31	1,220.38	-570.38	-87.75 %
100-53100-320	SUBSCRIPTIONS & DUES	250.00	250.00	0.00	244.50	5.50	2.20 %
100-53100-321	CERTIFICATIONS & LICENSES	0.00	0.00	0.00	0.00	0.00	0.00 %
100-53100-322	LEGAL NOTICES	0.00	0.00	0.00	0.00	0.00	0.00 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
100-323	GENERAL ADVERTISING	0.00	0.00	0.00	0.00	0.00	0.00 %
100-53100-330	SEMINARS, CONF & TRAVEL	700.00	700.00	0.00	369.36	338.64	48.38 %
100-53100-340	OPERATING SUPPLIES	1,000.00	1,000.00	0.00	742.15	257.85	25.79 %
100-53100-341	PRINTING & FORMS	125.00	125.00	0.00	0.00	125.00	100.00 %
100-53100-360	VEHICLE MAINT. & REPAIRS	500.00	500.00	0.00	184.61	315.39	63.08 %
100-53100-361	REGULAR FUEL	700.00	700.00	0.00	1,063.08	363.08	51.87 %
100-53100-399	ADD'L SOFTWARE & UPGRADES	550.00	550.00	0.00	400.00	150.00	27.27 %
Department: 53100 - ENGINEERING Total:		113,803.00	113,803.00	5,037.68	96,814.54	16,988.46	14.93 %
Department: 53310 - BOARD OF PUBLIC WORKS							
100-53310-291	TRANSCRIPTION CONTRACTUAL	1,200.00	1,200.00	151.71	1,107.86	92.14	7.68 %
100-53310-311	POSTAGE	50.00	50.00	0.00	0.00	50.00	100.00 %
100-53310-312	COPY USAGE & PAPER	600.00	600.00	0.00	62.00	538.00	89.67 %
100-53310-322	LEGAL NOTICES	400.00	400.00	0.00	0.00	400.00	100.00 %
Department: 53310 - BOARD OF PUBLIC WORKS Total:		2,250.00	2,250.00	151.71	1,169.86	1,080.14	48.01 %
Department: 53311 - STREET							
100-53311-110	SALARIES - REGULAR	35,412.00	35,412.00	1,775.48	38,243.88	2,831.88	8.00 %
100-53311-120	WAGES - REGULAR	305,095.00	305,095.00	12,428.29	270,137.91	34,957.09	11.46 %
100-53311-121	OVERTIME - REGULAR	14,000.00	14,000.00	15.67	12,502.98	1,497.02	10.69 %
100-53311-124	WAGES - PERM PT	4,981.00	4,981.00	279.16	1,880.36	3,100.64	62.25 %
100-53311-125	OVERTIME - PERM PT	0.00	0.00	0.00	0.00	0.00	0.00 %
100-53311-126	WAGES - TEMP/SEAS	5,070.00	5,070.00	0.00	740.00	4,330.00	85.40 %
100-53311-127	OVERTIME - TEMP/SEAS	0.00	0.00	0.00	138.75	138.75	10.00 %
100-53311-150	FICA	27,889.00	27,889.00	1,032.84	23,228.54	4,660.46	16.71 %
100-53311-151	RETIREMENT (WRS)	23,220.00	23,220.00	931.37	21,017.94	2,202.06	9.48 %
100-53311-152	HEALTH INSURANCE	107,670.00	107,670.00	9,375.45	103,129.95	4,540.05	4.22 %
100-53311-153	DENTAL INSURANCE	7,686.00	7,686.00	0.00	6,321.20	1,364.80	17.76 %
100-53311-154	LIFE INSURANCE	196.00	196.00	13.69	163.39	32.61	16.64 %
100-53311-211	BOILER CONTRACTUAL	100.00	100.00	0.00	0.00	100.00	100.00 %
100-53311-213	HVAC CONTRACTUAL	800.00	800.00	32.42	126.84	673.16	84.15 %
100-53311-214	FIRE CONTRACTUAL	650.00	650.00	0.00	421.03	228.97	35.23 %
100-53311-220	WATER/SEWER/STORM WATER	2,100.00	2,100.00	0.00	2,882.78	-782.78	-37.28 %
100-53311-221	ELECTRIC & GAS	8,662.00	8,662.00	0.00	6,879.74	1,782.26	20.58 %
100-53311-225	PHONE/INTERNET/CABLE	2,694.00	2,694.00	226.19	3,212.11	-518.11	-19.23 %
100-53311-230	COUNTY HWY DEPT SERVICES	250.00	250.00	0.00	17.50	232.50	93.00 %
100-53311-240	SOFTWARE MAINTENANCE CONTR	710.00	710.00	0.00	1,170.00	-460.00	-64.79 %
100-53311-241	EQUIPMENT MAINTENANCE CONT	100.00	100.00	0.00	40.00	60.00	60.00 %
100-53311-242	EQUIPMENT RENTAL	11,500.00	11,500.00	0.00	7,486.77	4,013.23	34.90 %
100-53311-243	LEASES	0.00	0.00	0.00	0.00	0.00	0.00 %
100-53311-290	OTHER CONTRACTUAL SERVICES	16,000.00	16,000.00	791.80	18,889.56	-2,889.56	-18.06 %
100-53311-310	OFFICE SUPPLIES	200.00	200.00	64.35	233.85	-33.85	-16.93 %
100-53311-311	POSTAGE	300.00	300.00	1.00	14.87	285.13	95.04 %
100-53311-312	COPY USAGE & PAPER	50.00	50.00	13.54	144.03	-94.03	-188.06 %
100-53311-320	SUBSCRIPTIONS & DUES	0.00	0.00	0.00	0.00	0.00	0.00 %
100-53311-322	LEGAL NOTICES	100.00	100.00	0.00	0.00	100.00	100.00 %
100-53311-324	RECRUITMENT	50.00	50.00	0.00	0.00	50.00	100.00 %
100-53311-330	SEMINARS, CONF & TRAVEL	500.00	500.00	0.00	187.50	312.50	62.50 %
100-53311-340	OPERATING SUPPLIES	4,850.00	4,850.00	125.41	5,102.25	-252.25	-5.20 %
100-53311-341	PRINTING & FORMS	100.00	100.00	0.00	0.00	100.00	100.00 %
100-53311-342	CLEANING & SANITARY SUPPLIES	600.00	600.00	0.00	184.21	415.79	69.30 %
100-53311-350	BLDG & GRDS MAINT & REPAIRS	1,500.00	1,500.00	74.54	281.08	1,218.92	81.26 %
100-53311-360	VEHICLE MAINT. & REPAIRS	5,500.00	5,500.00	975.91	12,332.59	-6,832.59	-124.23 %
100-53311-361	REGULAR FUEL	20,800.00	20,800.00	0.00	4,044.81	16,755.19	80.55 %
100-53311-362	OFF ROAD FUEL	5,000.00	5,000.00	521.20	9,647.15	-4,647.15	-92.94 %
100-53311-363	EQUIPMENT MAINT & REPAIRS	12,000.00	12,000.00	299.32	4,060.19	7,939.81	66.17 %
100-53311-370	SALT & SAND	77,105.00	77,105.00	0.00	99,636.56	-22,531.56	-29.22 %
100-53311-371	TREE & BRUSH MAINTENANCE	2,500.00	2,500.00	0.00	287.80	2,212.20	88.49 %
100-53311-375	STREET MAINT & REPAIRS	5,000.00	5,000.00	715.80	8,051.56	-3,051.56	-61.03 %
100-53311-381	EMPLOYMENT TESTING	500.00	500.00	0.00	392.00	108.00	21.60 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
3311-382	UNIFORMS & SAFETY ATTIRE	1,000.00	1,000.00	0.00	1,116.36	-116.36	-11.64 %
11-399	ADD'L SOFTWARE & UPGRADES	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 53311 - STREET Total:		712,440.00	712,440.00	29,693.38	664,348.04	48,091.96	6.75 %
Department: 53312 - STREET SIGNS & SIGNALS							
100-53312-221	ELECTRIC & GAS	7,800.00	7,800.00	0.00	3,460.47	4,339.53	55.64 %
100-53312-290	OTHER CONTRACTUAL SERVICES	0.00	0.00	0.00	1,000.00	1,000.00	0.00 %
100-53312-292	ELECTRICAL CONTRACTUAL	800.00	800.00	0.00	0.00	800.00	100.00 %
100-53312-292	STREET SIGN MAINT & REPAIRS	9,000.00	9,000.00	0.00	4,559.78	4,440.22	49.34 %
100-53312-373	STREET SIGNAL MAINT & REPAIRS	1,500.00	1,500.00	0.00	1,977.50	-477.50	-31.83 %
Department: 53312 - STREET SIGNS & SIGNALS Total:		19,100.00	19,100.00	0.00	10,997.75	8,102.25	42.42 %
Department: 53315 - STREET LIGHTS							
100-53315-221	ELECTRIC & GAS	225,955.00	225,955.00	12,622.91	161,063.55	64,891.45	28.72 %
100-53315-290	OTHER CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00 %
100-53315-292	ELECTRICAL CONTRACTUAL	12,000.00	12,000.00	0.00	7,063.00	4,937.00	41.14 %
100-53315-374	STREET LIGHT MAINT & REPAIRS	2,000.00	2,000.00	0.00	719.18	1,280.82	64.04 %
Department: 53315 - STREET LIGHTS Total:		239,955.00	239,955.00	12,622.91	168,845.73	71,109.27	29.63 %
Department: 53440 - STORM WATER							
100-53440-200	STORM WATER ERU	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 53440 - STORM WATER Total:		0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 54110 - ANIMAL CONTROL							
100-54110-290	OTHER CONTRACTUAL SERVICES	70,182.00	70,182.00	5,848.50	58,485.00	11,697.00	16.67 %
Department: 54110 - ANIMAL CONTROL Total:		70,182.00	70,182.00	5,848.50	58,485.00	11,697.00	16.67 %
Department: 55110 - LIBRARY							
100-55110-110	SALARIES - REGULAR	30,436.00	30,436.00	1,035.10	22,749.38	7,686.62	25.26 %
100-55110-124	WAGES - PERM PT	11,908.00	11,908.00	440.00	8,740.20	3,167.80	26.60 %
100-55110-125	OVERTIME - PERM PT	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55110-126	WAGES - TEMP/SEAS	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55110-127	OVERTIME - TEMP/SEAS	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55110-150	FICA	3,239.00	3,239.00	106.02	2,266.11	972.89	30.04 %
100-55110-151	RETIREMENT (WRS)	1,994.00	1,994.00	67.80	1,490.07	503.93	25.27 %
100-55110-152	HEALTH INSURANCE	5,508.00	5,508.00	242.94	2,672.34	2,835.66	51.48 %
100-55110-153	DENTAL INSURANCE	320.00	320.00	0.00	463.10	-143.10	-44.72 %
100-55110-154	LIFE INSURANCE	19.00	19.00	1.02	10.12	8.88	46.74 %
100-55110-211	BOILER CONTRACTUAL	635.00	635.00	0.00	0.00	635.00	100.00 %
100-55110-213	HVAC CONTRACTUAL	3,996.00	3,996.00	3,216.53	3,377.99	618.01	15.47 %
100-55110-214	FIRE CONTRACTUAL	1,249.00	1,249.00	0.00	1,313.54	-64.54	-5.17 %
100-55110-220	WATER/SEWER/STORM WATER	2,858.00	2,858.00	0.00	1,731.77	1,126.23	39.41 %
100-55110-221	ELECTRIC & GAS	24,421.00	24,421.00	0.00	18,617.50	5,803.50	23.76 %
100-55110-225	PHONE/INTERNET/CABLE	750.00	750.00	63.64	706.01	43.99	5.87 %
100-55110-240	SOFTWARE MAINTENANCE CONTR	750.00	750.00	0.00	600.00	150.00	20.00 %
100-55110-242	EQUIPMENT RENTAL	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55110-290	OTHER CONTRACTUAL SERVICES	1,320.00	1,320.00	0.00	218.35	1,101.65	83.46 %
100-55110-291	TRANSCRIPTION CONTRACTUAL	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55110-292	ELECTRICAL CONTRACTUAL	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55110-293	PLUMBING CONTRACTUAL	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55110-310	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55110-311	POSTAGE	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55110-312	COPY USAGE & PAPER	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55110-340	OPERATING SUPPLIES	3,225.00	3,225.00	256.00	1,544.38	1,680.62	52.11 %
100-55110-342	CLEANING & SANITARY SUPPLIES	2,100.00	2,100.00	160.38	1,978.68	121.32	5.78 %
100-55110-350	BLDG & GRDS MAINT & REPAIRS	1,750.00	1,750.00	0.00	541.38	1,208.62	69.06 %
100-55110-360	VEHICLE MAINT. & REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55110-363	EQUIPMENT MAINT. & REPAIRS	300.00	300.00	0.00	68.19	231.81	77.27 %
Department: 55110 - LIBRARY Total:		96,778.00	96,778.00	5,589.43	69,089.11	27,688.89	28.61 %
Department: 55200 - PARKS							
5200-110	SALARIES - REGULAR	64,719.00	64,719.00	2,536.85	54,382.92	10,336.08	15.97 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
100-55200-120	WAGES - REGULAR	80,210.00	80,210.00	3,112.16	67,469.21	12,740.79	15.88 %
100-55200-121	OVERTIME - REGULAR	1,000.00	1,000.00	0.00	860.32	139.68	13.97 %
100-55200-124	WAGES - PERM PT	6,900.00	6,900.00	0.00	0.00	6,900.00	100.00 %
100-55200-125	OVERTIME - PERM PT	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55200-126	WAGES - TEMP/SEAS	21,951.00	21,951.00	0.00	30,555.10	-8,604.10	-39.20 %
100-55200-127	OVERTIME - TEMP/SEAS	0.00	0.00	0.00	83.26	83.26	8.33 %
100-55200-150	FICA	13,371.00	13,371.00	403.02	11,148.97	2,222.03	16.62 %
100-55200-151	RETIREMENT (WRS)	10,010.00	10,010.00	370.00	8,483.24	1,526.76	15.25 %
100-55200-152	HEALTH INSURANCE	36,560.00	36,560.00	3,046.66	33,513.26	3,046.74	8.33 %
100-55200-153	DENTAL INSURANCE	2,207.00	2,207.00	0.00	1,771.70	435.30	19.72 %
100-55200-154	LIFE INSURANCE	65.00	65.00	5.61	60.71	4.29	6.60 %
100-55200-214	FIRE CONTRACTUAL	250.00	250.00	0.00	71.95	178.05	71.22 %
100-55200-220	WATER/SEWER/STORM WATER	16,223.00	16,223.00	0.00	17,061.43	-838.43	-5.17 %
100-55200-221	ELECTRIC & GAS	20,750.00	20,750.00	0.00	16,352.24	4,397.76	21.19 %
100-55200-225	PHONE/INTERNET/CABLE	3,840.00	3,840.00	324.66	3,561.09	278.91	7.26 %
100-55200-240	SOFTWARE MAINTENANCE CONTR	600.00	600.00	0.00	600.00	0.00	0.00 %
100-55200-242	EQUIPMENT RENTAL	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55200-290	OTHER CONTRACTUAL SERVICES	430.00	430.00	230.00	364.37	65.63	15.26 %
100-55200-291	TRANSCRIPTION CONTRACTUAL	600.00	600.00	82.42	784.68	-184.68	-30.78 %
100-55200-292	ELECTRICAL CONTRACTUAL	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55200-293	PLUMBING CONTRACTUAL	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55200-310	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55200-311	POSTAGE	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55200-312	COPY USAGE & PAPER	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55200-320	SUBSCRIPTIONS & DUES	400.00	400.00	0.00	290.00	110.00	27.50 %
100-55200-321	CERTIFICATIONS & LICENSES	150.00	150.00	0.00	0.00	150.00	100.00 %
100-55200-330	SEMINARS, CONF & TRAVEL	600.00	600.00	350.00	750.00	-150.00	-25.00 %
100-55200-340	OPERATING SUPPLIES	11,570.00	11,570.00	99.85	11,847.20	-277.20	-2.40 %
100-55200-342	CLEANING & SANITARY SUPPLIES	4,000.00	4,000.00	0.00	2,073.01	1,926.99	48.17 %
100-55200-350	BLDG & GRDS MAINT & REPAIRS	12,000.00	12,000.00	354.95	5,721.96	6,278.04	52.32 %
100-55200-360	VEHICLE MAINT. & REPAIRS	3,000.00	3,000.00	14.63	4,300.63	-1,300.63	-43.35 %
100-55200-361	REGULAR FUEL	6,500.00	6,500.00	0.00	4,549.22	1,950.78	30.01 %
100-55200-362	OFF ROAD FUEL	4,000.00	4,000.00	521.20	11,138.05	-7,138.05	-178.45 %
100-55200-363	EQUIPMENT MAINT & REPAIRS	6,500.00	6,500.00	94.12	10,762.68	-4,262.68	-65.58 %
100-55200-371	TREE & BRUSH MAINTENANCE	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
100-55200-381	EMPLOYMENT TESTING	75.00	75.00	0.00	75.00	0.00	0.00 %
100-55200-382	UNIFORMS & SAFETY ATTIRE	0.00	0.00	0.00	36.00	-36.00	0.00 %
Department: 55200 - PARKS Total:		329,481.00	329,481.00	11,546.13	298,668.20	30,812.80	9.35 %
Department: 55300 - RECREATION							
100-55300-110	SALARIES - REGULAR	184,453.00	184,453.00	7,118.45	155,202.62	29,250.38	15.86 %
100-55300-120	WAGES - REGULAR	26,995.00	26,995.00	1,048.62	23,148.10	3,846.90	14.25 %
100-55300-121	OVERTIME - REGULAR	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55300-124	WAGES - PERM PT	0.00	0.00	44.63	3,368.26	-3,368.26	0.00 %
100-55300-125	OVERTIME - PERM PT	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55300-126	WAGES - TEMP/SEAS	66,308.00	66,308.00	491.50	38,574.54	27,733.46	41.83 %
100-55300-127	OVERTIME - TEMP/SEAS	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55300-150	FICA	21,249.00	21,249.00	616.25	15,852.03	5,396.97	25.40 %
100-55300-151	RETIREMENT (WRS)	13,850.00	13,850.00	534.94	11,681.93	2,168.07	15.65 %
100-55300-152	HEALTH INSURANCE	54,781.00	54,781.00	4,565.06	50,215.66	4,565.34	8.33 %
100-55300-153	DENTAL INSURANCE	3,338.00	3,338.00	0.00	2,679.80	658.20	19.72 %
100-55300-154	LIFE INSURANCE	48.00	48.00	4.25	45.65	2.35	4.90 %
100-55300-225	PHONE/INTERNET/CABLE	4,250.00	4,250.00	135.10	2,764.76	1,485.24	34.95 %
100-55300-240	SOFTWARE MAINTENANCE CONTR	250.00	250.00	0.00	0.00	250.00	100.00 %
100-55300-241	EQUIPMENT MAINTENANCE CONT	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55300-290	OTHER CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55300-310	OFFICE SUPPLIES	1,100.00	1,100.00	91.08	1,148.49	-48.49	-4.41 %
100-55300-311	POSTAGE	3,650.00	3,650.00	6.00	607.68	3,042.32	83.35 %
100-55300-312	COPY USAGE & PAPER	3,300.00	3,300.00	440.89	2,956.40	343.60	10.41 %

Budget Report

For Fiscal: 2019 Period Ending: 11/30/2019

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
100-300-320	SUBSCRIPTIONS & DUES	775.00	775.00	0.00	680.00	95.00	12.26 %
100-55300-321	CERTIFICATIONS & LICENSES	0.00	0.00	0.00	0.00	-60.00	0.00 %
100-55300-330	SEMINARS, CONF & TRAVEL	2,100.00	2,100.00	214.56	1,608.99	491.01	23.38 %
100-55300-340	OPERATING SUPPLIES	31,000.00	31,000.00	1,467.70	21,409.80	9,590.20	30.94 %
100-55300-341	PRINTING & FORMS	6,325.00	6,325.00	0.00	4,896.00	1,429.00	22.59 %
100-55300-381	EMPLOYMENT TESTING	75.00	75.00	0.00	0.00	75.00	100.00 %
Department: 55300 - RECREATION Total:		423,847.00	423,847.00	16,779.03	336,900.71	86,946.29	20.51 %
Department: 55420 - AQUATIC CENTER							
100-55420-120	WAGES - REGULAR	21,449.00	21,449.00	829.44	18,056.03	3,392.97	15.82 %
100-55420-121	OVERTIME - REGULAR	0.00	0.00	0.00	539.15	-539.15	0.00 %
100-55420-126	WAGES - TEMP/SEAS	76,477.00	76,477.00	0.00	86,786.24	-10,309.24	-13.48 %
100-55420-127	OVERTIME - TEMP/SEAS	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55420-150	FICA	7,491.00	7,491.00	57.65	7,945.61	-454.61	-6.07 %
100-55420-151	RETIREMENT (WRS)	1,405.00	1,405.00	59.43	1,218.03	186.97	13.31 %
100-55420-152	HEALTH INSURANCE	7,288.00	7,288.00	607.36	6,680.96	607.04	8.33 %
100-55420-153	DENTAL INSURANCE	452.00	452.00	0.00	369.70	83.30	19.65 %
100-55420-154	LIFE INSURANCE	6.00	6.00	0.52	5.57	0.43	7.17 %
100-55420-220	WATER/SEWER/STORM WATER	7,727.00	7,727.00	0.00	8,306.67	-579.67	-7.50 %
100-55420-221	ELECTRIC & GAS	17,500.00	17,500.00	0.00	15,459.37	2,040.63	11.66 %
100-55420-225	PHONE/INTERNET/CABLE	700.00	700.00	167.25	1,604.19	-904.19	-129.17 %
100-55420-290	OTHER CONTRACTUAL SERVICES	11,825.00	11,825.00	215.00	10,922.04	902.96	7.64 %
100-55420-321	CERTIFICATIONS & LICENSES	735.00	735.00	0.00	1,038.00	-303.00	-40.82 %
100-55420-330	SEMINARS, CONF & TRAVEL	250.00	250.00	0.00	0.00	250.00	100.00 %
100-55420-340	OPERATING SUPPLIES	4,600.00	4,600.00	0.00	3,615.23	984.77	21.41 %
100-55420-342	CLEANING & SANITARY SUPPLIES	0.00	0.00	0.00	239.10	-239.10	0.00 %
100-55420-343	CONCESSIONS SUPPLIES	15,580.00	15,580.00	0.00	17,466.32	-1,886.32	-12.11 %
100-55420-350	BLDG & GRDS MAINT & REPAIRS	4,500.00	4,500.00	22.98	4,342.51	157.49	3.50 %
100-55420-363	EQUIPMENT MAINT & REPAIRS	1,200.00	1,200.00	0.00	367.96	832.04	69.34 %
Department: 55420 - AQUATIC CENTER Total:		179,185.00	179,185.00	1,954.53	184,893.18	-5,708.18	-3.19 %
Department: 56600 - URBAN PLANNING							
100-56600-290	OTHER CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00 %
100-56600-320	SUBSCRIPTIONS & DUES	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 56600 - URBAN PLANNING Total:		0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 56610 - CITY STUDY							
100-56610-295	CITY STUDY	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 56610 - CITY STUDY Total:		0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 56700 - ECONOMIC DEVELOPMENT							
100-56700-290	OTHER CONTRACTUAL SERVICES	13,467.00	13,467.00	0.00	13,466.99	0.01	0.00 %
Department: 56700 - ECONOMIC DEVELOPMENT Total:		13,467.00	13,467.00	0.00	13,466.99	0.01	0.00 %
Department: 56900 - PLANNING & ZONING							
100-56900-110	SALARIES - REGULAR	62,391.00	62,391.00	1,465.66	45,624.49	16,766.51	26.87 %
100-56900-120	WAGES - REGULAR	4,601.00	4,601.00	951.98	11,491.25	-6,890.25	-149.76 %
100-56900-121	OVERTIME - REGULAR	0.00	0.00	0.00	6.49	-6.49	0.00 %
100-56900-124	WAGES - PERM. P.T.	6,360.00	6,360.00	0.00	1,805.98	4,554.02	71.60 %
100-56900-126	WAGES - TEMP/SEAS.	500.00	500.00	0.00	0.00	500.00	100.00 %
100-56900-150	FICA	5,650.00	5,650.00	133.77	3,988.71	1,661.29	29.40 %
100-56900-151	RETIREMENT (WRS)	4,388.00	4,388.00	158.36	3,741.54	646.46	14.73 %
100-56900-152	HEALTH INSURANCE	20,043.00	20,043.00	1,670.24	18,372.64	1,670.36	8.33 %
100-56900-153	DENTAL INSURANCE	1,244.00	1,244.00	0.00	1,037.15	206.85	16.63 %
100-56900-154	LIFE INSURANCE	12.00	12.00	1.30	11.02	0.98	8.17 %
100-56900-225	PHONE/INTERNET/CABLE	1,700.00	1,700.00	71.62	972.44	727.56	42.80 %
100-56900-240	SOFTWARE MAINTENANCE CONTR	320.00	320.00	0.00	400.00	-80.00	-25.00 %
100-56900-241	EQUIPMENT MAINTENANCE CONT	0.00	0.00	0.00	0.00	0.00	0.00 %
100-56900-290	OTHER CONTRACTUAL SERVICES	0.00	0.00	250.00	250.00	-250.00	0.00 %
100-56900-291	TRANSCRIPTION CONTRACTUAL	3,000.00	3,000.00	37.83	2,127.62	872.38	29.08 %
100-5900-310	OFFICE SUPPLIES	820.00	820.00	0.00	381.06	438.94	53.53 %
100-56900-311	POSTAGE	920.00	920.00	300.10	1,225.97	-305.97	-33.26 %

Budget Report

For Fiscal: 2019 Period Ending: 11/30/2019

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
100-56900-312	COPY USAGE & PAPER	2,745.00	2,745.00	313.00	2,896.59	-151.59	-5.52 %
100-56900-320	SUBSCRIPTIONS & DUES	620.00	620.00	0.00	507.00	113.00	18.23 %
100-56900-322	LEGAL NOTICES	3,600.00	3,600.00	0.00	2,798.88	801.12	22.25 %
100-56900-324	RECRUITMENT	0.00	0.00	0.00	25.00	-25.00	0.00 %
100-56900-330	SEMINARS, CONF & TRAVEL	2,300.00	2,300.00	0.00	968.08	1,331.92	57.91 %
100-56900-340	OPERATING SUPPLIES	700.00	700.00	111.95	1,156.62	-456.62	-65.23 %
100-56900-360	VEHICLE MAINT. & REPAIRS	300.00	300.00	0.00	0.00	300.00	100.00 %
100-56900-361	REGULAR FUEL	600.00	600.00	0.00	326.10	273.90	45.65 %
Department: 56900 - PLANNING & ZONING Total:		122,814.00	122,814.00	5,465.81	100,114.63	22,699.37	18.48 %
Department: 59200 - TRANSFERS							
100-59200-590	TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 59200 - TRANSFERS Total:		0.00	0.00	0.00	0.00	0.00	0.00 %
Expense Total:		9,351,376.00	9,351,376.00	387,290.04	7,458,474.18	1,892,901.82	20.24 %
Fund: 100 - GENERAL FUND Surplus (Deficit):		-150,000.00	-150,000.00	-379,106.73	1,010,563.61	1,160,563.61	773.71 %
Report Surplus (Deficit):		-150,000.00	-150,000.00	-379,106.73	1,010,563.61	1,160,563.61	773.71 %

AGREEMENT

THIS AGREEMENT effective as of January 1, 2020 by and between the City of Onalaska hereinafter referred to as “City”, and Coulee Region Humane Society, Inc., Animal Control Department hereinafter referred to as “Humane Society.”

WITNESSETH: The parties hereto agree as follows:

1. The Humane Society shall be responsible for the pickup and impoundment of stray dogs, cats, and other animals subject to the terms of this Agreement. Its address is 911 Critter Court, Onalaska, Wisconsin.
2. The Chief of Police, or any person appointed by Onalaska, shall be the City Officer responsible for the Humane Society’s performance under the terms and conditions of this agreement.
3. The Humane Society will make available for the pickup of stray animals a qualified person on a 24-hour per day basis. The Humane Society shall operate an animal shelter to impound all stray animals as may be picked up in the City of Onalaska.
4. Animals that are impounded as strays or abandoned shall be held four (4) days unless sooner claimed by the owner. If not claimed by owner after four (4) days, the animal will be considered the property of the Humane Society and the Humane Society may dispose of the animal in a humane and proper manner, except that if an animal has bitten a person before being impounded, that animal shall retained in the designated animal shelter for ten (10) days for observation. For all other animals, if within seven (7) days the owner does not claim such animal, the animal will be considered property of the Humane Society and the Humane Society may dispose of the animal in a humane and proper manner,

except that if an animal has bitten a person before being impounded, that animal shall be retained in the designated animal shelter for ten (10) days for observation.

6. The City of Onalaska shall pay a flat monthly service fee of \$6,140.93 for a total annual cost of \$73,691.16 for the services performed under this Agreement. The Humane Society shall provide monthly animal control reports to the City of Onalaska during the term of the Agreement.

7. Redemption charges to the public shall be as follows:

A.	Minimum impoundment charge	\$30.00
B.	Rate increases with each subsequent impoundment	\$ 5.00
C.	Intake charge - first day, per animal	\$65.00
D.	Subsequent days - shelter charge per day	\$15.00
E.	Animals quarantined for rabies check - first day	\$62.00
F.	Animals quarantined for rabies - check additional days	\$12.00
G.	Local rabies control quarantine exams	\$15.00
H.	Emergency veterinary expenses	Actual Cost
I.	Small Animal - first day intake	\$30.00
J.	Small Animal additional days (up to 6)	\$ 5.00
K.	Skunks (includes disposal)	\$50.00
L.	Euthanasia	\$40.00
M.	Cremation	\$15.00

8. Pets being reclaimed must have proof of a City of Onalaska license and proof of a current rabies vaccination in the form of a vaccination certificate or the owner must secure or apply for a license and pre pay for a rabies vaccination before

being released from Humane Society. This requirement follows WI State Statutes for reclaiming pets.

9. All animal pickups shall be in accordance with State of Wisconsin and local laws.
10. The Humane Society shall not discriminate in any way, against any person on the basis of age, sex, race, color, creed, sexual orientation, actual or perceived gender identify, disability, marital status or national origin. In connection with or related to the performance of this Agreement.
11. It is understood and agreed the Humane Society, in the performance of the work and services agreed to be performed under this Agreement, shall not act as an employee of the City or its officers, employees or agents and that the Humane Society acknowledges that Humane Society is an independent contractor. Humane Society shall be solely responsible for the costs of all equipment, supplies resources and office supplies necessary to perform under the terms of this Agreement.
12. Neither the City nor Humane Society shall assign their duties and obligations under this Agreement to any third-party without the prior written consent of the other party.
13. All notices which shall or may be given pursuant to this Agreement shall be in writing and delivered personally or transmitted (a) through U.S. Mail registered or certified; (b) personal delivery service or prepaid overnight delivery services; (C) by facsimile or email transmission if a hard copy is followed by delivery through U.S. Mail.

To the City:

City of Onalaska
Attn: City Clerk
415 Main Street
Onalaska, WI 54650

With a copy to: City of Onalaska-Attorney
201 Main Street
La Crosse, WI 54601

To the Humane Society: Coulee Region Humane Society
Attn: Executive Director
911 Critter Court
Onalaska, WI 54650

Notices shall be deemed given upon receipt in the case of personal delivery, three (3) days after deposit in the mail, or next business day in case of facsimile, email or overnight delivery.

14. Under no circumstances shall any officer, official, commissioner, director, member, employee, agent or volunteer of the City have any personal liability arising out of this Agreement and the Humane Society shall not seek or claim any such personal liability.
15. The Humane Society shall, at its own expense, obtain and maintain in effect at all times during this Agreement, the following insurance coverage:
 - a. Commercial general liability insurance of not less than \$1,000,000 per occurrence for bodily injury, personal injury and property damage.
 - b. Automobile liability insurance of not less than \$1,000,000 per occurrence for bodily injury and property damage covering all vehicles to be used in relationship to this Agreement.
 - c. Umbrella liability insurance of not less than \$2,000,000 per occurrence for bodily injury, personal injury and property damage in excess of coverage carried for commercial general liability and automobile liability.

- d. Professional liability insurance of not less than \$1,000,000.00 per claim and annual aggregate; and
- e. To the extent the Humane Society employs any employees or as otherwise required by law, Workers' Compensation and Employee's Liability insurance within Wisconsin statutory limits.

On the certificate of insurance, the City of Onalaska shall be named as additional insured on any general liability insurance, automobile insurance and umbrella insurance. The certificate must state the following as additional insured: The City of Onalaska, its officers, council members, agents, employees and authorized volunteers. Prior to the execution of this Agreement, the Humane Society shall file with the City a certificate of insurance signed by the insurer's representative evidencing coverage in the amounts required by this Agreement. Such evidence shall include the additional insured endorsement signed by the insurer's representative. The Humane Society shall provide the City with thirty (30) days prior written notice of termination or cancellation of the policy. The City reserves the right to require review and approval of the policy of insurance before it executes this Agreement.

16. The Humane Society shall at its sole expense maintain books, records, documents and other evidence pertinent to this Agreement in accordance with accepted applicable professional practices. The City or any of its duly authorized representatives shall have access at no cost to the City to such books, records, documents, papers or any records including electronic of the Humane Society which are pertinent to this Agreement, for the purpose of making audits, examinations, excerpts and transcriptions.

17. The Humane Society understands and acknowledges that the City is subject to the Public Records Laws of the State of Wisconsin. As such, the Humane Society agrees to retain all records as defined by §19.32, Wis. Stat. applicable to this Agreement for a period of not less than seven (7) years after the termination or expiration of this Agreement. The Humane Society agrees to assist the City in complying with any public records request that the City receives pertaining to this Agreement. Additionally, the Humane Society agrees to indemnify and hold harmless the City, its elected and appointed officials, common council members, officers, employees and authorized representatives for any liability, including without limitation, reasonable attorney fees, related to or in any way arising from the Humane Society's actions or omissions which contribute to the City's inability to comply with the State of Wisconsin Public Records Laws. In the event the Humane Society decides not to retain its records for a period of seven (7) years, then it shall provide written notice to the City whereupon the City shall take custody of said records assuming such records are not already maintained by the City. This provision shall survive termination of this Agreement.
18. The parties shall comply in all material respects with any and all applicable federal, state and local laws, regulations and ordinances.
19. Should any part, term or provision of this Agreement of application thereof to any person or circumstances be in conflict with any state or federal law or otherwise be rendered unenforceable, it shall be deemed severable and shall not affect the remaining provisions, provided that such remaining provisions can be construed in substance to continue to constitute the agreement that the parties intended to enter into in the first instance.

20. The Agreement contains the entire understanding between the parties with respect to the subject matter herein. There are no representations, agreements or understandings (whether oral or written) between or among the parties relating to the subject matter of this Agreement which are not fully expressed herein. This Agreement may not be amended, except pursuant to a written instrument signed by both parties.

IN WITNESS WHEREOF the Humane Society has caused this Agreement to be executed by its Executive Director and the City by its Mayor and City Clerk the day and year first above written.

COULEE REGION HUMANE SOCIETY, INC.,
INC., ANIMAL CONTROL DEPT.

By: _____

Name: Heather Hankins
Title: Executive Director

CITY OF ONALASKA

Joe Chilsen, Mayor

Caroline Burmaster, City Clerk

Approved as to content, form and execution, this 21 day of November, 2019.



Amanda Halderson Jackson, City Attorney

August 6, 2019

Fred Buehler
415 Main Street
Onalaska, WI 54650

Dear Fred:

The Coulee Region Humane Society (CRHS) assumed Animal Control responsibilities for La Crosse County in 1975, including routine service, enforcement of animal-related codes, rabies control program, stray-animal pick up, housing and care of those animals, owner redemption programs, placement programs when appropriate and humane euthanasia/disposal (when the animals cannot be reasonably placed into a new home if the owner does not reclaim them).

When an owner does reclaim his/her animal(s), the city incurs no cost as the owner is charged for all expenses. Impounded dogs and cats must be vaccinated against rabies and licensed prior to reclaiming.

We offer a shared service to the cities of La Crosse, Onalaska, and villages/townships within La Crosse County. Because of this cooperative arrangement, we are able to provide a high degree of quality service to our contracted areas that would not be possible if the programs were administered individually.

In 2018 the amount of service calls Animal Control received from residents of City of Onalaska represented 14.43% of the annual Animal Control service calls for La Crosse County. 14.43% of the annual Animal Control cost for 2018 is equal to \$6,334.79 per month. However, in 2018 we received \$5,848.50 per month for Animal Control costs based on the 2018 contract, so our costs exceeded the payments by 8%. Because of this, and because we are aware of the constraints you face, we are asking for a 5% increase of the 2019 annual City of Onalaska payment for 2020 to try to reduce our losses on this contract. If the 5% increase is applied to the 2019 contractual annual amount of \$70,182, the new monthly amount for 2020 would be \$6,140.93 per month. We believe this to be a reasonable request to maintain a full-service contract with Animal Control services.

The fees on which the per-animal fee totals are based are as follows:
(All fees are included in your contract, no additional fees will be billed)

First Day Intake (pick up, vaccinations, flea/tick prevention, deworming) --- \$60.00

Additional Kennel Days (up to 6) --- \$15.00 per day

Euthanasia --- \$25.00

Disposal ---- \$15.00

Quarantine First day Intake ----\$65.00

Additional Quarantine Days (up to 9) --- \$15.00 per day

Rabies Quarantine Exams ---- \$20.00/exam

Small Animal First Day Intake --- \$30.00

Small Animal Additional Days (up to 6) -- \$5.00 per day

Skunks ---- \$50.00 plus disposal--Not Charged

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73,691.16 *

Our agency is able to provide these services at a lesser cost than other entities. Comparisons are as follows:

While calling Onalaska veterinary clinics we found that there are little to no options for boarding animals especially cats which is our highest intake.

- Current costs for a euthanasia and disposal in Onalaska at a vet clinic average \$116.00 vs. \$40.00 at CRHS.
- Current costs for a 10-day rabies quarantine and three required exams at a vet clinic average \$586.20 vs. \$220.00 at CRHS.
- Current daily boarding fee for a dog in Onalaska at a veterinary clinic average \$25.19 vs. \$15.00 at CRHS.
- Current daily boarding fees for a cat in Onalaska at a veterinary clinic average \$26.38 vs. \$15.00 at CRHS.
- There are no skunk or small animal services available for comparison. Onalaska is not charged for any costs associated with wildlife care and control, although some service has been provided.

Because of the generous support of our area veterinarians, CRHS has been able to cover most medical costs incurred by stray animals. Animal Control took in 171 stray pets from the city of Onalaska last year—your municipality was not billed for any veterinary costs incurred by the care of stray animals.

Based on previous year's data, CRHS will incur approximately **\$80,000** in veterinary services and supplies in 2019 above and beyond an estimated **\$110,000** worth of services donated by local Veterinarian clinic, including spay and neuter surgeries in an effort to make them more adoptable.

CRHS takes in owner-surrendered pets at no cost to the municipalities in which we serve. Of these owner-surrendered animals, 41 of them were from the city of Onalaska. This cost, too, is being absorbed by CRHS; providing a place for owners to leave unwanted pets correlates to fewer numbers of stray or abandoned animals potentially billed to the city.

In addition, CRHS has also donated all kennel fees for stray dogs and cats from the city of Onalaska beyond the days required by statute. This promotes adoptions and, as a direct result, decreases billing for euthanasia and cremation.

We partner this way with our service areas because we strongly believe in promoting animal welfare and the human/animal bond. The cooperative effort of local municipalities, the veterinary community, local donors and CRHS benefits local municipalities by saving both dollars and the lives of animals.

It is the city's responsibility to provide for adequate animal control service for the community. It is our mission to take in unwanted animals, provide shelter, veterinary care, and extended adoption opportunities for stray animals, which then reduces the number of stray and abandoned animals.

It is also our mission to work to reduce the pet overpopulation that is the basis for so many stray and unwanted animals. We ask that you continue to fund the services used by the residents of your city, for both their benefit and that of the animals.

Sincerely,



Heather Hankins
Executive Director



Kathy KasaKaitas
Animal Control Supervisor

City of Onalaska

Purchasing – Budget – Accounting

A Framework for Financial Stability Guide Book
Process, Practices, and Policies

Effective: ~~November 23, 2018~~



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INTRODUCTION

AUTHORITY, PURPOSE AND CONTENT

This document repeals all other policies regarding Purchasing, Budgeting, and Accounting as prepared by the Finance Department and adopted by the City of Onalaska Common Council with the effective date of November 29, 2018.

City Administration shall review and update the policy manual on an annual basis. Any additions or modifications shall be presented to the Finance Committee and approved by the Common Council. Any modifications to this policy manual shall be noted with the date that it became effective.

The intent of this document is to provide purchasing, budgeting, and accounting guidance for accountability, consistency and standards of operational procedures and processes for all financial transactions. The Finance Department shall assist where further clarification is needed.

This guide book shall be used as a procedural framework for employees to make sound defensible decisions of the highest ethical standards.

This policy manual is a guide to procedures and policies and does not give anyone the authority to revise or manipulate the adopted budget. The adopted budget shall be adhered to as adopted by the City of Onalaska Common Council.

The policies in this manual cannot provide for every possible financial transaction situation. The content is guidance in every day ordinary transactions. When out of the ordinary situations arise, the Finance Department will determine the proper processing method to be used.

This document will implement and follow all requirements of 2 CFR part200.302

This document does not contain any confidential information.

1 – PURCHASING POLICY

DEFINITIONS:

Agreement is a negotiated and usually legally enforceable understanding between two or more legally competent parties. An agreement typically documents the give-and-take of a negotiated settlement and a contract specifies the minimum acceptable standard of performance.

Bid is the written commitment of a vendor to furnish goods, materials and/or services or a combination thereof in specific quantities at a firm price.

Bidder is one who submits a bid in response to a Request for Bids, Quotes or Proposals.

Capital Project is any project for the [acquisition](#), construction, repair, remodeling or improvement of any public works building, infrastructure and grounds and/or the furnishing of supplies or material of any kind for such work.

Certificate of Insurance is a document describing the insurance policies maintained by an insured. It identifies the policy number, effective and expiration dates and name of the insurance company affording coverage. It generally acts as proof or evidence of insurance.

Environmentally Preferable Products are products that have a less harmful impact on human health and the environment when compared with competing products.

Information Services (IS) are those items that relate to computers, software, hardware, telephone or other technology-type equipment, services and supplies.

Professional Services are performed by independent contractors/consultants whose occupation is the rendering of such services. While not limited to licensed occupations, the services are considered "professional." Such professional services include, but are not limited to:

- Accounting and billing services
- Appraisal services
- Consulting services
- [Information services studies](#), [Engineering Services](#)
- Environmental studies
- Financial and operational audits
- Legal services (except witnesses/consultants retained for litigation)
- Personnel, job classification and benefit studies
- Training services
- Translation services
- [Technology services](#)

Purchase Order (PO) is a written contract with a vendor that formalizes the terms and conditions of a proposed transaction.

Quote or Quotation is the written or verbal commitment of a vendor to furnish non- public works products or services in specific quantities at a firm price.

Request for Bid (RFB) is a structured purchasing process for public works [and other appropriate](#) projects used to determine source selection when price is the only factor. Contract is awarded to the lowest responsible bidder provided it meets the required specifications and is within budget.

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Request for Information (RFI) is a method to collect information about the capabilities of various suppliers for comparative and budgeting purposes as well as help make decisions on whether to proceed with a RFP or RFQ.

Request for Proposal (RFP) is a method of purchasing when price is not the only factor and used when specifications and scope of services cannot be prepared to provide all prospective contractors with a complete and accurate description of the work to be performed. It is intended that the contractor will perform that work. Performance factors along with price are considered. Contract is awarded to the highest scoring vendor provided it meets the required specifications.

Request for Quote (RFQ) is a structured purchasing decision process used to determine source selection when price is the only factor. Contract is awarded to the vendor with the lowest price or highest proceeds quoted provided it meets the required specifications.

Services means the furnishing of labor, time or effort by a contractor, not involving the delivery of a specific end product other than reports which are merely incidental to the required performance. This term includes professional services.

Sole Source is when there is only one specific vendor that can provide the specific equipment, supplies or services requested.

Specification is any description of the necessary characteristics of a product, service, or item that must be met by prospective vendors. Specifications are developed jointly by the user department and Purchasing and shall not be written to limit competition.

Vendor refers to a company or firm that is a source of supply for goods and/or services.

W-9 is an IRS form, also known as "Request for Taxpayer Identification Number and Certification", which is used to verify an entity's taxpayer identification number (TIN).

General Departmental Purchasing Requirements:

All purchasing activities shall be conducted in such a manner as to obtain the best possible price, quality and service for the City of Onalaska by following the following guidelines:

1. Ensure the necessary funding is available in the ~~applicable~~ budget PRIOR to starting the purchasing process.
2. Obtain a W-9 for all new vendors except if it is a refund/reimbursement.
3. Ensure the City of Onalaska does not pay sales tax for any goods or services within the State of Wisconsin.
4. Not reimburse sales tax paid for purchases within the State of Wisconsin.
5. Not lead vendors to believe they will be awarded a contract if information they provide is being used for budget or planning purposes only.
6. Have the Department Head/Team Leader/Manager review and approve all invoices and account lines being charged.
7. Negotiate terms and discounts for purchases.

8. Request a Certificate of Insurance from any vendor performing a service on any property owned by the City of Onalaska.
9. Obtain proper Material/Safety data sheets where applicable.
10. Follow Federal, City and Wisconsin State Statutes regarding procurement for Public Work projects. (see PURCHASING CATEGORIES)
11. Structure specifications for all requests so as not to limit competition.
12. Return to Finance Department any checks that are returned back to the city due to error, lack of need, undeliverable, etc.
13. Allow Accounts Payable checks to be mailed directly to the vendor, unless they are city employees or the department has a specific written request for needing the check back.

City of Onalaska Purchasing Policy:

AUTHORITY

- 1) Authority of the Financial Services Director/Treasurer
 - a) The Financial Services Director/Treasurer shall be authorized to approve budgeted municipal purchases that are at least \$750.00 and less than \$5,000.00 in cost.
- ~~2) Authority of City Department Heads~~
- ~~2) a) City Department Heads or their designees shall be authorized to approve budgeted municipal purchases which are less than \$750.00 in cost.~~
- 3) [Contracts for budgeted municipal purchase of \\$5,000.00 or less may be signed by the City Administrator and applicable Department Head after review and approval of the City Attorney's Office and without review by Common Council; Contracts for budgeted municipal purchases over \\$5,000 shall go through committee and be approved by the Common Council and signed by the Mayor and City Clerk.](#)

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POLICY ON FORMAL BIDLETTING

- 1) In any case where the cost of material or services are expected to exceed \$25,000, the Department Head must advertise for formal, sealed bids in accordance with applicable state law. Bids that relate to public works projects (e.g. sewer, water, street work, public building construction or repairs, street signs, lights or signals), shall be submitted to the Board of Public Works for review and recommendation to Council. Bids for all other work or material (e.g. personal/consulting services, equipment, repairs to vehicles, repairs to office equipment) shall be submitted to the [Administrator upon receipt and to](#) Finance and Personnel Committee for review and recommendation to Council. [Items purchased pursuant to state contracts i.e. police vehicles shall be exempt from the formal bid letting process.](#)
- 2) If the cost of materials or services is expected to be less than \$25,000, the Department Head may obtain written proposals or quotes on an informal, unsealed basis, with at least two (2) proposals or quotes, and provide documentation of the same.
- 3) Quotes of over \$25,000 that relate to public works projects cannot be accepted. ~~The bidding process set forth in [Sec.1. 2.0 shall be followed.](#)~~ Quotes of over \$25,000 for all other work or

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materials shall be submitted to the Finance and Personnel Committee for review and final approval and recommendation to Council.

- 4) The Department Head shall furnish copies of all quotes to the Administrator, Mayor, Council, and Financial Services Director/Treasurer at least five (5) working days prior to initiating a Purchase Requisition for any purchase between \$5,000 and \$25,000. If a Council member objects to the Department Head's selection of vendor, he/she should advise the Mayor Administrator within three (3) working days of receipt of such notice. Thereupon, if, in the Mayor's Administrator's opinion, there is sufficient objection to the Department Head's selection, the Mayor Administrator shall instruct the Department Head or the Financial Services Director/Treasurer, within three (3) working days of the objection, not to initiate a Purchase Order until the matter can be brought before the full Council for consideration.
- 5) For items which are less than \$5,000, but greater than \$750.00 the Department Head shall submit the quotes to the Financial Services Director/Treasurer for review and final approval at the time the Department Head submits the Purchase Requisition.
- 6) For budgeted items that are \$750.00 or less, the Department Head may purchase such items without seeking further approval.

ADMINISTRATIVE PROCEDURES

1) Purchase Requisitions

- a) Except for payment of utility bills or incremental billings on service contracts, all purchases of goods or services over \$25.00 shall be initiated via a Purchase Requisition (P.R.). Each Department Head shall have a supply of P.R. blanks on hand. The City Clerk shall periodically replenish these supplies and shall maintain a record of the serial numbers of P.R. blanks and to whom they were issued. All P.R.'s must bear the authorized signature of the Department Head.
- b) If amount of purchase is less than \$750.00, the Department Head is authorized to order service or material directly. In such cases, Department Head shall prepare the P.R. (including estimate of cost) and forward it to the Financial Services Director/Treasurer. The Financial Services Director/Treasurer shall hold the P.R. until such time as he/she receives an invoice from the Department Head.

2) Purchase Orders

- ~~3~~a) For budgeted purchases that are greater than \$750.00, the Department Head shall submit, with his/her P.R. the results of the bid letting or quote solicitation to the Financial Services Director/Treasurer. The Financial Services Director/Treasurer, upon receipt of the P.R. from the Department Head, shall prepare a Purchase Order (P.O.).
- ~~4~~b) If the requested purchase does not exceed \$5,000 in cost, the Clerical Staff shall submit the P.O. to the Financial Services Director/Treasurer for final approval. The Financial Services Director/Treasurer shall review the requested purchase as to whether it is an allowable budgetary expense. If the financial Services Director/Treasurer deems that it is an allowable budgetary expense; he/she shall indicate approval by signing the P.O. and returning same back to Clerical Staff for distribution back to the Department Head. If the Financial Services Director/Treasurer deems that the requested purchase is not an

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allowable budgetary expense or if the estimated cost of the requested item exceeds the budgetary line item allowance by greater than ten percent (10%), the Financial Services Director/Treasurer shall forward the request to the Common Council, via the Finance and Personnel Committee, for consideration. The Financial Services Director/Treasurer also may waive his authority to approve a Departmental request and thereupon, submit to the Finance and Personnel Committee for consideration and Common Council for final approval. If the requested purchase exceeds \$5,000 in cost, the Financial Services Director/Treasurer shall submit the request to the appropriate Board or Committee for consideration (See Sections 2.1 and 2.2, re Accounts Payable).

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1.3 EMPLOYEE REIMBURSEMENTS:

Travel - Every employee reimbursement must be documented, along with attached original itemized receipts, nature of business, program allocation, and funding source (if applicable) before submitting for reimbursement.

Lodging - an itemized receipt from the hotel detailing all charges, the person(s) for whom the lodging was provided, and the specific business purpose.

Meals and Entertainment - If an employee travels for work-related business, then the employee may be eligible for meal reimbursement for each full day of travel when engaged in approved travel. There are some restrictions as to how the allowance relates to breakfast and dinner. Breakfast is only subject to reimbursement if the employee is staying overnight the day before when traveling or leaves before 6:00 a.m. to travel. Dinner will not be covered unless the employee is not expected home before 7:00 pm.

The maximum expense for meals is determined by the IRS guidelines and geographical location traveling to. The City does not reimburse employees for snacks or alcoholic beverages.

Mileage - for the use of personal vehicles for City business is paid at the current IRS rate.

Other Expenditures - a receipt from the vendor detailing all goods or services purchased (including the class of service for transportation) and the specific business purpose.

The City of Onalaska is exempt from Sales Tax and Room Taxes when traveling within the State of Wisconsin. All employees shall obtain a Sales Tax Exemption Form (S-211) prior to incurring any travel expenses or purchasing any goods that would be subject to Wisconsin Sales Tax. Sales Tax Exemption Forms may be obtained from the Finance Department. The Sales Tax Exemption Form must be presented prior to purchasing to avoid paying sales tax.

Sales Tax paid by an employee will not be ~~reimbursed.~~ (exception-reimbursed except for meals within per diem amounts.)

The City of Onalaska will follow 2 CFR part 200.474 for all non-federally funded reimbursements.

**Please refer to the City of Onalaska Employee Handbook Policy No 1.12 for complete documentation of travel/meals/lodging explanation.

1.4 *VENDOR RELATIONS*

City of Onalaska employees participating in purchasing activities shall give all qualified bidders equal consideration and assurance of an unbiased judgment in determining whether the vendor's goods or services meet the specifications put forth by the city in the solicitation process.

City of Onalaska employees purchasing from vendors with a direct family or personal relationship shall take caution in doing so and document a competitive purchasing process. Family/personal relationships with vendors should be disclosed in writing to your supervisor to provide disclosure prior to any purchase.

City of Onalaska employees are encouraged to buy local if possible.

1.5 *CITY-WIDE CONTRACTING*

Pre-~~approved~~ City approved City-wide Standard Contracts

Departments shall purchase standard products or services from contracts negotiated for City-wide use. Examples of such contracts may include office supplies, janitorial supplies, copy paper, copier maintenance, IT, etc. All other contracts shall be reviewed by the City Attorney's office.

1.6 *DISPOSAL OF SUPPLIES AND EQUIPMENT*

Supplies or Equipment no longer serving a useful purpose shall be disposed by transferring the material to a department which might have a use, by public auction or in such manner considered to be in the best interest of the city. Department Heads should coordinate disposal of supplies or equipment from their department with the Finance Department to determine the appropriate disposal route for any supplies or equipment of value.

1.7 *MAJOR EQUIPMENT AND VEHICLE POLICY*

The following procedure shall be used by all departments when purchasing any vehicle or major piece of equipment: ~~The steps are as follows:~~

1. Funding for specific vehicle and equipment purchases are approved during the budget process by the Mayor, Finance Committee, and ultimately adopted by the full Common Council.
2. The department head is then responsible to inform the ~~Standing Committee~~ Finance and Personnel Committee of the Common Council that they work with about the details of the impending vehicle/equipment purchase.
3. ~~Finance and Personnel Standing~~ Finance and Personnel Committee approves purchase.
4. When purchasing a piece of equipment costing \$10,000 - \$25,000, competitive quotes or bids must be taken. Competitive bids must be taken when purchasing any vehicle, or any other piece of equipment costing \$25,000 or more. Finance and Personnel Committee approval is required to waive the competitive bid process for specialized major equipment and vehicles.

5. Common Council approves successful bid and purchase.

1.8 EXCEPTIONS

This policy shall NOT apply to:

Emergency purchases used to resolve an immediate threat to the health or safety of the public and/or employees. The department addressing the ~~emergency situation~~ emergency shall alert the City Administrator of the emergency situation and need for supplies and shall procure the necessary products/services and submit a report of all emergency purchases and justification to the City Administrator within five (5) business days of the event.

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Purchases based on a cooperative purchasing agreement established by one or more units of government. Cooperative purchasing may include, but are not limited to, joint or multi-party contracts between units of government or open-ended state, municipal, federal or other government contracts which are made available to the City of Onalaska.

Purchases that are determined to be available from only one source as a result of a regulated or natural monopoly such as utility, telephone and cable services. These purchases must be approved by the City Attorney for the required supply, service, or construction, and when circumstances exist, which preclude competitive procurement.

1.9 CREDIT CARD/P-(PURCHASE) CARD POLICY

INTRODUCTION TO CREDIT CARD POLICY:

The City of Onalaska will issue credit cards to certain employees/departments for use in their jobs; this policy sets out the acceptable and unacceptable uses of such credit cards. Use of city-issued credit cards is a privilege, which the City of Onalaska may withdraw in the event of serious or repeated abuse. Any credit card the City of Onalaska issues to an employee/department must be used for business purposes only and are intended to be used primarily for conferences, hotels, meals, and purchases where vendors do not provide purchase terms.

Employees with credit cards shall not use them for any non-business, non-essential purpose, i.e., for any personal purchase or any other transaction that is not authorized or needed to carry out their duties. The

City of Onalaska will not regard expenses for one's own business-related use, such as lodging and meals while on company-approved business trips, as personal purchases, as long as such expenses are consistent with the City of Onalaska's travel and expense reimbursement policy. If any employee uses a company credit card for personal purchases in violation of this policy, the cost of such purchase(s) could be considered an advance of future wages payable to that employee if not immediately reimbursed to the

City of Onalaska. If an employee uses a company credit card for any other type of unauthorized transaction in violation of this policy, i.e., incurs financial liability on the City of Onalaska's part that is not within the scope of the employee's duties or the employee's authorization to make business-

related purchases, the cost of such purchase(s) or transaction will be the financial responsibility of that employee, and the employee will be expected to reimburse the City of Onalaska. Any purchases an employee makes with a city credit card in violation of this policy will result in disciplinary action, up to and possibly including termination of employment, depending upon the severity and repeat nature of the offense.

FINANCE DEPARTMENT APPROVAL:

The Finance Department approves the positions/departments with the ability to use a credit card issued by the City of Onalaska.

The Finance Department shall maintain a listing of all positions/departments authorized to use a credit card and associated credit limits.

DEPARTMENTAL USAGE POLICY:

Cardholders approved to use a credit card shall:

- Have purchases authorized by a Department Head/~~Team Leader/Manager~~Supervisor.
- Only use the credit card for City of Onalaska purchases.
- Ensure that sales tax is not paid on all exempt purchases with the exception of per diem meal reimbursements as stated in Section 1.3.
- Follow the policy on Employee Reimbursements (refer to 1.3 of this manual).
- Cardholders are responsible for ensuring that they adhere to the Credit Card policy, thereby ensuring adequate controls are exercised to minimize the risk that credit cards are used for fraudulent or corrupt purposes.
- Report lost or stolen cards immediately to Wells Fargo Bank 1-800-231-5511 and report immediately to the Finance Department.
- Upon resignation or termination of duties with the City of Onalaska, reconcile all expenditures on his/her card account since the last Statement and surrender the card upon termination to appropriate staff or exit interviewer.

CREDIT CARD ACCOUNTING PROCESS

Purchase receipts and invoices shall be turned in to Accounts Payable department within 5 working days. It is recommended to scan receipts and email to Accounts Payable. Monthly credit card statements will be received and opened by Accounts Payable. Accounts Payable will match and reconcile receipts with purchases. Any missing receipts will be requested immediately. Cardholders that do not turn in receipts in a timely manner on a routine basis could result in cancellation-loss of use of the card or shall be held responsible for any late payment fees incurred.

2 – ACCOUNTS PAYABLE PROCESS

2.1 OVERVIEW

The City of Onalaska strives to maintain efficient business practices and good cost control. A well-managed accounts payable function can assist in accomplishing this goal from the purchasing decision through payment and check reconciliation.

It is the policy of the City of Onalaska that the recording of assets or expenses and the related liability is performed by an employee independent of ordering and receiving. The amounts recorded are based on the vendor invoice for the related goods or services. The vendor invoice should be supported by an approved purchase order where necessary and should be reviewed and approved by a Department ~~Manager~~ Head or designated Supervisor prior to being processed for payment. Invoices and related general ledger account distribution codes are reviewed prior to posting to the subsidiary system.

The primary objective for accounts payable and cash disbursements is to ensure that:

1. Disbursements are properly authorized;
2. Invoices are processed in a timely manner; and
3. Vendor credit terms and operating cash are managed for maximum benefits.

2.2 RECORDING OF ACCOUNTS PAYABLE

All valid accounts payable transactions, properly supported with the required documentation, shall be recorded as accounts payable in a timely manner.

Accounts payable are processed on a semi-monthly basis. Information is entered into the system from approved invoices or disbursement vouchers with appropriate documentation attached.

It is the policy of City of Onalaska that only original invoices will be processed for payment unless duplicated copies have been verified as unpaid by researching the vendor records. No vendor statements shall be processed for payment.

2.3 PROCESSING OF PAYMENTS

The following procedures shall be followed for each invoice/pay ~~estimates~~ estimate/fees by the designated department employee:

1. Check the mathematical accuracy of the vendor invoice;
2. Compare the nature, quantity, and prices of all items ordered per the vendor invoice to the purchase order request form, packing slip, and receiving report;
3. Review the general ledger distribution that has been documented by each department using the Organization's current chart of accounts; and
4. Obtain the review and approval of the Department Head or designated Supervisors ~~department director (or their designee)~~ associated with the goods or services purchased.
5. Submit the invoice to the Finance Department within five (5) business days of receipt.
- 4-6. Any checks, cash, money orders or other forms of payment received as payment to the City by any City employee whether by mail, in person or otherwise must be turned into the Finance Department within one (1) business day of receipt.

Approvals by ~~department directors~~ Department Heads or designated Supervisors indicate their acknowledgement of satisfactory receipt of the goods or services invoiced, agreement with all terms appearing on the vendor invoice, agreement with general ledger account coding, and agreement to pay vendor in full. Approvals shall be documented with initials or signatures of the approving individual. A list of employees authorized to approve purchases is attached to this manual.

2.4 PAYMENT DISCOUNTS

To the extent practical, it is the City's policy to take advantage of all prompt payment discounts offered by vendors. When availability of such discounts is noted, and all required documentation in support of payment is available, payments will be scheduled so as to take full advantage of the discounts.

3 – BUDGET POLICY

3.1 DEFINITION OF FUND STRUCTURE:

The City of Onalaska uses fund accounting for its financial structure. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain City functions or activities.

Funds are the control structures that ensure that public monies are spent only for authorized purposes and within the amounts authorized. Funds are established to account for the different types of activities and legal restrictions that are associated with a particular governmental function. The use of funds and the budgeting, accounting, and auditing that are associated with this fund structure are governed by the Governmental Accounting Standards Board (GASB).

For financial statement presentation purposes, the various funds of the City are grouped into the following fund types under three broad fund categories: governmental, proprietary, and fiduciary / agency.

GOVERNMENTAL FUNDS

Governmental funds are those through which most municipal functions are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid.

The difference between governmental fund assets and liabilities is reported as fund balance.

The City's Governmental Funds are the General Fund, Special Revenue Funds, Debt Service Fund, Capital Projects, Enterprise Funds, Tax Agency Fund, Fixed Assets, Long Term Obligations and Community Development Authority Management (CDA).

The General Fund accounts for all financial resources except those required to be accounted for in another fund. The unassigned general fund balance is available to the City for any purpose provided it is expended or transferred according to the general laws of Wisconsin, and of the City of Onalaska.

Special Revenue Funds are used to account for revenue from specific sources (other than major capital projects) which require separate accounting because of legal restrictions.

Debt Service Funds account for the accumulation of resources for and payment of general long-term obligations' principal and interest.

Capital Projects Funds account for financial resources to be used for acquisition of equipment, repairs/replacement/new ~~infrastructure and~~ infrastructure and the construction of major capital facilities (other than those financed by proprietary funds), and to account for the financing of public improvements or services deemed to benefit specific properties on which assessments are levied.

PROPRIETARY FUNDS

Proprietary fund reporting focuses on the determination of operating income, changes in net assets, financial position and cash flows. Proprietary funds are classified as either enterprise or internal service.

Enterprise funds are used to account for operations that provide services which a fee is charged to external users for goods or services.

FIDUCIARY FUNDS/AGENCY FUNDS

Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund is comprised of only the agency funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

COMPONENT UNIT

The City of Onalaska currently has a Community Development Authority.

3.2 CAPITAL BUDGETING:

~~Capital Projects. Capital Projects is any project for the acquisition, construction, repair, remodeling or improvement of any public works building, infrastructure and grounds and/or the furnishing of supplies or material of any kind for such work.~~

~~shall be included in the Capital Budget include the acquisition of equipment and construction projects.~~ For capital budgeting purposes, cConstruction projects are defined as a study, engineering/design, and construction, or a combination of all three phases totaling

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\$5,000 or more having a useful life of at least five years. Equipment is defined as any equipment or software with a useful life of 3 years or more and a value of \$1,000 or more individually to be an equipment replacement/purchase eligible item.

The Capital Improvement Plan (CIP) is comprised of all current and anticipated long-term capital needs of the City. The ability to fund those projects will be based on ~~the a five-year~~ Financial Forecasting Plan ("Plan"). The "Plan" is a document updated by the Finance Director as needed. The CIP is a comprehensive resource of the City's assets indicating useful life, entry price and depreciable value.

Projects will be funded by a combination of note proceeds, ~~general obligation, state fund bond proceeds and mortgage revenue bonds~~, grants, municipal capital lease financing, government loans, gifts, and operating funds. If a capital project is debt funded (note, bond, lease or loan), the term of the debt should not exceed the useful life of the project.

3.3 BUDGET TIMELINE GUIDE:

- January** Public Hearing for Capital Improvement Needs
- February** Bonding for Capital Improvement Needs
- April** _____ Receive funding from Capital Improvement Bonding
- July** _____ Departments submit operational budgets
- August/Sept** City Administrator/Finance Director review operational budgets
- October** Council budget review session
- November** Council adopts the budget and sets the levy rate and December t _____ Tax bills are generated

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3.4 BUDGET TRANSFER

During the course of a fiscal year, departments often find it necessary to adjust their budget due to unanticipated savings or ~~temporary~~ shifting of departmental priorities. The Finance Director will transfer funds via motion or resolution to make the city's books General Accounting Standards Board and Generally Accepted Accounting Practice compliant; ~~this document~~ these transfers ~~will be approved~~ be approved by the Finance Committee and the Common Council

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This policy applies to any changes made to the council adopted budget.

POLICY

Department Heads and ~~Managers~~ designated Supervisors are responsible for monitoring their budgets. At a minimum, departments are to monitor their ability to be in balance by the end of each quarter and fiscal yearend. All revenues and expenses must be properly accounted for throughout the course of the year and allocated to the appropriate accounts. Department heads and ~~managers~~

designated supervisors are not allowed to manipulate revenues and expenses to avoid budget overdrafts.

If, during the course of the year, a department determines an expense account may be in overdraft status at the end of the fiscal year, that department should initiate the proper budget adjustment action according to the procedures outlined below. Requests for a budget transfer should be made at the time the department realizes it cannot achieve its objective for a given account.

Departments will fill out the Budget Transfer Request Form as provided by the Finance Department and present the completed form to the Finance Department to initiate the appropriate process. The document will be submitted to a department, committee or governing body contingent on the amount of the request (see below).

All budget transfers will be processed by the Finance Department. Budget status and transfer activity will be monitored by the Finance Director/Treasurer (or designee) through the use of the City-Wide

Financial Management System. The City Administrator and the Common Council will monitor activity through monthly budget to actual reporting.

4 – ACCOUNTING POLICY

4.1 ~~BASIS OF ACCOUNTING~~

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting, and proprietary and fiduciary funds also use the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, and in the presentation of expenses versus expenditures.

4.2 ~~USER FEES AND CHARGES~~

The City of Onalaska Common Council shall establish all user charges and fees at a level sufficient to cover the costs of services provided. It will also consider market rates and charges levied by other municipalities to establish comparable amounts. Fees and charges should be reviewed ~~annually,~~ ~~and annually and~~ should be modified to allow growth at a rate that keeps pace with the costs of the provided service.

4.3 ~~ACCOUNTS RECEIVABLE~~

All invoices are created in the Finance department with the exception of ~~false~~ of false alarms/accident reports which are done in the Police Department.

4.4 ~~ACCOUNTS RECEIVABLE DELINQUENT PAYMENTS AND COLLECTIONS~~

The Finance Department is responsible for coordinating, tracking, monitoring and collecting all delinquent payments due to the City of Onalaska.

The Finance Department shall process and send out letters and past due statements for overdue accounts by the end of the second week of each month.

The accounts receivable aging schedule for the City of Onalaska to send a past due notices to overdue accounts are:

- 30 days past due shall receive a letter from the Finance Department notifying them of a past due amount.
- 60-90 days past due accounts shall receive a letter from the Finance Department notifying them of the past due amount and the available option to start a payment plan.
- Over 90 days past due accounts shall receive a final notice letter regarding the account going to collection if not paid within 10 days of the letter.
- The Finance Department is authorized to place accounts remaining delinquent in November on the upcoming years tax roll.

4.5 CASH RECEIPTS/CASH HANDLING

The following departments shall be authorized to collect cash receipts: Park and Rec Department and Finance ~~insert]. The Department. The~~ City of Onalaska Finance Department requires that all departments collecting cash receipts, whether in cash or other forms of payment, must turn in such receipts to the Finance Department on a daily basis together with records required to verify the accuracy of such collections. No receipts will be held overnight at any location for any reason. All receipts shall be deposited daily by the Finance Department. Any violation of this section of this policy by any employee of the City may result in disciplinary action up to and including termination.

Departments shall:

- Contact the Finance Department to assist in the deposit process if unsure how to account for the monies.
- Immediately receipt all funds collected.
- Deposit all receipts intact with the City Clerk's Office.

4.6 PAYMENTS FROM ACCOUNTS WITH NON-SUFFICIENT FUNDS:

If payment is submitted to the City of Onalaska from a bank account with non-sufficient funds,

~~fThe Finance Department shall~~Department shall notify the issuer for recovery of the amount plus an administrative/service/bank fee of \$30 (NSF fee). This fee is to recover costs associated with the NSF payment.

The Finance Department, for all non-tax payment transactions, when notified of ~~aan~~ NSF, shall immediately reverse the receipt and send the debtor a letter of notification that the debt is not paid

~~and the NSF fee owed.~~ Upon repayment the debt shall be processed through cash receipting. Repayment deadline of a tax payment that is NSF shall be determined by the installment due dates taking consideration for the grace period. If not repaid by a deadline, the Finance Department shall reverse the payment in the tax system and mark the tax parcel delinquent if applicable.

4.7 BANK/CASH RECONCILIATION

The Finance Department is responsible for balancing cash and all bank statements monthly. This shall be done no later than ~~the~~ 45 days from completion of the month. Any discrepancies, errors and adjustments shall be ~~made~~made, and departments affected shall be notified as to the issue to assist in future accuracy.

The Finance Director/Designee is responsible for the cash flow availability with movement of monies between accounts for positive impact of the City of Onalaska's resources.

4.8 UNASSIGNED GENERAL FUND BALANCE POLICY

To maintain the City of Onalaska's credit rating and meet seasonal cash flow shortfalls, the Budget shall provide for anticipated Unassigned General Fund Balance between 25% and 40% of annual General Fund revenues.

Should the Unassigned General Fund Balance fall below 30% of General Fund revenues a plan for regaining compliance with the policy shall be submitted to the City Council via the Finance Committee.

4.9 ASSET CAPITALIZATION POLICY

This policy establishes the minimum cost value (capitalization amount) that shall be used to determine the capital assets, including infrastructure assets that are to be recorded in the city's annual financial statements. This policy also addresses other considerations for recording and depreciating fixed assets.

CAPITALIZATION THRESHOLD

Capital assets may be acquired through purchase, self-construction, or donation. The asset value when purchased will be the initial cost plus the trade-in value of any old asset traded, plus all costs related to placing the asset into operation. Donated or contributed assets are recorded at fair market value as of the date the asset is acquired. The cost of self-constructed assets will include all costs of construction.

Capital asset value thresholds for capitalization are to be applied to individual capital assets rather than to groups of similar capital assets.

~~Class of Asset — Examples of Costs to be Capitalized — Capitalization~~

Class of Asset	Examples of Costs to be Capitalized	Capitalization
Land	Purchase price or market value, closing costs, cost of preparing land for use, demolition of existing buildings and improvements	Capitalize all land
Machinery and equipment	Purchase price, freight charges, assembly, installation	\$5,000
Land Improvements	Included parking lots, outdoor lighting, fences, tennis courts, playground equipment, athletic fields, trails, retaining walls	\$5,000
Buildings	Materials, labor, design, — costs, site excavation, purchase price	\$5,000
Building Improvements	Component units when separately replaced. Major renovation or alterations of original	\$5,000
Intangible assets	Software, land user rights, patents, copyrights, trademarks	\$5,000
Infrastructure	See Attachment A of Examples	\$5,000

- a. Capital assets having values of \$250 to \$5,000 are to be controlled at the department level for insurance and inventory reporting purposes. However, these capital assets will not be capitalized and will not be reported as capital assets.
- b. Value estimates of capital assets required to be reported, but for which no historical documentation is available due to past accounting practices, shall be reviewed by the City auditor in accordance with GASB requirements.
- c. A listing of capital assets is to be kept, annually reconciled and reported in the annual financial statements.

USEFUL LIVES

Consider the following when determining the useful life of an asset:

- The length of time these assets have historically lasted
- Anticipated changes in technology
- Specific asset use
- Maintenance practices – among City departments, similar assets may be assigned different useful lives, depending on asset use and maintenance

Capital Assets – General Guidance

- Buildings: 30-50 years
- Building Improvements: — 15-50 years
- Machinery and equipment: 3-15 years
- Land improvements: 15 – 30 years
- Intangible assets: 2 – 100 years
- Vehicles: 5 – 20 years

Infrastructure Assets – Specific Guidance

- Asphalt: ~~—~~ 20 years
- Curb & Gutter: 20 years
- Sidewalks: 20 years
- Bridges/Box culverts: 50 years
- Drainage (storm sewer/ponds): 50 years
- Streets: ~~—~~ 20 years
- Traffic Signals/lights: 20 years

SALVAGE VALUE

The salvage value of capital assets is estimated to be immaterial to the financial statements. Therefore, generally the City will not record salvage value on capital assets.

DISPOSITION OF ASSETS

Fixed assets may be disposed of due to sale, obsolescence, loss, destruction, or replacement. Upon disposal of an asset, the capital asset records will be relieved of the cost and related depreciation.

DEPRECIATION METHOD

The straight-line depreciation method will be used for all capital assets. The capital asset software program used by the City/auditor allows for depreciation to be calculated on an individual asset basis. In addition, depreciation will be calculated in the year of addition based on one half year’s depreciation regardless of when in the year the asset was put into use.

Infrastructure assets will be depreciated on the straight-line method on an annual basis. Assets will be depreciated on an individual segment basis, when possible, or a composite method when determined to be more reasonable.

WORKS OF ART AND HISTORICAL TREASURES

Works of art and historical treasures purchased by or donated to the City should be reported at their historical cost or estimated fair value at date of donation.

Attachment A – Infrastructure Capitalization Guidance

<u>Infrastructure</u>	<u>Examples of Costs to be Capitalized</u>	<u>Examples of Costs to be Expensed</u>
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Streets, Curb, & Gutter	New construction, partial reconstruction, full reconstruction	Crack filling, sweeping, patching, seal coating, pavement rehabilitation,
Bridges	New construction, partial reconstruction, full reconstruction	Crack filling, patching
Storm Sewers	New construction, partial reconstruction, full reconstruction	Storm sewer repairs
Sidewalks	New construction, partial reconstruction, full reconstruction	Spot replacements
Dams	New construction, partial reconstruction, full reconstruction	Spot repairs, maintenance

4.10 DEBT MANAGEMENT POLICY

The City of Onalaska shall, as a matter of policy, conduct its finances so that the amount of direct, non- self-supporting, unlimited tax general obligation debt outstanding at any time that is subject to approval by the City Council does not exceed 75% of the city’s legal debt margin capacity which is calculated at 5% of the city’s total equalized valuation.

The city’s general obligation public improvement bond issues should be structured such that, on average, the life is less than 20 years.

When the city finances capital projects by issuing bonds, it will pay back the related debt within a period not to exceed useful life of the projects.

The city will promote effective communications regarding its financial conditions with bond rating agencies and others in the marketplace based on full disclosure.

The city will regularly evaluate its adherence to the debt policy.

4.11 ELECTRONIC MUNICIPAL MARKET ACCESS (EMMA)

On or before September 27th (or date designated by the EMMA requirements) of each year, the Finance Director submits required data and operating data to the EMMA website. A list of the commonly required items ~~are~~ is listed below:

- Equalized Property Value
- Tax Levy, Rates and Collections
- Current General Fund Budget Summary or Adopted Budget
- District Indebtedness

5 – INVESTMENT POLICY

5.1 SCOPE

This investment policy applies to all financial assets of the City of Onalaska. These funds are accounted for in the City's annual financial statements and include:

1. General Fund
2. Special Revenue Funds
3. Capital Project Funds
4. Enterprise Funds
5. Trust and Agency Funds
6. Debt Service Funds
7. Community Development Authorities

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

5.2 GENERAL OBJECTIVES

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

1. Safety: Safety and preservation of principal in the overall portfolio is the foremost investment objective.
2. Liquidity: Maintain the necessary liquidity to match expected liabilities is the second investment objective.
3. Return on Investment: Obtaining a reasonable return on investment is the third investment objective.

5.3 AUTHORITY

Authority to manage the City's investment program is derived from State of Wisconsin Statutes §66.04(2) and §219.05 and City ordinance 3-1-9. The Finance Director/Treasurer or designee(s) is the investment officer and is responsible for investment decisions and activities. The Finance Director/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.

1. Ethics and Conflict of Interest

Elected Officials and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of investment. Elected officials and employees shall disclose any material financial interest in financial institutions that conduct business with the City.

~~2. Delegation of Authority~~

~~Authority to manage the investment program is granted to the Finance Director/Treasurer and City Administrator, hereinafter referred to as investment officers and derived from the following: Wisconsin State Statute 59.62. Responsibility for the operation of the investment program is hereby delegated to the investment officers.~~

~~3.2~~ Prudence

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 (this is the “prudent person” standard). This standard requires that when making investment decisions, the investment officer shall consider the role that the investment or deposit plays within the portfolio of assets of the City of Onalaska and the investment objectives listed ~~above, and~~ above and shall be applied in the context of managing the overall investment portfolio.

5.4 SAFEKEEPING AND CUSTODY

Securities will be held by a (centralized) independent ~~third party~~ third-party custodian selected by the entity as evidenced by safekeeping receipts in the City of Onalaska’s name. The safekeeping institution shall annually provide a copy of their most recent report on internal controls (Statement of Auditing Standards No. 70, or SAS 70).

Institutions: The Finance Director/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 Finance Director/Treasurer shall qualify institutions by applying generally accepted industry standards (i.e. capital requirements, asset quality, earnings, liquidity, management, and local community development) using available public agency and private rating services as appropriate. An annual review of the financial condition of all qualified institutions shall be conducted. On an annual basis, (or more frequently if needed,) the Finance Director/Treasurer shall present a list of these qualified institutions to the Finance and Personnel Committee for its review and recommendation to the Common Council for approval via resolution.

5.5 INTERNAL CONTROLS

The ~~F~~inance ~~D~~irector/Treasurer is responsible for establishing and maintaining a ~~written~~ internal control structure designed to ensure that the assets of the City of Onalaska are protected from losses, 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 the cost of a control should not exceed the benefits likely to be derived and the valuation of costs and benefit requires estimates and judgments by management. The internal controls shall address the following points:

- Control of collusion.
- Separation of transaction authority and review from accounting and recordkeeping.
- Custodial safekeeping.
- Avoidance of physical delivery of securities.
- Clear delegation of authority to subordinate staff members.
- Written confirmation of transactions for investment and wire transfers.
- Development of a wire transfer agreement with the lead bank and third-party custodians.

5.6 SUITABLE AND AUTHORIZED INVESTMENTS

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:

1. Certificates of Deposits (CD's)

CD's from any Credit Union, Bank, Savings Bank, Trust Company or Savings and Loan Association provided these time deposits must be collateralized if they exceed Federal Deposit Insurance Corporation (FDIC) or the National Credit Union Share Insurance (NCUSIF) insurance limits by either

- a. US government or its agencies securities with a maturity under five (5) years; or
- b. Limited to \$500,000 per financial institution, if the financial institution is a "Public depository" as defined in WI statute ~~chapter~~ §34.01(5).

2. US Treasury Bonds or Notes

City funds may be invested in United States Government bonds or securities with maturities less than ten (10) years from the date of investment.

3. State of Wisconsin Local Government Investment Pool

4. 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~~ statute but are not deemed appropriated for use by the City of Onalaska.

5.7 COLLATERALIZATION

The ~~Federal Deposit Insurance Corporation (FDIC) and NCUSIF~~ FDIC and NCUSIF protects deposits up to \$250,000. In addition, public deposits are protected against losses by Wisconsin general-

purpose revenues under [Wisconsin 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 102% of the investment less the amount (\$500,000) insured by the State of Wisconsin and the FDIC with appropriate collateral instruments and at levels per recommended practices of the Government Finance Officer's Association. Collateral shall be held by an independent ~~third-party~~[third-party](#) custodian with whom the City has a custodial agreement.

The City will seek to protect its interests in all other securities purchased by the City via appropriate insurance coverage from broker/dealers or via the use of a ~~third-party~~[third-party](#) custodian approved by the Finance Director/Treasurer and evidenced by safekeeping receipts.

5.8 DIVERSIFICATION

It is the policy of the City of Onalaska 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 the highest or 2nd highest rating category assigned by Standard & Poor's Corporation, Moody's investors service or other similar nationally recognized rating agency or if that security is senior to, or on a parity with, a security of the same issuer which has such a rating;
- 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.

5.9 MAXIMUM MATURITIES

To the extent possible, the City of Onalaska 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~~[practicable](#) with the expected use of funds. Any intent to invest in securities with longer maturities will be reported to the Finance and Personnel Committee and Common Council.

5.10 REPORTING

The Finance Director/Treasurer or designee(s) shall submit a quarterly investment report to the Finance and Personnel Committee. The report shall summarize investment transactions that

occurred during the reporting ~~period, and period and~~ shall discuss the current portfolio in terms of maturity, rates of return, and other features.

PERFORMANCE STANDARDS

The investment portfolio will be managed in accordance with the parameters specified within this policy. The portfolio should obtain a market average rate of return during a market/economic environment of stable rates. A series of appropriate benchmarks shall be established against which portfolio performance shall be compared on a regular basis. The benchmarks shall be reflective of the actual securities being purchased and risks undertaken and the benchmarks shall have a similar weighted average maturity as the portfolio.

MARK TO MARKET

The market value of the portfolio shall be calculated monthly as part of the monthly report. This will ensure that review of the investment portfolio, in terms of value and price volatility, has been performed consistent with the GFOA Recommended Practice on "Mark-to-Market Practices for State and Local Government Investment Portfolios and Investment Pools."

5.11 POLICY CONSIDERATIONS

ANY INVESTMENT CURRENTLY HELD THAT WOULD NOT MEET THE GUIDELINES OF THIS POLICY SHALL BE ~~EXEMPTED FROM THE REQUIREMENTS OF THE POLICY~~BROUGHT INTO COMPLIANCE AS SOON AS PRACTICABLE. AT MATURITY OR LIQUIDATION, SUCH MONIES SHALL BE REINVESTED ONLY AS PROVIDED UNDER THIS POLICY.

~~5.12 Supporting Documentation~~

~~The City of Onalaska's investment policy shall be adopted by the Common Council. The investment policy shall be periodically reviewed by the Common Council and any modifications made must be approved by the Common Council. Such review shall not occur more than annually.~~

~~5.123~~ *APPROVAL OF INVESTMENT POLICY*

The investment policy shall be formally approved and adopted by the ~~city council~~Common Council and may be reviewed as deemed appropriate.

6 – INTERNAL CONTROLS

6.1 DEFINITION OF INTERNAL CONTROL

Internal control is a process that is developed by the municipality to provide reasonable assurance that the following categories of objectives will be achieved:

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- The municipality’s financial reporting will be reliable;
- The municipality will be operated effectively and efficiently; and
- The municipality will comply with applicable laws, regulations, contracts and grant agreements.

A good internal control structure is essential to providing reasonable assurance that the City of

Onalaska is achieving their objectives. Such objectives include, but are not limited to, utilizing public resources in compliance with laws, regulations and budgetary limitations. An adequate control structure will provide information that helps detect errors and fraud, and provides reasonable assurance that financial reports are accurate. It will limit the opportunity for theft or unauthorized use of assets, including cash, inventory and capital assets.

These Internal Controls establish guidance related to internal control and compliance for management within the City of Onalaska. Developing an adequate internal control system requires continual analysis and modification to address changing circumstances. Management should identify and address additional objectives that are relevant to their operations.

These objectives are often stated as goals and should address all significant activities of the City of Onalaska. There is the need to identify these activities and place relevant risks and related control procedures to them.

The framework for a comprehensive control plan is within these five essential components:

1. Control environment
2. Risk assessment
3. Control Activity
4. Information and communication
5. Monitoring

These five components must operate together to have effective internal control.

6.2 CONTROL ENVIRONMENT

The control environment is the foundation for all the other components. It “sets the tone at the top”. That is, if management (the Mayor, Council, City Administrator, Department Heads) views internal control as important, the rest of the organization will likely follow that same path. Control environment factors include integrity, ethical values, management’s philosophy and operating style, organizational structure, assignment of authority and responsibility, and human resource policies and practices.

The control environment involves more than setting standards, policies, and structures; it involves communicating and enforcing those standards, policies and structures.

6.3 RISK ASSESSMENT

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Municipal officials should have processes in place to identify potential risks due to changing circumstances. Technological developments, employee turnover, new programs, new accounting standards, new laws and regulations, economic growth and decline, and many other factors impact the adequacy of a municipality's internal control structure.

Municipal officials need to consider the potential for fraud in assessing the various types, processes, assessing incentives, pressures and opportunities. Each will present different risks that must be identified and analyzed for its significance and each risk needs a determination of the level for response.

OPERATIONS –

- Ensure that the municipality's resources are adequately safeguarded
- Provide taxpayer services efficiently and effectively
- Consider tolerances for risk
- Provide for the long-term stability of the municipality
- Provide a stable and rewarding environment for employees

FINANCIAL REPORTING –

- Provide timely internal financial reports and schedules for evaluating operations
- Provide timely external financial and non-financial reporting
- Issue timely financial reports that comply with generally accepted accounting principles and the additional requirements of GASB (Government Accounting Standards Board)
- Provide an Internal Audit Report regarding security status of municipal resources

COMPLIANCE–

- Comply with all relevant laws, regulations, contracts and grant agreements

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6.4 CONTROL ACTIVITIES

Control activities are management's specific policies and procedures that help ensure that the risks related to achieving management's objectives are addressed.

Management should at a minimum:

- Develop an employee manual that addresses management's expectations regarding business practices and ethical behavior (includes pay scales, promotions, dress code, probationary period, evaluations, conflict of interest issues, etc.); job skills requirements (job descriptions, lines of authority and responsibility, certifications, education, training, etc.); employee benefits (leave, flex plans, health insurance, pension, PTO, etc.); disciplinary policies and procedures
- Establish a simple and flexible organizational plan that clearly places responsibility for specific activities upon specified individuals/job titles. Control over the accounting function

should be centralized under one official who is responsible for all recordkeeping and reporting and who has the authority to supervise the entire financial operation. Centralizing the accounting function does not eliminate the approval and custodial functions. It allows for consistent application of accounting rules and a general overall review of all activities of the municipality.

- Separate duties of employees so that no one person has control over a complete transaction from beginning to end. Work flow should be established so that one employee's work is automatically verified by another employee working independently. When possible, different persons should be responsible for the authorization, recordkeeping (posting), custodial (cash and materials handling), and review procedures, to prevent manipulation of records and minimize the possibility of collusion. When adequate segregation of duties is not possible, management oversight should be increased to provide reasonable assurance that errors, irregularities or fraud are prevented or detected and corrected in a timely manner. Such oversight would include, but not be limited to, the review of bank statements, cash receipts and cash disbursements summaries as well as the related supporting documentation, and analysis of monthly reports.
- Maintain record retention to substantiate transactions.
- Should ensure that qualified individuals are hired and that appropriate training is provided.
- Establish IT controls for information processing a)securitya) security b)passwordsb) passwords e)change c) change management d) numerical sequences of transactions and checks
- Use tangible and intangible safeguards to secure the organization's resources. Tangible being: cameras, locks, barriers; Intangible being: collateral/insurance on financial resources, institutional knowledge.

6.5 INFORMATION AND COMMUNICATION

Information and communication systems should provide reliable reports for both internal and external purposes. The means of communicating information within the organization will significantly impact whether objectives are achieved. The Finance Department shall open all City mail except mail which is directed to the offices of the City Administrator, City Attorney, Onalaska Police Department, Human Resources or elected officials.

6.6 MONITORING

Monitoring the internal control system provides assurance to management that: policies and procedures are being followed; information is being communicated accurately and timely; and, risks are being identified and appropriately addressed. In addition, it ensures

That internal control continues to operate effectively, since processes, goals, and circumstances are not static and changes in those areas will necessitate changes in internal control.

During the annual external audit, performed by a Certified Public Accounting Firm, internal controls shall also be analyzed and measured for their effectiveness throughout the organization. They shall

issue a report on internal controls and compliance, offering information regarding laws and regulations and internal controls related to financial reporting.

7 – FEDERAL AWARDS

7.1 CHARGING OF COSTS TO FEDERAL AWARDS

Only costs that are reasonable, allowable and allocable to a federal award shall be charged to that award directly or indirectly. All unallowable costs shall be appropriately segregated from allowable costs in the general ledger in order to assure that unallowable costs are not charged to Federal awards.

7.2 CRITERIA FOR ALLOWABILITY

All costs must meet the following criteria in order to be treated as allowable direct or indirect costs under a federal award:

1. The cost must be "reasonable" for the performance of the award, considering the following factors:
 - a. Whether the cost is of a type that is generally considered as being necessary for the operation of the Organization or the performance of the award;
 - b. Restraints imposed by such factors as generally accepted sound business practices, arm's length bargaining, federal and state laws and regulations, and the terms and conditions of the award;
 - c. Whether the individuals concerned acted with prudence in the circumstances;
 - d. Consistency with established policies and procedures of the Organization, deviations from which could unjustifiably increase the costs of the award.
2. The cost must be "allocable" to an award by meeting one of the following criteria:
 - a. The cost is incurred specifically for a federal award;
 - b. The cost benefits both the federal award and other work, and can be distributed in reasonable proportion to the benefits received; or
 - c. The cost is necessary to the overall operation of the Organization, but where a direct relationship to any particular program or group of programs cannot be demonstrated.
3. The cost must conform to any limitations or exclusions of 2 CFR 200 Subpart E -~~Cost~~ Principles or the ~~F~~federal award itself.
4. Treatment of costs must be consistent with policies and procedures that apply to both federally financed activities and other activities of the Organization.
5. Costs must be consistent with ~~Non-Federal~~non-Federal charges and be consistently treated over time.
6. The cost must be determined in accordance with generally accepted accounting principles.
7. Costs may not be included as a cost of any other federally financed program in the current or prior periods.
8. The cost must be adequately documented.

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7.3 PERSONNEL AND FRINGE BENEFIT COSTS

The cost of fringe benefits in the form of compensation paid to employees during periods of authorized absences from the job, such as for vacation, family-related leave, sick leave, holidays, court leave, military leave, and other similar benefits, are allowed and provided for under the City of Onalaska's ~~written employment compensation and benefits manual~~ Policy Handbook.

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The City of Onalaska will adhere to 2 CFR part 200.430 (a)(1) and 200.431 (b)(1) for all payments of 5307 personnel and fringe benefit costs.

7.4 PAYMENTS

Capital or operating draws are ~~F~~federal funds to reimburse the City of Onalaska for costs expended by the vendor which the city has already paid. Payment requests are processed at any time during the year initiated by the Finance Director and processed by the Deputy Finance Director or City Clerk. At no time can reimbursements exceed 50% of the net operating expenses. The City of Onalaska will adhere to 2 CFR part 200.305 for 5307 transit payments.

7.5 PROCUREMENT

The City of Onalaska will adhere to all Wisconsin DOT Transit procurement procedures when 5307 Federal Grant monies are used WisDOT Procurement Manual attached in the appendix.

8 – RECORD RETENTION

8.1 RECORD RETENTION

The City of Onalaska's policy is to retain records as required by Wisconsin ~~Municipal and Related Records Manual~~ Statutes, the City's adopted retention schedules and city policies as well as 2 CFR part 200.333 and 200.334.

8.2 COLLECTION, TRANSMISSION AND STORAGE OF INFORMATION

The City of Onalaska has original copies of documents in electronic format or scanned pdf format. Duplicate paper copies will be archived in accordance with 2 CFR 200.335, Wisconsin Statutes and and Wisconsin Municipal and Related Records the City's adopted retention schedules, Manual.

8.3 ACCESS TO RECORDS

All financial records are maintained by the Finance Department. These records are available for review. The City of Onalaska will follow 2CFR part 200.336 and 200.337 for access to records.

8.4 FINANCIAL RECORDS

Officers may destroy the following nonutility records under their jurisdiction after the completion of an audit by State auditors or an auditor licensed under Ch. 442, Wis. Stats., but not less than 7 years after payment or receipt of the sum involved in the applicable transaction unless otherwise authorized by Wisconsin Statute or the City's adopted record retention policy:

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- a) Bank statements, deposit books, slips and stubs.
- b) Bonds and coupons after maturity.
- c) Cancelled checks, duplicates and check stubs.
- d) License and permit applications, stubs and duplicates.
- e) Payrolls and other time and employment records of personnel included under the Wisconsin Retirement Fund.
- f) Receipt forms.
- g) Special assessment records.
- h) Vouchers, requisitions, purchase orders and all other supporting documents pertaining thereto.

8.5 UTILITY RECORDS

Officers may destroy the following records of municipal utilities subject to regulation by the State Public Service Commission and after an audit as provided above, but not less than 2 years after payment or receipt of the sum involved in the applicable transaction unless otherwise authorized by Wisconsin Statute or the City's adopted record retention policy:

- a) Water, sewer, electrical stubs and receipts of current billings.
- b) Customers' ledgers.
- c) Vouchers and supporting documents pertaining to charges not included in plant accounts.
- d) Other utility records after 7 years with the written approval of the State Public Service Commission.

8.6 OTHER RECORDS

Officers may destroy the following records, but not less than 7 years after the record was effective unless otherwise authorized by Wisconsin Statute or the City's adopted record retention policy:

- a) Assessment rolls and related records, including Board of Review minutes.
- b) Contracts and papers relating thereto.
- c) Financial reports other than annual financial reports.
- d) Insurance policies.
- e) Justice dockets.
- f) Oaths of office.
- g) Reports of boards, commissions, committees and officials duplicated in the official minutes.
- h) Resolutions and petitions.
- i) Voter record cards.

8.7 NOTICE REQUIRED

Prior to the destruction of any public record described above, at least 60 days' notice shall be given the State Historical Society, where required.

APPENDIX

WisDOT Procurement Manual – For the current version see

<http://wisconsindot.gov/Pages/doing-bus/local-gov/astnce-pgms/transit/procure.aspx>

CITY ATTORNEY

Finance & Personnel

December 4, 2019



CITY ATTORNEY RESPONSIBILITIES

ORD. 2-3-5(b) AND WIS. STAT. §62.09(12)

- ◉ Conduct all of the law business in which City is interested
- ◉ Give written legal opinions
- ◉ Draft ordinances, bonds and other instruments
- ◉ Examine the tax and assessment rolls and other tax proceedings and advise City officials thereto
- ◉ Such other duties as provided by State law and as designated by Council



PRIMARY AREAS OF MUNICIPAL LAW

1. Contracts
2. Zoning and Land Use
3. Regulating Local Concerns
4. Employment
5. Investigations
6. Policies and Training
7. Risk Management
8. Municipal Prosecution



WAYS THAT YOU CAN HELP PROTECT THE CITY WITH YOUR ATTORNEY

- **Clearly communicate goals:**
 - allows the Attorney to better know in advance how to protect the City from possible liability
- **Remember who the client is:**
 - the Attorney's client is the municipality, acting through the governing body, not the individual officials or employees
- **Be candid:**
 - Disclose all relevant facts, don't be selective or summarize
- **Know there won't always be a concrete answer**
 - Sometimes the law doesn't provide it
- **Remember the Attorney is a legal advisor not policy maker**
 - It's important that the Attorney can maintain independence and objectivity to give the correct legal answer rather than the desired legal answer

*Summarized from Claire Silverman's LWM article "Ten Tips: Using your Municipal Attorney More Effectively"





City Administrator

Finance & Personnel Committee
December 4, 2019



City Administrator Responsibilities

Ord. 2-3-13(a)

- An officer of the City, pursuant to Wis. Stats. §62.09(1)(a)
- The chief operating officer of the City
- Administer City departments to implement the policies set by the Council
- Responsible for the efficient coordination of all City departments, boards and commissions
- Authority to coordinate and administer the day-to-day operations of municipal government

City Administrator Relationships

Elected Officials

Mayor/Chief
Executive Officer

Common
Council/Policy
Approval

City Administrator

Policy Analysis
and
Recommendation

Administrative
Oversight/Chief
Operating Officer

Department Heads

Provision of Public Services

“To Administer”

- To manage or control the operation of something; govern. (Cambridge)
- To manage or direct the affairs of a government, institution, etc. (Websters)
- To manage and organize the affairs of a company, an organization, a country, etc. (Oxford)

In Onalaska - To manage, control, direct, and organize the work of the City departments towards the strategic vision, goals, and policies of the Common Council

Administrative Oversight of Department Heads

City
Administrator
Eric
Rindfleisch

Fred Buehler – Finance

Cari Burmaster – Clerk

Billy Hayes – Fire Chief (Mayor Direct Report)

Jarrold Holter – Engineering, IT, Cemetery, &
Public Works

Amanda Jackson – City Attorney

Charles Ashbeck – Police Chief (Mayor Direct
Report)

Hope Burchell – Human Resources & Payroll

Dan Wick – Parks, Recreation, Aquatic Center,
Library, Building Maintenance & Omni Center

Katie Aspenson – Planning/Zoning & Inspection

**CITY OF ONALASKA - Seminar and Travel Request Form
FOR EMPLOYEES ONLY**

#P-13

Please direct questions about this form to kisensee@cityofonalaska.com

EMPLOYEE INFORMATION	
Employee Name	<u>Collin Radke + 1 Employee</u>
Department	<u>John Wertz</u> <u>Public Works</u>
Business Purpose	<u>02</u> 01 - Training 02 - Conference Attendance 03 - Speech or Presentation 04 - Site Visit 05 - Other _____
Name of Seminar	<u>WWETT</u>
Date(s) of Seminar	<u>February 17-20</u>
Departure Date	<u>2/17/20</u> Return Date <u>2/20/20</u>
Destination	<u>Indianapolis, IN</u> (city, state)

TRAVEL REQUEST	
<input type="checkbox"/> Travel within WI	<input checked="" type="checkbox"/> Out of State Travel
<input type="checkbox"/> Travel to MN	<input type="checkbox"/> Travel at No Expense

AUTHORIZED ESTIMATED COSTS	
Registration	<u>\$500.00</u>
Lodging (total)	<u>\$628.29</u>
	<u>\$179.00</u> cost per night
Airfare	_____
City Vehicle	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Personal Vehicle	_____ miles <u>\$0.00</u>
	_____ rate per mile
Other	_____
Meals (total)	_____ per diem
TOTAL Estimated Cost	<u>\$1,128.29</u>

REQUESTS FOR PAYMENTS	
<u>Registration</u> Expenses	<input checked="" type="checkbox"/> Prepay
Pay To	<u>WWETT</u>
Address	<u>100 S. Capital Ave.</u>
City	<u>Indianapol</u>
Amount	<u>\$500.00</u>
Issue Check	<input type="checkbox"/> Paid with Visa <input type="checkbox"/> Will Bill <input type="checkbox"/>

<u>Lodging</u> Expenses	<input checked="" type="checkbox"/> Prepay
Pay To	<u>Hyatt House Indianapolis Downtown</u>
Address	<u>130 S. Pennsylvania St</u>
City	<u>Indianapolis</u> State / ZIP <u>IN 46204</u>
Amount	<u>\$628.29</u> Conf. # <u>33136413</u>
Issue Check	<input type="checkbox"/> Paid with Visa <input type="checkbox"/> Will Bill <input type="checkbox"/>

<u>Airfare</u> Expenses	<input type="checkbox"/> Prepay
Pay To	_____
Address	_____
City	_____ State / ZIP _____
Amount	_____
Issue Check	<input type="checkbox"/> Paid with Visa <input type="checkbox"/> Will Bill <input type="checkbox"/>

<u>Other</u> Expenses (meals, parking, etc.)	<input type="checkbox"/> Prepay
Pay To	_____
Address	_____
City	_____ State / ZIP _____
Amount	_____
Issue Check	<input type="checkbox"/> Paid with Visa <input type="checkbox"/> Will Bill <input type="checkbox"/>

SOURCE OF FUNDS		
Please list account numbers in the order you want them to be charged. Approval from Department Head required.		
Account	Authorized Signature	Remarks
<u>620-58100-330</u>	<u>[Signature]</u>	_____
_____	_____	_____
_____	_____	_____

REQUEST FOR ADVANCE	
<input type="checkbox"/> Travel Advance	_____
Pay To	_____
Amount	_____

TRAVELER'S SIGNATURE	
If any unpaid balances are owed by me to the City as a result of this trip for more than 30 days after completion of trip, I authorize the City to withhold the balance due from funds owed to me.	
<u>[Signature]</u>	<u>11-7-19</u>
Traveler's Signature	Date

SUPERVISOR/DEPARTMENT HEAD'S SIGNATURE	
I have examined this authorization and certify that it is just and reasonable.	
Are these expenses within your budget?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
<u>[Signature]</u>	<u>11-20-19</u>
Supervisor's Signature	Date

DOCUMENTATION / COPIES	
<input type="checkbox"/> Original to Deputy Finance	DATE _____
<input type="checkbox"/> Agenda Attached*	_____
<input type="checkbox"/> Copy to HR (Out of State)	_____
<input type="checkbox"/> Other _____	_____
*If an agenda is not available, submit a one paragraph description of the seminar, or travel request, including benefit to you and the City.	

APPROVAL ROUTING	
Routed for approval to:	DATE _____
<input type="checkbox"/> Supervisor	_____
<input type="checkbox"/> F&P	_____
<input type="checkbox"/> Common Council	_____
<input type="checkbox"/> Other _____	_____

Water & Wastewater Equipment, Treatment & Transport (WWETT)

Expo Hours

Tuesday, February 18, 9:00am – 5:00pm

Wednesday, February 19, 9:00 – 5:00pm

Thursday, February 20, 9:00am – 1:00pm

Conference Hours

Monday, February 17, 1:30pm – 5:30pm (for non-municipal attendees)

Tuesday, February 18, 7:30am – 11:30am (for non-municipal attendees) & 1:30pm – 5:30pm (for municipalities and sewer and water contractors)

Wednesday, February 19, 8:00am – 5:00pm (for all attendees)

Thursday, February 20, 8:00am – 12:00pm (for municipal and sewer and water contractors and those who need additional business classes)

Registration Package

~~Full Education & Expo Pass (FEP)~~ \$100 through 11/26

Includes your choice of 60-minute, 90-minute, and 2-hour sessions Mon-Thurs. Also includes and Exhibit Hall/Lucas Oil Stadium Pass and admission to the WWETT Show Industry Appreciate Party; and two (2) complimentary raffle tickets with six (6) chances to win \$500.

VIP Package \$200 through 11/26

Includes all elements of the Full Education package plus the VIP Lounge with scheduled food and drink, EZ Badge Pick-Up, VIP drawings, and giveaways and two (2) complimentary raffle tickets with six (6) chances to win \$500.

Expo Pass (EP) \$35 through 11/26

Includes access to Exhibit Hall/Lucas Oil Stadium and the WWETT Show Industry Appreciation Party.

Individual Sessions: Add to your Expo Pass \$35

Tour: In the Round Dewatering Facility \$50

Tour: Deep Rock Tunnel Pump Station \$50

Workshop: Profitability Playbook \$150

Indy Brew Bus Tour \$30

Additional Association Certifications

NAWT One-Day Inspector Course Monday 9:30am-5:30pm

Member Rate \$200 Non Member Rate \$250

PSAI New Technical Training for Portable Sanitation Monday 9:30am-5:30pm

Member Rate \$275 Non Member Rate \$335

NOWRA One-Day Installer Course Monday 9:30am-5:30pm

Member Rate \$200 Non Member Rate \$250

OSHA Confined Space and Air Monitoring Thursday 8:00am-12:30pm

Through Nov 26 \$150

Radke, Collin

From: WWETT Show 2020 <donotreply@onpeak.com>
Sent: Tuesday, November 05, 2019 2:26 PM
To: Radke, Collin
Subject: Hotel Reservation Confirmation for WWETT Show 2020



Your reservation for the WWETT Show 2020 | [Access your reservation online »](#)



WWETT Show 2020
Feb 17 - Feb 20, 2020
Indiana Convention Center • Indianapolis, IN



November 05, 2019

COLLIN RADKE,

Thank you for booking in the hotel block with onPeak. As the official housing partner of WWETT Show 2020, we're here to make sure you have the best possible stay.

Your Account

Login Email

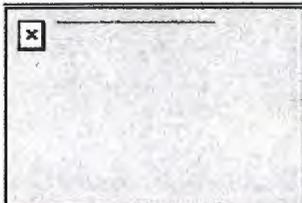
CRADKE@ONALASKAWI.GOV

onPeak ID

33136413

[View/Edit your reservation >](#)

Reservation Details



**Hyatt House
Indianapolis Downtown**



130 S. Pennsylvania
Street,
Indianapolis, IN 46204
0.30 miles to Event
Location

**Double Occupancy -
Two Beds**

Check-in
Mon Feb 17, 2020

Check-out
Thu Feb 20, 2020

Occupant Name

COLLIN RADKE
6087801024
CRADKE@ONALASKAWI.GOV

Hotel Confirmation Number: Available approximately 1 week prior to the event for participating hotels.
Shuttle Service: Shuttle service between the hotel and the event is NOT provided.

Payment Information

NOTE: Your credit card is being used as a guarantee only at this time. Your card will be charged by the hotel(s) directly. Please review all hotel policies related to this reservation. If you want to pay the required deposit by check,

the check must be received no later than 01/10/2020

Payment: FRED BEUHLER's VISA (Ending in 5303)

Hyatt House Indianapolis Downtown

Double Occupancy - Two Beds

1 Reservations (3 Room Nights) \$537.00

Taxes & Fees \$91.29

Estimated Total \$628.29

Guarantee \$209.43

Amount charged to credit card today \$0.00

Prices are in USD.

[View a detailed summary](#)

Hotel Policies

Guarantee Policy

Please provide a valid credit card to hold your reservation. Credit card **MUST** expire after the date of the event. Approximately 30 days prior to start of event, the HOTEL, NOT ONPEAK will charge your credit card a deposit equal to one night's room charge plus tax. First night's room and tax is also payable by check. Please make checks payable to onPeak. Reservation(s) not guaranteed are subject to cancellation.

Cancellation Policy

Guests must cancel reservations 72 hours prior to arrival to avoid loss of deposit.

Changes Policy

If you need to make any changes or cancellations to your reservation on or before 02/06/2020, make your changes online or call (800) 724-0968. Changes or cancellations to your reservation after this date must be made directly with Hyatt House Indianapolis Downtown at 317-762-8000. All changes are based on availability.

Special Policy

An early departure fee of one night's room and tax will apply if hotel is not notified of an early departure prior to or at check in. Failure to check-in on your scheduled arrival date will result in a no-show charge of one night's room and tax.

How did we do?

Please click to rate your experience with onPeak today.



Excellent



Good



Okay



Poor



Unacceptable

Questions about your reservation?

(800) 724-0968 Toll-free | (312) 527-7300 International | WWETT-hotels@onpeak.com

* By providing a credit card, you guarantee you'll meet the hotel policies of your reservation. If for some reason you don't meet the policies, you may be charged a financial penalty in the amount of the payment guarantee. For more info, please refer to your hotel's specific policies.

Note: Taxes and Fees are subject to change by local and state government.

You received this transactional email based on a recent booking with onPeak, the official housing partner of WWETT Show 2020. By placing your booking with us, you agree to the hotel policies and our terms of service. We will share your personal information, and the information of the members of your group if you booked one, with the event organizer, hotel(s) and other official providers working on behalf of the event organizer. Each of these entities will collect and process your personal information in accordance with their respective privacy policies.

onPeak – Chicago Office | 350 N Clark St. Ste 200 | Chicago, IL 60654 | UNITED STATES



YOUR TRIP TO:

Indianapolis Conference Center

7 HR 17 MIN | 467 MI 

Est. fuel cost: \$32.70



Print a full health report of your car with HUM vehicle diagnostics (800) 906-2501

1. Start out going **east** on Riders Club Rd toward Ridgeway Ave.

Then 0.79 miles 0.79 total miles



2. Enter next roundabout and take the 1st exit onto Sand Lake Rd.

Then 0.63 miles 1.42 total miles



3. Merge onto US-53 S.

Then 1.44 miles 2.86 total miles

4. Stay **straight** to go onto WI-157 E.

Then 0.31 miles 3.17 total miles



5. Merge onto I-90 E.

Then 132.92 miles 136.09 total miles

6. Keep **right** to take I-90 E toward **Chicago** (Portions toll) (Crossing into Illinois).

Then 134.69 miles 270.78 total miles



7. Merge onto I-94 E.

Then 14.67 miles 285.44 total miles

8. Take the **I-90 E** exit, EXIT 59A, toward **Indiana Toll Rd/Skyway**.

Then 0.28 miles 285.73 total miles



9. Merge onto I-90 (LOCAL) E/I-94 E.

Then 0.61 miles 286.34 total miles

10. Merge onto I-90 E via EXIT 59A on the **left** toward **Indiana Toll Rd** (Portions toll) (Crossing into **Indiana**).

Then 24.04 miles 310.38 total miles

11. Merge onto I-65 S via EXIT 17 toward **Indianapolis**.

Then 133.59 miles 443.97 total miles

12. Keep **left** to take I-65 S toward **I-465 S**.

Then 16.81 miles 460.78 total miles



13. Merge onto I-70 E via EXIT 112A on the **left** toward **Columbus OH**.

Then 5.34 miles

466.12 total miles



14. Take the **I-465** exit, EXIT 89, toward **Shadeland Ave**.

Then 0.28 miles

466.39 total miles



15. Keep **right** to take the **Shadeland Ave** ramp.

Then 0.48 miles

466.87 total miles



16. Turn **right** onto N Shadeland Ave.

If you are on N Shadeland Ave and reach Western Select Dr you've gone about 0.1 miles too far.

Then 0.11 miles

466.98 total miles



17. Turn **left** onto E 21st St.

If you reach Rama Dr you've gone a little too far.

Then 0.21 miles

467.19 total miles



18. Make a **U-turn** onto E 21st St.

If you reach Marianne Ave you've gone a little too far.

Then 0.01 miles

467.19 total miles



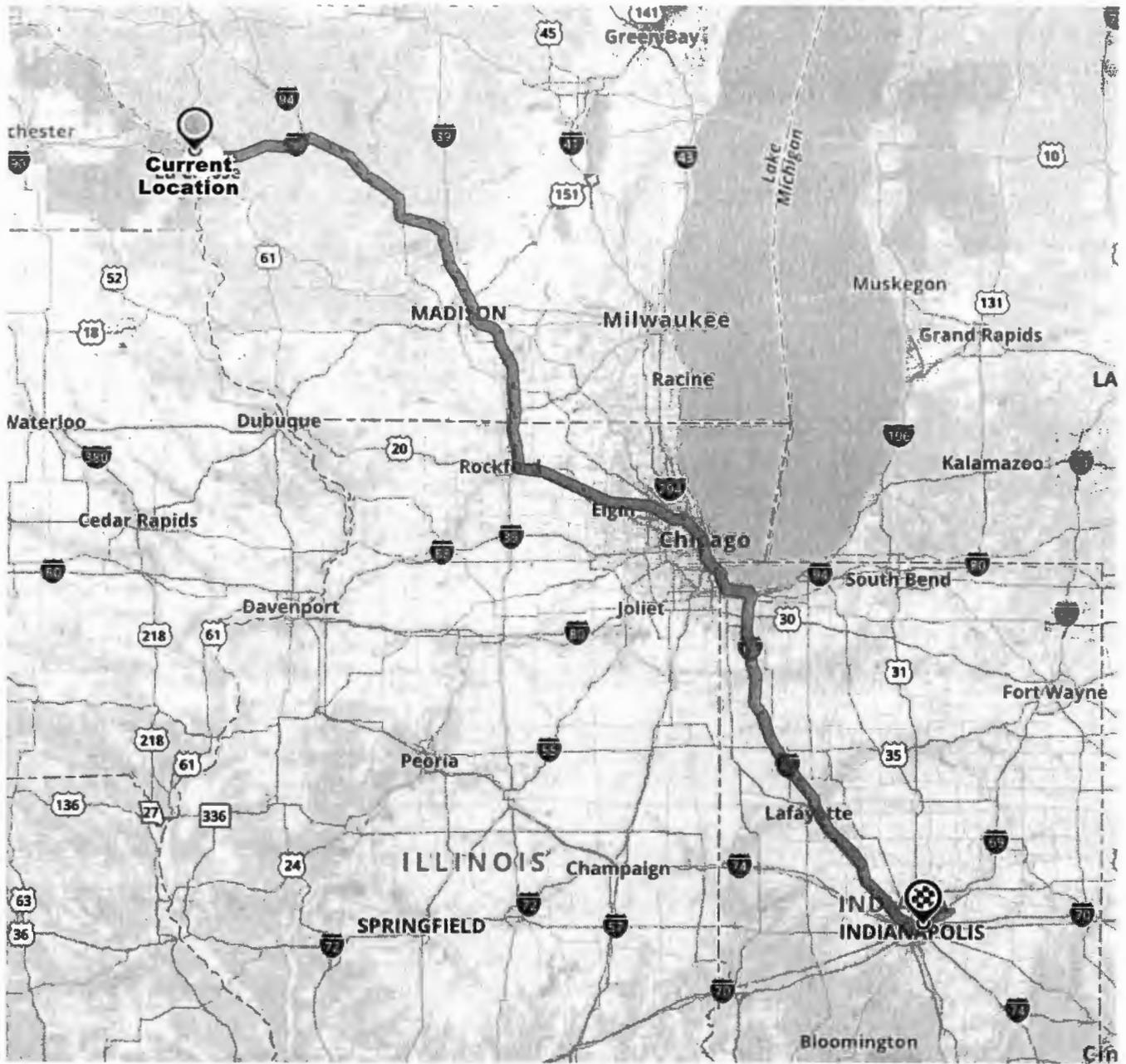
19. Indianapolis Conference Center, 7110 E 21st St, Indianapolis, IN, 7110 E

21ST ST is on the **right**.

If you reach Shadeland Rd you've gone about 0.1 miles too far.

Save to My Maps

Use of directions and maps is subject to our [Terms of Use](#). We don't guarantee accuracy, route conditions or usability. You assume all risk of use.



Sessions

Conference Schedule:

Monday, Feb. 17	Afternoon (for non-municipal attendees)
Tuesday, Feb. 18	Morning (for non-municipal attendees) Afternoon (for municipalities and sewer & water contractors)
Wednesday, Feb. 19	Morning (for all attendees)
Thursday, Feb. 20	Morning (for municipal/sewer & water contractors and those needing extra business classes)

To view the WWETT Show 2020 education session details, description overview and speaker information, please click on the following session names and dates that interest you.

Mon FEB 17 17 Items	Tue FEB 18 28 Items	Wed FEB 19 44 Items	Thu FEB 20 20 Items
	7:30	TU01	Modern Consumer Behavior and Marketing That Works
		TU02	Technologies for Locating Underground Pipe and Buried Objects
		TU03	Putting Your Best Face Forward on Facebook in the Portable Sanitation Industry
		TU05	Operations and Maintenance Friendly Design and Install of Septic Systems
		TU06	Writing a Specification for a Combination Truck
	9:00	TU07	Be a Five-Star Business by Improving Your Online Presence
		TU08	Improved Profit, Health and Safety Using EPA Safer Choice Bio-Remediation Products
		TU09	New Technology Tools that Help Restroom Trailer Fleet Owners Make More Money
		TU10	Quality of Life: The New Employee Retention Model
	9:30	TU11	Advanced Troubleshooting of Onsite Systems
	10:30	TU12	Getting Comfortable Being Uncomfortable: Developing a Prosperity Plan
		TU13	Tips on How to Improve Your Website, Social Media and Blog to Increase YOUR Business
		TU14	6 Surprising Strategies for Increasing Profits with GPS Tracking
	1:30	TU15	Technologies for Detecting and Pinpointing Water Line Leaks, and Managing Water Loss
		TU16	CCTV Equipment Preventative Maintenance and Field Repair
		TU17	Emerging Renewal Technologies for Pressurized Pipelines
		TU18	Municipal Wastewater-Type Treatment Technology for Small Systems
		TU19	

Principals of Smart Water / Wastewater

3:00	TU20	Municipal Fats, Oils, & Grease Programs
	TU21	Hydro-Jetting: Defeating Your Jetter's Enemies
	TU22	Lateral CIPP Lining: A Part of Many Engineers' Toolkits, but at what Priority Level?★
	TU23	A DIY Approach to Upgrading For Ammonia Removal
	TU24	Instrumentation, Data Quality and the Value of Information
4:30	TU25	Why Should You Clean the Sewer and How Do You Select the Right Nozzle?
	TU26	Assisted PACP - Using Artificial Intelligence to Speed Up PACP Coding
	TU27	Impossible Excavation Leads to Innovative Repair of Fully Obstructed Pipeline
	TU28	Turning Wastewater Into Money - An In-Depth Examination of RNG Creation in Wastewater Facilities
	TU29	A Future Vision for Smart Water / Wastewater Systems

FILTER BY

Type

Education Tracks

Speakers/Instructors

Q Keyword Search

Sessions

Conference Schedule:

Monday, Feb. 17	Afternoon (for non-municipal attendees)
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Mon FEB 17 17 Items	Tue FEB 18 28 Items	Wed FEB 19 44 Items	Thu FEB 20 20 Items
	8:00	CERT	OSHA Confined Space Entry and Air Monitoring – OSHA Reg. 1910.146: 4.5 Hour Certification Class and Exam
		TH01	Understand Your Market and Set Your Strategies - Finding Your Niche
		TH03	Don't Blow the Commode
		TH04	Stopping Flow Safely and Economically
		TH05	Development of the Pump Forward Flow Return (PFFR) Concept for Treatment of Small Wastewater Flows
		TH06	Principals of Smart Water / Wastewater
	9:00	TT01	Technical Tour: In The Round Dewatering Facility
	9:15	TT02	Technical Tour: Deep Rock Tunnel Pump Station
	9:30	TH07	The Fortune Is In the Follow-Up
		TH08	Reducing I&I and Sanitary Sewer System Overflows Through Aggressive Rehabilitation
		TH09	Inspection Technologies and Applications *
		TH10	Grouting vs. Point Repair: The Classic Pipeline Rehabilitation Debate
		TH11	Cracking the FOG Code for Success *
		TH12	Instrumentation, Data Quality and the Value of Information
	11:00	TH13	Bodies Don't Lie - Reading and Portraying Body Language
		TH14	Cooperative Purchasing: How to Help Everyone Get What They Want...Including You!
		TH15	Know Your High-Pressure Sewer Cleaning Hose *

-	TH16	Understanding Epoxy Coatings: How Do I Know I Am Using the Best Product?
-	TH17	A Future Vision for Smart Water / Wastewater Systems
11:15	TT03	Technical Tour: Deep Rock Tunnel Pump Station

FILTER BY

Type

Education Tracks

Speakers/Instructors

 Keyword Search

Sessions

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Mon FEB 17 17 Items	Tue FEB 18 28 Items	Wed FEB 19 44 Items	Thu FEB 20 20 Items
------------------------	------------------------	------------------------	------------------------

8:00	WE01	PACP: What Is It and How Does It Help Us?
	WE02	Introduction to the Art of Installation
	WE03	Principles of Water Movement in Soil Treatment Systems
	WE04	Hard Won Knowledge; Small Business Guidance from Practical Experience
	WE05	Submersible Wastewater and Effluent Pump Differences and Proper Applications
	WE06	Legality, Liability, Professional Ethics and Common Sense Best Practices
	WE07	Build a Business You Love: Don't Make Your Job Harder Than It Needs To Be
	WE08	OSHA Confined Space Entry and Air Monitoring – OSHA Reg. 1910.146: Overview and Refresher
	WESS	Delivering Smart Wastewater: Expert Panel Session
9:30	WE09	Lateral Rehabilitation Codes & Practices: Cracking the Codes
	WE10	Soils and the Installer - What You Need to Know
	WE11	Introduction to Key Soil Properties for Design
	WE12	New Standards - New Future - for Portable Sanitation and Nonsewered Waste Systems
	WE13	State-of-the-Art Pipeline and Manhole Rehabilitation Technologies ★
	WE14	Submersible Pump Application, Design, Sizing and Servicing
	WE15	Step-by-Step Guide to Locating and Recording the Condition of All System Components
	WE16	Business Exit Strategies: Selling Your Company on Your Terms
	WE17	

Q&A Panel for New Professionals

12:30

- WE18 Pipe Rehab Safety Hot Spots: Monitoring Styrene, Confined Space & Pipe Plugs
- WE19 Installing Effective Technology Components
- WE20 Design of Pressure Distribution
- WE21 Preparing for Extremes in Portable Sanitation
- WE22 An In-Depth Study of Pipeline Cleaning; Nozzles, Procedures and Technology
- WE23 Troubleshooting Floats and Onsite Septic Controls
- WE24 Step by-Step Guide to Locating and Recording the Condition of Treatment Field and Treatment Components
- WE25 Ten Tips for Marketing Success and Fast-Track Growth
- WE26 OSHA Focus Four Hazards
- WE27 Women in the Industry Fun and Games Event

2:30

- WE28 Rehabilitated Pressure Pipe O&M and Lessons Learned
- WE29 What Are the Soils Telling Us?
- WE30 Systems Operation and Wastewater Treatment Troubleshooting (with Emphasis on the Strategic Use of Air)
- WE31 The Essentials of Septic Tank Design
- WE32 GIS - What You Need to Know
- WE33 Alternative Pump Controls
- WE34 Increasing Service Profitability by Using These 4 Steps
- WE35 OSHA Trenching and Excavation Safety
- WE36 Q&A Panel for Women in the Industry

4:00

- WE37 Pipe Cleaning – A Boots on the Ground Perspective
- WE38 Installing a System That "Needs a Lift"
- WE39 Design Concerns with Restaurants, C-Stores, and Commercial Waste
- WE40 Making Infiltrative Decisions During Design
- WE41 CCTV and Cleaning; A Practical Approach to Cleaning and Video Projects
- WE42 Everyone Communicates, Few Connect
- WE43 Your Website Is Your Face to the World: Does It Reflect Who You Are?

FILTER BY

Type

Education Tracks

Speakers/Instructors

Q Keyword Search

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	9:30	NAWT	NAWT One-Day Inspector Certification Course
		NOWR	NOWRA One-Day Installer Class
		PSAI	PSAI New Service Tech Training for Portable Sanitation Professionals
	12:00	WKSH	Profitability Playbook
	1:30	MO01	Adopting A New Technology Needs More Evaluation Than The Initial Costs
		MO02	Outside the Box: Trenching and Excavation for Plumbers
		MO03	Complete Pump System Design
		MO05	Improve the Operation and Success of Your Portable Sanitation Business
	3:00	MO06	Creating Great Techs From the Younger Workforce
		MO07	Using Technology to Keep Customers in the Loop
		MO08	Why Drainfields Fail - 6 Major Issues
		MO09	Evaluating Emerging Truck Technologies for Operational Impact
	3:30	MO10	The Buyers Guide: Success in Purchasing Equipment and Supplies for Your Business
	4:30	MO11	Choosing Your Prospect: The Key To Efficient Selling
		MO12	How to Talk the Talk for Drain Inspections
		MO13	More Than Just Dirty; Pathogen Exposure to Workers in the Onsite Industry
		MO14	Proper Maintenance of Sewer Cleaners

**CITY OF ONALASKA - Seminar and Travel Request Form
FOR EMPLOYEES ONLY**

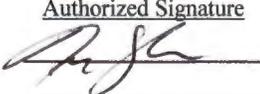
#P-14

Please direct questions about this form to kisense@cityofonalaska.com

EMPLOYEE INFORMATION	
Employee Name	<u>Wayne Nagy</u>
Department	<u>Fire Department</u>
Business Purpose	<u>01</u> 01 - Training 02 - Conference Attendance 03 - Speech or Presentation 04 - Site Visit 05 - Other _____
Name of Seminar	<u>Fire Inspection Principles II</u>
Date(s) of Seminar	<u>March 8-13 2020</u>
Departure Date	<u>3/6/19</u> Return Date <u>3/14/19</u>
Destination	<u>Emmitsburg, Maryland</u> (city, state)

TRAVEL REQUEST	
<input type="checkbox"/> Travel within WI	<input checked="" type="checkbox"/> Out of State Travel
<input type="checkbox"/> Travel to MN	<input type="checkbox"/> Travel at No Expense

AUTHORIZED ESTIMATED COSTS	
Registration	<u>\$0.00</u>
Lodging (total)	<u>\$0.00</u>
	<i>cost per night</i>
Airfare	<u>\$0.00</u>
City Vehicle	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Personal Vehicle	<u>_____</u> miles <u>\$0.00</u>
	<i>rate per mile</i>
Other	
Meals (total)	<u>\$181.88</u>
	<i>per diem</i>
TOTAL Estimated Cost	<u>\$181.88</u>

SOURCE OF FUNDS		
Please list account numbers in the order you want them to be charged. Approval from Department Head required.		
Account	Authorized Signature	Remarks
<u>100-52200-330</u>		
_____	_____	_____
_____	_____	_____

TRAVELER'S SIGNATURE	
If any unpaid balances are owed by me to the City as a result of this trip for more than 30 days after completion of trip, I authorize the City to withhold the balance due from funds owed to me.	
Traveler's Signature	Date
_____	_____

REQUESTS FOR PAYMENTS		
Registration Expenses	<input checked="" type="checkbox"/> Prepay	
Pay To	_____	
Address	_____	
City	State / ZIP	_____
Amount	_____	
Issue Check	Paid with Visa	Will Bill
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Lodging Expenses	<input checked="" type="checkbox"/> Prepay	
Pay To	_____	
Address	_____	
City	State / ZIP	_____
Amount	Conf. #	_____
Issue Check	Paid with Visa	Will Bill
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Airfare Expenses	<input type="checkbox"/> Prepay	
Pay To	_____	
Address	_____	
City	State / ZIP	_____
Amount	_____	
Issue Check	Paid with Visa	Will Bill
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Other Expenses (meals, parking, etc.)	<input type="checkbox"/> Prepay	
Pay To	<u>National Emergency Training Center</u>	
Address	<u>16825 S Seton Avenue</u>	
City	State / ZIP	<u>Emmitsburg, 21727</u>
Amount	<u>\$181.88</u>	
Issue Check	Paid with Visa	Will Bill
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

REQUEST FOR ADVANCE	
<input type="checkbox"/> Travel Advance	
Pay To	_____
Amount	_____

SUPERVISOR/DEPARTMENT HEAD'S SIGNATURE	
I have examined this authorization and certify that it is just and reasonable.	
Are these expenses within your budget?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Supervisor's Signature	Date
	<u>11-21-19</u>

DOCUMENTATION / COPIES	
<input type="checkbox"/> Original to Deputy Finance	DATE _____
<input type="checkbox"/> Agenda Attached*	_____
<input type="checkbox"/> Copy to HR (Out of State)	_____
<input type="checkbox"/> Other _____	_____
*If an agenda is not available, submit a one paragraph description of the seminar, or travel request, including benefit to you and the City.	

APPROVAL ROUTING	
Routed for approval to:	DATE
<input checked="" type="checkbox"/> Supervisor	<u>1</u>
<input type="checkbox"/> F&P	_____
<input type="checkbox"/> Common Council	_____
<input type="checkbox"/> Other _____	_____

Congratulations on your acceptance into the National Fire Academy Course:

Fire Inspection Principles II (R0391)

Course dates: March 08-13, 2020
Travel dates: March 07 and March 14

We're looking forward to training with you!

Read the Welcome Package Linked Below

https://training.fema.gov/emiweb/downloads/netc_welcome_package.pdf

PDF ~1 MB

For specific information about travel arrangements, transportation, lodging, food service, on-campus services and reimbursement.

the
n

Watch this Student Orientation
Linked Below

<https://www.youtube.com/watch?v=d60WJBmbyus>

For basic information about attending an on-campus course at the National Emergency Training Center.

Getting to and from campus

Free airport shuttle service to/from the National Emergency Training Center (NETC) is available from the airport(s) listed below. Read the Welcome Package for information on how to reserve your seat. **You must reserve a seat at least two weeks before your course start date.**

Airport pickup times (all times Eastern)

Please arrive at the airport one hour before the times below.

- Baltimore/Washington International (BWI) pickup times: 03:00 PM and 07:00 PM (EST)
- No pickups scheduled for Ronald Reagan National Airport (DCA)

Campus departure times

Make your flight reservation for home at least four hours from the time(s) below. It will take two hours to get to the airport.

- Departing for Baltimore/Washington International (BWI): 08:00 AM (EST)
- No departures are scheduled for Ronald Reagan National Airport (DCA)

Lodging

A room is reserved for you from March 07-14. Check-in time is any time after 2 p.m. on your travel day. If you don't need lodging on the NETC campus, please email the Housing Office at fema-netc-housing@fema.dhs.gov immediately.

Meal tickets

Visit www.netcmealtickets.com to order your meal ticket no earlier than 14 days before the course start date. Base your selection on the length of the course, using the travel dates listed above.

Pre-course materials

You may need to complete a course assignment before you arrive on campus so it's important that you read your pre-course materials to find out. To download your pre-course materials from the NFA Website:

1. Visit: <http://apps.usfa.fema.gov/nfacourses/>
2. Enter your course code in the search box.
3. Select your course from the search results.
4. Select the link under the heading "Student pre-course materials and course syllabus" (if available).

If you can't attend this course

Please email the NETC Admissions Office at netcadmissions@fema.dhs.gov prior to the course start date.

Have a question?

Please check the Welcome Package first as most questions are answered there. If you have any questions or require additional information, please contact Cindy Wilhelm at (301) 447-1290 or cynthia.wilhelm@fema.dhs.gov.

Sincerely,

Jo Ann Boyd
Admissions Specialist
Management Operations and Support Services



National Emergency
Training Center -
Guest Services, Inc.

16825 S. Seton Avenue
Emmitsburg, MD 21727
(301) 447-1551

An Email Will Be Sent to You For Proof of Purchase (be sure to keep it)

When paying for your order, the **STUDENT** information should be entered into the following boxes: "Your Name", "Your Phone Number" "Your Email Address"

Categories

On-Campus Students:
Meal Ticket Packages

Off-Campus Students

On-Campus Students:
Meal Ticket Packages

PLEASE PURCHASE YOUR MEAL TICKET ONLY WITHIN 2 WEEKS PRIOR TO THE CLASS START DATE. MEAL PACKAGES INCLUDE THE TRAVEL DAYS AS WELL.

TWO Day Course - 71.28
\$71.28
E0239; E0248; E0957;
E0825
X0276

TWO Day Course - 78.46
\$78.46
E0158; E0197; E0213;
E0214; E0274; E0337;
E0548; E0660
X0348;

THREE Day Course 106.11
- \$106.11
E0141; E0122; E0192;
E0253; E0257; E0300;
E0360; E0390; E0400;
E0418; E0426; E0537;
E0550; E0727; E0791;
E0949; E0974; E8555;
E8560; I0600; E9520
X0085; X0180; X0207;
X0410; X0480; X0660;

133.76

Your Order

Ordering for: ASAP (about 0 minutes)

Your order is empty.

[Get Directions](#)

When paying for your order, the STUDENT information should be entered into the following boxes: "Your Name", "Your Phone Number" "Your Email Address"

- You may leave the Order Date/Time as is above.
- An email will be sent to you for proof of purchase.
- Please provide proof of purchase either by printing receipt or providing email via mobile phone.
- Meal tickets can be picked up at dining hall at first meal.

**FOUR Day Course
- \$133.76**

E0087; E0089; E0110;
E0131; E0132; E0133;
E0136; E0143; E0167;
E0170; E0172; E0174;
E0176; E0179; E0194;
E0202; E0203; E0206;
E0208; E0209; E0210;
E0212; E0217; E0236;
E0241; E0265; E0273;
E0278; E0279; E0282;
E0284; E0296; E0252;
E0300; E0312; E0313;
E0317; E0352; E0354;
E0357; E0361; E0364;
E0376; E0386; E0389;
E0394; E0431; E0566;
E0580; E0581; E0582;
E0592; E0601; E0680;
E0682; E0684; E0686;
E0691; E0692; E0705;
E0718; E0726; E0733;
E0739; E0748; E0827;
E0841; E0867; E0868;
E0871; E0884; E0912;
E0930; E0948; E0953;
E0955; E0959; E0963;
E0991; E0992; E0993;
E1162; E2460; E8515
E213&E214
X0082; X0086; X0088;
X0157; X0168; X0190;
X0204; X0272&X0285;
X0283; X0321; X0349;
X0411; X0416; X0475;
X0491; X0496; X0591;
X0695; X0717; X0808;
X0845; X0865; X0882

If you have a food allergy, please
contact [netc-
cafeteria@fema.dhs.gov](mailto:netc-cafeteria@fema.dhs.gov)

**FIVE Day Course -
\$154.23**

154.23

E0083; E0101; E0203;
E0208; E0287; E0322;
E0358; E0388; E0390;
E0393; E0425; E0449;
E0451; E0452; E0453;
E0454; E0475; E0537;
E0542; E0551; E0592;
E0603; E0698; E0706;
E0754; E0767; E0869;
E0951; E0953; E0968;
E0967; E0978; E0981;
E0991; E0995; E1170;
E2451
E0428&E0427;
E0300&E0400;

E0289&E0489;
R0483
X0106; X0229; X0302;
X0356; X0411&X0417;
X0493; X0590;
X0662&X0663; X0664;
X0780; X0836; X0846;
X0848; X0850; X0870;
X0880; X0909; X0911;
X2450; X2451;

**SIX Day Course -
\$181.88**

181.88

R0108; R0135; R0137;
R0147; R0154; R0158;
R0168; R0200; R0204;
R0214; R0227; R0243;
R0254; R0297; R0312;
R0314; R0335; R0348;
R0354; R0378; R0390;
R0391; R0393; R0396;
R0445; R0491; R0492;
R0614; R0615; R0629;
R0645; R0655; R0670;
R0671; R0673; R0763;
R0776; R0778; R0810;
R0815; R0822; R0824;
R0825; R0827; R0831;
R0833; R0834; R0835;
R0836; R0837; R0847;
R0892; R0896

E0387&E0388;
E0705&E0704

**TEN Day Course -
\$327.31**

327.31

R0123; R0125; R0150;
R0151; R0152; R0208;
R0229; R0233; R0247;
R0274; R0306; R0308;
R0333; R0342; R0506;
R0772; R0790

E0102-E0105

**BACK-TO-BACK
SIX-Day Courses -
\$375.43**

375.43

R0385; R0387; R0388;
R0389

347.78

2-Week EMI -
\$347.78
E0602; E0635;
X2451

WEEKEND **55.30**
COURSE - \$55.30
Friday dinner -
Sunday lunch

Meal tickets can be picked up at dining hall at first meal. Please provide proof of purchase either by printing receipt or showing receipt email via mobile phone. If you have a food allergy, please contact netc-cafeteria@fema.dhs.gov

CITY OF ONALASKA

Policy: Ethical Standards

Policy Number: 1.15

Page: 1 of 5

Approved by Committee: 11/4/09

Approved by Council: 11/10/09

Purpose: The purpose of this policy is to establish ethical standards of conduct for all City officers and employees by identifying actions that are incompatible with the best interests of the City. The City of Onalaska officers and employees are public servants and hold office to serve the public interest. They are required to uphold the Constitution of the United States and the Constitution of the State of Wisconsin; and to carry out efficiently and impartially all laws of the United States, the State of Wisconsin and the City of Onalaska. They are required to adhere to the standards of ethics set forth in this policy and to faithfully discharge the duties of their office.

This policy governs all City of Onalaska officers, whether elected or appointed, paid or unpaid, including members of boards, committees and commissions and all city employees.

The City maintains certain policies to guide its City officers and employees with respect to standards of ethical conduct expected in areas where improper activities could damage the reputation and otherwise result in serious adverse consequences to the City and to City officers and employees involved. The standards of ethical conduct for City officers and employees must distinguish between minor and inconsequential conflicts that are unavoidable in a free society and those conflicts that are substantial and material. This policy outlines City Ordinances along with Wisconsin State Statutes regarding ethical standards and guidelines established by the Wisconsin Board of Ethics.

Declaration of Policy [Section 2-5-2 of Title 2 Chapter 5 of City Ordinance]

It is declared that high ethical standards among City officers and employees are essential to the conduct of good representative government and that a code of ethics for the guidance of public officers and employees will help them avoid conflicts with improved standards of public service and will promote and strengthen the confidence of the residents of the City in their public officers and employees. The purpose of this Chapter [Chapter 5, City Ordinance on Ethical Standards] is to establish guidelines for ethical standards of conduct for all such City officers and employees by setting forth those acts or actions that are incompatible with the public interest and which compromise, or appear to compromise, public trust in fairness, independence and integrity of City officers and employees and their official actions.

Statutory Standards of Conduct [Section 2-5-3 of Title 2 Chapter 5 of City Ordinance]

The provisions of the following sections of the Wisconsin Statutes, as from time to time amended, are made a part of this Chapter and shall apply to all public officers and public employees whenever applicable, to wit:

- a. Section 946.10. Bribery of Public Officers and Employees.
- b. Section 946.11. Special Privileges from Public Utilities.
- c. Section 946.12. Misconduct in Public Office.
- d. Section 946.13. Private Interest in Public Contract Prohibited.

Specific Conflicts of Interest [Section 2-5-4 of Title 2 Chapter 5 of City Ordinance]

- 1. Use of Public Property.** No public officer or employee shall use or permit the use of City vehicles, equipment, materials or property for personal convenience or profit, except when such services are available to the public generally or are provided as City policy for the use of such officer or employee in the conduct of official business, as authorized by the Common Council or authorized board, commission or committee.
- 2. Conflicts of Interest.** Except as provided herein, no public officer or public employee shall engage in any business transaction with the City, or have a financial or other personal interest, direct or indirect,

CITY OF ONALASKA

Policy: Ethical Standards

Policy Number: 1.15

Page: 2 of 5

Approved by Committee: 11/4/09

Approved by Council: 11/10/09

which is incompatible with the proper discharge of their official duties or will tend to impair their independence or judgment or action in the performance of their official duties.

- 3. Disclosure of Interest.** Any public officer or employee who has a substantial financial interest, including employment, in any business entity entering into, proposing to enter into or bidding on any transaction with the City, or as part of their official duties will be making an official decision or recommendation significantly affecting a business competitor, client or regular customer, shall disclose such interest to the membership of the Common Council (or committee, board or commission thereof, as appropriate) to be recorded in the minutes of that body. Upon such disclosure, it is advised that the public officer or employee abstain from voting on the matter and from participating in the discussion of the matter.
- 4. Representing Private Interests Before the Common Council or City Agencies.**
 - a. No public officer or employee, including persons or firms engaged to provide professional services to the City, shall represent, for compensation, private interests before the Common Council or any City board, commission or committee without disclosure of the private business relationship and explicit consent of the Common Council.
 - b. When a matter comes before a board, commission or other body in which the officer is a member and should not participate, the officer should leave or abstain from that portion of the meeting that involves discussion, deliberations or votes related to the matter, and the meetings minutes should reflect this.
- 5. Disclosure of Confidential Information.** No public officer or employee shall, without proper authorization of the Common Council, disclose confidential information concerning the property, government or affairs of the City, nor shall they use such information to advance the financial or other private interest of themselves or others.
- 6. Gifts and Favors.** No public officer or employee shall accept anything of value whether in the form of a gift, service loan or promise from any person, who, to their knowledge, has a direct financial interest in any transaction or official business with the City, which may tend to impair their independence of judgment or action in the performance of their official duties. However, it is not a conflict of interest for any public officer or employee to receive a gift or gratuity that is an unsolicited item of nominal intrinsic value, such as a meal, up to ~~Ten~~Twenty-Five Dollars (~~\$10~~\$25.00) in value, and that is not intended to influence the official or employee.
- 7. Disclosure of Interest in Legislation.** To the extent that a member of the Common Council or any public officer or employee of the City of Onalaska, whether paid or unpaid, participates in the discussion of or gives official opinion to the Council on any legislation before the Council, they shall publicly disclose the nature and extent of any direct or indirect financial or other private interest they have in such legislation.

Nepotism [Section 2-5-5 of Title 2 Chapter 5 of City Ordinance]

Public Officers

1. A public officer may not use their public office to obtain employment of the officer's spouse or a dependent relative (§19.5(2); §19.59 (1)(a)). However, if the officer is not involved in the hiring, promotion or conditions of employment, a qualified spouse or dependent may be hired or promoted.
2. The State Board of Ethics recommends that officers do not advocate for or hire or promote, or exercise jurisdiction, supervision or direction over someone the officer is related to as a parent, grandparent, child, grandchild, sibling, parent-in-law, grandparent-in-law, brother-in-law, sister-in-law, uncle, aunt, niece, nephew, or spouse.

Public Employee

CITY OF ONALASKA

Policy: Ethical Standards

Policy Number: 1.15

Page: 3 of 5

Approved by Committee: 11/4/09

Approved by Council: 11/10/09

1. The City of Onalaska permits members of the same family to work for the City. The City will not, however, consider or accept employment applications from individuals whose employment would result in a supervisor/subordinate relationship or a possible conflict of interest.
2. Relatives are defined as: parent, spouse, child, sibling, grandparent, grandchild, aunt, uncle, cousin, in-law or step-relative, or any person with whom the employee has a close personal relationship, such as a domestic partner, romantic partner, or co-habitant.
3. If a conflict develops during the course of employment, Human Resources will evaluate the situation on a case by case basis. If needed, supervision may be shifted to another supervisor to eliminate the conflict and/or one employee may have to transfer to another department or resign.

Confidentiality of Public Officers or Employees [Section 2-5-6 of Title 2 Chapter 5 of City Ordinance]

1. "Confidential information" is, at the time of a proposed disclosure, information where the City's interests in its confidentiality or in the City's effective functioning outweigh an interest in free speech to disclose same. Confidential information includes but is not limited to information where the disclosure is prohibited by common law, or state or federal law or statute unless the release of same is ordered pursuant to a lawful order of a court or the informed consent of the subject, as applicable; and, information that is subject to the exemptions of a governmental body to meet in open session under Wisconsin Statute Section 19.85 unless release is authorized by the legal custodian or other proper legal authorization is given. For purposes of this section information shall include knowledge imparted orally, recordings, and written documents or records marked confidential.
2. No officer or employee may intentionally use or intentionally disclose confidential information concerning the property, government or affairs of the City gained in the course of or by reason of their official position or activities, nor shall such officer or employee use such information to advance the financial or other private interests of such officer or employee or others.

Sanctions [Section 2-5-7 of Title 2 Chapter 5 of City Ordinance]

A determination that a public official or public employee's actions constitute improper conduct under the provisions of this chapter may constitute a cause for removal from office, termination of employment, suspension, reprimand, removal from committee assignment, sanctioning, censuring or other appropriate disciplinary action by the Common Council as permitted by law subject to any collective bargaining agreements or meet and confer resolution. As an alternative or in addition to the sanctions imposed herein, any person violating the provisions of this section shall be subject to a non-reimbursable forfeiture of no less than One Hundred Dollars (\$100.00) nor more than One Thousand Dollars (\$1,000.00) for each violation.

Advisory Opinions [Section 2-5-8 of Title 2 Chapter 5 of City Ordinance]

1. Any individual, either personally or on behalf of an organization or governmental body, may request of the city attorney, an advisory opinion regarding the propriety of any matter to which the person is or may become a party. Any appointing officer, with the consent of a prospective appointee, may request of the city attorney an advisory opinion regarding the propriety of any matter to which the prospective appointee is or may become a party. The city attorney shall review a request for an advisory opinion and may advise the person making the request. Advisory opinions and requests therefore shall be in writing. It is prima facie evidence of intent to comply with this ordinance when a

CITY OF ONALASKA

Policy: Ethical Standards

Policy Number: 1.15

Page: 4 of 5

Approved by Committee: 11/4/09

Approved by Council: 11/10/09

person refers a matter to the city attorney and abides by the advisory opinion, if the material facts are as stated in the opinion request. Except as provided in par. (b), the city attorney may not make public the identity of an individual requesting an advisory opinion or of individuals or organizations mentioned in the opinion.

2. The city attorney replying to a request for an advisory opinion may make the opinion public with the consent of the individual requesting the advisory opinion or the organization or governmental body on whose behalf it is requested and may make public a summary of an advisory opinion issued under this subsection after making sufficient alterations in the summary to prevent disclosing the identities of individuals involved in the opinion. A person who makes or purpose to make public the substance of or any portion of an advisory opinion requested by or on behalf of the person waives the confidentiality of the request for an advisory opinion and of any records obtained or prepared by the city attorney in connection with the request for an advisory opinion.

Enforcement and Collective Bargaining Agreements [Section 2-5-9 of Title 2 Chapter 5 of City Ordinance]

Any person having concerns or complaints related to these Ethical Standards can bring their concern or complaint to the Head of the Human Resources Department. Upon receipt of a concern or complaint, the Head of the Human Resources Department, the Mayor and the applicable Department Head or in the case of a concern or complaint with respect to a committee or committee member, the applicable Committee Chairman, shall meet to investigate and make a determination with respect to the concern or complaint and if necessary determine the appropriate level of disciplinary action. In the event that an employee, covered under a collective bargaining agreement, is allegedly involved in a violation of these Ethical Standards, the terms and conditions set forth in the applicable collective bargaining agreement shall prevail in the administration and interpretation of this Ethical Standards Chapter.

Definitions

1. **Anything of value:** Any money or property, favor, service, payment, advance, forbearance, loan, or promise of future employment, but does not include compensation and expenses paid by the city, fees, and expenses which are permitted and reported under §19.56 of the Wisconsin Statutes, political contributions which are reported under Chapter 11 of the Wisconsin Statutes, or hospitality extended for a purpose unrelated to state business by a person other than an organization.
2. **Associated:** when used with reference to an organization, includes any organization in which a person or a member of his or her immediate family is a director, officer or trustee, or owns or controls, directly or indirectly, and severally or in the aggregate, at least 10% of the outstanding equity.
3. **Gift:** The payment or receipt of anything of value without valuable consideration.
4. **Organization:** Any corporation, partnership, proprietorship, firm, enterprise, franchise, association, trust
5. **Public Officer:** Those persons serving in statutory elected or appointed offices provided for in Chapter 62 of the Wisconsin Statutes, and all members appointed to boards, committees, and commissions established or appointed by the Mayor, Chairperson and /or Common Council, whether paid or unpaid.
6. **Public Employee:** Any person excluded from the definition of a public officer who is employed by the City, whether on a full time, part time, temporary or seasonal basis.

CITY OF ONALASKA

Policy: Ethical Standards

Policy Number: 1.15

Page: 5 of 5

Approved by Committee: 11/4/09

Approved by Council: 11/10/09

Labor Agreements

Those protective service employees who are subject to comprehensive collective bargaining agreement as negotiated or are regulated by the Police & Fire Commission shall be exempt from the provisions of these rules that are inconsistent with such agreements or other regulations.

ETHICAL STANDARDS POLICY

NOTICE

As an employee of the City of Onalaska, I recognize and understand the City's ethical standards policy.

I am aware that violations of this policy may subject me to disciplinary action, up to and including discharge from employment.

I acknowledge that I have read and that I understand the City of Onalaska's policy regarding ethical standards, and have been afforded an opportunity to ask questions regarding the policy. I also acknowledge that I have read and that I understand this notice.

Printed Name of Employee

Signature of Employee

Date

Signature of Supervisor

Date

CITY OF ONALASKA

Policy: Fair Labor Standards Act (FLSA) Policy
Page: 1 of 6

Policy Number: 3.02

Approved by Committee: 8/5/99, 3/9/00, 12/3/03, 8/4/04, 6/8/05, 8/8/12, 10/3/12, 1/2/13, 3/6/13, 8/5/15

Approved by Council: 8/10/99, 3/14/00, 12/10/03, 8/10/04, 6/14/05, 8/14/12, 10/9/12, 1/8/13, 3/12/13, 8/11/15

Purpose

~~It is the intent of the City of Onalaska. This policy~~ defines the Fair Labor Standards Act (FLSA) exemptions as applied by the City of Onalaska, and defines the procedures, accrual, and use of overtime compensation and compensatory time, in addition to defining the procedures for payroll deductions pursuant to the Fair Labor Standards Act.

Fair Labor Standards Act Job Classifications

All employees are designated as either nonexempt or exempt under state and federal wage and hour laws:

- a. Nonexempt employees are employees whose work is covered by the Fair Labor Standards Act (FLSA). They are not exempt from the law's requirements concerning minimum wage and overtime.
- b. Exempt employees are generally executives, managers, professional, administrative or outside sales staff who are exempt from the minimum wage and overtime provisions of the FLSA. Exempt employees hold jobs that meet the standards and criteria established under the FLSA by the U.S. Department of Labor.

Overtime Compensation for Non-Exempt Employees

~~Non-Exempt Employees: Employees are covered by the Fair Labor Standards Act (FLSA) and considered non-exempt unless their position meets one of the exempt definitions noted under "Exemption Determination Tests" and the activities directly and closely relate to such work.~~ In order to comply with the FLSA, non-exempt employees will be paid overtime compensation of at least one and one-half (1-1/2) times the regular rate of pay for "all hours worked" in excess of forty (40) in a workweek. In order to receive overtime compensation, the employee must be "suffered or permitted to work".

- a. "All hours worked" does not include, for example, holidays, personal days, sick leave, or meals. View Policy 7.05 Vacation for review of vacation hours and calculation of overtime.
- b. To "suffer or permit to work" means that if the City requires or allows employees to work, the time spent is generally hours worked. Thus, time spent doing work not requested by the City, but still allowed, is generally hours worked, since the City knows or has reason to believe the employees are continuing to work and the City is benefiting from the work being done. (This is commonly referred to as "working off the clock".)
- c. Employees who are required to work with less than twelve (12) hours of notice to perform work in response to an emergency shall be paid at time and a half for those hours worked irrespective of all hours worked in the week.
 1. An *emergency* shall be defined as: a situation that poses an *immediate risk* to health, life, property or environment namely a situation that is: immediately threatening to life, health, property or environment; has already caused loss of life, health detriments, property damage or environmental damage; or has a high probability of escalating to cause immediate danger to life, health, property or environment.

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- d. **On Call Pay** – ~~Effective 1/1/16, utility~~Public work operators and an assigned winter operation employees will receive one (1) hour of pay for each day that an employee is “on call.” Employees may not switch partial days of “on call” duty. All “on call” trades must be approved by the supervisor prior to any trade of “on call” days. View Policy 7.07 Holidays for review of holiday hours for on call employees and overtime. Winter operation hours are considered the same as the alternate side parking schedule or may be amended by department head.
- e. **Call-In** - A minimum of one (1/2) half hour calculated at the rate of time and one-half (1-1/2) is *guaranteed* an employee who is requested to and actively returns to work at a time when he/she would not otherwise have to be on duty. The aforesaid call in provision does not apply where an employee is requested and actively reports for work any time within two (2) hours immediately preceding his/her regular starting time but he/she must start their eight (8) hour work day at the time of the reporting for call in. The aforesaid call in provision does not apply for work or when he/she is requested and continues to work later than his/her regular quitting time. ~~Any employee called in shall be required to work the full one (1) hour.~~

Exempt Employees: - The City positions that qualify as “exempt” are exempt from the overtime provisions of the FLSA, and overtime compensation is not required for hours worked.

Sworn Police and Fire Employees: - Under Section 207(k) of the FLSA, employees engaged in fire protection or law enforcement activities with 28 consecutive day work periods are entitled to one and one-half times their regular rate of pay if they work excess hours. For fire protection employees, overtime must be paid for hours worked beyond 212 during the 28 day work period; for law enforcement employees, working more than 171 hours during the 28 day work period triggers the overtime premium.

Pursuant to the partial overtime exemption of Section 207(k) of the FLSA, a work period must be declared for employees engaged in law enforcement and fire protection. A work period is any established and regularly recurring period of work that is not less than 7 consecutive days and not more than 28 consecutive days. It is required that there be a notation on the payroll records that shows the work period for each employee that indicates the length of that period and the starting time, and should state that “*the schedule is being adopted pursuant to section 207(k) of the act and 29 C.F.R. Part 553*”].

Overtime Utilization

Overtime hours worked by City employees will be held to a minimum, consistent with the needs of the City and service to all citizens. Each department shall be responsible for utilizing other alternatives prior to assigning overtime to employees. Overtime work should only be authorized in the event of an emergency or when service demands result in no other reasonable alternative. Careful oversight should be exercised by managers who authorize overtime work.

- a. Overtime Approval – Supervisors are required to obtain approval from department heads prior to the use of overtime in non-emergency situations. Employees who anticipate the need for overtime to complete the week’s work must notify their supervisor in advance and obtain approval prior to working hours that extend beyond their normal schedule. Approval is required for hours that exceed 40 hours in a workweek.
- b. Mandatory Overtime – During busy periods, the City may require employees to work extended hours. Overtime is considered a condition of employment, and refusal to accept it when reasonable notice has been given is cause for discipline, up to and including termination.
- c. Consequences – Supervisors or employees who fail to obtain approval prior to scheduling or working hours that extend beyond their normal workweek may be subject to disciplinary action up to and including termination.

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Working Time Limitations-

All non-exempt employees are required to abide by the following:

- a. Work shall not be engaged preceding or following an employee's scheduled hours of work, unless directed to do so by their supervisor.
- b. Work shall not be taken home or engaged in at home unless directed to do so by a supervisor.
- c. Work shall not be engaged during any lunch period except at the direction of the employee's supervisor.
- d. All hours worked shall be documented on timesheets (paper or electronic), and shall be verified with the employee's signature or approval.
- e. All supervisors are responsible for reviewing and signing or approving employee's timesheets to verify accuracy. An employee will be notified of any change on their time card within 5 days.

Compensatory Time

As added flexibility for state and local governments, the FLSA authorizes compensatory time (comp time) off in lieu of monetary overtime compensation at a rate of not less than one and one-half (1-1/2) hours of compensatory time for each hour of overtime worked for non-exempt employees.

- a. **Non-Exempt Employees: Earning of Compensatory Time.** Each non-exempt employee approved to receive compensatory time may accumulate FLSA overtime credit of not more than 40 hours. Non-exempt employees must be paid for FLSA overtime worked in excess of this limit. All compensatory time not used by December 1st of each year shall be paid to the employee during the final pay period of the year.
- b. **Utilization of Compensatory Time.** The City encourages the use of compensatory time as soon after it is earned as possible. The use of compensatory time must be scheduled so as not to disrupt the work in the department. Compensatory time accrued in a non-exempt position for FLSA overtime worked must be paid upon termination of employment.

Compensatory time off is not a form of accrued paid leave that may be substituted for unpaid Family and Medical Leave (FMLA), pursuant to 29 CFR 825.207.

Exempt Employees Pay

In accordance with the FLSA regulations, exempt employees who are required to be paid on a salary basis may not have their pay reduced for variations in the quantity or quality of work performed.

Wage Deductions Exempt employees normally must receive their full salary for any week in which they perform any work, without regard to the number of days or hours worked. However, exempt employees need not be paid for any workweek in which they perform *no* work at all for the organization.

Deductions from pay cannot be made as a result of absences due to the circumstances listed below.

- a. Jury duty.
- b. Attendance as a witness.
- c. Temporary military leave.
- d. Absences caused by the employer.
- e. Absences caused by the operating requirements of the business.
- f. Partial day amounts other than those specifically discussed below.

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Such improper pay deductions are therefore specifically prohibited by the City of Onalaska, regardless of the circumstances. Managers or supervisors violating this policy will be subject to investigation of their pay practices and appropriate corrective action in accordance with normal procedures.

Prohibited Wage Deductions: Improper wage deductions to exempt employees are prohibited by the City, pursuant to the FLSA. Deductions are *not permitted* for the following:

- a. Absences occasioned by the City or by the operating requirements of the City;
- b. Absences caused by jury duty;
- c. Absences caused by attendance as a witness, where an employee is under a subpoena to be present in court;
- d. Temporary military leave.

The few exceptions to the requirement to pay exempt employees on a salary basis are listed below. In these cases deductions may be permissible as long as they are consistent with other City policies and practices.

- a. Absences of one or more full days for personal reasons other than sickness or disability (partial days must be paid).
- b. Absences of one or more full days due to sickness or disability.
- c. Fees received by the employee for jury or witness duty or military leave. These fees may be applied to offset the pay otherwise due to the employee for the week. No deductions can be made for failure to work for these reasons, however.
- d. Penalties imposed by infractions of safety rules of major significance.
- e. Unpaid disciplinary suspensions of one or more full days in accordance with City of Onalaska's disciplinary policy.
- f. Deductions for the first and last week of employment, when only part of the week is worked by the employee, as long as this practice is consistently applied to all exempt employees in the same circumstances.
- g. Deductions for unpaid leave taken in accordance with a legitimate absence under the Family and Medical Leave Act.

The City may offset any amount received by an employee as jury fees, witness fees, or military pay for a particular week against the salary due for that particular week, without loss of the employee's salaried status. Exempt employees will not be deducted wages for jury duty in a week in which the employee performs any work.

Complaint Procedure:

Employees who believe their pay has been improperly reduced should contact Human Resources or the department supervisor immediately to request an investigation. The employee will be asked to specify in writing, using the guidance in the policy above, the circumstances of the pay deduction and whether it has occurred on other occasions.

The City of Onalaska Human Resources department will review pay records and interview the supervisor or manager, payroll representative(s) handling the employee's pay, to determine if the allegation is correct.

If the deduction was in fact improper, the City will reimburse the employee as promptly as possible (but in no case longer than two pay periods from the identification of the problem).

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~~Improper wage deductions are prohibited by the City. However, in the event an exempt employee is inappropriately deducted wages or desires to file an internal wage and hour complaint, the employee shall notify their supervisor or department head immediately. The supervisor will work with Payroll or Human Resources to investigate the complaint and/or to resolve the improper deduction and appropriately reimburse employees.~~

~~**Permitted Wage Deductions:** The following deductions from wages are allowed under the FLSA without affecting an exempt employee's salaried status:~~

- ~~a.—Deductions from pay on *any basis* (i.e. by the day or even part of a day):~~
 - ~~—Deductions for infractions of safety rules of major significance (i.e. those relating to the prevention of serious danger in the workplace or to other employees).~~
- ~~c.—Deductions from pay on an *hour for hour basis*:~~
 - ~~—Absence for any hours taken as intermittent or reduced FMLA leave within a workweek.~~
- ~~e.—Deductions from pay for *partial days*:~~
 - ~~—Absence when accrued leave was not permitted, used or has been exhausted.~~
 - ~~—Absence when the employee chooses to use unpaid leave.~~
 - ~~—Absence for a budget required reason.~~
- ~~d.—Deductions from pay in increments of *one or more full days*:~~
 - ~~—Absence for personal reasons (other than sickness or disability).~~
 - ~~—Absence occasioned by sickness or disability (including work-related accidents) if the deduction is made in accordance with a bona fide plan, policy or practice of providing compensation for loss of salary occasioned by such sickness or disability.~~
 - ~~—Deductions for unpaid disciplinary suspensions for infractions of workplace conduct rules [i.e. sexual harassment, workplace violence] imposed pursuant to City written policy applicable to all employees.~~
- ~~e.—Deductions for full workweek suspensions, regardless of the reason.~~

Recordkeeping Requirements

1. **Non-Exempt Employee Records:** The following records are required (per US Dept of Labor 29 CFR 516.2 and DWD 272.11 Wisconsin Administrative Code) to be maintained for non-exempt employees:

- a. Full name (as used to for social security recordkeeping purposes);
- b. Home address, including zip code;
- c. Date of birth and sex;
- d. Occupation in which employed;
- e. Date of entering and leaving employment;
- f. Time of day and day of week on which the employee's workweek begins;
- g. Starting time and ending time of each employee's work period;
- h. Hours worked each workday and total hours worked each workweek;
- i. Time of beginning and ending of meal periods if employees' meal periods are required or such meal periods are to be deducted from work time.
- j. Regular hourly rate of pay for any workweek in which overtime compensation is due;
- k. Total daily or weekly straight-time earnings or wages due for hours worked during the workday or workweek;
- l. Total premium pay for overtime hours;
- m. Total additions to, or deductions from, wages paid each pay period and the reason for each addition or deduction;
- n. Total wage paid each pay period;

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- o. Date of payment and the pay period covered by payment;
 - p. Total compensatory hours earned, and used, each workweek or work period for each employee;
 - q. Number of hours of compensatory time paid in cash, including the total amount paid and the date of payment;
 - r. Any oral or written agreement regarding the earning and utilization of compensatory time off.
2. **Exempt Employee Records:** The same records as indicated above, with the exception of the records relating to payment and hours worked (j. – l.), must be kept for exempt employees. Additionally, records must be kept that detail the basis on which employees are paid.

Record Preservation:

City of Onalaska payroll records and related time record data will be kept in accordance to the adopted General Records Schedule under Payroll and Related Records section. ~~The following records shall be preserved by the City for three years:~~

- ~~a. Payroll records;~~
- ~~b. Certificates, collective bargaining agreements, and individual contracts;~~
- ~~c. Sales and purchase records.~~

The following records shall be preserved by the City for two years:

- ~~a. Employment and earnings records;~~
- ~~b. Wage rate tables;~~
- ~~c. Order, shipping, and billing records;~~
- ~~d. Records of additions to or deductions from wages paid.~~

Exemption Determination Tests

Exemptions from both the minimum wage and overtime pay requirements of the Fair Labor Standards Act for any employee in a bona fide executive, administrative, ~~learned or creative~~ professional, ~~computer,~~ ~~outside sales,~~ or highly compensated employee position shall be determined by Human Resources. All other employees shall be non-exempt. Each department head shall be advised of those determinations which apply to its employees.

Labor Agreements

Those protective service employees who are subject to comprehensive collective bargaining agreement as negotiated or are regulated by the Police & Fire Commission, shall be exempt from the provisions of these rules that are inconsistent with such agreements or other regulations.