City of Reedsburg
134 South Locust Street, P.O. Box 490
Reedsburg, WI 53959
Ph. 608-524-6404 Fax. 608-524-8458
www.reedsburgwi.gov

COMMON COUNCIL AGENDA

July 13, 2020

REEDSBURG CITY HALL COUNCIL CHAMBERS

6:00 PM

CALL TO ORDER:

ROLL CALL:

PLEDGE OF ALLEGIANCE:

THE COUNCIL WILL RECEIVE INFORMATION ON NON-AGENDA TOPICS BROUGHT BEFORE THE COUNCIL BY MEMBERS OF THE PUBLIC. THE COUNCIL WILL NOT DISCUSS THESE TOPICS, AND WILL NOT TAKE ACTION ON ANY OF THEM AT THIS MEETING.

I. CONSENT AGENDA (ONE MOTION APPROVES ALL ITEMS):

1. Approve minutes for the meeting held on June 22, 2020
2. Approve/Deny: June 2020 paid bills.
3. Approve/Deny: Weights & Measures Report for 2020.

II. MAYOR PROCLAMATIONS & PRESENTATIONS:

1. Proclamation recognizing Donald "Curly" Dederich on his retirement from the City after 42 years.

III. GENERAL BUSINESS:

1. Approve/Deny: City of Reedsburg - Financial Policy
2. Approve/Deny: Preliminary 2021 Budget for Capital Improvement Plan and Capital Equipment Plan.
3. Approve/Deny: Second reading and Public Hearing for Ordinance #1908-20 to Discontinue the Public Safety Committee and the Finance Committee.
4. Approve/Deny: Second reading and Public Hearing for Ordinance #1909-20 to Amend Chapter 104-10 Ordinance Committee.
5. Approve/Deny: Second reading and Public Hearing for Ordinance 1910-20 to amend Chapter 72-3 Budget.

IV. RECOMMENDATIONS FROM BOARDS, COMMITTEES AND COMMISSIONS:

1. Plan Commission: Approve/Deny: Second reading and Public Hearing on Ordinance 1905-20 Chapter 556 - Tourist Rooming Houses.
2. Plan Commission: Approve/Deny: Second reading and Public Hearing on Ordinance #1906-20 Rezoning 211 N. Park Street from B-1 to B-3.

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3. Public Works Committee: Approve/Deny: Second reading and Public Hearing on Ordinance 1911-20 to amend Chapter 615-5 Stop Signs.

V. CLOSED SESSION:

1. Per section 19.85(1)(d) of the Wisconsin Statutes, the Common Council will consider entering closed session to discuss strategy for crime detection or prevention.

VI. ADJOURN:

City of Reedsburg Meeting of the Common Council
June 22, 2020

Present:	Mayor Dave Estes, Aldermen Brandt Werner, Dave Moon, Jason Schulte, Mike Gargano, Calvin Craker, Phil Peterson, Dave Knudsen, and Tom Seamonson.
Absent:	Alderman Craig Braunschweig
Others Present:	Tim Becker, Jacob Crosetto, Pat Cummings, Brian Duvalle, Derek Horkan, Steve Zibell, Matt Scott, Citizens, Press.

Mayor Estes called the regular session of the Common Council to order at 6:00 p.m. in the Common Council Chambers.

Approve Consent Agenda: consisting of the minutes from the Common Council meetings held on June 8, 2020.

Motion: Craker, Second: Seamonson to approve the consent agenda. Motion carried 8-0.

GENERAL BUSINESS

A. Approve/Deny: Resolution 4415-20 Affirming the decision of Sauk County to waive interest and penalties on property tax installments due on or before April 1, 2020, per Act 185.
    a. **Motion: Werner, Second: Seamonson to approve Resolution 4415-20 as presented. Motion carried 8-0.**

B. Approve/Deny: : First reading and set a public hearing for July 27, 2020 for Ordinance 1907-20 Amending Ordinance 1902-20 Annexation Request - Designating Ward 15 and identifying 15 City Wards.
    a. **Motion: Schulte, Second: Gargano to approve setting the public hearing for Ordinance 1907-20 for July 27, 2020 as presented. Motion carried 8-0.**

C. Approve/Deny: First reading and set a public hearing for July 13, 2020 for Ordinance 1908-20 to discontinue the Public Safety Committee & Finance Committee.
    a. **Motion: Gargano, Second: Peterson to approve setting the public hearing for Ordinance 1908-20 for July 13, 2020 as presented. Motion carried 8-0.**

D. Approve/Deny: First reading and set a public hearing for July 13, 2020 for Ordinance 1909-20 to Amend Chapter 104-10 Ordinance Committee.
    a. **Motion: Seamonson, Second: Knudsen to approve setting the public hearing for Ordinance 1909-20 for July 13, 2020 as presented. Motion carried 8-0.**

E. Approve/Deny: First reading and set a public hearing for July 13, 2020 for Ordinance 1910-20 to Amend Chapter 72-3 Budget.
    a. **Motion: Knudsen, Second: Schulte to approve setting the public hearing for Ordinance 1910-20 for July 13, 2020 as presented. Motion carried 8-0.**

RECOMMENDATIONS FROM BOARDS, COMMITTEES AND COMMISSIONS

A. Plan Commission: Approve/Deny: First reading and set a public hearing for July 13, 2020 on Ordinance 1905-20 Temporary Rooming Houses, Chapter 556.
    a. **Motion: Gargano, Second: Craker to approve setting the public hearing for Ordinance 1905-20 for July 13, 2020 as presented. Motion carried 8-0.**

B. Plan Commission: Approve/Deny: First reading and set a public hearing for July 13, 2020 for Ordinance 1906-20 Rezoning 211 N. Park Street from B-1 to B-3.
    a. **Motion: Peterson, Second: Werner to approve setting the public hearing for Ordinance 1906-20 for July 13, 2020 as presented. Motion carried 8-0.**

C. Public Works Committee: Approve/Deny: First reading and set a public hearing for July 13, 2020 for Ordinance 1911-20 to amend Chapter 615-5 Stop Signs.
    a. **Motion: Craker, Second: Gargano to approve setting the public hearing for Ordinance 1911-20 for July 13, 2020 as presented. Motion carried 8-0.**

D. Public Works Committee: Approve/Deny: Resolution 4414-20 Wastewater Treatment Plant - Compliance Maintenance Annual Report (CMAR).
    a. **Motion: Seamonson, Second: Gargano to approve Resolution 4414-20 as pretend. Motion carried 8-0.**

E. Arts Committee: Approve/Deny: Distribute $1,300 to Artslink for repainting the crosswalk on Railroad Street between the Chamber of Commerce and Harvest Park.
    a. **Motion: Peterson, Second: Gargano to approve the ArtsLink proposal as presented. Motion carried 8-0.**

F. Arts Committee: Approve/Deny: Distribute $2,500 to the maintenance and retrofitting of the Ruminant public art installation in Harvest Park.

a. **Motion: Craker, Second: Gargano to approve the maintenance and retrofitting of the Ruminant public art installation as presented. Motion carried 8-0.**

Motion: Knudsen, Second: Werner to adjourn.

Motion carried 8-0. Meeting adjourned at 7:14 p.m.

Respectfully submitted,

Jacob Crosetto
City Clerk-Treasurer/Finance Director

Vendor No	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
10-131630	**A/R UTILITY (VISION PREMIUMS)**						
262196	AMERITAS LIFE INSURANCE C	010-40272-000	VISION PREMIUMS	06/02/2020	279.88	279.88	06/04/2020
	Total 10-131630 A/R UTILITY (VISION PREMIUMS):				279.88	279.88	
10-131650	**A/R UTILITY (DENTAL PREMIUMS)**						
262196	AMERITAS LIFE INSURANCE C	010-40272-000	DENTAL PREMIUMS	06/02/2020	2,548.32	2,548.32	06/04/2020
	Total 10-131650 A/R UTILITY (DENTAL PREMIUMS):				2,548.32	2,548.32	
10-131660	**A/R UTILITY (METLIFE PREMIUMS)**						
130652	METLIFE SBC	KM05735175-0	LIFE INS - JUNE	05/18/2020	117.30	117.30	06/04/2020
	Total 10-131660 A/R UTILITY (METLIFE PREMIUMS):				117.30	117.30	
10-213430	**LIFE INSURANCE DEDUCTIONS**						
130675	SECURIAN FINANCIAL GROUP I	002832L-0720	LIFE INS - JULY	06/10/2020	1,847.95	1,847.95	06/18/2020
	Total 10-213430 LIFE INSURANCE DEDUCTIONS:				1,847.95	1,847.95	
10-213610	**UNION DUES DEDUCTIONS**						
231168	WPPA	WPPA-0620	POLICE OFFICERS UNION DUES	06/10/2020	672.00	672.00	06/18/2020
	Total 10-213610 UNION DUES DEDUCTIONS:				672.00	672.00	
10-213810	**DEFERRED COMPENSATION**						
263283	NORTH SHORE BANK FSB	DEFERREDCO	DEFERRED COMP	05/27/2020	50.00	50.00	06/04/2020
263283	NORTH SHORE BANK FSB	DEFERREDCO	DEFERRED COMPENSATION	06/10/2020	50.00	50.00	06/18/2020
	Total 10-213810 DEFERRED COMPENSATION:				100.00	100.00	
10-213915	**VISION PREMIUMS**						
262196	AMERITAS LIFE INSURANCE C	010-40272-000	VISION PREMIUMS	06/02/2020	422.00	422.00	06/04/2020
	Total 10-213915 VISION PREMIUMS:				422.00	422.00	
10-213925	**DENTAL PREMIUMS**						
262196	AMERITAS LIFE INSURANCE C	010-40272-000	DENTAL PREMIUMS	06/02/2020	3,733.56	3,733.56	06/04/2020
	Total 10-213925 DENTAL PREMIUMS:				3,733.56	3,733.56	
10-213935	**METLIFE PREMIUMS**						
130652	METLIFE SBC	KM05735175-0	LIFE INS - JUNE	05/18/2020	226.02	226.02	06/04/2020
	Total 10-213935 METLIFE PREMIUMS:				226.02	226.02	
10-213945	**AFLAC PREMIUMS**						
263208	AFLAC	983371	AFLAC PREMIUMS	05/21/2020	387.76	387.76	06/04/2020
	Total 10-213945 AFLAC PREMIUMS:				387.76	387.76	
10-217620	**MOBILE HOME TAXES-SCHOOL**						
190962	SCHOOL DIST OF REEDSBURG	MHT#0520	MOBILE HOME TAX - MAY 2020	06/17/2020	3,692.07	3,692.07	06/18/2020
	Total 10-217620 MOBILE HOME TAXES-SCHOOL:				3,692.07	3,692.07	
10-272910	**NISHAN PARK DEPOSITS**						
263614	KRISTI KRIESKI	KK060920	RACA REFUND	06/09/2020	100.00	100.00	06/18/2020

WM INSPECTIONS, LLC
197 Harmsen Avenue
Waupun, WI 53963
Phone 920-382-2120

June 23, 2020

Jacob Crosetto, City Clerk-Treasurer
P. O. Box 490
Reedsburg, WI 53959

Dear Mr. Crosetto,

Please find enclosed:

1. My weights & Measures Report for fiscal year July 1, 2019 - June 30, 2020
2. Copies of my inspection reports.
3. My bill for services rendered.

Casey's General Store was added that required inspection.

Inspections were conducted using, *Weights and Measures Guidelines for Municipalities with populations over 5000,* which provides testing guidelines for device, package testing and scanner inspections.

Sincerely,

Mark Nickel

WM INSPECTIONS
197 Harmsen Avenue
Waupun, WI 53963
920-382-2120
517nickel@gmail.com

REEDSBURG WEIGHTS & MEASURES INSPECTION REPORT
2019-2020

GAS STATIONS:

Kwik Trip #839, 101 S. Albert St, Reedsburg, WI 53959
Tested 24 gas pumps. 24 correct.
Pumps are secured with unique lock to prevent credit card skimmer installation.
Tested 1 scale. 1 correct.

Meyer Oil Co. 121 Eagle St. Reedsburg, WI 53959
Tested 4pumps. 4 correct.

Kwik Trip #838, 1825 E. Main St., Reedsburg, WI 53959
Tested 20 pumps. 20 correct. Island 6 out of order.
Pumps are secured with unique lock to prevent credit card skimmer installation.
Tested 1 scale. 1 correct.

Viking Express, 50 Viking Dr., Reedsburg, WI 53959
Tested 26 pumps. 26 correct.
Pumps are secured with unique lock to prevent credit card skimmer installation.

United Coop Cenex, 306 E. Main, Reedsburg, WI 53959
Tested 16 pumps. 16 correct.
Pumps have security seals to prevent credit card skimmer installation.

Steve's Auto & Truck Repair, 60 W. Main, Reedsburg, WI 53959
Tested 13 pumps. 13 correct. Checked dispensers for credit card skimmers.
None found.

Reedsburg Travel Plaza & Car Wash, 2180 E. Main, Reedsburg, WI 53959
Tested 24 pumps. 24 correct.
Pumps have security seals to prevent credit card skimmer installation.

Reedsburg Salvage, 1690 E. Main, Reedsburg, WI 53959
Tested 1 pump. 1 correct.

Casey's General Store, 1030 E. Main, Reedsburg WI 53959
    Tested 56 pumps. 55 correct, 1 over delivering in customer's favor.
    Pumps have security seals to prevent credit card skimmer installation.

FOOD STORES:

Viking Village Foods, 150 Viking Dr, Reedsburg, WI 53959
    Tested 15 scales. 15 correct.
    Checked 140 packages for net weight. All were correct.

Quinlin's Quality Foods, 115 second St., Reedsburg, WI 53959
    Tested 7 scales. 7 correct
    Checked 83 packages for net weight and found 61 short weight and were removed from sale.

Quinlin's Quality Foods, 115 second St., Reedsburg, WI 53959
    Re-inspection of deli packages. Tested 24 packages for net weight. All correct.
    Tested 3 scales. 3 correct.

Golden Buffet, 1615 E. Main, Reedsburg, WI 53959
    Tested 1 scale. 1 correct

Kwik Trip #839, 101 S. Albert St, Reedsburg, WI 53959
    Tested 1 scale. 1 correct.

Kwik Trip #838, 1825 E. Main St., Reedsburg, WI 53959
    Tested 1 scale. 1 correct.

HARDWARE

True Value Super Store, 100 Viking Dr., Reedsburg, WI 53959
    Tested 1 scale. 1 correct.

MISC. BUSINESSES:

Wisconsin Metals, 200 Cady St., Reedsburg, WI 53959
Tested 2 scales. 2 correct.

Lake Gas, 2349 E. Main, Reedsburg, WI 53959
Tested 2 scales. 2 correct.

Meyer Oil Co. 121 Eagle St. Reedsburg, WI 53959
Tested 1 scale. Was correct after re-zeroing scale.

COMPLAINTS:
No complaints this past year.

STATEWIDE SURVEYS:
No statewide surveys this year.

Proclamation

Recognizing

Department of Public Works – Lead Foreman
Donald "Curly" Dederich
For 42 Years of Service to the City of Reedsburg

July 13th, 2020

Whereas, Donald "Curly" Dederich has provided exemplary service for the City of Reedsburg – Department of Public Works for 42 years,

Whereas, Curly has served as a General Laborer before being promoted to Lead Foreman,

Whereas, Curly has served under three (3) Public Works Directors in his 42 years,

Whereas, As a life-long Reedsburg resident, Curly has served with dedication and distinction for the City of Reedsburg,

NOW, THEREFORE, I, David Estes, Mayor of the City of Reedsburg, on behalf of the Common Council, the citizens of Reedsburg, and city staff wish to recognize Lead Foreman Donald "Curly" Dederich on his record of service during his 42 years in the City of Reedsburg Department of Public Work sand express our heartfelt appreciation for his dedication to our community.

IN WITNESS THEREOF, I have hereunto set my hand and caused the official seal of the City of Reedsburg, State of Wisconsin to be affixed this 13th day of July in the year 2020.

David G. Estes

David Estes, Mayor
City of Reedsburg
Wisconsin

City of Reedsburg

Purchasing – Budget – Accounting

A Framework for Financial Stability

Process, Practices, and Policies

Effective: June 22, 2020

Table of Contents

INTRODUCTION

AUTHORITY, PURPOSE, AND CONTENT

This document repeals all other policies regarding Purchasing, Budgeting, and Accounting as prepared by the Administration Department and adopted by the City of Reedsburg Common Council with the effective date of July 13, 2020.

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

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

This guide book shall be used as a procedural framework for employees to make sound defendable decisions of the highest ethical and moral 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 Reedsburg Common Council.

The policies in this manual cannot provide for every possible financial transaction situation. The content is guidance in everyday ordinary transactions. When out of the ordinary situations arise, the Administration Department will determine the proper processing method to be used. This document does not contain any confidential information.

1 - Purchasing Policy

1.1 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.

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
- Environmental studies
- Financial and operational audits
- Legal services (except witnesses/consultants retained for litigation)
- Personnel, job classification, and benefit studies
- Training services
- Translation services

Public Works is any project for the 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.

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

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 projects used to determine source selection when price is the only factor. The contract is awarded to the lowest responsible bidder provided it meets the required specifications and is within budget.

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 an RFP or RFQ.

Request for Proposal (RFP) is a method of purchasing when the 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. The 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. The 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).

1.2 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 Reedsburg.

Departments shall:

1. Ensure its employees are aware of the City of Reedsburg’s purchasing policies and procedures.
2. Receive Department Head approval before starting the purchasing process.
3. Ensure the necessary funding is available in their budget <u>before</u> starting the purchasing process.
4. Obtain a W-9 for all new vendors except if it is a refund/reimbursement.
5. Ensure the City of Reedsburg does not pay sales tax for any goods or services within the State of Wisconsin.
6. Not reimburse sales tax paid for purchases within the State of Wisconsin.

7. Not lead vendors to believe they will be awarded a contract if the information they provide is being used for budget or planning purposes only.
8. Have the Department Head review and approve all invoices and account lines being charged.
9. Negotiate terms and discounts for purchases.
10. Request a Certificate of Insurance from any vendor performing a service on any property owned by the City of Reedsburg.
11. Obtain proper Material/Safety data sheets where applicable.
12. Follow Federal, City, and Wisconsin State Statutes regarding procurement for Public Work projects. (see PURCHASING CATEGORIES)
13. Structure specifications for all requests so as not to limit competition.
14. Return to Administration Department any checks that are returned to the city due to error, lack of need, undeliverable, etc.
15. 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.

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 outside of the Reedsburg School District boundaries, 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 7:30 a.m. to travel. Dinner will not be covered unless the employee is not expected home before 6:00 pm. 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 Reedsburg 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) from them before 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 Administration Department. The Sales Tax Exemption Form must be presented before purchasing to avoid paying sales tax.

Sales Tax paid by an employee will not be reimbursed. (Exception for meals within per diem amounts)

1.4 Vendor Relations:

City of Reedsburg 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 Reedsburg 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 the disclosure before any purchase.

City of Reedsburg employees are encouraged to buy local if possible and not cost-prohibitive.

1.5 City-Wide Contracting

Pre-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.

1.6 Disposal of Supplies and Equipment:

Supplies or Equipment no longer serving a useful purpose shall be disposed of by transferring the material to a department that might have a use, by public auction, or in such manner considered to be in the best interest of the city.

1.7 Purchasing Levels:

The City of Reedsburg purchasing activities are divided into categories:

1. Department Purchases Under $500
2. Between $500 and $10,000
3. Between $10,001 and $50,000
4. Over $50,000
5. Unbudgeted or Under-budgeted Purchased

Details for each of the categories are described below:

1. Purchases under $500

Department Places Order. Vendor Fills Order. Department Head may approve budgeted contracts.

2. Purchases Between $500 and $10,000

Prior Approval Is Needed: Department Head Obtains 3 quotes. Completes Purchase request. Verifies that Item is budgeted/requests transfer. Forwards to City Clerk-Treasurer/Finance Director. City Clerk-Treasurer/Finance Director may approve budgeted contracts.

3. Purchases Between $10,001 and $50,000

Prior Approval Is Needed: Department Head Obtains 3 quotes. Completes Purchase request. Verifies that Item is budgeted/requests transfer. Forwards to City Clerk-Treasurer/Finance Director. City Clerk-Treasurer/Finance Director forwards to City Administrator. Administrator may approve budgeted contracts

4. Purchases over $50,000
Prior Approval Is Needed: Department Head Obtains 3 quotes. Completes Purchase requests. Verifies that Item is budgeted/requests transfer. Forwards to City Clerk-Treasurer/Finance Director. City Clerk-Treasurer/Finance Director forwards to Council for information. Administrator may approve budgeted contracts

5. Unbudgeted or Under-budgeted Purchases
Prior Approval Is Needed: Department Head Obtains 3 quotes. Completes Purchase request. Identifies revenue source and requests amendment. Forwards to City Clerk-Treasurer/Finance Director. City Clerk-Treasurer/Finance Director forwards to Common Council. Mayor or Administrator approves all contracts.

The City of Reedsburg may reject any and all bids, quotes or proposals for substantial noncompliance with the specifications or if the price is higher than budgeted. A bid shall be awarded to the lowest responsible bidder.

1.8 Credit Cards
The City maintains corporate credit accounts and cards to facilitate purchases. The City Administrator will designate which employees will be authorized to use City-issued credit cards. No one other than the authorized individual is allowed to use a City-issued credit card. City-issued credit cards may only be used for authorized expenditures.

The use of a City credit card requires adherence to any and all City policies and procedures currently in effect, including, but not limited to, authorizations, processing and budgetary issues, in particular the provisions of this Handbook that pertain to attendance at conferences, training and seminars and expenditure of City funds.

Any employee not following such policies will be responsible for the cost of the item charged and will have the privilege of using a city credit card withdrawn. Any employee using a City-issued credit card must also use the City's tax-exempt status whenever applicable to ensure that no unnecessary charges are incurred through the use of a City-issued credit card.

Credit cards will be limited to no more than $2,000 for authorized expenditures at any one time, unless specifically authorized by the Administrator or City Clerk-Treasurer/Finance Director, in writing.

When using a city-issued credit card, employees must submit the receipt for the items charged, or they will not be processed and will become the responsibility of the employee.

Each month, the department head must review all of the expenditures made with the credit cards, ensure that the expenditures are in conformance with City policies and that all receipts are attached to the monthly credit card statement, before submitting the statement for payment. In the event the department head determines that an unauthorized expenditure has occurred, the Administrator and City Clerk-Treasurer/Finance Director must immediately be notified.

Any employee abusing the privilege of using a City of Reedsburg credit card may be subject to disciplinary action, up to and including discharge.

1.9 Fleet Fuel Cards
All fuel for City-owned vehicles and equipment are issued fleet charge card or by signing for gasoline at the vendor location. The following department's vehicles have been issued a fleet card for each City-owned vehicle or equipment:

Administration	Public Works
Community Development	Engineering/Streets
Public Safety	Waste Water
Parks and Recreation	Library

Each Department Head in each area will be responsible for reporting and managing authorized users for their department to the City Clerk-Treasurer/Finance Director.

1.10 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:

1.10.1 Funding for specific vehicle and equipment purchases are approved during the budget process by the Mayor, Administration, and ultimately adopted by the full Common Council.

1.10.2 The department head is then responsible to inform the Standing Committee of the Common Council that they work with about the details of the impending vehicle/equipment purchase.

1.10.3 Standing Committee approves the purchase.

1.10.4 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. Council approval is required to waive the competitive bid process for specialized major equipment and vehicles.

1.10.5 Common Council approves successful bid and purchase.

1.11 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 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. 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 Reedsburg.

Purchases that are determined to be available from only one source as a result of a regulated or natural monopolies 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.

2 - Accounts Payable Process

2.1 Overview

City of Reedsburg 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 Reedsburg 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 before being processed for payment. Invoices and related general ledger account distribution codes are reviewed before 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 promptly
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 promptly.

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 Reedsburg 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 Preparation of a Voucher Package

Before any account payable being submitted for payment, a package called a "voucher package" shall be assembled. Each voucher package shall contain the following documents:

1. Account Number
2. Department Head Initials
3. Vendor invoice
4. Packing slip (where appropriate)
5. Receiving report (or other indication of receipt of merchandise and authorization of acceptance)
6. Any other supporting documentation deemed appropriate

2.4 Processing of Voucher Packages

The following procedures shall be applied to each voucher package 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 the 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 director (or their designee) associated with the goods or services purchased.

Approvals by department directors indicate their acknowledgment 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 the 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.

2.5 Payment Discounts

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

3 - Budget Policy

3.1 Definition of Fund Structure:
The City of Reedsburg 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.

1 - 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, and Capital Project Funds.

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 the City of Reedsburg.

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 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.

2 - 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 in which a fee is charged to external users for goods or services.

3 - Fiduciary /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 (assets equal liabilities) and do not involve measurement of results of operations.

The City does not have to appropriate agency funds. Agency funds account for money a government holds in an agency capacity on behalf of another person or entity. Therefore a government has minimal discretion in spending this money.

3.2 Capital Budgeting:

Capital Projects include the acquisition of equipment and construction projects. Construction projects are defined as a study, engineering/design, and construction, or a combination of all three phases totaling $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 Financial Forecasting "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, bond proceeds, 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 (please note that this is used as a guideline and is not necessarily exact):

Mid-June	FY 50% reviews; Administrator seeks direction on next FY
July	Administrator emails Department Heads; Departments, Committees, and Commissions begin reviewing the current budget and proposed needs; Department Heads have access to budget request forms
July/August	City Administrator meets with Department Heads on current city financials and budget requests, changes; Labor/Reorganization requests, CIP/CEP Review; Justifications and assumptions are made
August 15th	Operating requests must be made per Chapter 72-3

	Municipal Code
End of August	Focus on CIP/CEP; Draft for Council review
Early September	Common Council approval of CEP/CIP
End of September/Early October	Focus on Operations and Labor; Workgroup meetings; Proposed budget finalized
End of October/First meeting in November	Introduction and Public Hearing of finalized budget and tax rate
The second meeting in November (if needed)	Council approves budget (only if needed)
After the budget is approved	Treasurer prepares all tax levy information and submits to County and State
Early December	Tax Bills are printed and mailed

3.4 Budget Transfer

Policy: BACKGROUND

During a fiscal year, departments often find it necessary to adjust their budget due to unanticipated savings or temporary shifting of departmental priorities. Because of the temporary (i.e., current fiscal year) basis of these adjustments, budget transfers are processed to affect the change. It is expected that department heads will make all permanent budget adjustments through the annual budget process.

Also, funding for some activities are budgeted on a system-wide basis (contingencies, etc.) and allocated to the individual departments during the fiscal year. Budget transfers are also prepared for supplemental funding and/or spending authorized or approved by the Mayor, other Council Standing Committees and/or the Common Council

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

POLICY

Department Heads and Managers 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 year and allocated to the appropriate accounts. Department heads and managers are **not allowed to manipulate revenues and expenses to avoid budget overdrafts.**

If during 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 Administration Department and present the completed form to the Administration 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).

Budget transfers are bound by the department. This allows for transfers between functions within departments but restricts transfers between departments as well as different funds. In rare unforeseen circumstances, budget transfers or amendments between departments as well as different funds may occur upon approval by a two-thirds vote from Common Council. A class 1 notice (Wis. Stat. 985.07) of the change must be published within 10 days after the change is made or the change is invalid.

After respective approval and the transfer of data has been entered into the Financial Management System, the Budget Transfer Request Form will be sent to the department head and/or manager with the Administration Department's section completed to confirm the transfer or give feedback on a denial.
Departments must review all transfers to ensure that resources have been distributed properly.

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 Reedsburg 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 should be modified to allow growth at a rate that keeps pace with the costs of the provided service. Fees are included as an annual resolution establishing a formal fee schedule. Please note that a bond schedule is also prepared by the municipal court.

4.3 Accounts Receivable
Training in the module is available from the Administration Department and procedural processes are drafted and available for use to all employees using the module.

Any invoice placed in the system shall not be reversed, adjusted, or discounted by the department that initiated the invoice. The department shall request for their standing committee to recommend to the Common Council the bill be reversed or adjusted.

Exceptions would include: an error on the billing, usual and customary adjustments, the wrong customer billed or any invoice that does not require a judgment whether it is a legitimate billing.

4.4 Accounts Receivable Delinquent Payments and Collections:
The Administration Department is responsible for coordinating, tracking, monitoring, and collecting all delinquent payments due to the City of Reedsburg.

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

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

- 30 days past due shall receive a letter from the Administration Department notifying them of a past due amount.
- Interest of 1.5% begins to accrue on day 31.
- Monthly statements notifying them of the past due amount.
- Over 90 days past due accounts shall receive a final notice letter regarding the account going to collections if not paid within 10 days of the letter. The City also reserves the right to place a special assessment on the tax bills for items such as garbage or past due utility bills.
- The Administration Department is authorized to send accounts remaining delinquent after 100

days to a collection agency.

4.5 Cash Receipts/Cash Handling
Any department taking in cash/check/credit card transactions must report and cash handle deliverables on a timely basis. Each department has unique situations and as such timely means something different. Therefore, the minimum deposit requirements for departments are at least weekly.

Departments shall:

- Contact the Administration Department to assist in the deposit process if unsure how to account for the monies.
- Immediately receipt all funds collected using the form provided by the Administration Department.
- Deposit all receipts intact with the City Clerk's Office. This means receipts shall be deposited in receipt number order.

4.6 Payments from Accounts with Non-Sufficient Funds:
If payment is submitted to the City of Reedsburg from a bank account with non-sufficient funds, the City Clerk shall notify the issuer for recovery of the amount plus an administrative/service/bank fee of **$30**. This fee is to recover costs associated with the NSF payment.

The City Clerk-Treasurer/Finance Director, for all non-tax payment transactions, when notified of an NSF, shall immediately reverse the receipt and send the debtor a letter of notification that the debt is not paid. 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 City Clerk-Treasurer/Finance Director shall reverse the payment in the tax system and mark the tax parcel delinquent if applicable.

4.7 Bank/Cash Reconciliation
The Administration Department is responsible for balancing cash and all bank statements monthly. This shall be done no later than the end of the following month. Any discrepancies, errors, and adjustments shall be made and departments affected shall be notified as to the issue to assist in future accuracy.

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

4.8 Unassigned General Fund Balance Policy
To maintain the City of Reedsburg's credit rating and meet seasonal cash flow shortfalls, the Budget shall provide for anticipated Unassigned General Fund Balance between 25% and 30% of annual General Fund revenues.

Should the Unassigned General Fund Balance fall below 25% of General Fund revenues a plan for regaining compliance with the policy shall be submitted to the City Council.

In the event the Unassigned General Fund Balance is above 30%, the difference may be used for debt service and/or capital expenditures which do not increase ongoing City costs.

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. This policy is provided by the City's auditors.

4.9.1 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
Land	The 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 the original building.	$5,000
Intangible assets	Software, land use rights, patents, copyrights, trademarks	$25,000
Infrastructure	See Attachment A	$25,000

- **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 per GASB requirements.
- **c.** A listing of capital assets is to be kept, annually reconciled and reported in the annual financial statements.

4.9.2 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

<u>Capital Assets – General Guidance</u>

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

<u>Infrastructure Assets – Specific Guidance</u>

• Asphalt	20 years
• Curb & Gutter	30 years
• Concrete	30 years
• Sidewalks	30 years
• Bridges	50 years

4.9.3 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.

4.9.4 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.

4.9.5 Depreciation Method

The straight-line depreciation method will be used for all capital assets. The capital asset software program used by the City 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.

4.9.6 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 the date of donation.

Attachment A – Infrastructure Capitalization Guidance

Infrastructure	**Examples of Costs to be Capitalized**	**Examples of Costs to be Expensed**
Streets, Curb, & Gutter	New construction, partial reconstruction, full reconstruction	Crack filling, sweeping, patching, seal coating, pavement rehabilitation, pavement recycling, overlay
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 Reedsburg 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 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 15 years, when possible.

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

5 - Investment Policy

The City's Investment Policy was most recently updated in May of 2018. The full policy is below:

5.1 Policy

It is the policy of the City of Reedsburg to invest public funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the city and conforming to all state and local statutes and any bond resolution restrictions governing the investment of public funds.

5.2 Scope

This investment policy applies to all financial assets of the City. These funds are accounted for in the City's Annual Financial Reports, including those of the Reedsburg Wastewater Utilities.

5.3 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. The standard of prudence to be used by investment officials shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio.

5.4 Objective

The primary objectives, in priority order, of the City's investment activities, shall be:

Safety: Safety of principal is the foremost objective of the investment program. Investments of the city shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio.

Liquidity: The city investment portfolio will remain sufficiently liquid to enable the city to meet all operating requirements which might be reasonably anticipated.

Return on Investment: The city investment portfolio shall be designed to attain a market rate of return throughout budgetary and economic cycles, taking into account the city's investment risk constraints and the cash flow characteristics of the portfolio.

5.5 Delegation of Authority

Management responsibility for the investment program is delegated to the City of Reedsburg City Clerk-Treasurer/Finance Director, who shall establish written procedures for the operation of the investment program consistent with this investment policy. Such procedures shall include an explicit delegation of authority to persons responsible for investment transactions. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the City Clerk-Treasurer/Finance Director. The City Clerk-Treasurer/Finance Director shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate employees.

5.6 Authorized Financial Dealers and Institutions

The City Clerk-Treasurer/Finance Director will maintain a list of financial institutions authorized to provide broker and investment services. No public deposit shall be made except in a qualified public depository as established by state laws and as authorized by the city at the Annual Reorganization Meeting.

Every five years the City will request bids for banking services (for two-year terms) from qualified local banks.

A current audited financial statement is required to be on file for each financial institution and broker/dealer in which the City invests.

5.7 Authorized & Suitable Investments

The City is empowered by Wisconsin State Statutes 66.04(2) & 25.50, to invest in the following types of securities:

1. Time deposits in any credit union, bank savings bank, trust company or savings and loan association.

2. Bonds or securities of any county, city, drainage district, Vocation Education district, village, town, or school district of the state.

3. Bonds or securities issued or guaranteed by the federal government.

4. The local government investment pool and Wisconsin Investment Trust.

5. Any security maturing in seven years or less and having the highest or second-highest rating category of a nationally recognized rating agency.

6. Securities of an open-end management investment company or investment trust, subject to various conditions and investment options.

7. Repurchase agreements with public depositories, with certain conditions.

5.8 Collateralization

Collateralization will be required on all demand deposits as well as certificates of deposit and repurchase agreements. To anticipate market changes and provide a level of security for all funds, the collateralization level will be one hundred two percent (102%) of the market value of principal and accrued interest.

Collateral will always be held by an independent third-party with whom the City has a current custodial agreement. Marked evidence of ownership (safekeeping receipt) must be supplied to the City and retained.

The right to collateral substitution is granted.

5.9 Diversification

The City will diversify its investment by security type and institution. Except for U.S. Treasury securities and authorized pools, no more than 50% of the City's total investment portfolio will be invested in a single security type or with a single financial institution.

5.10 Maximum Maturities

To the extent possible, the City will attempt to match its investments with anticipated cash flow requirements. Unless matched to specific cash flow, the City will not directly invest in securities maturing more than 7 years from the date of purchase.

5.11 Internal Control

The City Clerk-Treasurer/Finance Director shall establish an annual process of an independent review by an external auditor. This review will provide internal control by assuring compliance with policies and procedures.

5.12 Reporting

The City Clerk-Treasurer/Finance Director is charged with the responsibility of including a report on cash and investment activity and returns quarterly to the city council.

5.13 Investment Policy Adoption

This City investment policy shall be adopted by resolution of the City Council. The policy may be reviewed periodically and any modifications made thereto must be approved by the city council.

6 - Internal Controls

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:

• 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 Reedsburg is achieving its 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 Reedsburg. 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 Reedsburg. There is a 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.

6.1 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, and 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.

6.2 Risk Assessment

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, 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 a 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 (GAAP) and the additional requirements of GASB (Government Accounting Standards Board)
• Provide an Internal Audit Report regarding the security status of municipal resources

Compliance–
• Comply with all relevant laws, regulations, contracts and grant agreements

6.3 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 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. A workflow 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 promptly. 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

• 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.

6.4 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.

6.5 Monitoring

Monitoring the internal control system assures management that: policies and procedures are being followed; information is being communicated accurately and timely; and, risks are being identified and appropriately addressed. Also, 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 to assure that unallowable costs are not charged to Federal awards.

7.2 Criteria for Allowability

All costs must meet the following criteria 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 OMS Circular A-122 or the 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 charges and be consistently treated over time.

6. The cost must be determined per 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.

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 Reedsburg's written employment compensation and benefits manual.

7.4 Procurement

The City of Reedsburg employees and board members shall comply with all applicable standards of conduct restricting the solicitation or acceptance of gifts, gratuities, favors, or anything of monetary value from contractors or potential contractors. This restriction also applies to any individuals with technical evaluation responsibilities for the procurement and/or assigned to a Source Selection Team.

The City of Reedsburg will adhere to all Wisconsin DOT Transit procurement procedures when 5311 Federal Grant monies are used, WisDOT Procurement Manual attached in the appendix.

8 - Record Retention

8.1 Record Retention
The City of Reedsburg's policy is to retain records as required by Wisconsin statutes and City Code Chapter 138.

8.2 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:

(a) Bank statements, deposit books, slips, and stubs.
(b) Bonds and coupons after maturity.
(c) Canceled 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.

8.3 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:

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

8.4 Other Records
Officers may destroy the following records, but not less than 7 years after the record was effective:

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

8.5 Notice Required
Before the *destruction* of any public record, at least 60 days' notice shall be given the State Historical Society.

APPENDIX

WisDOT Procurement Manual – For the current version see

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

City of Reedsburg Capital Improvement Plan 2020 - 2025

6/26/2020

				2020	2021	2022	2023	2024	2025
Account		**Description**	**Beginning Fund Balance**		$ -	$ -	$ -	$ -	
75	411100	Property Tax Levy		$ 446,257	$ 589,500	$ 500,000	$ 500,000	$ 500,000	$ 500,000
75	425250	DNR- Grant		$ -	$ -	$ -	$ -	$ -	
75	000000	Expenditure Restraint Funds		$ 195,000	$ 195,000	$ -	$ -	$ -	
75	485100	Reimbursement - Hospital Project		$ -	$ -	$ -	$ -	$ -	
75	485150	Reimbursement - Viking Apartments		$ -	$ -	$ -	$ -	$ -	
75	485160	Reimbursement - School District		$ 5,000	$ 5,000	$ 5,000	$ -	$ -	
75	425450	DNR Grant		$ -	$ -	$ -	$ -	$ -	
75	485200	Grant Funds - Energy, Other		$ -	$ -	$ -	$ -	$ -	
75	485250	Donations Support - Recreation Equip/Grants		$ 16,000	$ 16,000	$ 16,000	$ -	$ -	
75	485100	Donations Support - Developers		$ -	$ -	$ -	$ -	$ -	
75	485000	Contributed Capital - Gen Fund		$ -	$ -	$ -	$ -	$ -	
75	485015	Contributed Funds - Municipal Court		$ 10,000	$ -	$ -	$ -	$ -	
20	426000	Contributed Funds - Waste Water Fund		$ 182,000	$ 98,800	$ 30,000	$ 130,000	$ 100,000	$ -
75	485021	Contributed Funds - Solid Waste Fund		$ -		$ 37,000	$ -	$ -	
23	422000	Contributed Funds - Storm Water		$ 141,000	$ 170,000	$ 160,000	$ 50,000	$ 128,000	$ 75,000.00
48	446100	Splashpad Donations		$ -	$ 175,000	$ -	$ -	$ -	
75	485041	Contributed Funds - Taxi Fund		$ -	$ -	$ -	$ -	$ -	
75	485042	Contributed Funds - Airport		$ -	$ -	$ -	$ -	$ -	
75	485043	Contributed Funds - Park Impact Funds		$ -	$ -	$ -	$ -	$ -	
75	485055	Contributed Funds - Library		$ -	$ -	$ -	$ -	$ -	
75	4850TIFs	Contributed Funds - TIFS		$ -	$ -	$ -	$ -	$ -	
25	444140	Special Assessments		$ -	$ -	$ -	$ -	$ -	
25	463900	Investment Income		$ -	$ -	$ -	$ -	$ -	
75	485250	Contr. Cap. - Rec. Equip.		$ -	$ -	$ -	$ -	$ -	
		CDBG Close Funding		$ -	$ 350,000	$ -	$ -	$ -	
		WW Contribution to DPW Facility	600k	$ 903,495	$ -	$ -	$ -	$ -	
		Misc Revenue/Loan/GO Bond		$ 9,000,000	$ -	$ -	$ -	$ -	
		Interfund Transfer to TID/Enterprise		$ (100,000)	$ (17,500)	$ -	$ -	$ -	
		SUB-TOTAL Revenue		**$ 10,798,752**	**$ 1,581,800**	**$ 748,000**	**$ 680,000**	**$ 728,000**	**$ 575,000**
	*********	**TOTAL Revenue Plus Fund Balance**		**$ 10,798,752**	**$ 1,581,800**	**$ 748,000**	**$ 680,000**	**$ 728,000**	**$ 575,000**

GENERAL FUND PROJECTS:								
Municipal Campus Maintenance			**2020**	**2021**	**2022**	**2023**	**2024**	**2025**
75	517100-03	City Hall - Misc.	$ 45,000	$ 50,000	$ 25,000	$ 25,000	$ 25,000	
75	517100-03	ReValuation - City-Wide		$ -	$ 150,000	$ 150,000	$ 150,000	
75	517100-03	City Hall - ADA Bathrooms / ADA Ramp/Court	$ -	$ -	$ -	$ -	$ -	
75	517100-03	Renovation Historic Preservation Room	$ 5,000					
75	517100-03	Fire Station	$ -	$ -	$ -	$ -	$ -	
75	517100-03	Police Station	$ -	$ -	$ -	$ -	$ -	
		Police Station Expansion	$ 2,500,000			$ -	$ -	
75	517100-03	Greenwood Cemetery		$ 5,000				
75	551200-03	Public Works Facility - Fin. Advisor/ Cost Analysis	$ 6,600,000	$ -	$ -	$ -	$ -	
		Public Works Facility - Architect /Construction	$ -	$ -	$ -	$ -	$ -	
		Public Works Facility - WW Portion	$ -	$ -	$ -	$ -	$ -	
		Public Works Facility - Storm Water Portion				$ -	$ -	
75	551100-03	Library Facility / Paint and Carpet	$ 45,000	$ 25,000	$ 25,000	$ -	$ -	
75	554540-03	Other Buildings-CDA Tenant/Energy Improvement	$ -	$ -	$ 12,000	$ -	$ -	
75	554540-03	Essential Buildings-Space Needs Studies	$ -	$ -	$ -	$ -	$ -	
75	551200-03	Other Essential Buildings - Reserve Fund	$ -	$ -	$ -	$ -	$ -	
		10 year Comp Plan Update due 2023		$ 75,000	$ 75,000	$ -		
75	595050-03	Public Art Program	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	
	SUB TOTAL MUNICIPAL CAMPUS MAINTENANCE		$ 9,200,000	$ 160,000	$ 292,000	$ 180,000	$ 180,000	
Parks and Recreational Facility Improvements			**2020**	**2021**	**2022**	**2023**	**2024**	**2025**
75	554800-03	Aquatics - Pool House / Reconstruction	$ 15,000	$ -	$ 10,000	$ -	$ -	
		Aquatics - Study (Splash Pad Design, Engineering)	$ 25,000	$ -	$ -	$ -	$ -	
		Pickle Ball Courts			$ 150,000			
		Aquatics - Splash Pad Construction	$ 157,856	$ 350,000				
		Baraboo River Study / Trail Implementation	$ -	$ -	$ -	$ -	$ -	
		City Park Restroom Reno	$ 25,000	$ 150,000	$ -	$ -	$ -	
		Granite Avenue Park and Smith Conservancy	$ 14,000	$ -	$ -	$ -	$ -	
		Great Sauk Trail - Reedsburg Area Planning	$ -	$ -	$ 50,000	$ 50,000	$ 50,000	

New Park Improvement	$ 109,000	$ -	$ -	$ -	$ -	
Nishan Ball Fields	$ 7,000	$ -	$ -	$ -	$ -	
Nishan Concession Stand / Sheds / Pole Barn	$ -	$ -	$ -	$ -	$ -	
Nishan Parking Lots	$ -	$ 25,000	$ 25,000	$ -	$ -	
North/City/Other Park Reconstruct / Equipment	$ -	$ -	$ -	$ -	$ -	
Oak Bathroom Replacement	$ -		$ 75,000		$ -	
Oak Tennis Court Resurface and Paint	$ -	$ -	$ -	$ -	$ -	
Parks Improvements (Pball Courts)	$ -	$ 10,000	$ -	$ -	$ -	
RACA Painting/Repairs	$ -	$ 30,000			$ -	
Recreation Equipment	$ 15,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	
School and City Tennis Court Resurface/Paint	$ -	$ -	$ -	$ -	$ -	
Signs and Monuments	$ 5,000	$ 6,000	$ 6,000	$ 6,000	$ 6,000	
Urban Forest Mgnt, Tree Inv, Ash Borer Response	$ -		$ 28,000			
Webb Park Improvements	$ 30,000	$ -	$ -	$ -	$ -	
Willow Park Bathroom Replacement	$ -	$ -	$ -		$ 75,000	
SUB TOTAL PARKS & REC IMPROVEMENTS	$ 402,856	$ 581,000	$ 354,000	$ 66,000	$ 66,000	

		Street Projects (Includes Sewer and Storm Water)	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**
		S. Oak Street - E. Main Street to Plum Street						
75	543100-03	Street Reconstruction	$ -	$ -	$ 113,000			
20	531000-04	Sewer Collection Mains	$ -	$ -	$ 30,000			
23	544800-04	Storm water Infrastructure	$ -	$ -	$ 10,000			
		N. Dewey Avenue - 19th Street to 21st Street						
75	543100-03	Street Reconstruction	$ -	$ 76,500	$ -			
20	531000-04	Sewer Collection Mains	$ -	$ 22,000	$ -	$ -	$ -	
23	544800-04	Storm water Infrastructure	$ -	$ 10,000	$ -	$ -	$ -	
		Plum Street - S. Willow Street to S. Dewey Avenue						
75	543100-03	Street Reconstruction	$ -	$ -	$ 204,000			
20	531000-04	Sewer Collection Mains	$ -	$ -	$ 36,000	$ -	$ -	
23	544800-04	Storm water Infrastructure	$ -	$ -	$ 10,000	$ -	$ -	

	Eighth Street - N. Dewey Avenue to Viking Drive							
75	543100-03	Street Reconstruction	$ -	$ 442,000	$ -			
20	531000-04	Sewer Collection Mains	$ -	$ 76,800	$ -			
23	544800-04	Storm water Infrastructure	$ -	$ 75,000	$ -			
	N. Dewey Street from 9th to 19th 3400'							
75	543100-03	Street Reconstruction	$ 400,000	$ -	$ -			
75	543100-03	Traffic Signal Poles, Electronics.	$ -	$ -	$ -			
20	531000-04	Sewer Collection Mains	$ 135,000	$ -	$ -			
23	544800-04	Storm water Infrastructure	$ 100,000	$ -	$ -			
	Laurel Street - E. Main Street to Eighth Street							
75	543100-03	Street Reconstruction	$ -	$ -	$ -	$ 435,000		
20	531000-04	Sewer Collection Mains	$ -	$ -	$ -	$ 100,000		
23	544800-04	Storm water Infrastructure	$ -	$ -	$ -	$ 50,000		
	STH 33 - Albert Avenue to City Limits (City Portion)							
75	543100-03	Street Reconstruction	$ -	$ -	$ -	$ 20,000		
20	531000-04	Sewer Collection Mains	$ -	$ -	$ -	$ 15,000		
23	544800-04	Storm water Infrastructure	$ -	$ -	$ -	$ -		
	Vine St. from S. Locust to Railroad 120							
75	543100-03	Street Reconstruction	$ -		$ -		$ -	$ 204,000
20	531000-04	Sewer Collection Mains	$ -		$ -		$ -	
23	544800-04	Storm water Infrastructure	$ -		$ -		$ -	
75	543100-03	Street Reconstruction			$ -			
20	531000-04	Sewer Collection Mains			$ -			
23	544800-04	Storm Water Collection			$ -			
	K Street - S. Albert to City Limits (City portion)							
75	543100-03	Street Reconstruction	$ -	$ -	$ -	$ 75,000		
20	531000-04	Sewer Collection Mains	$ -	$ -	$ -	$ 15,000		

23	544800-04	Storm water Infrastructure	$ -	$ -	$ -			
	Mary Avenue from Myrtle Street 910'							
75	543100-03	Street Reconstruction	$ 150,000	$ -	$ -			
20	531000-04	Sewer Collection Mains	$ 47,000	$ -	$ -			
23	544800-04	Storm water Infrastructure	$ 41,000	$ -	$ -			
	LaValle St. from N. Preston to City Limits 550'							
75	543100-03	Street Reconstruction	$ -	$ -	$ -	$ -	$ -	$ 93,500
20	531000-04	Sewer Collection Mains	$ -	$ -	$ -	$ -	$ -	$ -
23	544800-04	Storm water Infrastructure	$ -	$ -	$ -	$ -	$ -	$ -
	N. Oak Street - E. Main Street to Eighth Street							
75	543100-03	Street Reconstruction	$ -	$ -	$ -		$ 416,000	
20	531000-04	Sewer Collection Mains	$ -	$ -	$ -		$ 100,000	
23	544800-04	Storm water Infrastructure	$ -	$ -	$ -		$ 50,000	
	Barbara Ann / Myrtle to Ernstmeyer Rd. 1900'							
75	543100-03	Street Reconstruction - Hay Creek Culvert/ Walk Area		$ -	$ 304,000	$ -		
20	531000-04	Sewer Collection Mains	$ -	$ -	$ -			
23	544800-04	Storm water Infrastructure	$ -	$ -	$ 150,000			
	Greenwood Cemetery							
75	543100-03	Street Construction/Reconstruction	$ -		$ -		$ -	
20	531000-04	Sewer Collection Mains	$ -		$ -		$ -	
23	544800-04	Storm water Infrastructure	$ -		$ -		$ -	
	Wengel Drive south from Zinga TID 9							
75	543300-03	Street Construction/Reconstruction	$ -	$ -	$ -			
20	531000-04	Sewer Collection Mains	$ -	$ -	$ -			
23	544800-04	Storm water Infrastructure	$ -	$ -	$ -			
	Webb Avenue/Park Street							
75	543100-03	Traffic Signal Loop Cameras	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000

	Central Ditch Project								
23	544800-04	Flume	Seventh - Eighth		$ 85,000				
23	544800-04	Pipe	Seymour - S. Dewey				$ 135,000		
23	544800-04	Rip-Rap	Plum - Lucky					$ 78,000	
23	544800-04	Rip-Rap/Pipe	Lucky - Railiroad						$ 75,000
23	544800-04	Flume	N. Oak - Main Street			$ 200,000			
	Safe Route-School Program (TAPP-Solar Crosswalk)								
75	543100-03	Pesdestrian Crossings		$ 10,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000
	Public Parking Lots / Alleys								
75	543600-03	City Parking Lots/Alleys		$ 10,000	$ 3,500	$ 3,500	$ 3,500	$ 3,500	$ 3,500
	SUB TOTAL STREET PROJECTS			$ 785,000	$ 840,800	$ 898,500	$ 697,500	$ 426,000	$ -
	CIP TOTAL EXP			$ 10,387,856	$ 1,581,800	$ 1,544,500	$ 943,500	$ 672,000	$ -
	Ending Balance:			**$ 410,896**	**$ -**	**$ (796,500)**	**$ (263,500)**	**$ 56,000**	**$ 575,000**
20	**531000-04**	**Sewer Collection**	Totals	**$ 182,000**	$ 98,800	$ 30,000	$ 115,000	$ 100,000	$ -
23	**544800-04**	**Storm Water Infrastructure**	Totals	**$ 141,000**	$ 160,000	$ 160,000	$ 50,000	$ 50,000	$ -

	Account	**Description**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**
Tax Increment Districts and Other Enterprise Funds								
REVENUE:		**Beginning Fund Balance**	$ -	$ -	$ -	$ -	$ -	
75	411100	Property Tax Levy - Transfer - GF Above ERP	$ 100,000	$ 17,500	$ -	$ -	$ -	

			2020	2021	2022	2023	2024	2025
		Contributed Funds - Road, Lights, Signs-TIF Support	$ -	$ -	$ -	$ -	$ -	
20	485020	Contributed Funds - Waste Water Fund	$ -	$ -	$ -	$ -	$ -	
21	485021	Contributed Funds - Solid Waste Fund	$ -	$ -	$ -	$ -	$ -	
23	485023	Contributed Funds - Storm Water Fund	$ -	$ -	$ -	$ -	$ -	
41	485041	Contributed F Contributed Funds - Taxi Cab Fund	$ -	$ -	$ -	$ -	$ -	
42	485042	Contributed Funds - Municipal Airport Fund	$ -	$ -	$ -	$ -	$ -	
RUC	Fund 63-69	Contributed Funds - Water - TIF Support	$ -	$ -	$ -	$ -	$ -	
		Grant - Airport	$ 5,000	$ -	$ -	$ -	$ -	
		Contributed Funds - Waste Water TID Support	$ 193,000	$ -	$ -	$ -	$ -	
	483100	Donations Support - Developers	$ -	$ -	$ -	$ -	$ -	
	XXXXXX	Contributed Funds - Special Funds / Debt / Loan	$ -	$ -	$ -	$ -	$ -	
		Transfers/Fund City Balance Applied	$ -	$ -	$ -	$ -	$ -	
		TOTAL Revenue	**$ 298,000**	$ 17,500	$ -	$ -	$ -	
		TOTAL Revenue Plus Fund Balance	$ -	$ -	$ -	$ -	$ -	

EXPENDITURES:									
CIP - TAX INCREMENT, ENTERPRISE PROJECTS				**2020**	**2021**	**2022**	**2023**	**2024**	**2025**
Business and Industrial Park (Update Signage = 3)									
	75	543100-03	Street New/Reconstruction/Design, ROW Lease		$ -	$ -	$ -	$ -	
	75	543269-03	Traffic, Signal Signs, Poles, Electronics.	$ 30,000	$ -	$ -	$ -	$ -	
	75	543100-03	Don Lichte Bus Park Signage		$ 17,500				
Viking Drive - Extension South adjacent to Airport 2850'									
	75	543100-03	Street New/Reconstruction/Design, ROW	$ 5,000	$ -	$ -	$ -	$ -	
	75	543100-03	Traffic Signal Poles, Electronics.		$ -	$ -	$ -	$ -	
20	20	531000-04	Sewer Collection Mains		$ -	$ -	$ -	$ -	
23	23	544800-04	Storm water Infrastructure		$ -	$ -	$ -	$ -	
RUC /	75	543400-03	Water Infrastructure		$ -	$ -	$ -	$ -	
	75	543100-03	Corridor Study - Viking and Main		$ -	$ -	$ -	$ -	
	75	543100-03	Property Acquisition / Additional ROW		$ -	$ -	$ -	$ -	
South Bernien Street (Support Warehouse Project)									

	75	543100-03	Street New/Reconstruction/Design, ROW		$ -	$ 200,000	$ -	$ -
	75	543100-03	Traffic Signal Poles, Electronics.		$ -	$ 25,000	$ -	$ -
	20	531000-04	Sewer Collection Mains		$ -	$ -	$ -	$ -
	23	544800-04	Storm water Infrastructure		$ -	$ -	$ -	$ -
RUC /	75	543400-03	Water Infrastructure		$ -	$ 336,907	$ -	$ -
Enterprise Dr. - (Support Warehouse Project)			'					
	75	543100-03	Street New/Reconstruction/Design, ROW		$ -	$ -	$ 200,000	$ -
	75	543100-03	Traffic Signal Poles, Electronics.		$ -	$ -	$ 25,000	$ -
	20	531000-04	Sewer Collection Mains		$ -	$ -	$ -	$ -
	23	544800-04	Storm water Infrastructure		$ -	$ -	$ -	$ -
RUC /	75	543400-03	Water Infrastructure		$ -	$ -	$ 336,907	$ -
R R Crossing Maintenance / Repair (Industrial Park)								
	75	543100-03	Street Reconstruction at R&R		$ -	$ -	$ 5,000	$ -
	75	543100-03	R R Track Crossing Repair / Maint.	$ 15,000	$ -	$ -	$ 20,000	$ -
	20	531000-04	Sewer Collection Mains		$ -	$ -	$ -	$ -
	23	544800-04	Storm water Infrastructure		$ -	$ -	$ -	$ -
Waste Water (20)			**Program**					
	75	531020-03	Trickling Filter Project		$ -	$ -	$ -	$ -
	75	531020-03	Blower Replacement Project		$ -	$ -	$ -	$ -
Airport (42)			**Program**					
	Share	F90%, S5%, L5%						
Grant	75	545342-03	Airport Grant Projects	$ 5,000	$ -	$ -	$ -	$ -
Wengel Drive south from Zinga TID 9			**DPW Site**					
	75	543100-03	Street Construction/Reconstruction	$ 175,000	$ -	$ -	$ -	$ -
	20	531000-04	Sewer Collection Mains	$ 38,000	$ -	$ -	$ -	$ -

23	544800-04	Storm water Infrastructure	$ 30,000	$ -	$ -	$ -	$ -	
		Total Revenue	*$ 298,000*	$ 17,500	$ -	$ -	$ -	
		Total Expenditures	*$ 298,000*	$ 17,500	$ -	$ -	$ -	
		Total Enterprise Balance Over/(Under)	**$ -**	$ -	$ -	$ -	$ -	$ -

City of Reedsburg

Capital Equipment 2020-2025

6/26/2020

	Description	2020	2021	2022	2023	2024	2025
General Fund Departments							
Revenue							
	Beginning Fund Balance -(Previous Year Audit)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
70-411100	Property Tax Levy	$ 270,400	$ 360,600	$ 376,228	$ 395,040	$ 400,000	$ 400,000
	Expenditure Restraint Funds	$ -	$ -	$ -	$ -	$ -	
		$ -	$ -	$ -	$ -	$ -	
	Taxi Capital	$ -	$ -	$ 15,000	$ 8,400	$ 9,000	$ 9,000
20-426000	Wastewater Contribution		$ 20,000				
23-422000	Stormwater Contribution		$ 20,000				
	Grant Funds - Rain Gauge	$ -	$ -	$ -	$ -	$ -	
	Interfund Transfer Amounts - Support To / From ISF	$ -	$ -	$ -	$ -	$ -	
	Interfund Transfer to Enterprise & Other Funds	$ -	$ -	$ -	$ -	$ -	
Revenue	**SubTotal**	**$ 270,400**	**$ 400,600**	**$ 391,228**	**$ 403,440**	**$ 409,000**	
	Total with Fund Balance	**$ 270,400**	**$ 400,600**	**$ 391,228**	**$ 403,440**	**$ 409,000**	
General Government							
70-517100-03	City Hall Equip/Admin/Planning/Zoning/Elections						
	Dodge Van	$ -	$ -	$ 25,000	$ -	$ -	
	Muni Court						
	Auditing	$ 1,600	$ 600	$ 600	$ 600	$ 600	
	Elections	$ 6,300	$ -	$ -	$ -	$ -	
Sub Total	**General Government**	**$ 7,900**	**$ 600**	**$ 25,600**	**$ 600**	**$ 600**	
Fire Department							
70-523100-03	Fire Department Equipment	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	
	Command Truck	$ -	$ -	$ -	$ -	$ -	
	Spartan LFD (shared cost)	$ -	$ -	$ -	$ -	$ -	
	Ladder Truck	$ -	$ -	$ -	$ -	$ -	

		S.C.B.A. Replacement (Shared Cost)	$ -	$ -	$ -	$ -	$ -
		Siren - Fire Department	$ -	$ -	$ -	$ -	$ -
	Sub Total		**$ 15,000**	**$ 15,000**	**$ 15,000**	**$ 15,000**	**$ 15,000**
Parks and Recreation/Library/Cemetery							
70-554100-03	Cemetery						
		Mower	$ -	$ -	$ -	$ -	$ -
		Truck	$ -	$ -	$ -	$ -	$ -
		Cemetary Total		$ -			
70-551100-03	Library						
		Digital MicroFilm Reader (Replacement)	$ 9,000				
		Self Check Kiosk	$ 18,000	$ 18,000	$ -	$ -	$ -
		Library Total		**$ 18,000**			
70-554100-03	Parks						
		Chevy Truck	$ -	$ -	$ -	$ -	$ -
		Dodge Truck	$ -	$ -	$ -	$ -	$ 25,000
		Dodge Truck	$ -	$ -	$ -	$ 25,000	$ -
		JD1445 Mower 72" Deck	$ -	$ 12,000	$ -	$ -	$ -
		JD3720 Tractor	$ -	$ -	$ -	$ -	$ -
		John Deere Mower 2TRK 60" - Z925A	$ -	$ -	$ -	$ 15,000	$ -
		Kubuta Tractor	$ -	$ -	$ 30,000	$ -	$ -
		Land Pride Pull Grooming Mower	$ -	$ 7,500	$ -	$ -	$ -
		Land Pride Pull Grooming Mower	$ -	$ 7,500	$ -	$ -	$ -
		Massey Fergeson	$ -	$ -	$ -	$ -	$ -
		New Tractor	$ 51,500	$ -	$ -	$ -	$ -
		Trail Groomer	$ -	$ -	$ -	$ -	$ -
		Mower Trailer		$ 5,000			
	Sub Total	**P&R Sub Total**	**$ 78,500**	**$ 32,000**	**$ 30,000**	**$ 40,000**	**$ 25,000**
Public Works - Street Department							
	Storm Water						

	Waste Water					
	Taxi					
	IHC Dump Truck, box, plow	$ -	$ -	$ -	$ -	$ -
	IHC Dump Truck, box, plow (5 Year Lease)	$ -	$ 200,000	$ -	$ -	$ -
	IHC Dump Truck, box, plow (5 Year Lease)	$ -	$ -	$ 200,000	$ -	$ -
	Dodge Truck 1/2 Ton 4x4	$ 30,000	$ -	$ -	$ -	$ -
	Asphalt ZIPPER AV500B (5 Yr Lease)	$ -	$ -	$ -	$ -	$ -
	Striper Line Lazer III	$ -	$ -	$ -	$ -	$ -
	ODB Leaf Box x 2	$ -	$ 25,000	$ -	$ -	$ -
	Swenson Salt Box	$ -	$ -	$ 15,000	$ -	$ -
	Wacker Roller	$ -	$ -	$ -	$ -	$ -
	Skid Steer and attachments/Trailer	$ -	$ -	$ -	$ -	$ -
	Emergency Siren Replacement		$ 4,000			
	Flag Pole	$ -	$ -	$ -	$ -	$ -
Sub Total	**DPW**	**$ 30,000**	**$ 229,000**	**$ 215,000**	**$ -**	**$ -**
Police Department						
	Ford Police Interceptor SUV	$ 37,000	$ 37,000	$ 37,000	$ 37,000	$ 37,000
	Ford Police Interceptor SUV	$ 37,000	$ 37,000	$ 37,000	$ 37,000	$ 37,000
	Unmarked Vehicle	$ 30,000		$ -	$ 30,000	$ -
		$ -				$ -
	Police Equipment	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ -
	Police Radio Communications	$ -	$ -	$ -	$ -	$ -
	AFIS		$ 25,000			
	K-9 Unit / Equipment	$ -	$ -	$ 20,000	$ -	$ -
	Baraboo River - Rain Guage (Emergency Mgnt)	$ 10,000	$ -	$ -	$ -	$ -
Sub Total PD		**$ 139,000**	**$ 124,000**	**$ 119,000**	**$ 129,000**	**$ 74,000**
CEP General Govt Totals		**$ 270,400**	**$ 400,600**	**$ 379,000**	**$ 184,000**	**$ 114,000**
CEP Revenue		**$ 270,400**	**$ 400,600**	**$ 391,228**	**$ 403,440**	**$ 409,000**
Totals		**$ -**	**$ -**	**$ 12,228**	**$ 219,440**	**$ 295,000**

Enterprise and Other Funds			2020	2021	2022	2023	2024	2025
	Audit	Beginning Fund Balance	$ -	$ -	$ -	$ -		
		Expenditure Restraint Funds	$ -	$ -	$ -	$ -		
xxxx15	4	Contributed Funds - Municipal Court	$ -	$ -	$ -	$ -		
20-426000	4	Contributed Funds - Waste Water Fund	$ 82,500	$ -	$ -	$ -		
23-422000	4	Contributed Funds - Storm Water	$ 42,500	$ 42,500	$ -	$ -		
xxxx41	4	Contributed Funds - Taxi Cab (Shared Ride)	$ 33,000	$ 33,000	$ 33,000	$ 33,000		
xxxx42	4	Contributed Funds - Airport	$ -	$ -	$ -	$ -		
xxxx56	4	Contributed Funds - Library	$ -	$ -	$ -	$ -		
	4	Contributed Funds - Other Funds	$ -	$ -	$ -	$ -		
xxxx,,		Interfund Transfer Amounts	$ -	$ -	$ -	$ -		
		Enterprise Fund Revenue	**$ 158,000**	**$ 75,500**	**$ 33,000**	**$ 33,000**		
Municipal Court			$ -	$ -	$ -	$ -		
xxxx15	4	Information System - Chamber Equipment	$ -	$ -	$ -	$ -		
xxxx15			$ -	$ -	$ -	$ -		
Municipal Court Sub Total			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
Waste Water Fund Equipment (Fund 20):			$ -	$ -	$ -	$ -		
xxxx20	4	Chevy Truck 3/4 Service Truck and Eq.	$ -	$ -	$ -	$ -		
xxxx20	4	Generator	$ -	$ -	$ -	$ -		
xxxx20	4	Skid Steer	$ -	$ -	$ -	$ -		
xxxx20	4	Woods Mower	$ 7,500	$ -	$ -	$ -		
	4	Trailer Spreader	$ 75,000					
Waste Water Sub Total			**$ 82,500**	**$ -**	**$ -**	**$ -**	**$ -**	
Storm Water Fund Equipment (Fund 23):			$ -	$ -	$ -	$ -		
23-541100-03		Sterling SC8000 Sweeper (5 Year Lease)	$ 42,500	$ 42,500	$ -	$ -		
23-541100-03								
Storm Water Sub Total			**$ 42,500**	**$ 42,500**	**$ -**	**$ -**	**$ -**	
Taxi - Shared Ride (Fund 41):			$ -	$ -	$ -	$ -		

xxxx41	4 Dodge Grand Caravan	$ 33,000	$ 33,000	$ 33,000	$ 33,000	$ 33,000
xxxx41	4 Communication Radios (1 Base, 5 Vehicles)	$ -	$ -	$ -	$ -	
xxxx41	4 Leased Space - In New 2020 Contract (Transit)	$ -	$ -	$ -	$ -	
Taxi Sub Total		**$ 33,000**	**$ 33,000**	**$ 33,000**	**$ 33,000**	**$ 33,000**
Airport (Fund 42):		$ -	$ -	$ -	$ -	
xxxx42	4 Dodge Van	$ -	$ -	$ -	$ -	
xxxx42	4 FBO Equipment	$ -	$ -	$ -	$ -	
Airport Sub Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Library (Fund 56)		$ -	$ -	$ -	$ -	
xxxx56	4 TV, Video Equipment	$ -	$ -	$ -	$ -	
xxxx56	4 Shelves	$ -	$ -	$ -	$ -	
Library Sub Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Info. Systems-Enterprise Funds (Sewer, Storm Wtr)		$ -	$ -	$ -	$ -	
Info. Systems-Enterprise Funds (Transit, Airport)		$ -	$ -	$ -	$ -	
Subtotal Enterprise Technology Budget		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Enterprise & Other Fund Departments - Grand Total	**$ 158,000**	**$ 75,500**	**$ 33,000**	**$ -**	**$ -**
	Ending Fund Balance	$ -	$ -	$ -	$ -	

Chapter 104. Mayor and Council

Article III. Common Council Committees

§ 104-3. Committees.

The following shall constitute the standing advisory committees of the Common Council:

~~A. Finance~~.

B. Parks and Recreation.

C. Public Works.

D. Ordinance.

E. Personnel.

F. Reedsburg Arts.

City of Reedsburg, WI
Tuesday, January 28, 2020

Chapter 104. Mayor and Council

Article III. Common Council Committees

§ 104-7. Finance Committee.

[Amended 10-23-2017 by Ord. No. 1852-17]

A. The Finance Committee shall have six members. The members of the Finance Committee shall be the chairs of the Planning Commission, the Public Works Committee, the Personnel Committee and the Parks and Recreation Committee. In the event that one Council member holds multiple chair positions, the Mayor shall appoint such other members of the Council as are necessary to provide for four Council representatives on the Finance Committee. There shall also be two members of the public, who shall serve staggered terms of three years.

B. The committee shall provide oversight of the financial affairs of the City and advise the Mayor, Council and City staff, accordingly. Among the functions to be performed by the committee are:

(1) Review and recommend bills to be paid by the Council.

(2) Review and recommend the level and type of financing appropriate for long-term capital needs.

(3) Review and recommend the annual operating budget and level of taxation.

(4) Provide and recommend health, workers' compensation, property and liability insurance policies as well as make recommendations regarding claims against the City.

ORDINANCE NO. 1908-20

(Discontinue the Public Safety Committee and the Finance Committee)

The Common Council of the City of Reedsburg, Sauk County, Wisconsin, does hereby ordain as follows:

SECTION 1: PURPOSE.

The purpose of this ordinance is to repeal Chapter 21-28 Public Safety Committee and repeal Chapter 104-7 Finance Committee.

SECTION II: PROVISION AMENDED.

City of Reedsburg Code Sections 21-28, 104-3(A) and 104-7 are hereby repealed in their entirety.

SECTION III: VALIDITY.

Should any section, clause or provision of the ordinance be declared by the courts to be invalid, the same shall not affect the validity of the ordinance as a whole or any part thereof, other than the part so declared to be invalid.

SECTION IV: CONFLICTING PROVISIONS REPEALED.

All ordinances in conflict with any provisions of this ordinance are hereby repealed.

SECTION V: EFFECTIVE DATE.

This ordinance shall be in force from and after its introduction and publication as provided by statute.

SECTION VI: PART OF CODE:

This Ordinance becomes part of the City of Reedsburg Code, repealing Chapters 21-28 and 104-7.

Dated this 27th day of July 2020.

David G. Estes, Mayor	Jacob Crosetto, Clerk/Treasurer
1st Reading at Council:	June 22, 2020
Public Hearing Noticed:	July 2, 2020
2nd Reading at Council/Public Hearing:	July 13, 2020
Published, Enactment Date:	July 23, 2020

Also Table of Contents

City of Reedsburg, WI
Tuesday, January 28, 2020

Chapter 21. Boards, Commissions, Committees and Authority

Article X. Special/Advisory Bodies

§ 21-28. Public Safety Committee.

[Added 5-10-2010]

A. The Public Safety Committee shall have five voting members consisting of the Mayor (or his/her Council member designee), one alderperson, and three resident members of the City. Nonvoting members shall include the City Police Chief, the City Fire Chief, the Ambulance District Chief, and the City Emergency Management Director. The alderperson shall be appointed annually by the Mayor and confirmed by the Common Council. The three resident members shall be appointed by the Mayor and confirmed by the Common Council and shall serve staggered three-year terms.

B. The Public Safety Committee shall advise the Mayor, Common Council and City staff and have no powers or authority over the Police, Fire, Ambulance or Emergency Management Department operations, nor shall it have any of the powers vested in the Police and Fire Commission as stated in Article **VII** of this chapter, or relevant Wisconsin Statutes cited therein. The role of the Public Safety Committee shall in no way interfere with the lawfully prescribed powers and duties of the Common Council, Police and Fire Commission, Mayor, Police Chief, Fire Chief, Ambulance District Chief or Emergency Management Director.

C. The Public Safety Committee shall:

   (1) Review service priorities and capital budget priorities of the Police, Fire, Ambulance and Emergency Management Departments;

   (2) Consult with appropriate bodies from neighboring municipalities and counties to discuss and develop recommendations to address regional public safety issues;

   (3) Provide recommendations regarding general policies, plans and long-range goals for the Police, Fire, Ambulance and Emergency Management Departments.

City of Reedsburg, WI
Tuesday, January 28, 2020

Chapter 104. Mayor and Council

Article III. Common Council Committees

§ 104-10. Ordinance Committee.

A. The Ordinance Committee shall have five members. Three of the members shall be members of the Common Council appointed annually. Two of the members shall be members of the public, who shall serve staggered terms of three years.

B. The Committee MAY ~~shall~~ review and recommend the issuance and renewal of liquor-related licenses. The Committee shall serve as the Appeals Committee as may be directed by City statute related to permits and licenses.

C. The Committee MAY ~~shall~~ review and recommend new or amended ordinances and perform such other related functions as assigned by the Mayor and Council.

ORDINANCE NO. 1909-20

(Amend Chapter 104-10 Ordinance Committee)

The Common Council of the City of Reedsburg, Sauk County, Wisconsin, does hereby ordain as follows:

SECTION 1: PURPOSE.

The purpose of this ordinance is to amend Chapter 104-10 Ordinance Committee.

SECTION II: PROVISION AMENDED.

City of Reedsburg Code Sections 104-10 are amended as follows:

104-10(A) - The Ordinance Committee shall have five members. Three of the members shall be members of the Common Council appointed annually. Two of the members shall be members of the public, who shall serve staggered terms of three years.

104-10(B) – The Committee ~~shall~~ may review and recommend the issuance and renewal of liquor-related licenses. The Committee shall serve as the Appeals Committee as may be directed by City statute related to permits and licenses.

104-10-(C) - The Committee ~~shall~~ may review and recommend new or amended ordinances and perform such other related functions as assigned by the Mayor and Council.

SECTION III: VALIDITY.

Should any section, clause or provision of the ordinance be declared by the courts to be invalid, the same shall not affect the validity of the ordinance as a whole or any part thereof, other than the part so declared to be invalid.

SECTION IV: CONFLICTING PROVISIONS REPEALED.

All ordinances in conflict with any provisions of this ordinance are hereby repealed.

SECTION V: EFFECTIVE DATE.

This ordinance shall be in force from and after its introduction and publication as provided by statute.

SECTION VI: PART OF CODE:

This Ordinance becomes part of the City of Reedsburg Code, Chapter 104-10.

Dated this 27th day of July, 2020.

David G. Estes, Mayor	Jacob Crosetto, Clerk/Treasurer
1st Reading at Council:	June 22, 2020
Public Hearing Noticed:	July 2, 2020
2nd Reading at Council/Public Hearing:	July 13, 2020
Published, Enactment Date:	July 23, 2020

ORDINANCE NO. 1910-20

(Amend Chapter 72-3 Budget)

The Common Council of the City of Reedsburg, Sauk County, Wisconsin, does hereby ordain as follows:

SECTION 1: PURPOSE.

The purpose of this ordinance is to amend Chapter 72-3 Budget.

SECTION II: PROVISION AMENDED.

City of Reedsburg Code Section 72-3 are amended as follows:

§ 72-3 Budget.
A. Departmental estimates. On or before August 15, each officer, department and committee shall file an itemized budget request, detailing any changes from prior year revenues and expenditures.
B. City Administrator to prepare.
(1) Budget to include. The City Administrator shall prepare and submit to the ~~Finance Committee~~ Common Council a proposed budget presenting a financial plan for conducting the affairs of the City for the ensuing calendar year. The budget shall include the following information:

(2) The ~~Finance Committee~~ Common Council shall review the budget with each department head and shall forward a final version of the budget to ~~the Common Council for~~ public hearing.

SECTION III: VALIDITY.

Should any section, clause or provision of the ordinance be declared by the courts to be invalid, the same shall not affect the validity of the ordinance as a whole or any part thereof, other than the part so declared to be invalid.

SECTION IV: CONFLICTING PROVISIONS REPEALED.

All ordinances in conflict with any provisions of this ordinance are hereby repealed.

SECTION V: EFFECTIVE DATE.

This ordinance shall be in force from and after its introduction and publication as provided by statute.

SECTION VI: PART OF CODE:

This Ordinance becomes part of the City of Reedsburg Code, Chapter 72-3.

Dated this 27th day of July, 2020.

David G. Estes, Mayor	Jacob Crosetto, Clerk/Treasurer
1st Reading at Council:	June 22, 2020
Public Hearing Noticed:	July 2, 2020
2nd Reading at Council/Public Hearing:	July 13, 2020
Published, Enactment Date:	July 23, 2020

City of Reedsburg, WI
Tuesday, January 28, 2020

Chapter 72. Finance and Taxation

§ 72-3. Budget.

A. Departmental estimates. On or before August 15, each officer, department and committee shall file an itemized budget request, detailing any changes from prior year revenues and expenditures.

B. City Administrator to prepare.

(1) Budget to include. The City Administrator shall prepare and submit to the Finance Committee a proposed budget presenting a financial plan for conducting the affairs of the City for the ensuing calendar year. The budget shall include the following information:

(a) All existing indebtedness and all anticipated revenue from all sources during the ensuing year.

(b) All proposed appropriations for each department, activity, and reserve account during the ensuing year.

(c) All actual revenues and expenditures for the preceding year, actual revenues and expenditures for not less than the first six months of the current year, and estimated revenues and expenditures for the balance of the current year.

(d) By fund, all anticipated unexpended or unappropriated balances and surpluses.

(e) Estimated personnel cost schedule for each department and position in the City.

(f) Such other information as may be required by the Council.

(2) The Finance Committee shall review the budget with each department head and shall forward a final version of the budget to the Common Council for public hearing.

C. Hearing. A summary of such budget and notice of the place where such budget in detail is available for public inspection and notice of the time and place for holding the public hearing thereon shall be published as a Class 1 notice under Ch. 985, Wis. Stats., in the official City newspaper at least 15 days prior to the hearing thereon. After the publication of the proposed budget and the notice of hearing thereon, a public hearing shall be held at the time and place stipulated, at which time any resident or taxpayer of the City of Reedsburg shall have an opportunity to be heard on the proposed budget. The budget hearing may be adjourned from time to time.
[Amended at time of adoption of Code (see Ch. 1, General Provisions, Art. II)]

City of Reedsburg
134 South Locust Street, P.O. Box 490
Reedsburg, WI 53959
Ph. 608-524-6404 Fax. 608-524-8458
www.reedsburgwi.gov

STAFF REPORT AGENDA ITEM: ______________

To: Common Council
By: Brian Duvalle, Planning/Building
Date of Meeting: July 13, 2020

Subject: Request to amend Tourist Rooming Houses (TRH); ORD 1905-20 (2nd Reading)

BACKGROUND AND REQUEST
The current ordinance for tourist housing (e.g. AirBNB, VRBO, etc) only allows them if the structure is owner occupied. The reasons for this are: 1) to help prevent proliferation of them in Reedsburg, and 2) to better police them by having the owner living onsite. Renting by the night can increase the likelihood of neighbor conflicts (e.g. noise, traffic, trash, etc) and reduced property values. In the past, Reedsburg has had three TRHs. Two were owner occupied and never had a nuisance complaint to my knowledge, while the third was not owner occupied and had numerous complaints.

The proposed ordinance was remanded to the Plan Commission on 4/13. After discussion there, the Plan Commission recommends the following:

- Allows one non-owner occupied TRH regardless of ownership status.
- Changes appeals from Ordinance Committee to Plan Commission.
- Prohibits transferring licenses between owners.
- Prohibits more than one non-associated party from renting on the same dates.

ACTION:
If the Mayor and City Council are ready, the following action may be made:
Motion to approve/deny – 2nd Reading of Ordinance 1905-20

Attachments: Ordinance 1905-20

Calendar of Actions:

1st Reading at Council:	June 22, 2020
Public Hearing Noticed:	July 2, 2020
2nd Reading at Council/Public Hearing:	July 13, 2020
Published, Enactment Date:	July 23, 2020

ORDINANCE NO. 1905-20
(Amending Chapter 556 – Tourist Rooming Houses)

The Common Council of the City of Reedsburg, Sauk County, Wisconsin, does hereby ordain as follows:

SECTION 1: PURPOSE.

The main purpose of this ordinance is to amend Chapter 556 by removing the requirement that a Tourist Rooming House be owner-occupied. It also changes review from Ordinance Committee to Plan Commission.

SECTION II: PROVISIONS AMENDED.

City of Reedsburg Code Chapter 556 is hereby amended by this ordinance:

§ 556-2 Definitions; license and registration; room tax.
A "tourist rooming house" (TRH) is any lodging place or tourist cabin and cottage, other than hotels and motels, in which sleeping accommodations are offered for pay to tourists or transients. It does not include private boarding or rooming houses not accommodating tourists or transients, bed-and-breakfast establishments or units operated by a hotel, motel or resort. An “Owner” means the holder of record of an estate in possession in fee simple, or for life, in land or real property, or a vendee of record under a land contract for the sale of an estate in possession in fee simple or for life but does not include the vendor under a land contract. A tenant in common or joint tenant is an owner to the extent of his or her interest.

§ 556-2 C. An Owner may operate one (1) non-owner occupied TRH, otherwise only the owner-occupant of the property may operate a TRH.

§ 556-2 D. An annual TRH license is not transferrable to a new owner.

§ 556-2 E. A non-owner occupied TRH may not be rented to non-associated parties during the same dates.

§ 556-2 F. The license shall remain in effect, subject to annual reviews by the Building Inspector, to verify in writing that a lodging license has been obtained and is current and the conditions attached to the license and all requirements of this chapter are adhered to. Reapplication for renewal shall be required with a change in ownership, alterations to the operational rules, noncompliance with the standards of this chapter, or documented violations. If there are two nuisance violations during an annual licensing period, the license may be revoked following a hearing by the Plan Commission.

§ 556-3 Standards for tourist rooming houses.
E. No TRH shall be located within 250 feet from any other TRH, bed-and-breakfast, or boardinghouse unless approved by the Plan Commission after notifying parties of interest.

SECTION III: VALIDITY.

Should any section, clause or provision of the ordinance be declared by the courts to be invalid, the same shall not affect the validity of the ordinance as a whole or any part thereof, other than the part so declared to be invalid.

SECTION IV: CONFLICTING PROVISIONS REPEALED.

All ordinances in conflict with any provisions of this ordinance are hereby repealed.

SECTION V: EFFECTIVE DATE.

This ordinance shall be in force from and after its introduction and publication as provided by statute.

SECTION VI: PART OF CODE:

This Ordinance becomes part of the City of Reedsburg Code, Chapter 556.

Dated this 13th day of July 2020.

______________________________	______________________________
David G. Estes, Mayor	Jacob Crosetto, Clerk/Treasurer

1st Reading at Council:	June 22, 2020
Public Hearing Noticed:	July 2, 2020
2nd Reading at Council/Public Hearing:	July 13, 2020
Published, Enactment Date:	July 23, 2020

City of Reedsburg
134 South Locust Street, P.O. Box 490
Reedsburg, WI 53959
Ph. 608-524-6404 Fax. 608-524-8458
www.reedsburgwi.gov

STAFF REPORT

AGENDA ITEM: ______________

To: Common Council
By: Brian Duvalle, Planning/Building
Date of Meeting: June 22, 2020

SUBJECT: Rezoning request from B-1 Business to B-3 Business; ORD 1906-20 (1st Reading)

BACKGROUND AND REQUEST
The former Parkview Bed & Breakfast has ended operation with the sale of the property. The new owners are now using the property as simply a single-family residence. Residential uses in the B-1 zone can only be an accessory use to a main commercial use.

Therefore this rezoning to B-3 would bring the current use into zoning compliance while also allowing a future B&B or other small business to use the property. This is similar to the mass rezonings the City did a few years ago to downtown and Main St residences.

APPLICANT: City of Reedsburg
LOCATION: 211 N. Park St; parcel #0869
REZONING: B-1 Business to B-3 Business
DESCRIPTION: Consider rezoning of this property from B-1 Business to B-3 Business.

SURROUNDING LAND USES:
- North – Commercial
- West – Commercial
- South – Commercial
- East – City Park

ZONING:
- North- B-1 Business
- West- B-1 Business
- South- B-1 Business, Government
- East- Government

TOPOGRAPHY: Flat slopes
STREET R.O.W./TRAFFIC/ACCESS: N Park St and Second St; 66' ROW
ENVIRONMENTAL HAZARDS/CONDITIONS: None known
COMPREHENSIVE PLAN DESIGNATION: Residential w/ local Commercial

STAFF RECOMMENDATION
Plan Commission recommends approval.

ACTION:
If the Mayor and City Council are ready, the following action may be made:
Motion to approve/deny – 1st Reading of Ordinance 1906-20, schedule public hearing for July 27, 2020

Attachments: Ordinance 1901-20, maps

<u>Calendar of Actions:</u>

1st Reading at Council:	June 22, 2020
Public Hearing Noticed:	July 2 & 9, 2020
2nd Reading at Council/Public Hearing:	July 27, 2020
Published, Enactment Date:	August 6, 2020

ORDINANCE NO. 1906-20
(Zoning Change – 211 North Park St; Parcel #276-0869-00000)

The City of Reedsburg, Sauk County, Wisconsin, does hereby ordain as follows:

SECTION I: PURPOSE.

This property contains a former bed & breakfast. The new owner is using the dwelling as simply a single-family residence. The proposed B-3 zone will allow both the current residence and potentially a future B&B or small business.

SECTION II: PROVISION AMENDED.

The zoning map for the City of Reedsburg as set forth in the official map provided for in the Ordinances for the City of Reedsburg is hereby permanently amended so as to zone the territory listed below in the manner set forth below.

SECTION III: PROPERTY ZONING

Parcel #276-0869-00000 – 211 North Park Street, Reedsburg, Wisconsin, is hereby zoned B-3 Business Local

A property map may be obtained or accessed from the City Clerk at Reedsburg City Hall, 134 S. Locust St, Reedsburg, WI; (608) 524-6404; www.reedsburgwi.gov .

SECTION IV: VALIDITY.

Should any section, clause or provision of the ordinance be declared by the courts to be invalid, the same shall not affect the validity of the ordinance as a whole or any part thereof, other than the part so declared to be invalid.

SECTION V: CONFLICTING PROVISIONS REPEALED.

All ordinances in conflict with any provisions of this ordinance are hereby repealed.

SECTION VI: EFFECTIVE DATE.

This ordinance shall be in force from and after its introduction and publication as provided by statute.

SECTION VII: PART OF CODE:

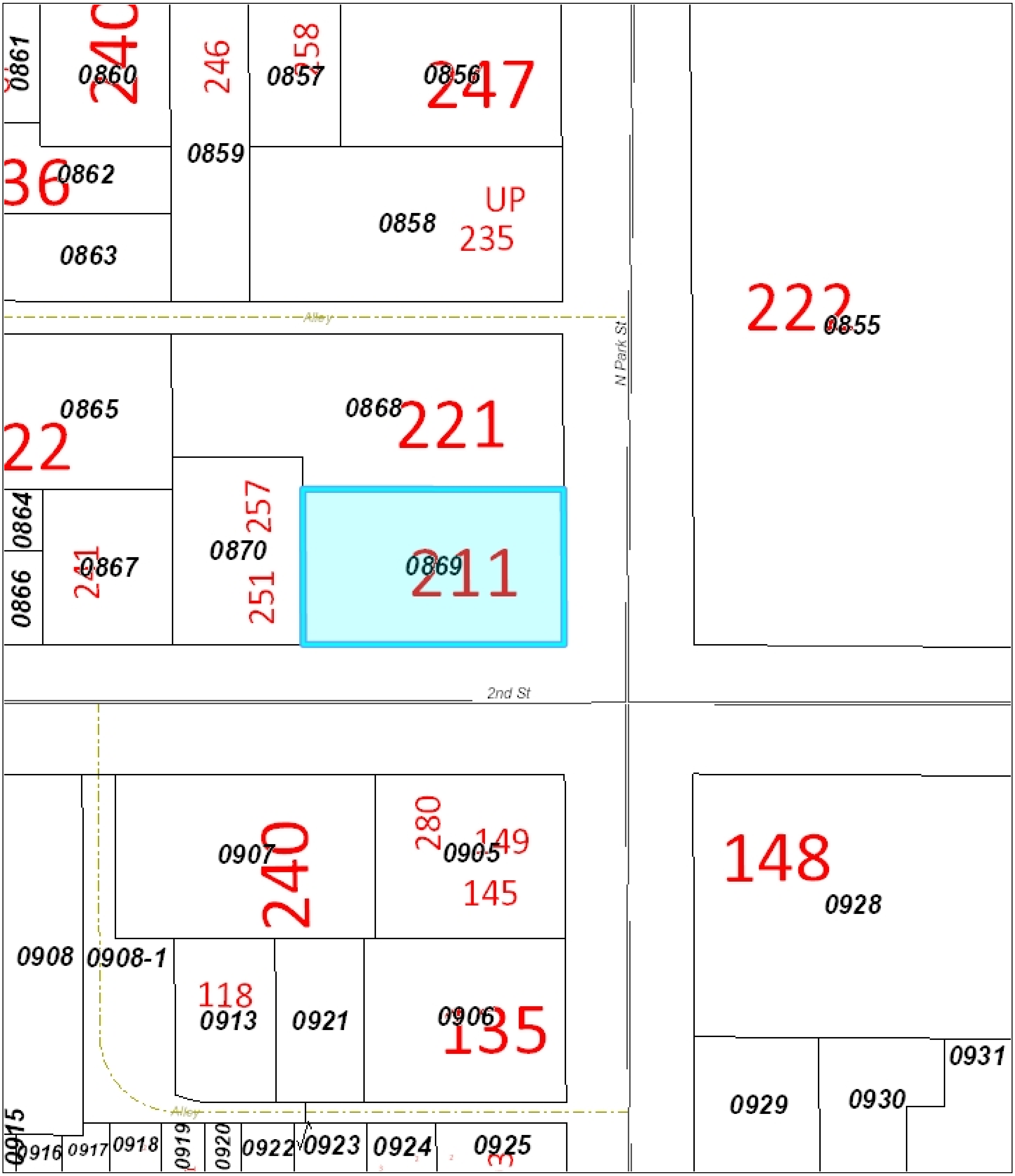
This Ordinance becomes part of the City of Reedsburg Code, Chapter 690.

Dated this 27th day of July 2020.

____
David G. Estes, Mayor

____
Jacob Crosetto, Clerk/Treasurer

1st Reading at Council:	June 22, 2020
Public Hearing Noticed:	July 2 & 9, 2020
2nd Reading at Council/Public Hearing:	July 27, 2020
Published, Enactment Date:	August 6, 2020



City of Reedsburg GIS

DISCLAIMER: The City of Reedsburg does not guarantee the accuracy of the material contained here in and is not responsible for any misuse or misrepresentation of this information or its derivatives.

SCALE: 1" = 69 '

CITY OF REEDSBURG
134 S. Locust Street
PO Box 490
Reedsburg, WI 53959
608-524-6404

Print Date: 5/28/2020

ORDINANCE NO. 1911-20

(Amend Chapter 615-5 – Stop Signs)

The Common Council of the City of Reedsburg, Sauk County, Wisconsin, does hereby ordain as follows:

SECTION 1: PURPOSE.

The purpose of this ordinance is to amend Chapter 615-5 Stop Signs – placing stop signs on Zinga Drive where it intersects with S. Wengel Drive.

SECTION II: PROVISION AMENDED.

City of Reedsburg Code Section 615-5 is created as follows:

§615-5(191) Zinga Drive where it intersects with S. Wengel Drive

SECTION III: VALIDITY.

Should any section, clause or provision of the ordinance be declared by the courts to be invalid, the same shall not affect the validity of the ordinance as a whole or any part thereof, other than the part so declared to be invalid.

SECTION IV: CONFLICTING PROVISIONS REPEALED.

All ordinances in conflict with any provisions of this ordinance are hereby repealed.

SECTION V: EFFECTIVE DATE.

This ordinance shall be in force from and after its introduction and publication as provided by statute.

SECTION VI: PART OF CODE:

This Ordinance becomes part of the City of Reedsburg Code, Chapter 615-5.

Dated this 13th day of July, 2020.

David G. Estes, Mayor	Jacob Crosetto, Clerk/Treasurer
1st Reading at Council:	June 22, 2020
Public Hearing Noticed:	July 2, 2020
2nd Reading at Council/Public Hearing:	July 13, 2020
Published, Enactment Date:	July 23, 2020