



FINANCE COMMITTEE MEETING AGENDA

MONDAY, NOVEMBER 13, 2023 AT 5:30 PM

MUNICIPAL BUILDING COUNCIL CHAMBERS – 106 JONES STREET, WATERTOWN, WI 53094

By Phone or GoToMeeting: Members of the media and the public may attend by calling:

+1 (571) 317-3122 **Access Code:** 153-925-469 or <https://www.gotomeet.me/EMcFarland>

All public participants' phones will be muted during the meeting except during the public comment period.

1. CALL TO ORDER

2. REVIEW AND APPROVE MINUTES

- [A.](#) Finance Committee minutes from October 23, 2023
- [B.](#) Finance Committee minutes from November 1, 2023
- [C.](#) Finance Committee minutes from November 2, 2023

3. BUSINESS

- [A.](#) Review and take action: EMS contract township of Milford
- [B.](#) Review and take action: approve 1-step adjustment for wastewater employee
- [C.](#) Review and take action: approve 2-step adjustment for wastewater employee
- [D.](#) Review and take action: Policy amendment for Chapter 2.1 Recruitment Policy, Section 6 Candidate Selection and Section 7 Extending Offers
- [E.](#) Review and discuss: Director of Public Works Market Analysis
- [F.](#) Review and discuss: revision of purchasing policy
- [G.](#) Review and discuss: Fund 01 Income Statement through October 2023
- H. Convene into closed session per Wis. Stat. Sec. 19.85(1)(g) to confer with legal counsel of the governmental body who is rendering oral or written advice concerning strategy to be adopted by the body with respect to litigation in which it is or is likely to become involved. (Baron v. City of Watertown)(Byers v. City of Watertown)
- I. Reconvene into open session
- J. Convene into closed session per Wis. Stat. Sec. 19.85(1)(g) to confer with legal counsel of the governmental body who is rendering oral or written advice concerning strategy to be adopted by the body with respect to litigation in which it is or is likely to become involved. (Claim for Refund/Adjustment of 2022 Property Taxes re: Wis-Pak, Inc. (401 Dayton St and 860 West St))
- K. Reconvene into open session

4. ADJOURNMENT

Persons requiring other reasonable accommodations for any of the above meetings, may contact the office of the City Clerk at mdunneisen@watertownwi.gov, phone 920-262-4006

A quorum of any City of Watertown Council, Committee, Board, Commission, or other body, may be present at this meeting for observing and gathering of information only



FINANCE COMMITTEE MEETING MINUTES

MONDAY, OCTOBER 23, 2023, AT 5:30 PM

MUNICIPAL BUILDING COUNCIL CHAMBERS – 106 JONES STREET, WATERTOWN, WI 53094

Members present: Mayor McFarland, Alderpersons Bartz, Davis, and Lampe

Others present: Finance Director Stevens, Fire Chief Teesch, Water/WW Manager Hartz

1. **Call to order.** Mayor McFarland called the meeting to order at 5:31 p.m.
2. Ald. Lampe moved, seconded by Ald. Bartz, to **approve the minutes of the October 3 through 12** meetings with one correction: 10/09: Mayor McFarland opened this meeting; not Ald. Bartz. The minutes were approved unanimously with this noted change.
3. Mr. Hartz recommended the **hiring of Jake Nehls** as the collection system specialist at G/S H1 [\$23.47/hr]. Ald. Davis moved, seconded by Ald. Lampe, to approve this request. All approved.
4. Mr. Hartz recommended a **two-step adjustment** from G/S I5 to G/S I7 [\$29.78/hr] be awarded to **Martin Larson**, effective October 18, for the successful completion of two WI DNR certifications. A motion was made by Ald. Bartz, supported by Ald. Davis, to approve this request. All approved.
5. Chief Teesch presented a 2024 contract for the provision of **EMS coverage for the Township of Lebanon** for \$63,040 (per capita @ \$40), an increase of \$9,040 over last year's agreement. Ald. Lampe moved, seconded by Ald. Davis, to move forward with this contract. All approved.
6. Mason Becker, Development Coordinator, provided a memo that indicated a prospective developer for property adjacent to the by-pass would be interested in an **update in a hotel feasibility study** last completed in 2020. He requested a budget modification in Fund 60 [Economic Development] of \$7,160 to be assessed to Marketing [60-51-05-25]. Ald. Bartz recommended, supported by Ald. Lampe, to recommend a modification to the Council. All approved.
7. The **WI Election Commission** has recently declared the necessity of all municipalities participating in the **Badger Book election poll books to complete a MOU** with the State. Ald. Davis motioned, seconded by Ald. Bartz, to approve this MOU. All approved.
8. Mr. Stevens provided a **Fund 01 income statement** through September 2023.
9. The initial costs for the fire station project total an amount that exceeds the initial assumption of \$12.5 million due to increased costs of building materials. Maas Brothers is working to secure better estimates, and the process of value engineering has not been reviewed yet (both happening next week). Mr. Stevens requested Baird provide **different debt approaches at different borrowing levels**. These were discussed; consensus was to prefer the scheduling of payments to begin right away on new borrowed funds. This approach provides a level borrowing amount for much of the next twenty years with a decreasing mill rate over time due to a 2% growth assumption in the equalized property values.
10. A motion was made by Ald. Bartz, seconded by Ald. Lampe to **convene into closed session** per Wis. Stat. § 19.85(1)(g) to confer with legal counsel of the governmental body who is rendering oral or written advice concerning strategy to be adopted by the body with respect to litigation in which it is or is likely to become involved. (Yagow v. City of Watertown) Approved by roll call vote.
11. The committee reconvened into open session.

12. Adjournment. Ald. Davis moved to adjourn, seconded by Ald. Bartz, and carried by unanimous voice vote.

Respectfully submitted,

Mark Stevens, Finance Director

Note: These minutes are uncorrected, and any corrections made thereto will be noted in the proceedings at which these minutes are approved.



FINANCE COMMITTEE MEETING MINUTES

WEDNESDAY, NOVEMBER 01, 2023, AT 2:30 PM

WATERTOWN PUBLIC LIBRARY – 100 S. WATER STREET, WATERTOWN, WI 53094

Members present: Mayor McFarland, Alderpersons Bartz, Davis, Lampe (video), and Moldenhauer

Others present: Finance Director Stevens, City Attorney Chesebro, Fire Chief Teesch

1. **Call to order.** Mayor McFarland called the meeting to order at 2:40 p.m.
2. A motion was made by Ald. Bartz, seconded by Ald. Davis to **convene into closed session** per Wis. Stat. § 19.85(c) considering employment, promotion, compensation, or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility (contract negotiations with IAFF Local 877). Approved by roll call vote.

Ald. Lampe had left the meeting (disconnected from his video connection) during the closed session.

3. The committee reconvened into open session.
4. Ald. Davis moved, seconded by Ald. Moldenhauer, to add the following language into the fire union contract renewal:
 - a. Add \$500 to each step after calculating a 5% increase on base pay on July 1, 2024
 - b. As of December 31, 2025, alter the top step to be a Year 7 tier, replacing Year 8

All were in favor.

5. Adjournment. Ald. Davis moved to adjourn at 5:12 pm, seconded by Ald. Bartz, and carried by unanimous voice vote.

Respectfully submitted,

Mark Stevens, Finance Director

Note: These minutes are uncorrected, and any corrections made thereto will be noted in the proceedings at which these minutes are approved.



FINANCE COMMITTEE MEETING MINUTES

THURSDAY, NOVEMBER 02, 2023, AT 4:30 PM

MUNICIPAL BUILDING COUNCIL CHAMBERS – 106 JONES STREET, WATERTOWN, WI 53094

Members present: Mayor McFarland, Alderpersons Bartz, Davis, Lampe, and Moldenhauer

Others present: Finance Director Stevens, Fire Chief Teesch, Anthony Rauterberg, Tony Meyers (Maas Bros), Trevor Kearns (Maas Bros), Mark Zvitkovits (SEH via video)

1. **Call to order.** Mayor McFarland called the meeting to order at 4:30 p.m.
2. Mayor McFarland announced the **hiring decision** of the Police & Fire Commission for **Police Chief David Brower**. Ald. Lampe motioned, seconded by Ald. Bartz, to establish pay at G/S T2 [\$48.28/hr] as of November 17. All approved.
3. **Fire Station Project Costs Update:** A group of staff from Fire, Finance, and Administration worked to assemble best estimates of pre-construction, construction, FFE (Furniture, Fixtures, Equipment) and other owner costs. The initial costs for construction originated from estimates from Five Bugles created a few years ago. SEH (architect firm) provided a “60% completed” set of drawings to Maas Brothers (construction manager) at the beginning of October. The Maas staff has been securing more accurate inputs from various subcontractors through the month to help to provide the realities of inflation (approx. 45% construction market increases over last number of years) and supply chain consequences. Another major pricing influencer is the receipt of the soils boring test results; a substantial amount of existing ground/contents (approx. 18,000 cubic yards) will likely be required to be exchanged for suitable materials to build an appropriate base foundation. FD staff have also secured initial alternate quotes for training tower options.

A meeting was held October 26 to incorporate the Maas “60% plans” estimate into the project budget. They presented a construction budget range of \$11.875M to \$13.125M, so a mid \$12.5M number was utilized as a starting amount. The total estimated costs, including a storage building (\$450,000), training tower (\$800,000) and owner purchases (FFE and specialty equipment), were approximately \$16,850,000 (including \$1.1M contingency of 8% construction costs). When reviewing the estimates, the City believes there may be savings by self-performing a few tasks (\$175,000) and using existing turn-out gear lockers (\$20,000). A list of items and options were introduced to reduce the budget and square footage of the project. A total of \$1,185,000 in value engineering cuts were incorporated. The revised estimated cost is \$15,360,000 (including \$90,000 contingency of 8% construction costs).

We’re working with “informed” estimates, but not final numbers. Outside of the elimination of both the training tower and storage building and a further reduction in square footage of the station, we cannot borrow the original amount of \$12,500,000 to complete this project; inflationary costs on building materials have exceeded expectations. A few borrowing scenarios (\$13.5M, \$14.0M, \$14.5M) were presented. Suffice to say, no one was excited about the updated information. No consensus was reached as to an appropriate course of action to recommend to the Council.

4. **Adjournment.** Ald. Davis moved to adjourn, seconded by Ald. Bartz, and carried by unanimous voice vote.

Respectfully submitted,

Mark Stevens, Finance Director

Note: These minutes are uncorrected, and any corrections made thereto will be noted in the proceedings at which these minutes are approved.



Watertown Fire Department

Section 3, Item A.

106 Jones Street, Watertown, WI 53094 • 920-261-3610 • 920-261-7527 fax
www.watertownfiredept.com

Contract for the Provision of Additional EMS Coverage for the Township of Milford

1. The City of Watertown Fire Department will provide EMS coverage to the portions of the Township of Milford **as described in Appendix "A"** by providing one ambulance staffed with two personnel that will be dispatched from the Watertown Fire Department for EMS calls.
2. The City's Fire Department will bill separately for emergency medical transport and paramedic services rendered under this contract in the same manner as are billed to City of Watertown residents, and any other recovery cost as allowed by law.
3. Patients will be transported to the closest, most appropriate hospital.
4. In the event the Watertown Fire Department is committed to previously received requests for the service and is unable to respond, mutual aid agencies will be contracted and dispatched for the call and will not be considered a breach of contract.
 - a. **The Township of Milford will pay the City of Watertown a fee of \$5,320 for EMS coverage for the area as described in Appendix "A" from January 1, 2024, to December 31, 2024.**
5. This contract may be canceled at any time with sixty (60) days written notice to the other party.
6. The township shall make payment for the contract before April 1, 2024.
7. This contract will begin on January 1, 2024.

Signed

Emily McFarland, Mayor

Date

Steve Kube, Chairperson

Date

City of Watertown

Town of Milford



WATERTOWN EMS
IN THE TOWN OF MILFORD

Commencing at the Northeast $\frac{1}{4}$ corner of Section 4, Township 8 North, Range 14 East, thence Westerly along the North Section line of Sections 4, 5, and 6 to the centerline of the Crawfish River, Southerly along the centerline of the Crawfish River to the East/West line of Section 31, Township 8 North, Range 14 East, thence East to the E $\frac{1}{4}$ corner of Section 31, East to the Southeast corner of the Southwest $\frac{1}{4}$ of the Northwest $\frac{1}{4}$ of Section 32, North to the Southwest corner of Certified Survey Map Number 6293, in Volume 37, on Page 90, in Document Number 1463577, N89°46'43"E 220.69 feet, S02°58'08"E 104.38 feet, S90°00'00"E 105 feet, N00°00'00"W 78.79 feet, N84°27'55"E 89.77 feet, N02°41'53"W 185.55 feet, N88°51'57"W 64.82 feet, N00°27'23"W 135.67 feet, S89°31'52"W 94.29 feet, S00°30' 13"E 56.72 feet, S89°29' 47"W 238.84 feet, North to Northwest corner of Southeast $\frac{1}{4}$ of Northwest $\frac{1}{4}$ of Section 32, Town 8 North, Range 14 East, E to centerline of County Road Q, North to Northwest corner of Certified Survey Map Number 2732, in Volume 10, Page 227, in Document Number 903206, Easterly along North line of said Certified Survey Map to the Northeast corner of said Certified Survey Map, North to Northwest corner of Southeast $\frac{1}{4}$ of Northeast $\frac{1}{4}$ of Section 33, East to the West line of Certified Survey Map Number 2881, in Volume 11, on Page 182, in Document Number 921000, North to Northwest corner of said Certified Survey Map, East along the north line of said Certified Survey Map to Northeast corner of said Certified Survey Map, South to the Southwest corner of the Northeast $\frac{1}{4}$ of the Northeast $\frac{1}{4}$ of Section 34, Town 8 North, Range 14 East, East to the Southeast corner of the Northeast $\frac{1}{4}$ of the Northeast $\frac{1}{4}$ of said Section 34, South to the North line of Certified Survey Map 5437 in Volume 30, on Page 36, in Document Number 1315550, East to the Northeast corner of said Certified Survey Map, South to the South line of the Northwest Quarter of Section 35, Town 8 North, Range 14 East, East to West line of Certified Survey Map 6169, in Volume 36, on Page 117, in Document Number 1445290, South to the Southwest corner of said Certified Survey Map, S89°44'26"E 1326.37 feet, S89°41'25"E 1021.58 feet, N00°24'17"E 286.50 feet, S89°41'25"E to centerline of County Road N, North on centerline of

County Road N to South line of Certified Survey Map 1055, in Volume 3, on Page 581, in Document Number 746428, East to Southeast corner of said Certified Survey Map, N132 feet, East to the Southeast corner of the Northeast $\frac{1}{4}$ of the Northeast $\frac{1}{4}$ of Section 25, Town 8 North, Range 14 East, North to the Northeast corner of Section 24, Town 8 North, Range 14 East, West to the Northwest corner of Section 22, Town 8 North, Range 14 East, North to point of beginning.



Watertown Fire Department

Section 3, Item A.

106 Jones Street, Watertown, WI 53094 • 920-261-3610 • 920-261-7527 fax
www.watertownfiredept.com

MEMO

TO: Finance Committee
FROM: Fire Chief
DATE: November 13, 2023
RE: Review & Approve EMS Coverage for the Town of Milford

The Watertown Fire Department currently provides Emergency Medical Services (EMS) to this area. This agreement replaces the original agreement which expires on December 31, 2023.



Water Systems

800 Hoffmann Drive • P.O. Box 477 • Watertown WI 53094-0477
WASTEWATER (920) 262-4085 • WATER (920) 262-4075

To: Mayor McFarland & Members of the Finance Committee
From: Peter Hartz – Water Systems Manager

11/07/2023

Re: Water System agenda items for Finance committee meeting 11/13/2023

Dear Mayor McFarland & Committee Members:

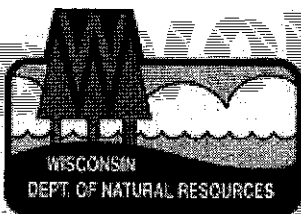
Water Systems agenda item:

1. Review and take action - approve 2-step adjustment for wastewater employee.
 - Dan Schultz of the wastewater team has met the requirement for two additional steps in the pay plan based on obtaining the wastewater operations & sanitary sewerage collection system certifications offered by the Wisconsin Department of Natural Resources. These steps would be retroactive to November 1, 2023.
 - Dan Schultz – Grade K Step 4 (\$31.85/hr.) to a Grade K Step 6 (\$33.53/hr.)
2. Review and take action – approve 1-step adjustment for wastewater employee.
 - Scott Blasing of the wastewater team has met the requirement for one additional step in the pay plan based on obtaining the wastewater suspended growth processes certification offered by the Wisconsin Department of Natural Resources. This step would be retroactive to November 1, 2023.
 - Scott Blasing – Grade I Step 5 (\$28.32/hr.) to Grade I Step 6 (\$29.05/hr.)

If there are any questions, please feel free to contact me anytime.

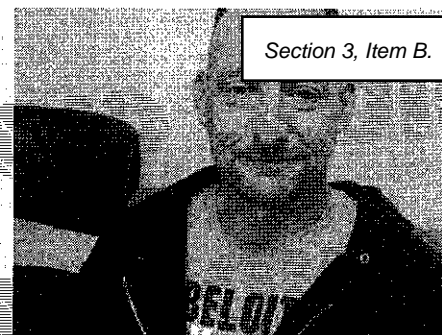
Sincerely,

Peter Hartz
Watertown Water Systems



SCORE REPORT

Section 3, Item B.



WASTEWATER A1 - SUSPENDED GROWTH PROCESSES EXAM

BLASING, SCOTT C
202 JENNA CT
WATERTOWN, WI 53098
UNITED STATES OF AMERICA

CANDIDATE ID NUMBER: WI0039426
EXAMINATION DATE: 10/26/2023
CONTROL ID: 5084051
PID: 3595382
WI CERT ID NUMBER: 39426

You have **passed** this examination. Your score is **86%** correct.
The passing score is **75%** correct.

Content Area		Your Score	Max Score
1	Theory and Principles	13	14
2	Operation and Maintenance	10	13
3	Monitoring, Process Control, and Troubleshooting	14	16
4	Safety and Regulations	1	1
5	Calculations	5	6
TOTAL		43	50

Congratulations on passing the exam listed above. Your certificate will automatically be sent to you by the Wisconsin Department of Natural Resources. If you have any questions, please contact Wisconsin Department of Natural Resources.

Wisconsin Department of Natural Resources

101 S. Webster Street PO Box 7921

Madison, WI 53707-7921

Telephone: (608) 228-5190

Website: <https://dnr.wisconsin.gov/topic/opcert/exams.html>

Email: DNROpCert@wisconsin.gov



Water Systems

800 Hoffmann Drive • P.O. Box 477 • Watertown WI 53094-0477
WASTEWATER (920) 262-4085 • WATER (920) 262-4075

To: Mayor McFarland & Members of the Finance Committee
From: Peter Hartz – Water Systems Manager

11/07/2023

Re: Water System agenda items for Finance committee meeting 11/13/2023

Dear Mayor McFarland & Committee Members:

Water Systems agenda item:

1. Review and take action - approve 2-step adjustment for wastewater employee.
 - Dan Schultz of the wastewater team has met the requirement for two additional steps in the pay plan based on obtaining the wastewater operations & sanitary sewerage collection system certifications offered by the Wisconsin Department of Natural Resources. These steps would be retroactive to November 1, 2023.
 - Dan Schultz – Grade K Step 4 (\$31.85/hr.) to a Grade K Step 6 (\$33.53/hr.)
2. Review and take action – approve 1-step adjustment for wastewater employee.
 - Scott Blasing of the wastewater team has met the requirement for one additional step in the pay plan based on obtaining the wastewater suspended growth processes certification offered by the Wisconsin Department of Natural Resources. This step would be retroactive to November 1, 2023.
 - Scott Blasing – Grade I Step 5 (\$28.32/hr.) to Grade I Step 6 (\$29.05/hr.)

If there are any questions, please feel free to contact me anytime.

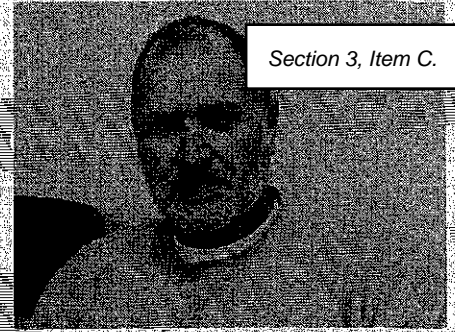
Sincerely,

Peter Hartz
Watertown Water Systems



SCORE REPORT

Section 3, Item C.



WASTEWATER SS - SANITARY SEWAGE COLLECTION SYSTEM EXAM

SCHULTZ, DANIAL A
535 SOUTH ST
WATERTOWN, WI 53094
UNITED STATES OF AMERICA

CANDIDATE ID NUMBER: W10038975
EXAMINATION DATE: 10/27/2023
CONTROL ID: 5084064
PID: 3412656
WI CERT ID NUMBER: 38975

You have **passed** this examination. Your score is **94%** correct.
The passing score is **75%** correct.

Content Area	Your Score	Max Score
1 Collection System Terminology	3	3
2 Safety	13	14
3 System Components	12	13
4 Operation and Maintenance	12	12
5 Rehabilitation and Replacement	2	2
6 Data and Records	1	1
7 Ordinances and Regulations	1	1
8 Calculations	3	4
TOTAL	47	50

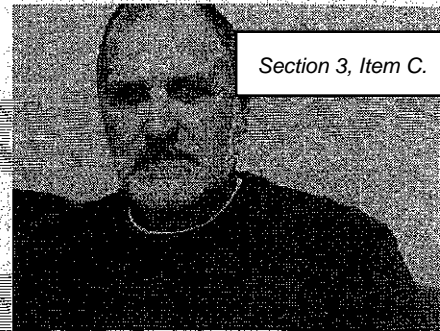
Congratulations on passing the exam listed above. Your certificate will automatically be sent to you by the Wisconsin Department of Natural Resources. If you have any questions, please contact Wisconsin Department of Natural Resources.

Wisconsin Department of Natural Resources
101 S. Webster Street P.O. Box 7921
Madison, WI 53707-7921
Telephone: (608) 228-5190
Website: <https://dnr.wisconsin.gov/topic/opcert/exams.html>
Email: DNROpCert@wisconsin.gov



SCORE REPORT

Section 3, Item C.



WASTEWATER - GENERAL EXAM

SCHULTZ, DANIALA
535 SOUTH ST
WATERTOWN, WI 53094
UNITED STATES OF AMERICA

CANDIDATE ID NUMBER: WI0038975
EXAMINATION DATE: 11/02/2023
CONTROL ID: 5084239
PID: 3412656
WFCERT ID NUMBER: 38975

You have **passed** this examination. Your score is **86%** correct.
The passing score is **75%** correct.

Content Area	Your Score	Max Score
1 Terminology	4	4
2 Influent Wastewater	8	8
3 Wastewater Treatment	15	18
4 Biosolids/Sludge - Processing, Handling, and Land Application	7	8
5 Effluent Discharge	2	3
6 Safety and Regulations	1	2
7 Calculations	6	7
TOTAL	43	50

Congratulations on passing the exam listed above. If you have any questions, please contact the Wisconsin Department of Natural Resources.

Wisconsin Department of Natural Resources
101 S. Webster Street PO Box 7921
Madison, WI 53707-7921
Telephone: (608) 228-5190

Website: <https://dnr.wisconsin.gov/topic/opcert/exams.html>
Email: DNROpCert@wisconsin.gov

RESOLUTION TO REVISE CANDIDATE SELECTION PROCEDURE AND EXTENDING OFFERS

**SPONSOR: MAYOR MCFARLAND
FROM: FINANCE COMMITTEE**

WHEREAS, the current procedure has all City employees be reviewed by the Finance Committee; and,

WHEREAS, there is not a legal requirement for Finance Committee to review and approve the hiring of each City employee; and,

WHEREAS, the Finance Committee wishes to delegate the hiring of certain City employees to the Mayor.

NOW, THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF WATERTOWN, WISCONSIN:

That Section 6 Candidate Selection and Section 7 Extending Offers of the City's Recruitment Policy shall be amended as follows.

Ch. 2.1 Recruitment Policy Section 6 Candidate Selection shall be amended to read as follows:

S6. CANDIDATE SELECTION

The top three candidates identified will be submitted on the Candidate Selection Form (CSF) to the Mayor. ~~After review, the department head will forward the selection form to the Clerk/Treasurer office with the verbiage to~~ **The CSF for any candidate which requires Common Council approval, or which is proposed to begin at a Step of 4 or higher, will be added to the Finance Committee meeting agenda for approval a recommendation to the Common Council and then to the Common Council. For all other candidates, the Mayor will approve the selected candidate.**

Should less than three candidates exist, the CSF should still be submitted. *CW 003 RECRUITMENT Candidate Selection Form-for committee*

Internal applicants must complete required background checks or tests not previously completed.

Ch. 2.1 Recruitment Policy Section 7 Extending Offers shall be amended to read as follows:

S7. EXTENDING OFFERS

~~An official offer letter will be extended once Finance Committee approves and screening results have been received.~~ **For positions that do not require Common Council approval, an official offer letter will be extended upon the Mayor's approval. For positions that require Common Council approval, an offer letter contingent on Common Council approval will be provided upon the Mayor's approval.** The candidate will have approximately one week to provide acceptance. ~~to be communicated in the letter.~~ Candidate's acceptance of the **contingent** offer is required **prior to the Finance Committee's review of the applicant.** Acceptance can be verbal and followed with a

signature at time of orientation if email or signature is unavailable. *CW 005 RECRUITMENT Offer Letter*

Acceptance is communicated by HR to the department head and onboarding steps begin. The “Onboarding New Employee Checklist” is designed to be a baseline of information that every city employee should receive. Departments are encouraged to provide information beyond the contents of this document, but in the least, these components are required.

Onboarding Procedure, CW 102 ONBOARDING Dept. New Employee Checklist, CW 103 ONBOARDING HR City Orientation Checklist Full Time, CW 104 ONBOARDING HR New Employee Schedule

That this Resolution shall be in full force and effect upon its passage and adoption.

	YES	NO
DAVIS		
LAMPE		
BOARD		
BARTZ		
BLANKE		
SMITH		
SCHMID		
WETZEL		
MOLDENHAUER		
MAYOR MCFARLAND		
TOTAL		

ADOPTED November 21, 2023

CITY CLERK

APPROVED November 21, 2023

MAYOR



November 8, 2023

MEMORANDUM

TO: Lisa Schwartz, Human Resources Coordinator

FR: Alyssa Woltring, Analyst

RE: Market Analysis – Director of Public Works

The City requested we arrive at a recommended market rate for the classification of Director of Public Works. This classification is currently placed in Grade T of the wage structure.

The following is the breakdown of the market data for this classification. We were able to utilize data from the City’s comparables that are currently in our public sector database. The analysis includes data from the following organizations: City of Cudahy, City of De Pere, City of Fond du Lac, City of Greenfield, City of Hartford, City of Kaukauna, City of Manitowoc, City of Menasha, City of Mequon, City of Muskego, City of Neenah, City of Oconomowoc, City of Pewaukee, City of West Allis, City of West Bend, City of Whitewater, Village of Germantown, and the Village of Menomonee Falls.

	25 th Percentile	50 th Percentile (Median)	50th/75 th Percentile Blend	75 th Percentile
January 2023 Market Rate	\$102,800 (\$49.42)	\$114,200 (\$54.90)	\$119,950 (\$57.67)	\$125,700 (\$60.43)
January 2024 Market Rate	\$107,300 (\$51.59)	\$119,200 (\$57.31)	\$125,200 (\$60.19)	\$131,200 (\$63.08)

**Hourly rate based of 2080 annual hours.*

As you will note, the 2023 median market data aligns with the current grade placement. Additionally, we have provided the market rate for January 2024, which projects approximately a 4.4% increase in the market rate for this position. The potential impact of this increase may be mitigated by the City's decision on a forthcoming 2024 across-the-board raise, if the city chooses to do so.

Moreover, it has come to our attention that the city is encountering challenges in filling this position, and the pool of qualified applicants for this specific role is quite limited. Therefore, it is not unreasonable to establish market placement somewhere between the 50th and 75th percentile.

If the City is simply confirming that the current grade placement is correct, then Grade T remains suitable. However, if the City believes it is struggling with recruitment and retention difficulties for this role, it would be justified in considering a market adjustment to Grade U. It is important to note that such an adjustment may raise questions among other leadership positions currently classified under Grade T."

Please feel free to contact me with questions on this review.

To: Finance Committee
From: Mark Stevens
Date: November 13, 2023
RE: Purchasing Policy Update

One of the first sets of procedures that I cited as unclear and not followed consistently was the City's Purchasing Policy. Even though it had been revised in 2021, the contents seemed to be modified by tacking on additions without appropriate placement. There also seemed to be easy "work-arounds" to following purchasing practices by merely using a credit card, avoiding the expected transparency that the provision of an AP approval list to City Council would allow. And the reality is that the placement of a control at the AP approval list is only an approval or disapproval of cutting the payment; the product or service has likely already been used or consumed and we have little recourse but to pay the bill.

I have been working to pull together ideas I have found from other municipalities with a rewrite of our policy. Because of a re-ordering of contents, it was difficult to produce a redlined modification of the existing policy, so I have provided a pointer instead:

[city of watertown policy manual \(revize.com\)](http://cityofwatertownpolicymanual.revize.com) or...

Watertownwi.gov > Departments > Employee Resources > Employee Documents > Employee Handbook and Policy Manual > Policy Manual 8.28.23 > Pages 16-33

Attached is a draft of the new purchasing policy. I have highlighted areas of content that are new or a different approach to City practices. Key alterations:

- Most of my personal career included micromanagement of all purchases of the organization. I'm not suggesting that level of scrutiny here, yet the finance director has been absent from knowledge of most purchasing altogether.
- I consider the budget to be the guiding instrument to confine expenditures, yet events occur to cause spending to exceed a budget. I want to hold departments accountable to an overage by allowing a nimbleness in altering accounts within a department, considering the budget to be a living document that can change. I believe that past practice was to accept that accounts might be over, but if the division of accounts was good, nothing was altered (perhaps to the necessity of a resolution to be created, recommended by Finance Committee, and approved by Council). My desire is to hold department heads accountable when overages happen and expect decisions to be made for cutting other anticipated costs, but without the paperwork unless the impact crosses outside of the division.
- The auditors have inquired as to the competitive bidding expectations of our purchasing. I have been able to provide substantiation for some of the random selections, but not all. I cannot affirm that departments are adhering to a consistency in pursuit of better pricing on purchasing of goods/services.
- I desire to be faster in our processing of payments. We are currently tied to council meetings awaiting for the approval to cut a check run, which is too late in the process. I'm suggesting that we increase our check runs to weekly and provide a report of all payments made in the past month, including all purchases via credit card that, unless it's a single item more than \$10K, has not been reported to the Council.
- The institution of greater controls for purchases greater than \$10,000.
- Ability for Finance Director to execute contracts up to \$25,000 to aid transfer of work from Mayor.
- Elimination of the complex Taxpayer Benefit Policy; this hasn't been used in purchases in my two years.

This is a draft that I am providing for you to review for any suggested changes. I would like to incorporate any modifications and update a recommended policy statement for a future meeting with the goal of a January 1 implementation.

TITLE: **PURCHASING POLICY DRAFT- 231102**
SOURCE: FINANCE COMMITTEE

EFFECTIVE DATE: JANUARY 1, 2024
REVISION DATE:

1.0 GENERAL POLICY AND OBJECTIVES

The purchase of goods and services is a central function of the City of Watertown. A fair, efficient, and accountable purchasing process is vital to providing quality services and maximizing the value obtained for taxpayer dollars. It is the responsibility of all City employees and elected officials to ensure that purchases are made with a commitment to ethical procurement practices and cost-effective purchasing. The procedures outlined in this policy are intended to provide an effective and efficient means of meeting these goals:

- To create a competitive, fair and ethical purchasing process that will ensure that the maximum value is obtained for every dollar expended
- To allow the City to obtain quality goods and services that will allow for the provision of programs in a timely and effective manner
- To establish a standardized purchasing process that will promote equity and efficiency
- To provide adequate budgetary and cost controls
- To conduct all purchasing in a manner which ensures equal opportunity and non-discrimination
- To support local businesses whenever possible
- To ensure that the entire purchasing process meets the highest ethical standard without conflict of interest or the appearance of impropriety

1.2 DEFINITIONS

Sole Source – An item shall be considered sole source if there is only one vendor that supplies the item and there is no equivalent substitute. Items that are made by one manufacturer but sold through multiple vendors are not to be considered sole source.

Informal Quote – An informal quote may be obtained verbally or by examining published prices. When soliciting an informal quote, the department should maintain documentation of when it was obtained (keep until the end of following calendar year).

Estimate – An approximate calculation or judgment of the cost of a product or service. Estimates are to be sought when a department submits a capital improvement project in the annual budget.

Request for Estimate (RFE) – A document produced by the City when seeking an estimate when deliverables are commodities for which there are clear specifications and when price will be the primary determining factor. Soliciting a price estimate is primarily for budget proposal creation or comparison purposes, not a formal bid for work.

Formal Quote – A formal quote must be supplied in writing. Formal quotes may be received by letter, fax, or email. Documentation of the quote should be maintained throughout the purchasing process and kept until the end of following calendar year.

Formal Bid – A formal bid process requires that vendors provide sealed bids prepared in response to specifications provided by the City. The bids should be opened publicly and the documentation should be maintained throughout the purchasing process.

Request for Proposal (RFP) – A document produced by the City when seeking a quote or bid when deliverables are not explicitly defined or when other selection criteria will be used in addition to price, such as the quality of the vendor (“qualified submitter”).

Surplus Property - City property may be declared surplus when it is no longer necessary, practical, or economical to be retained by the City.

1.3 ROLES

City Council – Approves the City budget, which allocates funds for all purchases. Council approval is required to approve any changes that alter fund balance, authorize borrowing, acquire property, or to approve new programs.

Mayor – Annually presents a budget proposal to the Council. The Mayor is authorized to sign contracts to purchase items or services on the City’s behalf provided they are included in the annual budget. No contract shall be executed on the part of the City until the Finance Director has reviewed it to ensure that sufficient funds are available to meet the expense and the City Attorney has reviewed as to approved form.

Finance Committee – Approves purchases of materials, equipment, and services \$50,000 or more when no other appropriate standing committee exists. The Finance Committee recommends budget adjustments that impact more than one department and budget amendments to the City Council.

Public Works Committee – According to state statute 62.15(1), “All public construction, the estimated cost of which exceeds \$25,000, shall be let by contract to the lowest responsible bidder; all other public construction shall be let as the council may direct.” The Public Works Committee oversees the process of approving the award of public construction contracts in accordance with this statute. Public construction includes capital improvements such as street reconstruction, stormwater facilities, and municipal buildings.

Finance Director – Oversees all City purchasing and monitors compliance with the City purchasing policy. Approves purchases of materials, equipment, and services in excess of \$10,000 and less than \$50,000. The Finance Director may approve budget adjustments contained within a department. Notification shall be provided to the Mayor and Finance Committee of all department budget adjustments. This position is authorized to sign contracts of up to \$25,000 on the City’s behalf. The Finance Director monitors expenditures in comparison to budgeted levels and provides periodic analysis of General Fund income statement to Finance Committee.

Department Heads – Department Heads or their designees are responsible for making necessary purchases for their departments within the confines of the City purchasing policy and approved budget. They are also responsible for receiving items and verifying that the terms of the purchase have been completed. **Department Heads are authorized to make purchases up to \$10,000 if the item does not require a budget amendment.**

City Employees – Make purchases and receive items with the approval of their Department Head. All employees who are authorized to make purchases are responsible for following the City's purchasing policy and ensuring that purchases are made under the highest ethical standard.

2.0 COMPETITIVE PRICING

It is the policy of the City to obtain the highest quality goods and services at the lowest price by following a competitive purchasing process. It is City policy to obtain bids or proposals from at least three different vendors to ensure that competitive pricing is demonstrated. Exceptions to this requirement are allowed when it is in the best interest of the City. Exceptions include:

- Purchases for which there is only one or two suppliers [sole source products] (e.g., Warranty work requiring specific service provider, business trained and equipped for make/model of equipment needing repair)
- Emergency purchases and repairs covered by insurance proceeds
- **Purchases under \$2,000 from a supplier that has offered the best price and quality for routine purchases based on periodic bids/proposals solicited by the City at least bi-annually. The Finance Director will take the lead in researching and soliciting proposals for items that are used by multiple departments.**
- Purchases made from the state bid list or competitively solicited cooperative contracts (e.g., Sourcewell)
- Committee approval of using a single vendor where department has a long-standing history of using the product where switching products complicates operations or maintenance (e.g., fire hydrants, manhole castings)
- **Certain professional services where the Mayor has waived the competitive bid requirement due to the quality of the firm and the service to be provided. Quotes from various vendors should be obtained periodically and should be one of the factors in selecting the vendor to perform the service.**

2.1 TAXPAYER BENEFIT POLICY

Pursuant to resolution #8443, that with respect to every expense constituting a purchase of any good or service that is not subject to Wis. Stats. 62.15(1), wherein, additionally, such expenditure to result from the purchase is within budget authorization, and otherwise conforms to the procedures in this policy, the competitive bidding, award, and all procedures administered in connection therewith shall conform as follows when one or more local businesses participate in the competitive process:

1. **Include in the bid solicitation and any other procurement document or communication notice in substantially the following form: "It should be noted that the City of Watertown has a local bidder benefit policy, the details of which may be obtained from the Finance Department."**

The policy, generally known as the Taxpayer Benefit, will be used in the evaluation of bids or quotes, along with unit costs to be applied under the formula described below.

2. On the bid or quote summary for each local business competitor, list first the base bid or quote amount. On a separate line item labeled "Taxpayer Benefit" list, a discounted amount of the local competitor's base bid or quote is then deducted to establish the cumulative total for bid or quote comparison amount.
 - For competitive bids or quotes under \$5,000, the Taxpayer Benefit deduction shall be 2% of the local competitor's base bid or quote.
 - For competitive bids or quotes of \$5,000 or more, the Taxpayer Benefit deduction shall be 1.5% of the local competitor's base bid or quote.
 - Where one or more local businesses are competing for the successful bid or quote, the lowest responsible bid or quote shall prevail.
 - When a local business competes with a non-local business in a bid or quote process, the lowest responsible bid or quote shall prevail, after the Taxpayer Benefit deduction has been applied.

If two or more bids are in the same amount or unit price, quality, service, and other factors deemed relevant being equal, the contract shall be awarded to a bidder whose principal place of business is located within the City limits, if any. If there is not a City of Watertown bidder, the Department Head should award the contract to one of the tie bidders by coin toss open to public viewing.

2.2 REJECTION OF BIDS

Department Heads have the authority to reject bids, parts of bids, or all bids, where the public interest will be served. In all cases, the Department Head has the authority to re-advertise and re-bid any proposed purchase or to reject all bids and to negotiate a purchase directly with any supplier if this procedure is deemed most advantageous to the City.

2.3 BIDDERS IN DEFAULT

A Department Head should not accept the bid of any supplier for goods or services more than \$50,000 who is in default or delinquent in the payment of taxes, licenses, forfeitures, or any other moneys whatsoever due the City. Such information should be obtained from the Finance Director.

2.4 VENDOR SELECTION CRITERIA

In addition to price, Department Heads may consider the following factors in selecting the acceptable bid, proposal, or quotation:

- 1 The ability, capacity, and skill of the vendor to perform the contract or provide the service required
- 2 Whether the vendor can perform the contract or provide the service promptly, or within the time specified, without delay or interference
- 3 The experience and efficiency of the vendor
- 4 The quality of performance of previous contracts or services by the vendor
- 5 The previous and existing compliance by the vendor with laws and ordinances relating to the contract or service

- 6 The sufficiency of the financial resources and ability of the vendor to perform the contract or provide the service
- 7 The quality, availability and adaptability of the supplies or contractual services to the particular use required
- 8 The ability of the vendor to provide future maintenance and service for the use of the subject of the contract
- 9 The number and scope of conditions attached to the bid, proposal, or quotation

3.0 PURCHASING PROCESS REQUIREMENTS

The process for making purchases varies depending on the total cost of the purchase. The intentional staggering of purchases as well as dividing purchases and/or contracts to consciously evade this policy is strictly prohibited. Any employee found to be in violation of this policy will be subject to disciplinary action, up to and including termination of employment.

Purchase Cost	Authority Required	Purchasing Process	Competitive Requirement
Less than \$1,000	Department Head or Designee	Department Approval	Periodic Quotes or 2 Informal Quotes
Over \$1,000 and less than \$10,000	Department Head or Designee	Department Approval	3 Informal Quotes
Over \$10,000 and less than \$50,000	Finance Director	Purchase Requisition	3 Formal Quotes
Public Construction Over \$25,000	Public Works Committee	Memo	Formal Bid Process
\$50,000 and more	Finance Committee	Committee Presentation and Contract or Purchase Requisition	3 Formal Quotes or Formal Bid Process

3.1 PURCHASES LESS THAN \$1,000

Purchases under \$1,000 may be made with the approval of City Department Heads or their designees. Whenever possible, at least two informal (verbal) price quotations must be obtained prior to making the purchase. Quotations are not required for items purchased from a vendor that has offered the best price and quality on a category of items based on periodic bids/proposals solicited by the City at least bi-annually.

3.2 PURCHASES OF AT LEAST \$1,000 AND LESS THAN \$10,000

Purchases of at least \$1,000 and less than \$10,000 may be made with the approval of City Department Heads or their designees. Department staff are responsible for obtaining and documenting at least three informal (written) price quotations for the proposed purchase. This information is provided to the Department Head. The Department Head reviews the request to determine compliance with the budget and purchasing policy. If the selected vendor does not offer the lowest price, the request should include an explanation of why another vendor is recommended.

Capital Outlay: non-recurring purchases in General Fund [01] that aren't part of ongoing regular expenses (e.g. laptop, furnishings, facilities repair).

Equipment, supplies, or repairs more than \$5,000 per item/event will be considered a potential capital asset and should be budgeted as part of a departments' Capital Outlay budget (account ending in -60).

Capital Improvement: additions, improvements, modifications, or renovations of a property that increases its value or prolongs its useful life; buildings, equipment, machinery, vehicles.

Assets with an acquisition cost of at least \$20,000 and an expected useful life of at least five years are typically acquired through the Capital Borrow Fund [05].

3.3 PURCHASES OF AT LEAST \$10,000 AND UNDER \$50,000

Purchases of at least \$10,000 and less than \$50,000 require the prior approval of the Finance Director or his or her designee. The Finance Director may also require that the purchase go through a Request for Proposal (RFP) process or a formal bid process.

Department Heads or their designees are responsible for obtaining and documenting at least three formal (written) price quotations for the proposed purchase. This information is provided to the Finance Director along with a Purchase Requisition that should include the vendor selected, a description of the item, and the account number where it was budgeted. If the selected vendor does not offer the lowest price, the request should include an explanation of why another vendor was chosen.

The Finance Director reviews the request to determine compliance with the City's budget and purchasing policy. If approved, the Finance Department will issue a purchase order to the department. This purchase order should be used when making the purchase and the purchase order number must be entered into miViewPoint when it is submitted for payment.

3.4 PUBLIC CONSTRUCTION PROJECTS OF \$25,000 AND OVER

Public construction projects with an estimated cost between \$5,000 and \$25,000 require a class 1 notice prior to execution of the contract.

Public construction projects with an estimated cost greater than \$25,000 require approval of the Public Works Committee and must be let by contract to the lowest responsible bidder as required in Wisconsin State Statute 62.15(1). Also, per statute 62.15, the City Council may by a three-fourths vote provide by ordinance that any class of public construction project may be done directly by the City without submitting the project for bids.

The Mayor may waive the bid or RFP requirement for professional services if he or she determines that it is in the City's best interest. The justification for waiving the bid or RFP process should be presented to the Public Works Committee prior to their action to approve or deny the purchase.

Department Heads or their designees are responsible for conducting the public bid (prepare bid package, provide public notice and advertisement, conduct public bid opening, prepare bid tabulation report) or RFP process and providing the results to the Public Works Committee. If a contract is required, the department will work with the City Attorney to draft a contract for signature by the Mayor. The Finance Director will review the information to ensure compliance with the City's budget and purchasing policy.

3.5 PURCHASES OF \$50,000 AND OVER

All purchases of materials, equipment, and services more than \$50,000 require the approval of the Finance Committee prior to completing the purchase or signing the contract. The City requires an RFP or bid process for purchases of this size.

The Mayor may waive the RFP or bid requirement for professional services if he or she determines that it is in the City's best interest. The justification for waiving the bid or RFP process should be presented to the Finance Committee prior to their action to approve or deny the purchase.

Department Heads or their designees are responsible for conducting the public bid (prepare bid package, provide public notice and advertisement, conduct public bid opening, prepare bid tabulation report) or RFP process and providing the results to the appropriate standing committee. The department is required to prepare a memo listing the proposals received, which vendor is recommended and why, the budgeted amount for the item and any additional costs that may be incurred. If the selected vendor does not offer the lowest price, the request should include an explanation of why another vendor was chosen.

With a positive recommendation from the standing committee, the Department Head will place the item on an upcoming Finance Committee agenda and prepare a Purchase Requisition that includes the vendor selected, a description of the item, and the account number where it was budgeted. The Finance Director will review the information to ensure compliance with the City's budget and purchasing policy. If approved by the Finance Committee, the Finance Department will issue a purchase order to the department. This purchase order should be used when making the purchase and the purchase order number must be entered into miViewPoint when it is submitted for payment.

If a contract is required, the department will work with the City Attorney to draft a contract (see Section 7) for signature by the Mayor.

4.0 PURCHASE CHARGES AND METHODS

4.1 SHIPPING AND FREIGHT CHARGES

It is the policy of the City to avoid paying shipping charges whenever possible. If the City is to pay shipping charges, it must be billed at the time of invoicing. Department Heads, when obtaining price quotations, should inquire into applicable freight charges. Any charges to be paid by the City will be regarded as part of the price quotation when selecting the successful bidder. Unless otherwise stated in the "notice of call for bids", all formal bid proposals shall include freight and delivery charges, if any.

4.2 DISCOUNTS

It is the City's policy to take advantage of vendor discounts for prompt payment whenever possible to minimize the cost of a purchase. Department Heads are responsible for determining if discounts are available and for working with the Finance Department to obtain the lowest price. Some vendors offer discounts for prompt payment. When possible, Departments can aid the City by approving invoices and submitting them for payment expeditiously.

4.3 SALES TAX EXEMPTION

The City is exempt from paying city, county and state sales tax. Purchasers have the responsibility to inform vendors of tax-exempt status at the time of purchase. Completed tax exempt forms are available from the Finance Director. Invoices received by the City that include sales tax will be amended by reducing the amount of sales tax prior to payment. Any person seeking reimbursement for a City purchase that includes sales tax shall not be reimbursed for the sales tax portion of the purchase, absent extenuating circumstances approved in writing by the Mayor.

4.4 COLLECTIVE PURCHASING

Cooperative purchasing arrangements can result in significant savings by pooling purchasing power. It is the City's policy to utilize collective purchasing between City departments or with other units of government when savings can be obtained without sacrificing the quality or availability of the product or service.

The Finance Department shall have the authority to analyze the desirability of cooperative purchasing arrangements and make recommendations to the Administration. The City Council encourages cooperative purchasing but maintains the right to reject any such arrangements with other units of government.

4.4 RECEIVING AND INSPECTING ITEMS

Department Heads, or their designees, are responsible for receiving and inspecting all deliveries to their departments to ensure that items received conform to the specifications and quantities set forth in the purchase order. All deliveries should be thoroughly inspected to ensure that materials are received in satisfactory condition. If there are any discrepancies, the Department Head or designee should contact the vendor and resolve the issue before submitting the invoice for payment. When items are sent in multiple shipments, the department should clearly indicate which items have been received and accepted when approving the invoice for payment.

4.5 SUBMITTING INVOICES FOR PAYMENT

Once department staff have verified that the purchased items have been received in a satisfactory condition, the original invoice should be scanned and entered in miViewPoint (Caselle invoice entry portal) by Department staff for authorization routing to Department Heads and Finance Department staff before payments will be processed.

It is the City's policy not to pay from statements or copies of invoices. If it is not possible to obtain an original invoice, a faxed or emailed copy may be used if the Department Head verifies that the vendor has not already been paid for the item. If it is not possible to obtain an invoice, a Check Request Form

should be completed that includes vendor name and ID number, a description of the item purchased, and attach any supporting documentation. This form must be signed by the Department Head.

The Finance Department processes checks and issues payments to vendors. The cut-off dates for payment submission will be provided by the Finance Department (typically each Friday) for checks to be processed the following week (typically each Tuesday). At each first regular City Council meeting of the month, a list of all payments made in the prior month will be provided.

All final retainage payments for construction projects will be held until they have been presented to the City Council for approval.

If a Council Member has concerns regarding payments to a particular vendor or class of vendors, he or she may request to review pending payments. Information would then be sent to all Council Members for a specified period to provide comments. If no comments are received during this period, the item may be released for payment. However, if an objection is raised during the comment period, the payment in question shall be held until the next regular City Council meeting.

4.6 CREDIT CARD PURCHASES

The City maintains credit card accounts that may be used when it is impractical or inefficient to follow the normal payment process. Credit cards may be issued to City employees at the request of a Department Head through the Finance Director. Approved employees will be required to read, acknowledge, and sign a Credit Card Use Agreement.

Purchases made with credit cards must follow the normal competitive pricing guidelines and require the same approval process. Purchases made on a credit card are still eligible for sales tax exemption (purchaser is responsible for providing tax exempt certificate at the time the charge is incurred).

Acceptable credit card uses:

1. Payment for goods and services at businesses where invoicing is not available
2. Online purchases
3. Payment of purchases where there is no additional fee to pay with a credit card
4. Lodging (*registering in advance and paying upon departure*)
5. Travel: flights, car rentals, taxis, ride-share services, parking
6. Registration fees for conferences and training seminars
7. Meal costs:
 - Costs must follow the standards established in the City's Travel Guidelines in the Employee Handbook
 - Group meetings where the City is paying must receive prior approval of the Mayor
 - Tips up to the limit set by the travel policy in the employee handbook. A tip that is in excess of the allowed amount should be left by the employee in cash and will not be recoverable from the City as a valid expense.
 - Employees do not need to obtain tax exemption for individual meals or groups up to three people. Groups over three should try to obtain the tax-exempt status.

Unacceptable credit card uses:

1. Tips except as part of an approved meal cost
2. Personal purchases of any kind

3. Cash advances
4. Purchases of gift cards

If an unauthorized charge occurs, if a meal purchase exceeds an amount allowed by the City's Travel Guidelines, or if a good faith attempt to receive a sales tax exemption is not made, the employee must immediately reimburse the difference beyond the allowable amount to the Finance Director.

After making a credit card purchase, receipts or other supporting documentation should be maintained by the cardholder. When the monthly credit card statement is issued, Finance Department staff will distribute the statement to all Department Heads and their designees. The cardholder is responsible to review charges and assemble receipts in chronological order as listed on the statement. The cardholder is to submit a signed attestation of the credit card charges and associated receipts to his or her Department Head. The Department Head or designee will review and assign account numbers, the Department Head will sign the statement and then route all original documentation to the Finance Department in a timely manner. (A spreadsheet template is available to aid in the data entry of receipts.) The Finance Director will review the statements of all Department Heads. The Finance Department will complete data entry authorizations and issue an ACH payment to the credit card company prior to the statement due date. It is City practice to avoid paying any credit card finance charges.

4.7 INTERNET PURCHASES

City employees may use the Internet to make purchases if they follow normal purchasing guidelines and the same approval process. Internet purchases are not permissible in situations where a sealed bid is required. Employees should only make purchases from legitimate vendors (compliant with US regulations with good reputation in the market) and through a secure connection. Any concerns regarding the security of the information should be directed to the Information Technology Department. The IT staff will have the final authority to determine if an Internet transaction provides sufficient security.

4.8 PETTY CASH ACCOUNT

Various departments maintain petty cash accounts to expedite miscellaneous purchases and the payments of small expenses when it is not practical to follow the City's normal payment procedures (e.g. reimbursement of work permit fee). The petty cash fund should not be used to circumvent the normal purchasing process or to pay for personal services. Each department overseeing a petty cash fund should seek reimbursement of transactions through miViewPoint no less than twice a year, and always by December 10 to assign purchases to the current fiscal year. A report of the petty cash balance as of January 1 should be emailed to the Finance Director by January 10.

4.9 EMPLOYEE REIMBURSEMENTS

Generally, employees should avoid making City purchases with their own funds. If the need arises to purchase an item for the City with personal funds, the employee must submit the receipt and a Check Request Form to the Department Head no more than 28 days after purchase. This form should include a detailed listing of the items purchased and must be signed by the employee to be reimbursed and his or her Department Head. It is the responsibility of the employee making the purchase to ensure that any

available discounts are applied, and that sales tax is not included. Once entered into miViewPoint and approved, a check will be issued for the reimbursement in the next check run.

4.10 EQUAL OPPORTUNITY/NON-DISCRIMINATION

The City of Watertown endorses and actively supports equal opportunity and a nondiscrimination policy. Therefore, it shall be a City requirement that all potential bidders be provided with equal opportunity to submit bids and to compete on an equal basis for City business.

All contracts to which the City of Watertown is a party, shall contain a nondiscrimination in employment clause which provides:

“The vendor agrees that in performing under this agreement with the contracting municipality, he/she shall not discriminate against any worker, employee or applicant, or any member of the public because of race, creed, color, national origin, handicap, or sex. The vendor further agrees that this clause will be incorporated in all contracts entered with suppliers of materials or services who may perform any such labor or services in connection with this contract.”

6.0 EXCEPTIONS TO ROUTINE PURCHASING PROCEDURES

6.1 EMERGENCY PURCHASES

Emergency purchasing procedures should be used only when normal purchasing channels are not available. Emergency purchases may be made:

- When there is need for immediate delivery of items
- To prevent delays in work or construction schedules
- When there is an immediate threat to public health or safety
- To meet emergencies rising from unforeseen causes

For emergency purchases under \$10,000, the normal purchasing procedures should be followed.

However, for emergency purchases over \$10,000, the Department Head should take the following steps:

- If an emergency purchase is needed during regular working hours, notify the Finance Director, and obtain approval prior to making the purchase.
- If an emergency purchase is needed after regular working hours or on a holiday, Department Heads (or their authorized designees) may authorize the purchase.
- A purchase requisition form and a written explanation of the emergency must be prepared and forwarded to the Finance Director and Mayor within two working days after making the purchase.

6.2 BLANKET PURCHASE ORDERS

Blanket purchase orders are used for those vendors from whom many repetitive purchases are made as supplies are required. Rather than issue a purchase order form for each purchase, one order is issued for a specified calendar year to cover all purchases made during that period. Blanket purchase orders can be renewed each year if continuing purchasing is warranted.

When requesting the issuance of a blanket purchase order, the Department Head should obtain price quotations on representative items from at least three vendors. The Department Head should then prepare a Purchase Requisition for the Finance Director that includes:

- The vendor
- The anticipated materials, supplies, equipment to be purchased
- The anticipated number of purchases to be made under the blanket order
- The total amount budgeted for such purchases.

The Finance Department will review the request and check the budget to verify that adequate funds are budgeted and available. Based on this information, the Finance Department shall indicate approval or denial of the request. If the request is approved, the Finance Department will issue a purchase order number that should be used when ordering any items under the blanket purchase order. The Department should include this number when the invoices are submitted for payment. Before a new blanket purchase order is issued, the Department Head should obtain competitive price quotations from alternate vendors.

7.0 PROCEDURES FOR CONTRACTED SERVICES

7.1 CONTRACTS DEFINED

For purposes of this policy, “contracts” are defined as any document meeting any of the following statements:

1. Requiring signature of statutory officers of the City.
2. Expressly waiving liability of the vendor.
3. Expressing a scope of service to be performed by the vendor.
4. Placing conditions (other than payment) upon the City.
5. Contracts also include lease agreements (other than office equipment leases).
6. Memorandums of understanding (other than those with no cost to the City).

7.2 COMPETITIVE BIDDING

Department Heads must follow all competitive bidding requirements for procuring contracted services or purchases. However, a purchase order is not needed in these instances.

7.3 CONTRACT REVIEW

The contract routing form must be used to ensure proper review before any contract is signed. No contract shall be executed on the part of the City until the Finance Director has reviewed to ensure that sufficient funds are available to meet the expense and the City Attorney has reviewed as to approved form. Department Heads should submit contracts to the Finance Director as soon as possible for timely review, ideally at least two business weeks prior to the execution date. All questions about whether a document is a contract should be directed to the City Attorney prior to execution of the document.

7.4 SIGNATORIES

The signatories for the City are the Mayor and Finance Director/Treasurer [for purchases up to \$25,000], each of whom are authorized to execute the contracts without additional Council action provided the purchase is included in the annual budget and meets the guidelines of the purchasing policy. Department Heads do not have legal standing to enter contracts on behalf of the City unless expressly

authorized to do so by the City Council.

8.0 PROCUREMENT FOR STATE AND FEDERAL AWARDS

8.1 RESPONSIBILITY

City of Watertown Department Heads are responsible for determining whether a purchase is allowable under the terms of any state and federal program from which their department is receiving support. The process used for procurement under terms of any state and federal program should follow the guidance of the program.

8.2 COST ALLOWABILITY FOR CHARGES AGAINST FEDERAL AND STATE AWARDS

General. All costs incurred by City of Watertown under a grant award from a U.S. federal or state agency shall be subject to the cost allowability standards articulated in OMB's *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.

Procedure. Prior to entry into the general ledger, the department head shall determine if the nature of the expense and determine if the expense:

Allowability – meets the general requirements established in 2 CFR § 200.403(a) through §200.403(g). City of Watertown will maintain a system of internal controls over Federal expenditures to provide reasonable assurance that Federal awards are expended only for allowable activities and that the costs of goods and services charged to Federal awards are allowable and in accordance with the above referenced cost principles.

Those controls will meet the following general criteria:

- Be necessary and reasonable for the performance of the Federal award and be allocable thereto under these principles.
- Conform to any limitations or exclusions set forth in these principles or in the Federal award as to types or amount of cost items.
- Be consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the city.
- Be accorded consistent treatment.
- Be determined in accordance with generally accepted accounting principles.
- Not be included as a cost or used to meet cost sharing or matching requirements of any other federally-financed program in either the current or a prior period.
- Be adequately documented.

Selected Items of Costs – is consistent with one of the allowability factors for selected items of costs articulated in 2 CFR § 200.420 through § 200.475.

Grant Budget – is consistent with the allowable expenses provided for in the grant agreement.

This procedure will be employed regardless of whether City of Watertown classifies the expense as a direct or indirect (F&A) cost. If deemed allowable, the department head shall code the expense in accordance with the account code established for the grant and submit the amount in the general ledger. If the department head cannot establish the allowability of an expense, consultation with the Finance Director shall be required to make the determination before any cost is entered in the general ledger. If unable to be resolved by the Finance Director, City of Watertown shall seek clarification with the Federal awarding agency or pass-through agency.

If deemed ineligible for reimbursement under the Federal award, the department head will record the item to an appropriate alternative within department expense accounts.

8.3 METHODS OF PROCUREMENT

The City must follow the procurement procedures identified in 2 CFR § 200.318 through §200.327. The City must award contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources. The City must maintain records sufficient to detail the history of procurement (rationale for method of procurement, selection of contract type, contractor selection or rejection, basis for the contract price).

1. **Micro-purchases up to \$50,000** (federal threshold established in the Federal Acquisition Regulations). The acquisition of supplies or services, the aggregate dollar amount not exceeding the micro-purchase threshold. Micro-purchases may be awarded without soliciting competitive price or rate quotations if the City considers the price to be reasonable based on research, experience, or purchase history. To the extent practicable, the City will distribute micro-purchases equitably among qualified vendors.
2. **Small Purchases for items between \$50,001 and \$250,000.** Small purchase procedures are those relatively simple and informal procurement methods for securing services, supplies, or other property that do not cost more than the Simplified Acquisition Threshold (less than \$250,000). If small purchase procedures are used, price or rate quotations shall be obtained from a minimum of three qualified sources. Efforts should be made to obtain at least one bid from a small or minority-owned business, if available.
3. **Formal Procurement for purchases greater than \$250,000.** Formal procurement methods are required when the value of the procurement for property or services exceeds the Simplified Acquisition Threshold. Formal procurement methods require following documented procedures and public advertising. One of the following methods can be used:
 - a. **Sealed bids.** A procurement method in which bids are publicly solicited and a firm fixed-price contract (lump sum or unit price) is awarded to the responsible bidder whose bid, conforming with all the material terms and conditions of the invitation for bids, is the lowest in price.
 - b. **Proposals.** A procurement method in which either a fixed price or cost-reimbursement type contract is awarded. Proposals are generally used when conditions are not appropriate for the use of sealed bids.

4. **Noncompetitive procurement.** Also known as sole-source procurement, this may be appropriate only when specific criteria are met. Examples include when an item is available only from one source, when a public emergency does not allow for the time of the competitive proposal process, when the federal awarding agency authorizes, or after a number of attempts at a competitive process, the competition is determined inadequate.

9.0 MISCELLANEOUS CONSIDERATIONS

9.1 GRANTS AS A REVENUE SOURCE

All potential grants and other aid shall be carefully examined for matching requirements and restrictive covenants, to ensure that our participation in such grants will be beneficial and cost-effective. Grant requests shall be reviewed by the Finance Director/Treasurer prior to the application being submitted. This review is to ensure that the grants do not create an obligation for unfunded expenditures by the City relating to the grant's purpose and to provide an overall budgetary review of the grant proposal.

Grants requiring City matching funds are to be requested from the Finance Committee prior to submission of the grant application. The Finance Committee shall approve all grant awards prior to the final acceptance of a grant.

It is the responsibility of the department to maintain application and award documents relating to each grant. A copy of the award document should be emailed to the Finance Director for the annual audit preparation.

9.2 ADDITION OF NEW VENDOR

New vendors must be approved by the Finance Department staff and created in the accounting software prior to a purchase being initiated.

9.3 INSURANCE CLAIM PROCEEDS

Purchases resulting from an accident or loss will be expended from the appropriate expenditure account. Settlement proceeds will be posted to the same expenditure account.

9.4 ETHICS

Elected officials and employees of the City shall comply with all federal, state and City ethics laws regarding conflict of interest as well as ethics regarding all purchase decisions. It shall be unethical for any City employee to participate directly or indirectly in a purchase or contract when the City employee or any member of the employee's immediate family has a financial interest pertaining to the contract or purchase unless the contract has been competitively bid or the service is highly specialized and only one supplier is available, and the employee has followed the procedures set forth in the Purchasing Policy.

Neither the City's name or any employee's name or position is to be used to endorse or support a product or vendor unless specifically authorized by the Common Council.

9.5 SURPLUS PROPERTY

City property is declared “surplus” when it is no longer necessary, practical, or economical to be retained by the City. Department Heads are responsible for identifying surplus furniture, equipment, supplies, etc. in their departments. Items may be sold prior to end of their useful life if it is determined that it is in the City’s best interest to take advantage of the current salvage value of the item. If an item is sold or donated, City employees should not receive preferential access compared to the public.

Once a Department Head has identified surplus property, he or she should determine if the item is of use to another department. If the surplus property has no further economic use to the City, the Department Head or designee shall determine the best method for sale or disposal of surplus property for which the original purchase price was under \$10,000. Such methods shall include internet postings on the Wisconsin Surplus Auction site (through Police Department) or public bid. For items with an original purchase price of \$10,001 to \$50,000, Mayor approval is required prior to disposal. The Finance Committee shall approve the method of sale or disposal of surplus property for which the original purchase price was over \$50,000. Disposal of all items with an original cost of over \$5,000 must be reported to the Finance Director for removal from insurance and the capital asset inventory.

Police unclaimed property: Watertown Police Department shall conform to Wis. Stat. secs. 66.0139 and 170.105.

Real Estate. Whenever City owned property is proposed for sale, there should be an internal review conducted by the Mayor to determine whether the City may need the parcel in the future and for what purpose. The Mayor will then prepare a report for Plan Commission for review. The Plan Commission will consider the land sale request, along with the Mayor’s Report on the property, and then prepare a recommendation based on zoning or land use of the property. The Plan Commission recommendation will then be submitted to the Finance Committee who shall consider whether an appraisal is necessary, how the property may be disposed of, and then forwards a recommendation to the City Council for final action. The Mayor is responsible for carrying out the Council’s actions regarding the disposition of the property. Property may be disposed of by public sale or auction, sealed bids, or by a mutual sales agreement.



106 Jones Street
Watertown, WI 53094

Finance Dept: 920-262-4000

Date:

Purchase

Section 3, Item F.

Vendor Name:

Vendor Address:

Vendor Phone:

Payment Method:

- ☐ Vendor will bill
☐ Credit Card
☐ Issue Check

Description of Product or Service	Item #	Qty	Per Unit	Extended
Shipping / Handling				
TOTAL:				

Description of need and/or handling directions: Ship to Location:

Alternate Bids/Proposals (name & amount):

Account Number:

Approval:

FinCom

Date:

PO#

Requestor's Name:

Date:

Requestor's Location:

Phone:

Supervisor Approval:

Date:

Finance Director Approval:

Date:

City of Watertown - Finance Department

Vendor #: Ck #: Date:

Certificate Frames	https://www.amazon.com/MCS-8-5x11-Format-12-Pack-65640/dp/B01616HZMM/ref=sr_1_6?keywords=certificate%2Bframes&qid=1636388390&qsid=145-9495874-3750454&sr=8-6&sres=B07Z4PFKTQ%2CB01616HZMM%2CB0876YVW4M%2CB0876ZGJ69%2CB00YCUD8CQ%2CB0886H2PJH%2CB0886JCTQ3%2CB07QL5W6RM%2CB00XCZVJ5K%2CB087CJBXTR%2CB08CGYV1H6%2CB09195B3WY%2CB0876XV5P1%2CB0915WZNQV%2CB01MSSOW7F%2CB07VLQHB4L%2CB08NWK1ST6%2CB07Q1JQ2VH%2CB074T65SQX%2CB09D3219NQ&srpt=PICTURE_FRAME&th=1
Ice Scraper	https://www.amazon.com/AstroAI-Detachable-Scraper-Ergonomic-Removal/dp/B07V37GVY9/ref=sr_1_5?crid=YXNIZTNU4MKU&keywords=ice+scraper&qid=1636118099&qsid=135-5697797-0444955&srefix=ice+scraper%2Caps%2C122&sr=8-5&sres=B07V37GVY9%2CB000BPLNXC%2CB07V26CHW8%2CB09FBVWKD8%2CB000BQSYLA%2CB099DXLY5K%2CB001DKO3X6%2CB071F6W896%2CB08L7Z7H61%2CB000BQQWR8%2CB07YFSTHRC%2CB08JGGQ7K9%2CB072889TP5%2CB09B9MVZQ7%2CB08NSSGHTW%2CB08FCBK5QK%2CB07XTFJG1Q%2CB01K8BY89E%2CB08BWFJC1J%2CB000KKLJSC
Meditation/Self-Care Cards	https://www.amazon.com/Stress-Less-Cards-Mindfulness-Meditation/dp/B088BXDJPZ/ref=sr_1_5?crid=186PK3HYKURYU&keywords=self+care+cards&qid=1636117986&qsid=135-5697797-0444955&srefix=self+care+cards%2Caps%2C120&sr=8-5&sres=B088BXDJPZ%2CB082P7C6ZL%2CB08L8CLYYK%2CB07VLPKG4X%2CB08VC1C4MW%2CB08H2D4NS3%2C156170900X%2CB08T21NRCG%2CB09CMVVJ2H%2CB089ZVS591%2CB08CGFX5K1%2CB08RQXJFJ3%2CB08L9975TB%2CB07WT8X6Y8%2CB0976GJ354%2CB08TB4RL4F%2CB08TB5Y83W%2CB01AX18070%2CB08Z3WYDWG%2CB08973HY33
12oz Slim Can Handler	https://www.amazon.com/12oz-Slim-Handler-patent-pending/dp/B08YJBMZTY/ref=sr_1_9?crid=1U6LMW9924WRK&keywords=can+coozie+with+handle&qid=1636118325&qsid=135-5697797-0444955&srefix=can+coozie+with+handle%2Caps%2C111&sr=8-9&sres=B095S99CSP%2CB07DTFH16S%2CB07W4NVV8W%2CB07X9LHR6Y%2CB07TDP23WP%2CB0817L711S%2CB08YJ973HY%2CB08YJBMZTY%2CB091SJ723G%2CB08YJHS8KD%2CB0842S13BB%2CB092683BGY%2CB09C3FRGB7%2CB076H8WJX2%2CB08P3J4TL7%2CB07DY5VW99%2CB097MYLZ2P%2CB08YJ6MBH8%2CB07Y5M6GKH%2CB07S3XG4MC

Lanyards w/Retractable Reels	https://www.amazon.com/Lanyards-Retractable-Breakaway-Colorful-Bohemian/dp/B09GY2PPLR/ref=sr_1_20?crid=3M6LVGYDH833D&keywords=colorful+lanyards+with+breakaway&qid=1636118632&qsid=135-5697797-0444955&srefix=colorful+lanyards+with+break+away%2Caps%2C111&sr=8-20&sres=B077B7NYWG%2CB06XJY3KBW%2CB07MFXWXML%2CB07DZWDCT%2CB07FY4MGP5%2CB077GKNZGH%2CB076MH8SZ5%2CB01C65ALDM%2CB00ACDSCWS%2CB07PXW78RB%2CB07Z3MCJW8%2CB08GCW6193%2CB0714CKQZ9%2CB07WFN6MQ4%2CB079FPJ71F%2CB09GY2PPLR%2CB00IA3X8O4%2CB07TYDSXT4%2CB01JQGWEC0%2CB092DJL1D3&srpt=BADGE HOLDER
Metallic Paper (Scrapbook, Stationary, Printer Friendly)	https://www.amazon.com/Metallic-Paper-Invitation-Stationery-Scrapbook/dp/B07VJ8SG48/ref=sr_1_1_sspa?crid=3NWCZA55NL1DY&keywords=cardstock+metallic&qid=1636119012&srefix=card+stock+metallic%2Caps%2C119&sr=8-1-spons&psc=1&smid=A1XX8JP5DR5QOY&spLa=ZW5jcnlwdGVkUXVhbGlmaWVyPUEyMjM5SEpFRzFDOFQ1JmVuY3J5cHRlZEIkPUEwMjgwMDQ0M004QjM2VE81S1dHMCZlbnNyeXB0ZW50ZW50ZW50ZW50MTEzMlFNN1pTV0ZEWFhJRyZ3aWRnZXROYW1lPXNwX2F0ZiZhY3Rpb249Y2xpY2tSZWRpcmVjdCZkb05vdExvZ0NsaWNrPXRydWU=

City of Watertown
Income Statement - October 2023

Section 3, Item G.

83.3%

Run Date: 231107

	Prior Year 2 Actual	Prior Year Actual	Curr Yr To-Date	Curr Yr Budget	Remain Balance	% Rev/Exp
Revenues						
Taxes	10,890,759	11,105,967	10,463,091	11,636,160	1,173,070	89.9%
Intergovt Shared Taxes	3,222,923	3,261,639	1,070,740	3,300,976	2,230,236	32.4%
Intergovt State Grants	1,545,587	1,298,364	1,118,323	1,174,725	56,402	95.2%
Licenses	68,523	67,240	65,410	68,775	3,365	95.1%
Permits	192,100	197,777	199,059	206,125	7,066	96.6%
Law & Order Violations	175,295	181,477	204,178	200,000	(4,178)	102.1%
Gen Govt Public Charges for Services	338,644	355,108	174,704	314,850	140,146	55.5%
Public Safety	764,059	833,120	663,244	829,100	165,856	80.0%
Health & Social Services	5,679	9,729	13,554	5,500	(8,054)	246.4%
Public Works	34,576	43,759	50,579	38,250	(12,329)	132.2%
Recreation	342,830	346,086	322,976	367,300	44,324	87.9%
Intergovt Township Fire Protection	283,177	287,287	286,437	283,537	(2,900)	101.0%
Interest	(11,749)	(151,064)	490,358	100,000	(390,358)	490.4%
Reserve Acct Revenue	134,111	159,460	-	0	0	0.0%
Miscellaneous	38,671	26,264	155,342	26,000	(129,342)	597.5%
Rent	26,943	25,640	16,599	24,340	7,741	68.2%
Total Revenues	18,052,128	18,047,854	15,294,593	18,575,638	3,281,045	82.3%
Expenditures						
Common Council	98,864	94,685	91,255	107,781	16,526	84.7%
Commissions & Committees	250	200	-	300	300	0.0%
Municipal Court	105,498	110,048	90,694	112,928	22,234	80.3%
Mayor	173,004	170,125	227,715	271,356	43,641	83.9%
Finance Department	451,937	448,127	385,951	519,779	133,828	74.3%
Elections	31,362	50,655	26,560	33,500	6,940	79.3%
Assessor	75,412	145,749	137,645	146,450	8,806	94.0%
Accounting & Auditing	67,452	61,656	66,371	80,000	13,629	83.0%
Human Resources	85,600	83,459	70,067	93,855	23,788	74.7%
City Attorney	210,056	239,728	204,961	222,339	17,378	92.2%
Special Legal Fees	19,628	1,097	-	2,000	2,000	0.0%
Municipal Building	282,389	304,482	277,280	300,966	23,686	92.1%
Other Buildings	6,647	6,947	4,332	6,400	2,068	67.7%
Miscellaneous	(13,513)	750	1,749	65,000	63,252	2.7%
Media & Communications	140,544	169,844	136,998	190,010	53,012	72.1%
Information Technology	165,724	173,744	222,454	226,574	4,120	98.2%
Property & Liability Insurance	487,828	451,430	371,400	534,255	162,855	69.5%
Employee Programs	18,627	24,093	19,889	23,328	3,439	85.3%
Other Insurance	21,275	4,235	3,647	3,000	(647)	121.6%
Other General Govt	8,341	-	2,235	0	(2,235)	
General Government	2,436,924	2,541,053	2,341,202	2,939,821	598,619	79.6%
		% of Total Exp	15.6%	15.2%		

	Prior Year 2 Actual	Prior Year Actual	Curr Yr To-Date	Curr Yr Budget	Rem Balance	Rev/Exp
Police	4,517,889	4,731,008	3,895,253	4,924,950	1,029,697	79.1%
Crossing Guards	30,797	27,695	21,191	40,074	18,883	52.9%
Dispatch Center	680,039	726,739	581,362	758,434	177,072	76.7%
Fire	3,037,049	3,066,250	2,489,242	3,362,104	872,862	74.0%
Building Inspection	290,411	280,826	303,274	365,073	61,799	83.1%
Emergency Govt	5,344	5,417	7,843	5,100	(2,743)	153.8%
Public Safety	8,561,530	8,837,936	7,298,165	9,455,735	2,157,570	77.2%
		% of Total Exp	48.8%	48.8%		
Health	453,808	459,524	392,903	504,159	111,256	77.9%
Environmental Health Division	820	19,382	-	0	0	0.0%
Other Services	61,000	61,000	62,830	62,830	-	100.0%
Health	515,628	539,906	455,733	566,989	111,256	80.4%
		% of Total Exp	3.0%	2.9%		
City Planner	2,492	285	5,864	10,400	4,536	56.4%
Engineering	350,272	363,895	219,794	288,209	68,415	76.3%
Machinery & Equipment	416,684	341,218	262,327	375,515	113,188	69.9%
Street Garages	92,589	120,020	54,145	69,500	15,355	77.9%
Street Administration	147,231	138,375	85,199	216,452	131,253	39.4%
Service to Other Departments	63,498	88,919	-	0	0	0.0%
Traffic Control	31,346	21,424	17,364	23,600	6,236	73.6%
Street Maintenance	763,794	673,108	932,593	1,265,040	332,447	73.7%
Snow & Ice Control	390,497	343,767	254,858	270,540	15,682	94.2%
Signs & Markings	92,093	102,571	12,674	19,200	6,526	66.0%
Street Lighting	506,416	444,500	430,486	412,000	(18,486)	104.5%
Airport	216,981	214,840	176,144	215,748	39,605	81.6%
Public Works	3,073,892	2,852,921	2,451,446	3,166,204	714,758	77.4%
		% of Total Exp	16.4%	16.3%		
Library	704,259	823,709	661,032	814,000	152,968	81.2%
Recreation Administration	216,644	184,495	402,232	574,030	171,798	70.1%
Recreation	96,871	116,853	120,274	115,796	(4,478)	103.9%
Outdoor Pool	199,791	210,126	207,322	272,379	65,057	76.1%
Indoor Pool	120,440	95,553	38,128	144,447	106,319	26.4%
Senior Center	244,254	267,188	-	0	0	0.0%
Park	814,968	861,873	734,252	966,384	232,132	76.0%
Park Garage	21,827	23,244	-	0	0	0.0%
Library, Leisure, & Parks	2,419,053	2,583,040	2,163,239	2,887,036	723,796	74.9%
		% of Total Exp	14.5%	14.9%		
Forestry	204,469	208,959	183,226	219,560	36,334	83.5%
Public Service Enterprises	75,000	78,000	73,000	78,190	5,190	93.4%
Reserves	152,506	320,673	-	0	0	
Transfer	35,000	60,000	-	82,625	82,625	0.0%
Total Expenditures	17,474,002	18,022,489	14,966,011	19,396,160	4,430,148	77.2%
Net Income	578,126	25,366	328,582	(820,522)	(1,149,103)	