



Finance Committee Meeting

Cravath Lakefront room 2nd floor 312 West
Whitewater Str, Whitewater, WI, 53190 *In Person
and Virtual

Tuesday, March 26, 2024 - 5:00 PM

**Citizens are welcome (and encouraged) to join our webinar via computer, smart phone, or telephone.
Citizen participation is welcome during topic discussion periods.**

City of Whitewater is inviting you to a scheduled Zoom meeting.

Topic: Finance Committee Meeting 3/26/2024

Time: Mar 26, 2024 05:00 PM Central Time (US and Canada)

Join Zoom Meeting

<https://us06web.zoom.us/j/88352007447?pwd=eFL0iVqA4GfRBBujeNP6TcLyxq2T1b.1>

Meeting ID: 883 5200 7447

Passcode: 897711

One tap mobile

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Meeting ID: 883 5200 7447

Passcode: 897711

Find your local number: <https://us06web.zoom.us/j/kd0ee0idcU>

AGENDA

CALL TO ORDER

ROLL CALL

CONSENT AGENDA

Items on the Consent Agenda will be approved together unless any committee member requests that an item be removed for individual consideration.

1. Finance Committee Meeting Minutes February 27, 2024

HEARING OF CITIZEN COMMENTS

No formal Committee action will be taken during this meeting although issues raised may become a part of a future agenda. Participants are allotted a three minute speaking period. Specific items listed on the agenda may not be discussed at this time; however, citizens are invited to speak to those specific issues at the time the Committee discusses that particular item.

To make a comment during this period, or during any agenda item: On a computer or handheld device, locate the controls on your computer to raise your hand. You may need to move your mouse to see these controls. On a traditional telephone, dial *6 to unmute your phone and dial *9 to raise your hand.

CONSIDERATIONS / DISCUSSIONS / REPORTS

2. December Financial - Updated Report
3. February Financials
4. Procurement Policy Review
5. P-Card Policy Review

FUTURE AGENDA ITEMS

6. Compensation Study

ADJOURNMENT

A quorum of the Common Council may be present. This notice is given to inform the public that no formal action will be taken at this meeting.

Anyone requiring special arrangements is asked to call the Office of the City Manager / City Clerk (262-473-0102) at least 72 hours prior to the meeting.



Finance Committee Meeting Item 1.

Cravath Lakefront room 2nd floor 312 West
Whitewater Str, Whitewater, WI, 53190 *In Person
and Virtual

Tuesday, February 27, 2024 - 5:00 PM

**Citizens are welcome (and encouraged) to join our webinar via computer, smart phone, or telephone.
Citizen participation is welcome during topic discussion periods.**

Please click the link below to join the webinar:

2/27/2024 Finance Committee Meeting

Feb 27, 2024, 5:00 – 6:00 PM (America/Chicago)

Please join my meeting from your computer, tablet or smartphone.

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You can also dial in using your phone.

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AGENDA

CALL TO ORDER

The meeting was called to order by Neil Hicks at 5:00 p.m.

ROLL CALL

Present: Jill Gerber, Neil Hicks, and Lisa Dawsey-Smith (online).

Absent: None.

Additional Attendees: Finance Director, Rachelle Blich

CONSENT AGENDA

Items on the Consent Agenda will be approved together unless any committee member requests that an item be removed for individual consideration.

Motion made by Jill Gerber, Seconded by Lisa Dawsey-Smith to approve the consent agenda. Voting Yes: Lisa Dawsey-Smith, Jill Gerber, and Neil Hicks. Voting No: None.

1. January 23, 2024 Finance Committee Meeting Minutes

HEARING OF CITIZEN COMMENTS

No formal Committee action will be taken during this meeting although issues raised may become a part of a future agenda. Participants are allotted a three minute speaking period. Specific items listed on the agenda may not be discussed at this time; however, citizens are invited to speak to those specific issues at the time the Committee discusses that particular item.

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CONSIDERATIONS / DISCUSSIONS / REPORTS

2. January 2024 Financials
3. Updated December 2023 Financials
4. Staff Report-Notice of Claim-Jankowski

Motion made by Lisa Dawsey-Smith, Seconded by Jill Gerber to deny claim. Voting Yes: Lisa Dawsey-Smith, Jill Gerber, and Neil Hicks. Voting No: None.

5. Staff Report-Notice of Claim-Ramirez

Motion made by Lisa Dawsey-Smith, Seconded by Jill Gerber to deny claim. Voting Yes: Lisa Dawsey-Smith, Jill Gerber, and Neil Hicks. Voting No: None.

FUTURE AGENDA ITEMS

6. Compensation Study
7. Policy Review Schedule

ADJOURNMENT

Motion made by Jill Gerber, Seconded by Lisa Dawsey-Smith to adjourn. Voting Yes: Lisa Dawsey-Smith, Jill Gerber, and Neil Hicks.

The meeting was adjourned at 5:09 p.m.

A quorum of the Common Council may be present. This notice is given to inform the public that no formal action will be taken at this meeting.

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GENERAL FUND REVENUES

SEC #	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 YTD DEC	% of BUDGET
41000	TOTAL TAXES	4,168,282	4,624,990	6,000,736	6,120,288	102%
42000	TOTAL SPECIAL ASSESSEMENTS	1,452	150	500	138	28%
43000	TOTAL INTERGOVT REVENUES	4,470,390	4,590,742	4,401,936	4,295,383	98%
44000	TOTAL LICENSES & PERMITS	130,500	89,048	73,975	167,690	227%
45000	TOTAL FINES, FORTFEIT - PENALTIES	288,595	296,072	335,900	250,979	75%
46000	TOTAL PUBLIC CHARGES FOR SVCS	82,850	87,843	106,911	62,413	58%
48000	TOTAL MISC REVENUE	389,500	595,927	510,570	1,376,154	270%
49000	TOTAL OTHER FINANCING SOURCES	726,788	99,675	232,209	180,207	78%
TOTAL:		10,258,356	10,384,446	11,662,737	12,453,252	107%

Favorable (Unfavorable)

2023 Act v Bud		2023 YTD vs. PY		
\$ Chg	% Chg	2022 YTD	\$ Chg	% Chg
119,552	2.0%	4,624,990	1,495,299	32.3%
(363)	(72.5%)	150	(13)	(8.3%)
(106,553)	(2.4%)	4,590,742	(295,359)	(6.4%)
93,715	126.7%	89,048	78,643	88.3%
(84,921)	(25.3%)	296,072	(45,093)	(15.2%)
(44,498)	(41.6%)	87,843	(25,430)	(28.9%)
865,583	169.5%	595,927	780,227	130.9%
(52,002)	(22.4%)	99,675	80,532	80.8%
790,515	7%	10,384,446	2,068,807	20%

GENERAL FUND EXPENDITURE SUMMARY

SEC #	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 YTD DEC	% of BUDGET
1	ADMINISTRATION	1,506,985	1,736,296	1,733,263	1,758,920	101%
2	PUBLIC SAFETY	3,692,835	3,566,454	3,846,148	3,932,213	102%
3	PUBLIC WORKS	1,089,725	1,139,541	1,131,535	1,212,804	107%
4	PARKS AND RECREATION	739,409	724,655	710,607	682,036	96%
5	NEIGHBORHOOD SVC/PLANNING	338,309	309,932	306,784	355,387	116%
6	TRANSFERS	2,891,093	2,540,798	3,934,400	4,328,639	110%
7	CONTINGENCIES	0	0	0	41,800	#DIV/0!
TOTAL		10,258,356	10,017,677	11,662,737	12,311,799	106%

2023 Act v Bud		2023 YTD vs. PY		
\$ Chg	% Chg	2022 YTD	\$ Chg	% Chg
(25,658)	(1.5%)	1,736,296	(22,624)	(1.3%)
(86,065)	(2.2%)	3,566,454	(365,759)	(10.3%)
(81,269)	(7.2%)	1,139,541	(73,263)	(6.4%)
28,571	4.0%	724,655	42,619	5.9%
(48,603)	(15.8%)	309,932	(45,455)	(14.7%)
(394,239)	(10.0%)	2,540,798	(1,787,840)	(70.4%)
(41,800)	-	0	(41,800)	
(649,062)	(5.6%)	10,017,677	(2,294,122)	(23%)

Net Surplus / (Deficit) - 366,768 - 141,453

366,768 225,315



GENERAL FUND EXPENDITURE GROUPINGS

SEC #	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 YTD DEC	% of BUDGET	2023 Act v Bud		2023 YTD vs. PY			
							\$ Chg	% Chg	2022 YTD	\$ Chg	% Chg	
51100	Total Legislative Support	128,586	263,085	225,511	269,611	120%	1	(44,100)	(19.6%)	263,085	(6,526)	(2.5%)
51110	Total Contingencies	-	-	-	41,800		7	(41,800)	-	0	(41,800)	
51200	Total Court	73,008	81,915	84,544	85,807	101%	1	(1,263)	(1.5%)	81,915	(3,892)	(4.8%)
51300	Total Legal	71,392	72,901	74,591	83,516	112%	1	(8,925)	(12.0%)	72,901	(10,614)	(14.6%)
51400	Total General Administration	367,223	426,841	405,948	369,760	91%	1	36,188	8.9%	426,841	57,082	13.4%
51450	Total Information Technology	84,566	65,345	92,863	114,144	123%	1	(21,282)	(22.9%)	65,345	(48,800)	(74.7%)
51500	Total Financial Administration	204,517	215,000	235,333	229,735	98%	1	5,598	2.4%	215,000	(14,735)	(6.9%)
51540	Total Insurance/Risk Mgt.	96,213	105,745	113,147	83,981	74%	1	29,166	25.8%	105,745	21,764	20.6%
51600	Total Facilities Maintenance	423,727	449,597	446,266	467,311	105%	1	(21,045)	(4.7%)	449,597	(17,714)	(3.9%)
52100	Total Police Administration	651,833	709,476	726,491	799,470	110%	2	(72,979)	(10.0%)	709,476	(89,993)	(12.7%)
52110	Total Police Patrol	2,000,917	1,914,817	2,078,925	2,082,340	100%	2	(3,415)	(0.2%)	1,914,817	(167,523)	(8.7%)
52120	Total Police Investigation	491,910	419,193	434,233	524,244	121%	2	(90,012)	(20.7%)	419,193	(105,052)	(25.1%)
52130	Total Crossing Guard	-	-	-	-		2	0	-	0	0	
52140	Total Comm Service Program	30,821	32,429	40,797	33,068	81%	2	7,730	18.9%	32,429	(638)	(2.0%)
52200	Total Fire Department	-	-	-	-		2	0	-	0	0	
52210	Total Crash Crew	-	-	-	-		2	0	-	0	0	
52300	Total Rescue Service (Amb.)	-	-	-	-		2	0	-	0	0	
52400	Total Neighbor Svcs & Planning	338,309	309,932	306,784	355,387	116%	5	(48,603)	(15.8%)	309,932	(45,455)	(14.7%)
52500	Total Emergency Preparedness	5,882	10,971	9,841	9,490	96%	2	351	3.6%	10,971	1,480	13.5%
52600	Total Communications/Dispatch	511,472	479,568	555,861	483,601	87%	2	72,260	13.0%	479,568	(4,033)	(0.8%)
53100	Total Public Works Administration	47,491	45,026	51,387	48,109	94%	3	3,278	6.4%	45,026	(3,084)	(6.8%)
53230	Total Shop/Fleet Operations	165,955	210,224	174,542	235,267	135%	3	(60,724)	(34.8%)	210,224	(25,042)	(11.9%)
53270	Total Parks Maintenance	265,362	224,661	279,011	233,524	84%	4	45,487	16.3%	224,661	(8,863)	(3.9%)
53300	Total Street Maintenance	515,341	527,315	561,420	538,881	96%	3	22,538	4.0%	527,315	(11,567)	(2.2%)
53320	Total Snow & Ice	148,942	106,517	151,704	125,096	82%	3	26,608	17.5%	106,517	(18,579)	(17.4%)
53420	Total Street Lights	211,996	250,459	192,483	265,450	138%	3	(72,968)	(37.9%)	250,459	(14,991)	(6.0%)
55111	Total Young Library Building	57,753	55,867	55,061	55,057	100%	1	4	0.0%	55,867	811	1.5%
55200	Total Parks Administration	46,490	48,615	92,242	102,161	111%	4	(9,919)	(10.8%)	48,615	(53,546)	(110.1%)
55210	Total Recreation Administration	206,550	257,934	-	-		4	0	-	257,934	257,934	100.0%
55300	Total Recreation Programs	7,014	3,393	-	1,055		4	(1,055)	-	3,393	2,338	68.9%
55310	Total Senior Citizen's Program	56,491	-	-	-		4	0	-	0	0	
55320	Total Community Events	4,500	12,052	9,595	15,538	162%	4	(5,943)	(61.9%)	12,052	(3,485)	(28.9%)
55330	Total Comm. Based-Coop Projects	153,000	178,000	329,759	329,759	100%	4	0	0.0%	178,000	(151,759)	(85.3%)
59220	Total Transfers to Other Funds	1,745,442	1,297,705	1,418,180	1,751,181	123%	6	(333,001)	(23.5%)	1,297,705	(453,476)	(34.9%)
59230	Total Transfer to Debt Service Fund	942,883	1,043,530	1,257,105	1,318,343	105%	6	(61,238)	(4.9%)	1,043,530	(274,813)	(26.3%)
59240	Total Transfers to Fire Department	202,768	199,564	1,258,615	1,258,615	100%	6	0	0.0%	199,564	(1,059,051)	(530.7%)
59240	Total Transfers to Special Funds	-	46,991	500	500	100%	6	0	0.0%	46,991	46,491	98.9%
	Grand Totals	10,258,356	10,017,677	11,662,737	12,311,799	106%		(649,062)	(5.6%)	10,017,677	(2,294,122)	(23%)



General Fund
Revenue Budget Summary

GENERAL FUND REVENUES

Favorable (Unfavorable)

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 YTD DEC	2023 Act v Bud		2023 YTD vs. PY			
						\$	%	2022 YTD	\$ Chg	% Chg	
TAXES											
100-41110-00	LOCAL TAX LEVY	3,133,033	3,154,970	4,499,748	4,499,748	0	0.0%	3,154,970	1,344,778	42.6%	
100-41111-00	DEBT SERVICE TAX LEVY	946,352	1,045,965	1,257,105	1,257,105	-	0.0%	1,045,965	211,140	20.2%	
100-41112-00	OMITTED PROPERTY TAXES	-	-	-	-	-	-	-	-	-	
100-41113-00	RESCINDED TAXES-REAL ESTATE	-	6,611	-	2,625	2,625	-	6,611	(3,986)	(60.3%)	
100-41114-00	USE VALUE PENALTY	546	-	500	-	(500)	(100.0%)	-	-	-	
100-41140-00	MOBILE HOME FEES	38,885	57,754	25,000	41,587	16,587	66.3%	57,754	(16,167)	(28.0%)	
100-41210-00	ROOM TAX-GROSS AMOUNT	192,583	233,465	190,000	237,932	47,932	25.2%	233,465	4,467	1.9%	
100-41320-00	IN LIEU-UNIV GARDEN & WW MANOR	27,733	120,606	27,733	27,820	87	0.3%	120,606	(92,787)	(76.9%)	
100-41800-00	INTEREST ON TAXES	744	5,620	650	32,372	31,722	4880.3%	5,620	26,752	476.0%	
	TOTAL TAXES	4,339,875	4,624,990	6,000,736	6,120,288	119,552	2.0%	4,624,990	1,495,299	32.3%	
SPECIAL ASSESSMENTS											
100-42010-00	INTEREST ON SP ASSESS.	53	-	-	-	-	-	-	-	-	
100-42100-61	WATER MAINS	-	-	-	-	-	-	-	-	-	
100-42200-62	SEWER MAINS & LATERALS	316	-	-	-	-	-	-	-	-	
100-42300-53	ST CONST. - PAVING	-	-	-	-	-	-	-	-	-	
100-42310-53	CURB & GUTTER	58	-	-	-	-	-	-	-	-	
100-42320-53	SIDEWALKS	32	-	-	-	-	-	-	-	-	
100-42350-53	TRAFFIC SIGNAL	-	-	-	-	-	-	-	-	-	
100-42400-53	SNOW REMOVAL	1,675	150	500	-	(500)	(100.0%)	150	(150)	(100.0%)	
100-42500-53	FAILURE TO MOW FINES	1,175	-	-	138	138	-	-	138	-	
100-42550-53	EQUIPMENT USED-DPW	-	-	-	-	-	-	-	-	-	
	TOTAL SPECIAL ASSESSEMENTS	3,308	150	500	138	(363)	(72.5%)	150	(13)	(8.3%)	
INTERGOVERNMENTAL REVENUES											
100-43344-00	EXPENDITURE RESTRAINT PROG	71,382	63,331	53,306	53,306	-	0.0%	63,331	(10,025)	(15.8%)	
100-43410-00	SHARED REVENUE-UTILITY	422,541	397,001	396,241	395,596	(645)	(0.2%)	397,001	(1,405)	(0.4%)	
100-43420-00	SHARED REVENUE-BASE	2,836,783	2,836,846	2,836,844	2,836,844	-	0.0%	2,836,846	(2)	(0.0%)	
100-43507-52	POLICE-MISC SAFETY GRANTS	6,841	8,013	500	4,164	3,664	732.9%	8,013	(3,848)	(48.0%)	
100-43510-00	FEDERAL/STATE GRANTS-REIMBURSE	-	-	-	-	-	-	-	-	-	
100-43520-52	LAW ENFORCEMENT TRNG REIMBURSE	-	-	-	8,103	8,103	-	-	8,103	-	
100-43530-53	TRANSPORTATION AIDS	625,414	576,591	572,016	572,087	71	0.0%	576,591	(4,504)	(0.8%)	
100-43531-52	STATE GRANT--PUBLIC SAFETY	-	9,356	-	38,060	38,060	-	9,356	28,704	306.8%	
100-43540-52	UNIVERSITY-LEASE-PARKING	45,000	45,000	45,000	45,000	-	0.0%	45,000	-	0.0%	
100-43550-52	MOU-DISPATCH SERVICE	170,491	178,963	179,292	-	(179,292)	(100.0%)	178,963	(178,963)	(100.0%)	
100-43610-52	PMS-PAYMENT FOR MUNICIPAL SVCS	279,097	329,598	205,881	192,781	(13,100)	(6.4%)	329,598	(136,817)	(41.5%)	
100-43663-52	2% FIRE DUES-ST OF WISC	29,711	32,121	-	-	-	-	32,121	(32,121)	(100.0%)	
100-43670-60	EXEMPT COMPUTER AID-FR STATE	5,587	5,846	5,846	16,330	10,485	179.4%	5,846	10,485	179.4%	
100-43670-61	PERSONAL PROPERTY AID	31,433	35,656	35,656	43,214	7,559	21.2%	35,656	7,559	21.2%	
100-43745-52	WUSD-JUVENILE OFFICIER	58,228	65,117	64,500	65,211	711	1.1%	65,117	94	0.1%	
100-43750-52	DRUG GRANT REIMBURSEMENT	-	-	-	94	94	-	-	94	-	
100-43760-00	WEIGHTS & MEASURES RECOVERY	2,800	3,408	2,800	1,583	(1,217)	(43.4%)	3,408	(1,824)	(53.5%)	
100-43765-00	REIMB-HIST SOC-DEPOT-EL/GAS	1,571	1,416	1,575	2,029	454	28.8%	1,416	613	43.3%	
100-43767-52	REIMB-BADGERNET-FORT ATKINSON	2,480	2,480	2,480	2,480	-	0.0%	2,480	-	0.0%	
100-43775-52	FEDERAL EXCISE TAX REIMB	-	-	-	-	-	-	-	-	-	
	TOTAL INTERGOVT REVENUES	4,589,357	4,590,742	4,401,936	4,276,883	(125,053)	(2.8%)	4,590,742	(313,859)	(6.8%)	



General Fund
Revenue Budget Summary

GENERAL FUND REVENUES

Favorable (Unfavorable)

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 YTD DEC	2023 Act v Bud		2023 YTD vs. PY			
						\$	%	2022 YTD	\$ Chg	% Chg	
LICENSES & PERMITS											
100-44110-51	Liquor & Beer	18,400	18,608	16,100	18,858	2,758	17.1%	18,608	250	1.3%	
100-44120-51	CIGARETTE	1,350	1,540	1,200	1,300	100	8.3%	1,540	(240)	(15.6%)	
100-44122-51	BEVERAGE OPERATORS	4,360	3,020	3,600	3,515	(85)	(2.4%)	3,020	495	16.4%	
100-44200-51	MISC. LICENSES	1,725	2,233	2,000	2,873	873	43.7%	2,233	640	28.7%	
100-44300-53	BLDG/ZONING PERMITS	94,149	42,537	34,725	110,560	75,835	218.4%	42,537	68,023	159.9%	
100-44310-53	ELECTRICAL PERMITS	8,752	6,911	5,550	9,298	3,748	67.5%	6,911	2,387	34.5%	
100-44320-53	PLUMBING PERMITS	12,059	7,785	5,775	9,396	3,621	62.7%	7,785	1,610	20.7%	
100-44330-53	HVAC PERMITS	5,646	4,668	3,225	7,216	3,991	123.7%	4,668	2,548	54.6%	
100-44340-53	STREET OPENING PERMITS	250	100	200	200	-	0.0%	100	100	100.0%	
100-44350-53	SIGN PERMITS	1,703	952	1,200	1,310	110	9.2%	952	358	37.6%	
100-44370-51	WATERFOWL PERMITS	-	-	-	320	320	-	-	320	-	
100-44900-51	MISC PERMITS	423	695	400	2,845	2,445	611.3%	695	2,150	309.4%	
	TOTAL LICENSES & PERMITS	148,817	89,048	73,975	167,690	93,715	126.7%	89,048	78,643	88.3%	
FINES, FORFEITURES - PENALTIES											
100-45110-52	ORDINANCE VIOLATIONS	216,906	234,661	216,600	179,505	(37,095)	(17.1%)	234,661	(55,156)	(23.5%)	
100-45113-52	MISC COURT RESEARCH FEE	285	360	200	200	-	0.0%	360	(160)	(44.4%)	
100-45114-52	VIOLATIONS PAID-OTHER AGENCIES	-	(200)	-	520	520	-	(200)	720	(360.0%)	
100-45130-52	PARKING VIOLATIONS	64,364	52,826	115,100	58,224	(56,876)	(49.4%)	52,826	5,398	10.2%	
100-45135-53	REFUSE/RECYCLING TOTER FINES	5,750	7,125	3,000	9,550	6,550	218.3%	7,125	2,425	34.0%	
100-45145-53	RE-INSPECTION FINES	8,050	1,300	1,000	2,980	1,980	198.0%	1,300	1,680	129.2%	
	TOTAL FINES, FORTFEIT - PENALTIES	295,355	296,072	335,900	250,979	(84,921)	(25.3%)	296,072	(45,093)	(15.2%)	
PUBLIC CHARGES FOR SERVICES											
100-46110-51	CLERK	-	-	-	-	-	-	-	-	-	
100-46120-51	TREASURER	4,625	4,500	4,300	3,935	(365)	(8.5%)	4,500	(565)	(12.6%)	
100-46210-52	POLICE-DISPATCH-MOU-UNIV	42,120	41,520	55,611	-	(55,611)	(100.0%)	41,520	(41,520)	(100.0%)	
100-46220-52	FALSE ALARM FINES	2,550	750	1,800	2,100	300	16.7%	750	1,350	180.0%	
100-46230-52	AMBULANCE	(8,640)	12,174	-	-	-	-	12,174	(12,174)	(100.0%)	
100-46240-52	CRASH CALLS	-	164	-	-	-	-	164	(164)	(100.0%)	
100-46310-53	DPW MISC REVENUE	13,526	9,853	27,600	30,298	2,698	9.8%	9,853	20,444	207.5%	
100-46311-53	SALE OF MATERIALS	10	202	-	2	2	-	202	(200)	(99.0%)	
100-46312-51	MISC DEPT EARNINGS	1,435	100	1,300	-	(1,300)	(100.0%)	100	(100)	(100.0%)	
100-46320-53	SAND & SALT CHARGES	1,433	1,056	4,700	-	(4,700)	(100.0%)	1,056	(1,056)	(100.0%)	
100-46350-51	CITY PLANNER-SERVICES	-	135	800	360	(440)	(55.0%)	135	225	166.7%	
100-46450-52	SPECIAL EVENTS-POLICE/DPW	-	-	-	-	-	-	-	-	-	
100-46733-55	SR CITZ OFFSET	803	-	-	-	-	-	-	-	-	
100-46736-55	ATTRACTION TICKETS	42	-	-	-	-	-	-	-	-	
100-46743-51	FACILITY RENTALS	10,710	17,289	10,700	25,683	14,983	140.0%	17,289	8,395	48.6%	
100-46746-55	SPECIAL EVENT FEES	125	100	100	35	(65)	(65.0%)	100	(65)	(65.0%)	
	TOTAL PUBLIC CHARGES FOR SVCS	68,739	87,843	106,911	62,413	(44,498)	(41.6%)	87,843	(25,430)	(28.9%)	
MISC. REVENUES											
100-48100-00	INTEREST INCOME	6,396	179,090	49,533	814,758	765,225	1544.9%	179,090	635,668	354.9%	
100-48200-00	LONG TERM RENTALS	4,800	4,800	4,800	4,800	-	0.0%	4,800	-	0.0%	
100-48220-55	DEPOSITS-FORFEITED	-	380	-	50	50	-	380	(330)	(86.8%)	



General Fund
Revenue Budget Summary

GENERAL FUND REVENUES

Favorable (Unfavorable)

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 YTD DEC	2023 Act v Bud		2023 YTD vs. PY		
						\$	%	2022 YTD	\$ Chg	% Chg
100-48300-00	OTHER PROP/EASEMENT SALES	-	7,500	-	-	-	-	7,500	(7,500)	(100.0%)
100-48300-55	PROP SALES-AUCTION PROCEEDS	-	-	-	-	-	-	-	-	-
100-48400-00	INS./FEMA / CLAIM RECOVERY	446	-	-	1,313	1,313	-	-	1,313	-
100-48410-00	WORKERS COMP-RETURN PREMIUM	-	-	-	13,514	13,514	-	-	13,514	-
100-48415-00	RESTITUTION-DAMAGES	1,121	7,690	2,000	5,539	3,539	176.9%	7,690	(2,151)	(28.0%)
100-48420-00	INSURANCE DIVIDEND	50,436	10,878	12,137	51,535	39,398	324.6%	10,878	40,657	373.8%
100-48425-00	WORKERS COMP-REIMBURSEMENT	-	-	-	18,779	18,779	-	-	18,779	-
100-48430-00	INSURANCE-REIMBURSEMENT	-	-	-	1,000	-	-	-	-	-
100-48442-00	RADON KIT SALES	-	-	-	-	-	-	-	-	-
100-48500-55	DONATIONS-PARKS-DOG PARK	-	125	-	-	-	-	125	(125)	(100.0%)
100-48520-55	DONATIONS-PARK & REC	-	1,500	-	-	-	-	1,500	(1,500)	(100.0%)
100-48535-00	P CARD REBATE REVENUE	33,761	29,227	31,500	28,971	(2,529)	(8.0%)	29,227	(256)	(0.9%)
100-48545-00	DONATION-GENERAL	-	-	-	-	-	-	-	-	-
100-48546-55	MISC GRANT INCOME	7,000	8,000	53,500	87,043	33,543	62.7%	8,000	79,043	988.0%
100-48600-00	MISC REVENUE-NON RECURRING	1,262	2,331	3,600	2,155	(1,445)	(40.2%)	2,331	(176)	(7.6%)
100-48700-00	WATER UTILITY TAXES	357,531	344,406	353,500	346,697	(6,803)	(1.9%)	344,406	2,291	0.7%
	TOTAL MISC REVENUE	462,753	595,927	510,570	1,376,154	864,583	169.3%	595,927	779,227	130.8%
	OTHER FINANCING SOURCES									
100-49260-00	TRANSFER FROM 610 WATER	8,000	8,000	8,100	8,500	400	4.9%	8,000	500	6.3%
100-49261-00	TRANSFER FROM 620 WASTEWATER	12,000	12,000	12,500	12,500	-	0.0%	12,000	500	4.2%
100-49262-00	TRANSFER FROM 440 TID 4	-	-	-	-	-	-	-	-	-
100-49264-00	TRANSFER FROM 200 CABLE TV	-	-	-	-	-	-	-	-	-
100-49265-00	TRANSFER FROM 630 STORMWATER	8,500	8,500	8,500	8,500	-	0.0%	8,500	-	0.0%
100-49266-00	GIS TRANSFER-UTILITIES	12,340	15,720	15,000	18,974	3,974	26.5%	15,720	3,254	20.7%
100-49267-00	TRANSFER FROM 208 PARKING	35,927	35,000	35,350	35,350	-	0.0%	35,000	350	1.0%
100-49269-00	TRANSFER FROM 250 FORESTRY	-	-	-	-	-	-	-	-	-
100-49270-00	TRANSFER FROM 446 TID 6	-	-	-	-	-	-	-	-	-
100-49275-00	TRANSFER FROM 205 27TH PAYROLL	-	-	-	-	-	-	-	-	-
100-49280-00	TRANSFER FROM 260 SICK LEAVE	-	-	-	-	-	-	-	-	-
100-49285-00	TRANSFER FROM 900 CDA	-	-	-	91,383	-	-	-	91,383	-
100-49290-00	TRANSFER IN FROM OTHER FUNDS	319,073	5,533	1,000	5,000	4,000	400.0%	5,533	(533)	(9.6%)
100-49291-00	TRANSFER FROM 450 CIP	-	-	-	-	-	-	-	-	-
100-49295-00	TRANSFER FROM 248 PARK & REC	-	14,922	-	-	-	-	14,922	(14,922)	(100.0%)
100-49300-00	FUND BALANCE APPLIED	-	-	151,759	-	(151,759)	(100.0%)	-	-	-
	TOTAL OTHER FINANCING SOURCES	395,840	99,675	232,209	180,207	(52,002)	(22.4%)	99,675	80,532	80.8%
	TOTAL GEN FUND REVENUES	10,304,042	10,384,446	11,662,737	12,434,752	771,015	6.6%	10,384,446	2,049,307	19.7%



GENERAL FUND REVENUES

SEC #	DESCRIPTION	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET	2024 YTD FEB	% of BUDGET
41000	TOTAL TAXES	4,624,990	6,000,736	6,120,288	6,194,882	4,152,687	67%
42000	TOTAL SPECIAL ASSESSEMENTS	150	500	138	0	0	#DIV/0!
43000	TOTAL INTERGOVT REVENUES	4,590,742	4,401,936	4,295,383	4,694,945	191,956	4%
44000	TOTAL LICENSES & PERMITS	89,048	73,975	167,690	92,233	7,155	8%
45000	TOTAL FINES, FORTFEIT - PENALTIES	296,072	335,900	250,979	288,800	45,459	16%
46000	TOTAL PUBLIC CHARGES FOR SVCS	87,843	106,911	62,413	32,625	3,277	10%
48000	TOTAL MISC REVENUE	595,927	510,570	1,376,154	979,930	196,239	20%
49000	TOTAL OTHER FINANCING SOURCES	99,675	559,575	180,207	138,110	0	0%
TOTAL:		10,384,446	11,990,103	12,453,252	12,421,525	4,596,773	37%

Favorable (Unfavorable)

2024 Act v Bud		2024 YTD vs. PY		
\$ Chg	% Chg	2023 YTD	\$ Chg	% Chg
(2,042,195)	(33.0%)	4,116,495	(36,192)	(0.9%)
0	-	0	0	#DIV/0!
(4,502,989)	(95.9%)	557,961	366,005	65.6%
(85,078)	(92.2%)	11,644	4,490	38.6%
(243,341)	(84.3%)	54,664	9,204	16.8%
(29,348)	(90.0%)	54,665	51,388	94.0%
(783,691)	(80.0%)	244,697	48,458	19.8%
(138,110)	(100.0%)	0	0	#DIV/0!
(7,824,752)	(63.0%)	5,040,126	443,353	9%

GENERAL FUND EXPENDITURE SUMMARY

SEC #	DESCRIPTION	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET	2024 YTD FEB	% of BUDGET
1	ADMINISTRATION	1,736,296	1,733,263	1,758,920	1,844,553	248,630	13%
2	PUBLIC SAFETY	3,566,454	3,846,148	3,932,213	4,099,304	653,570	16%
3	PUBLIC WORKS	1,139,541	1,131,535	1,212,804	1,200,352	157,082	13%
4	PARKS AND RECREATION	724,655	710,607	682,036	775,265	312,621	40%
5	NEIGHBORHOOD SVC/PLANNING	309,932	306,784	355,387	258,543	29,679	11%
6	TRANSFERS	2,540,798	4,261,766	4,328,639	4,186,508	291,178	7%
7	CONTINGENCIES	0	0	41,800	57,000	1,073	2%
TOTAL		10,017,677	11,990,103	12,311,799	12,421,525	1,693,833	14%

2024 Act v Bud		2024 YTD vs. PY		
\$ Chg	% Chg	2023 YTD	\$ Chg	% Chg
(1,595,923)	(86.5%)	291,044	42,414	14.6%
(3,445,734)	(84.1%)	462,453	(191,117)	(41.3%)
(1,043,270)	(86.9%)	141,644	(15,438)	(10.9%)
(462,644)	(59.7%)	39,286	(273,335)	(695.8%)
(228,864)	(88.5%)	37,537	7,858	20.9%
(3,895,331)	(93.0%)	104,560	(186,618)	(178.5%)
(55,928)	(98.1%)	4,080	3,007	73.7%
(10,727,693)	(86.4%)	1,080,604	(613,229)	(57%)

Net Surplus / (Deficit) 366,768

- 141,453

3,959,523 3,818,069



GENERAL FUND EXPENDITURE GROUPINGS

SEC #	DESCRIPTION	2022	2023	2023	2024	2024	% of	2024 Act v Bud		2024 YTD vs. PY			
		ACTUAL	BUDGET	ACTUAL	BUDGET	YTD FEB	BUDGET	\$ Chg	% Chg	2023 YTD	\$ Chg	% Chg	
51100	Total Legislative Support	263,085	225,511	269,611	254,474	5,155	2.03%	1	(249,319)	(98.0%)	14,575	9,420	64.6%
51110	Total Contingencies	-	-	41,800	57,000	1,073	1.88%	7	(55,928)	(98.1%)	4,080	3,007	73.7%
51200	Total Court	81,915	84,544	85,807	81,180	17,446	21.49%	1	(63,734)	(78.5%)	16,729	(717)	(4.3%)
51300	Total Legal	72,901	74,591	83,516	84,260	6,546	7.77%	1	(77,714)	(92.2%)	8,541	1,995	23.4%
51400	Total General Administration	426,841	405,948	369,760	388,644	37,184	9.57%	1	(351,461)	(90.4%)	72,891	35,707	49.0%
51450	Total Information Technology	65,345	92,863	114,144	156,148	10,719	6.86%	1	(145,429)	(93.1%)	10,096	(623)	(6.2%)
51500	Total Financial Administration	215,000	235,333	229,735	249,616	34,259	13.72%	1	(215,358)	(86.3%)	32,058	(2,201)	(6.9%)
51540	Total Insurance/Risk Mgt.	105,745	113,147	83,981	118,593	84,195	70.99%	1	(34,398)	(29.0%)	83,981	(214)	(0.3%)
51600	Total Facilities Maintenance	449,597	446,266	467,311	453,703	48,058	10.59%	1	(405,645)	(89.4%)	46,650	(1,408)	(3.0%)
52100	Total Police Administration	709,476	726,491	799,470	768,065	154,831	20.16%	2	(613,234)	(79.8%)	94,686	(60,145)	(63.5%)
52110	Total Police Patrol	1,914,817	2,078,925	2,082,340	2,190,394	322,182	14.71%	2	(1,868,212)	(85.3%)	242,340	(79,842)	(32.9%)
52120	Total Police Investigation	419,193	434,233	524,244	500,560	82,462	16.47%	2	(418,099)	(83.5%)	53,080	(29,382)	(55.4%)
52130	Total Crossing Guard	-	-	-	-	-	#DIV/0!	2	0	-	0	0	
52140	Total Comm Service Program	32,429	40,797	33,068	43,604	6,218	14.26%	2	(37,386)	(85.7%)	3,706	(2,512)	(67.8%)
52200	Total Fire Department	-	-	-	-	-	#DIV/0!	2	0	-	0	0	
52210	Total Crash Crew	-	-	-	-	-	#DIV/0!	2	0	-	0	0	
52300	Total Rescue Service (Amb.)	-	-	-	-	-	#DIV/0!	2	0	-	0	0	
52400	Total Neighbor Svcs & Planning	309,932	306,784	355,387	258,543	29,679	11.48%	5	(228,864)	(88.5%)	37,537	7,858	20.9%
52500	Total Emergency Preparedness	10,971	9,841	9,490	10,211	368	3.60%	2	(9,843)	(96.4%)	513	145	28.3%
52600	Total Communications/Dispatch	479,568	555,861	483,601	586,470	87,510	14.92%	2	(498,961)	(85.1%)	68,128	(19,382)	(28.4%)
53100	Total Public Works Administration	45,026	51,387	48,109	50,000	5,802	11.60%	3	(44,198)	(88.4%)	4,320	(1,482)	(34.3%)
53230	Total Shop/Fleet Operations	210,224	174,542	235,267	179,201	18,362	10.25%	3	(160,839)	(89.8%)	17,446	(915)	(5.2%)
53270	Total Parks Maintenance	224,661	279,011	233,524	282,932	22,167	7.83%	4	(260,765)	(92.2%)	12,978	(9,189)	(70.8%)
53300	Total Street Maintenance	527,315	561,420	538,881	571,387	46,637	8.16%	3	(524,750)	(91.8%)	54,621	7,983	14.6%
53320	Total Snow & Ice	106,517	151,704	125,096	153,453	60,795	39.62%	3	(92,658)	(60.4%)	29,769	(31,025)	(104.2%)
53420	Total Street Lights	250,459	192,483	265,450	246,312	25,487	10.35%	3	(220,825)	(89.7%)	35,488	10,001	28.2%
55111	Total Young Library Building	55,867	55,061	55,057	57,934	5,069	8.75%	1	(52,865)	(91.3%)	5,523	454	8.2%
55200	Total Parks Administration	48,615	92,242	102,161	91,360	11,776	12.89%	4	(79,584)	(87.1%)	7,841	(3,935)	(50.2%)
55210	Total Recreation Administration	257,934	-	-	-	212	#DIV/0!	4	212	-	18,228	18,017	98.8%
55300	Total Recreation Programs	3,393	-	1,055	-	-	#DIV/0!	4	0	-	156	156	100.0%
55310	Total Senior Citizen's Program	-	-	-	-	-	#DIV/0!	4	0	-	83	83	100.0%
55320	Total Community Events	12,052	9,595	15,538	16,000	466	2.91%	4	(15,534)	(97.1%)	0	(466)	
55330	Total Comm. Based-Coop Projects	178,000	329,759	329,759	384,973	278,000	72.21%	4	(106,973)	(27.8%)	0	(278,000)	
59220	Total Transfers to Other Funds	1,297,705	1,745,546	1,751,181	1,469,509	195,500	13.30%	6	(1,274,009)	(86.7%)	0	(195,500)	
59230	Total Transfer to Debt Service Fund	1,043,530	1,257,105	1,318,343	1,313,705	95,678	7.28%	6	(1,218,028)	(92.7%)	104,560	8,882	8.5%
59240	Total Transfers to Fire Department	199,564	1,258,615	1,258,615	1,402,794	-	0.00%	6	(1,402,794)	(100.0%)	0	0	
59240	Total Transfers to Special Funds	46,991	500	500	500	-	0.00%		(500)	(100.0%)	0	0	
Grand Totals		10,017,677	11,990,103	12,311,799	12,421,525	1,693,833	13.64%		(10,727,693)	(86.4%)	1,080,604	(613,229)	(57%)



General Fund
Revenue Budget Summary

GENERAL FUND REVENUES

Favorable (Unfavorable)

	DESCRIPTION	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET	2024 YTD FEB	2024 Act v Bud		2024 YTD vs. PY			
							\$	%	2023 YTD	\$ Chg	% Chg	
TAXES												
100-41110-00	LOCAL TAX LEVY	3,154,970	4,499,748	4,499,748	4,538,657	4,090,943	(447,714)	(9.9%)	4,068,924	22,018.79	0.5%	
100-41111-00	DEBT SERVICE TAX LEVY	1,045,965	1,257,105	1,257,105	1,313,705	-	(1,313,705)	(100.0%)	-	-	-	
100-41112-00	OMITTED PROPERTY TAXES	-	-	-	-	-	-	-	-	-	-	
100-41113-00	RESCINDED TAXES-REAL ESTATE	6,611	-	2,625	-	-	-	-	2,439	(2,438.73)	(100.0%)	
100-41114-00	USE VALUE PENALTY	-	500	-	-	-	-	-	-	-	-	
100-41140-00	MOBILE HOME FEES	57,754	25,000	41,587	58,000	386	(57,614)	(99.3%)	306	80.15	26.2%	
100-41210-00	ROOM TAX-GROSS AMOUNT	233,465	190,000	237,932	230,000	-	(230,000)	(100.0%)	-	-	-	
100-41320-00	IN LIEU-UNIV GARDEN & WW MANOR	120,606	27,733	27,820	27,820	28,035	215	0.8%	27,820	215.41	0.8%	
100-41800-00	INTEREST ON TAXES	5,620	650	32,372	26,700	25,312	(1,388)	(5.2%)	17,006	8,306.10	48.8%	
	TOTAL TAXES	4,624,990	6,000,736	6,120,288	6,194,882	4,152,687	(2,042,195)	(33.0%)	4,116,495	36,192	0.9%	
SPECIAL ASSESSMENTS												
100-42010-00	INTEREST ON SP ASSESS.	-	-	-	-	-	-	-	-	-	-	
100-42100-61	WATER MAINS	-	-	-	-	-	-	-	-	-	-	
100-42200-62	SEWER MAINS & LATERALS	-	-	-	-	-	-	-	-	-	-	
100-42300-53	ST CONST. - PAVING	-	-	-	-	-	-	-	-	-	-	
100-42310-53	CURB & GUTTER	-	-	-	-	-	-	-	-	-	-	
100-42320-53	SIDEWALKS	-	-	-	-	-	-	-	-	-	-	
100-42350-53	TRAFFIC SIGNAL	-	-	-	-	-	-	-	-	-	-	
100-42400-53	SNOW REMOVAL	150	500	-	-	-	-	-	-	-	-	
100-42500-53	FAILURE TO MOW FINES	-	-	138	-	-	-	-	-	-	-	
100-42550-53	EQUIPMENT USED-DPW	-	-	-	-	-	-	-	-	-	-	
	TOTAL SPECIAL ASSESSEMENTS	150	500	138	-	-	-	-	-	-	-	
INTERGOVERNMENTAL REVENUES												
100-43344-00	EXPENDITURE RESTRAINT PROG	63,331	53,306	53,306	-	-	-	-	-	-	-	
100-43410-00	SHARED REVENUE-UTILITY	397,001	396,241	395,596	394,892	-	(394,892)	(100.0%)	-	-	-	
100-43420-00	SHARED REVENUE-BASE	2,836,846	2,836,844	2,836,844	3,534,954	-	(3,534,954)	(100.0%)	-	-	-	
100-43507-52	POLICE-MISC SAFETY GRANTS	8,013	500	4,164	-	-	-	-	-	-	-	
100-43510-00	FEDERAL/STATE GRANTS-REIMBURSE	-	-	-	-	-	-	-	-	-	-	
100-43520-52	LAW ENFORCEMENT TRNG REIMBURSE	-	-	8,103	-	-	-	-	-	-	-	
100-43530-53	TRANSPORTATION AIDS	576,591	572,016	572,087	580,479	146,409	(434,070)	(74.8%)	143,022	3,387.57	2.4%	
100-43531-52	STATE GRANT--PUBLIC SAFETY	9,356	-	38,060	-	-	-	-	-	-	-	
100-43540-52	UNIVERSITY-LEASE-PARKING	45,000	45,000	45,000	45,000	-	(45,000)	(100.0%)	-	-	-	
100-43550-52	MOU-DISPATCH SERVICE	178,963	179,292	-	-	-	-	-	185,287	(185,287.00)	(100.0%)	
100-43610-52	PMS-PAYMENT FOR MUNICIPAL SVCS	329,598	205,881	192,781	7,331	7,304	(27)	(0.4%)	192,781	(185,477.26)	(96.2%)	
100-43663-52	2% FIRE DUES-ST OF WISC	32,121	-	-	-	-	-	-	-	-	-	
100-43670-60	EXEMPT COMPUTER AID-FR STATE	5,846	5,846	16,330	16,330	-	(16,330)	(100.0%)	-	-	-	
100-43670-61	PERSONAL PROPERTY AID	35,656	35,656	43,214	43,214	-	(43,214)	(100.0%)	-	-	-	
100-43745-52	WUSD-JUVENILE OFFICIER	65,117	64,500	65,211	65,237	33,923	(31,314)	(48.0%)	32,363	1,560.50	4.8%	
100-43750-52	DRUG GRANT REIMBURSEMENT	-	-	94	-	-	-	-	-	-	-	
100-43760-00	WEIGHTS & MEASURES RECOVERY	3,408	2,800	1,583	3,000	-	(3,000)	(100.0%)	-	-	-	
100-43765-00	REIMB-HIST SOC-DEPOT-EL/GAS	1,416	1,575	2,029	2,029	1,839	(190)	(9.3%)	2,029	(189.26)	(9.3%)	
100-43767-52	REIMB-BADGERNET-FORT ATKINSON	2,480	2,480	2,480	2,480	2,480	-	0.0%	2,480	-	0.0%	
100-43775-52	FEDERAL EXCISE TAX REIMB	-	-	-	-	-	-	-	-	-	-	
	TOTAL INTERGOVT REVENUES	4,590,742	4,401,936	4,276,883	4,694,945	191,956	(4,502,989)	(95.9%)	557,961	(366,005)	(65.6%)	



General Fund
Revenue Budget Summary

GENERAL FUND REVENUES

Favorable (Unfavorable)

	DESCRIPTION	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET	2024 YTD FEB	2024 Act v Bud		2024 YTD vs. PY			
							\$	%	2023 YTD	\$ Chg	% Chg	
LICENSES & PERMITS												
100-44110-51	Liquor & Beer	18,608	16,100	18,858	18,733	10	(18,723)	(99.9%)	30	(20.00)	(66.7%)	
100-44120-51	CIGARETTE	1,540	1,200	1,300	1,300	-	(1,300)	(100.0%)	-	-	-	
100-44122-51	BEVERAGE OPERATORS	3,020	3,600	3,515	3,600	674	(2,926)	(81.3%)	363	311.00	85.7%	
100-44200-51	MISC. LICENSES	2,233	2,000	2,873	2,750	719	(2,031)	(73.9%)	869	(150.25)	(17.3%)	
100-44300-53	BLDG/ZONING PERMITS	42,537	34,725	110,560	50,000	1,978	(48,023)	(96.0%)	7,400	(5,422.50)	(73.3%)	
100-44310-53	ELECTRICAL PERMITS	6,911	5,550	9,298	5,550	2,014	(3,536)	(63.7%)	1,472	541.68	36.8%	
100-44320-53	PLUMBING PERMITS	7,785	5,775	9,396	5,775	589	(5,186)	(89.8%)	276	313.38	113.7%	
100-44330-53	HVAC PERMITS	4,668	3,225	7,216	3,225	196	(3,029)	(93.9%)	1,074	(877.82)	(81.7%)	
100-44340-53	STREET OPENING PERMITS	100	200	200	200	-	(200)	(100.0%)	-	-	-	
100-44350-53	SIGN PERMITS	952	1,200	1,310	600	240	(360)	(60.0%)	75	165.00	220.0%	
100-44370-51	WATERFOWL PERMITS	-	-	320	-	-	-	-	-	-	-	
100-44900-51	MISC PERMITS	695	400	2,845	500	735	235	47.0%	85	650.00	764.7%	
	TOTAL LICENSES & PERMITS	89,048	73,975	167,690	92,233	7,155	(85,078)	(92.2%)	11,644	(4,490)	(38.6%)	
FINES, FORFEITURES - PENALTIES												
100-45110-52	ORDINANCE VIOLATIONS	234,661	216,600	179,505	216,600	29,558	(187,042)	(86.4%)	35,648	(6,089.72)	(17.1%)	
100-45113-52	MISC COURT RESEARCH FEE	360	200	200	200	50	(150)	(75.0%)	-	50.00	-	
100-45114-52	VIOLATIONS PAID-OTHER AGENCIES	(200)	-	520	-	-	-	-	500	(500.00)	(100.0%)	
100-45130-52	PARKING VIOLATIONS	52,826	115,100	58,224	60,000	10,751	(49,249)	(82.1%)	13,816	(3,064.50)	(22.2%)	
100-45135-53	REFUSE/RECYCLING TOTER FINES	7,125	3,000	9,550	7,500	25	(7,475)	(99.7%)	2,850	(2,825.00)	(99.1%)	
100-45145-53	RE-INSPECTION FINES	1,300	1,000	2,980	4,500	5,075	575	12.8%	1,850	3,225.00	174.3%	
	TOTAL FINES, FORTFEIT - PENALTIES	296,072	335,900	250,979	288,800	45,459	(243,341)	(84.3%)	54,664	(9,204)	(16.8%)	
PUBLIC CHARGES FOR SERVICES												
100-46110-51	CLERK	-	-	-	-	-	-	-	-	-	-	
100-46120-51	TREASURER	4,500	4,300	3,935	3,600	1,100	(2,500)	(69.4%)	1,350	(250.00)	(18.5%)	
100-46210-52	POLICE-DISPATCH-MOU-UNIV	41,520	55,611	-	-	-	-	-	25,576	(25,575.80)	(100.0%)	
100-46220-52	FALSE ALARM FINES	750	1,800	2,100	1,500	100	(1,400)	(93.3%)	500	(400.00)	(80.0%)	
100-46230-52	AMBULANCE	12,174	-	-	-	-	-	-	-	-	-	
100-46240-52	CRASH CALLS	164	-	-	-	-	-	-	-	-	-	
100-46310-53	DPW MISC REVENUE	9,853	27,600	30,298	10,000	132	(9,868)	(98.7%)	23,809	(23,676.95)	(99.4%)	
100-46311-53	SALE OF MATERIALS	202	-	2	-	1	1	-	-	1.00	-	
100-46312-51	MISC DEPT EARNINGS	100	1,300	-	-	405	405	-	-	404.74	-	
100-46320-53	SAND & SALT CHARGES	1,056	4,700	-	500	-	(500)	(100.0%)	-	-	-	
100-46350-51	CITY PLANNER-SERVICES	135	800	360	-	-	-	-	-	-	-	
100-46450-52	SPECIAL EVENTS-POLICE/DPW	-	-	-	-	-	-	-	-	-	-	
100-46733-55	SR CITZ OFFSET	-	-	-	-	-	-	-	-	-	-	
100-46736-55	ATTRACTION TICKETS	-	-	-	-	-	-	-	-	-	-	
100-46743-51	FACILITY RENTALS	17,289	10,700	25,683	17,000	1,529	(15,471)	(91.0%)	3,430	(1,901.02)	(55.4%)	
100-46746-55	SPECIAL EVENT FEES	100	100	35	25	10	(15)	(60.0%)	-	10.00	-	
	TOTAL PUBLIC CHARGES FOR SVCS	87,843	106,911	62,413	32,625	3,277	(29,348)	(90.0%)	54,665	(51,388)	(94.0%)	
MISC. REVENUES												
100-48100-00	INTEREST INCOME	179,090	49,533	814,758	552,887	165,333	(387,553)	(70.1%)	116,260	49,073.77	42.2%	
100-48200-00	LONG TERM RENTALS	4,800	4,800	4,800	4,800	800	(4,000)	(83.3%)	800	-	0.0%	
100-48220-55	DEPOSITS-FORFEITED	380	-	50	50	-	(50)	(100.0%)	-	-	-	

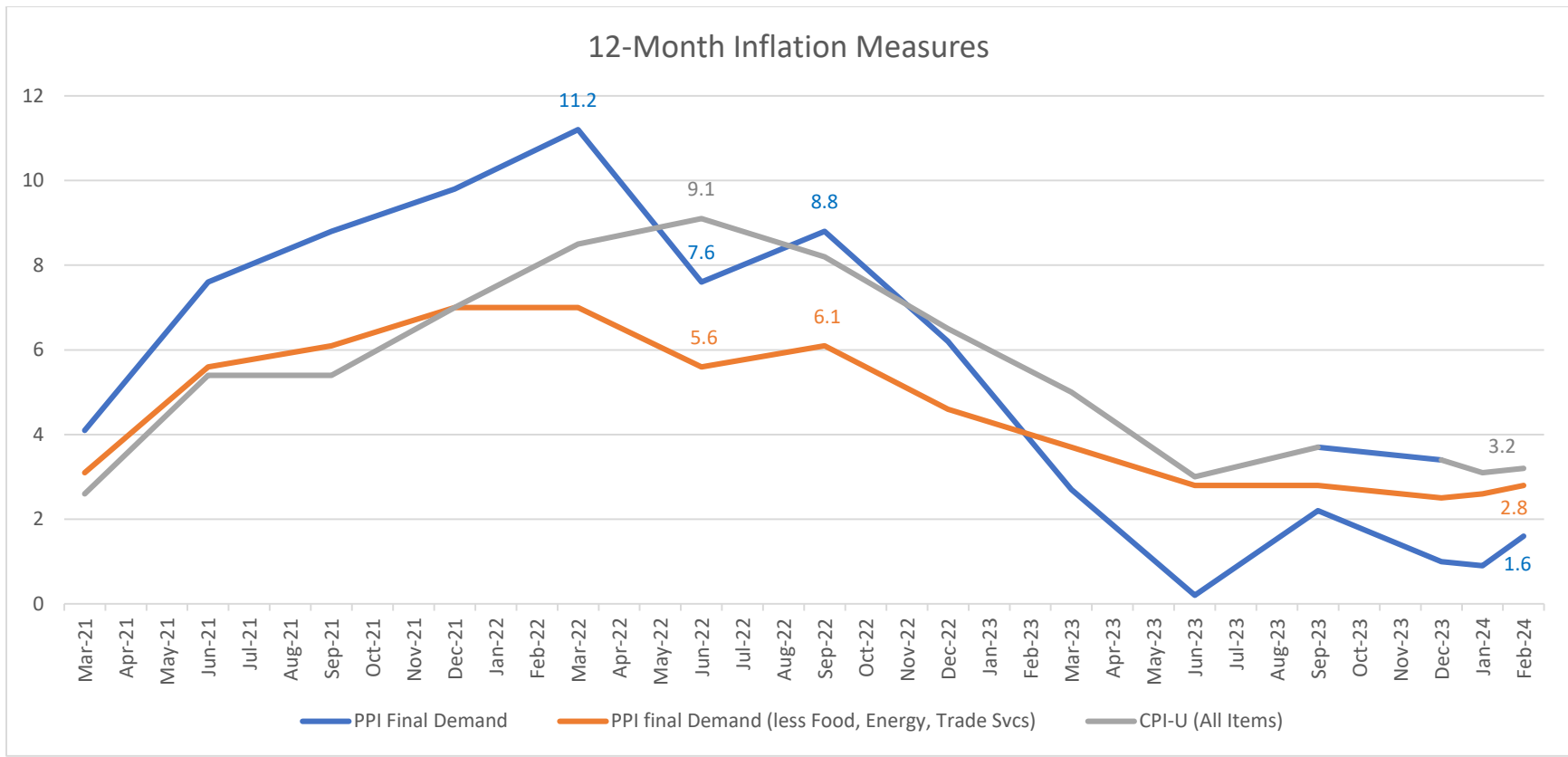


General Fund
Revenue Budget Summary

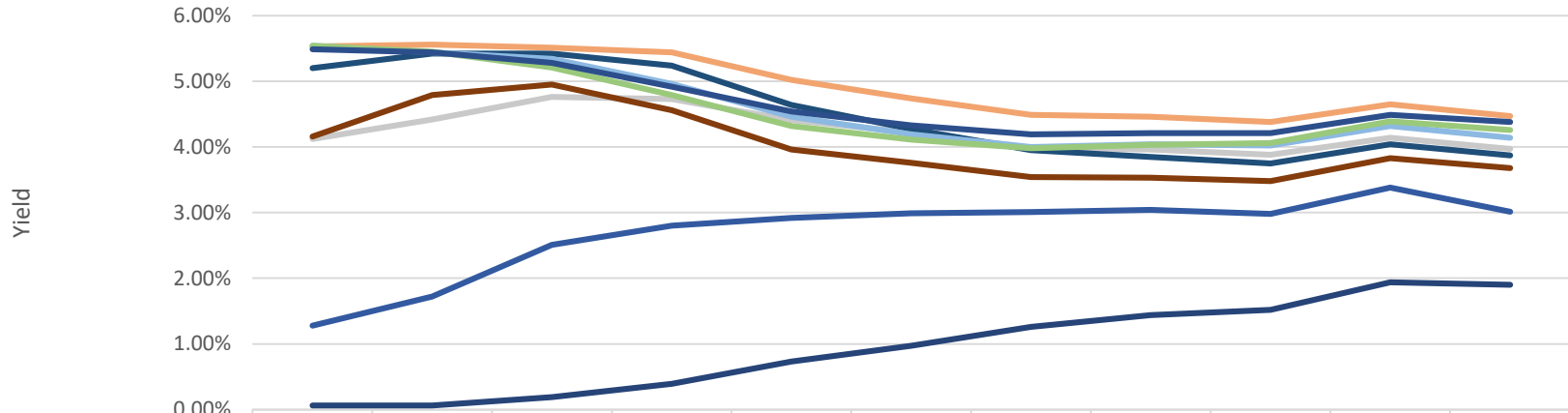
GENERAL FUND REVENUES

Favorable (Unfavorable)

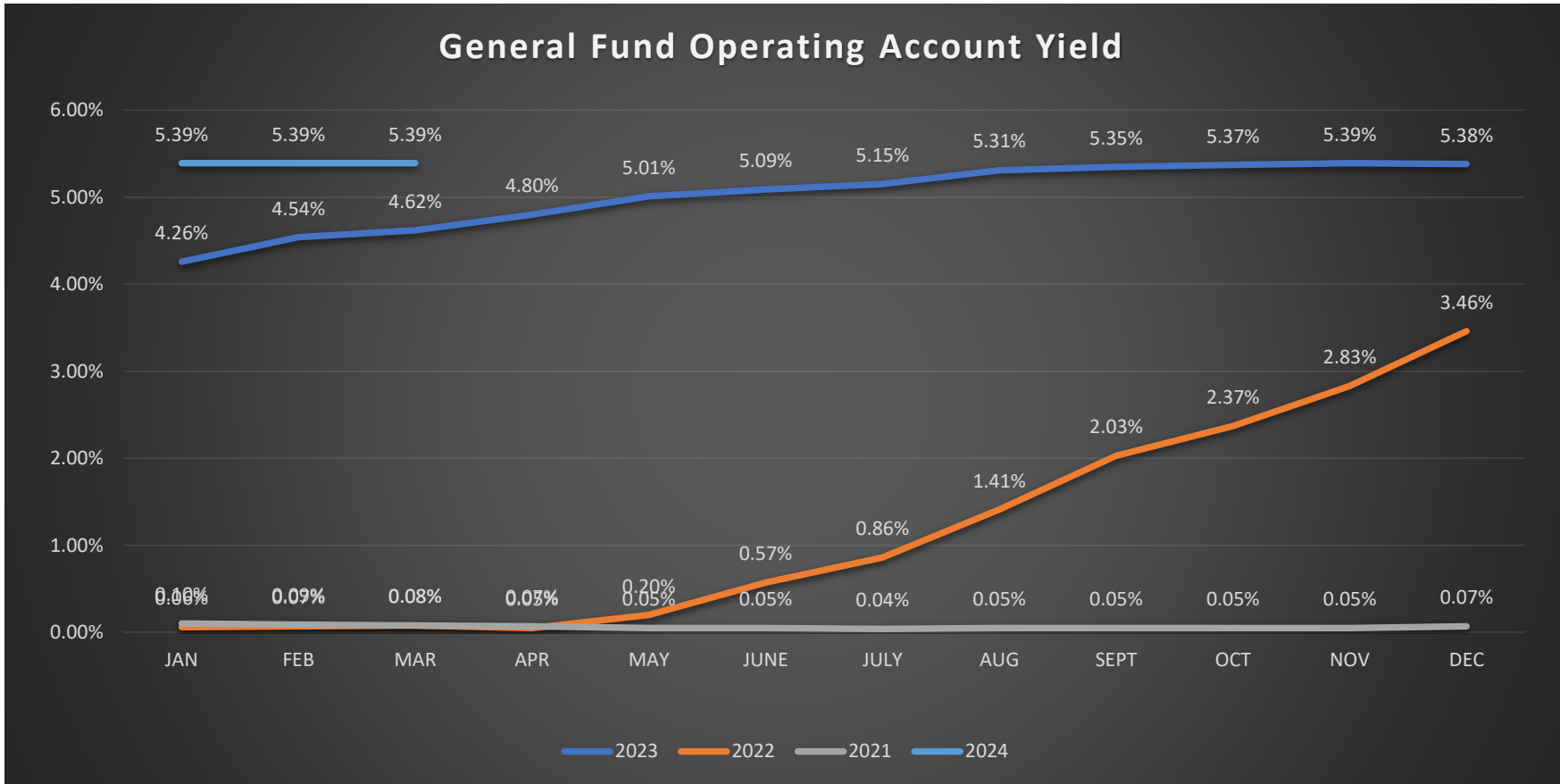
	DESCRIPTION	2022	2023	2023	2024	2024	2024 Act v Bud		2024 YTD vs. PY		
		ACTUAL	BUDGET	ACTUAL	BUDGET	YTD FEB	\$	%	2023 YTD	\$ Chg	% Chg
100-48300-00	OTHER PROP/EASEMENT SALES	7,500	-	-	-	-	-	-	-	-	-
100-48300-55	PROP SALES-AUCTION PROCEEDS	-	-	-	-	-	-	-	-	-	-
100-48400-00	INS./FEMA / CLAIM RECOVERY	-	-	1,313	-	-	-	-	1,313	(1,312.75)	(100.0%)
100-48410-00	WORKERS COMP-RETURN PREMIUM	-	-	13,514	10,000	-	(10,000)	(100.0%)	-	-	-
100-48415-00	RESTITUTION-DAMAGES	7,690	2,000	5,539	3,000	2,576	(424)	(14.1%)	100	2,476.34	2476.3%
100-48420-00	INSURANCE DIVIDEND	10,878	12,137	51,535	29,193	19,424	(9,769)	(33.5%)	39,398	(19,974.00)	(50.7%)
100-48425-00	WORKERS COMP-REIMBURSEMENT	-	-	18,779	-	-	-	-	-	-	-
100-48430-00	INSURANCE-REIMBURSEMENT	-	-	1,000	-	-	-	-	-	-	-
100-48442-00	RADON KIT SALES	-	-	-	-	-	-	-	-	-	-
100-48500-55	DONATIONS-PARKS-DOG PARK	125	-	-	-	-	-	-	-	-	-
100-48520-55	DONATIONS-PARK & REC	1,500	-	-	-	-	-	-	-	-	-
100-48535-00	P CARD REBATE REVENUE	29,227	31,500	28,971	30,000	8,059	(21,941)	(73.1%)	6,784	1,275.43	18.8%
100-48545-00	DONATION-GENERAL	-	-	-	-	-	-	-	-	-	-
100-48546-55	MISC GRANT INCOME	8,000	53,500	87,043	-	-	-	-	80,043	(80,043.01)	(100.0%)
100-48600-00	MISC REVENUE-NON RECURRING	2,331	3,600	2,155	-	46	46	-	-	46.00	-
100-48700-00	WATER UTILITY TAXES	344,406	353,500	346,697	350,000	-	(350,000)	(100.0%)	-	-	-
	TOTAL MISC REVENUE	595,927	510,570	1,376,154	979,930	196,239	(783,691)	(80.0%)	244,697	(48,458)	(19.8%)
	OTHER FINANCING SOURCES										
100-49260-00	TRANSFER FROM 610 WATER	8,000	8,100	8,500	8,500	-	(8,500)	(100.0%)	-	-	-
100-49261-00	TRANSFER FROM 620 WASTEWATER	12,000	12,500	12,500	12,500	-	(12,500)	(100.0%)	-	-	-
100-49262-00	TRANSFER FROM 440 TID 4	-	-	-	-	-	-	-	-	-	-
100-49264-00	TRANSFER FROM 200 CABLE TV	-	-	-	-	-	-	-	-	-	-
100-49265-00	TRANSFER FROM 630 STORMWATER	8,500	8,500	8,500	8,500	-	(8,500)	(100.0%)	-	-	-
100-49266-00	GIS TRANSFER-UTILITIES	15,720	15,000	18,974	16,260	-	(16,260)	(100.0%)	-	-	-
100-49267-00	TRANSFER FROM 208 PARKING	35,000	35,350	35,350	35,350	-	(35,350)	(100.0%)	-	-	-
100-49269-00	TRANSFER FROM 250 FORESTRY	-	-	-	-	-	-	-	-	-	-
100-49270-00	TRANSFER FROM 446 TID 6	-	-	-	-	-	-	-	-	-	-
100-49275-00	TRANSFER FROM 205 27TH PAYROLL	-	-	-	-	-	-	-	-	-	-
100-49280-00	TRANSFER FROM 260 SICK LEAVE	-	-	-	-	-	-	-	-	-	-
100-49285-00	TRANSFER FROM 900 CDA	-	-	91,383	-	-	-	-	-	-	-
100-49290-00	TRANSFER IN FROM OTHER FUNDS	5,533	1,000	5,000	-	-	-	-	-	-	-
100-49291-00	TRANSFER FROM 450 CIP	-	-	-	-	-	-	-	-	-	-
100-49295-00	TRANSFER FROM 248 PARK & REC	14,922	-	-	-	-	-	-	-	-	-
100-49300-00	FUND BALANCE APPLIED	-	479,125	-	57,000	-	(57,000)	(100.0%)	-	-	-
	TOTAL OTHER FINANCING SOURCES	99,675	559,575	180,207	138,110	-	(138,110)	(100.0%)	-	-	-
	TOTAL GEN FUND REVENUES	10,384,446	11,990,103	12,434,752	12,421,525	4,596,773	(7,824,752)	(63.0%)	5,040,126	(443,353)	(8.8%)



US Treasury: Constant Maturity



	1 mo	3 mo	6 mo	12 mo	2 yr	3 yr	5 yr	7 yr	10 yr	20 yr	30 yr
12/31/2021	0.06%	0.06%	0.19%	0.39%	0.73%	0.97%	1.26%	1.44%	1.52%	1.94%	1.90%
6/30/2022	1.28%	1.72%	2.51%	2.80%	2.92%	2.99%	3.01%	3.04%	2.98%	3.38%	3.01%
12/30/2022	4.12%	4.42%	4.76%	4.73%	4.41%	4.22%	3.99%	3.96%	3.88%	4.14%	3.97%
3/22/2023	4.16%	4.79%	4.95%	4.56%	3.96%	3.76%	3.54%	3.53%	3.48%	3.83%	3.68%
6/30/2023	5.20%	5.42%	5.42%	5.24%	4.64%	4.27%	3.95%	3.85%	3.75%	4.04%	3.87%
9/30/2023	5.53%	5.56%	5.51%	5.44%	5.02%	4.74%	4.49%	4.46%	4.38%	4.65%	4.47%
12/31/2023	5.54%	5.44%	5.34%	4.96%	4.46%	4.19%	4.00%	4.04%	4.02%	4.32%	4.14%
1/31/2024	5.54%	5.45%	5.21%	4.79%	4.32%	4.11%	3.98%	4.03%	4.06%	4.39%	4.26%
2/29/2024	5.49%	5.44%	5.28%	4.92%	4.54%	4.33%	4.19%	4.21%	4.21%	4.49%	4.38%





Finance Committee Agenda Item

Meeting Date:	March 26, 2024
Agenda Item:	Procurement Policy
Staff Contact (name, email, phone):	Rachelle Blitch, rblitch@whitewater-wi.gov , 262-473-1380

BACKGROUND
(Enter the who, what when, where, why)

The existing procurement policy is not in harmony with Ordinance 2.12.020. The initial objective was to revise the policy. However, as the authority to amend ordinances rests with the Common Council, this matter will be deferred to the forthcoming meeting for discussion. Presently, the policy authorizes the City Manager to sanction all items within the approved budget, while the ordinance limits this authority to approvals up to \$25,000. Additionally, the policy allows for the approval of up to \$10,000 for items not included in the approved budget which is not addressed in the ordinance. The Council must first amend the ordinance to enable the subsequent update of the policy.

PREVIOUS ACTIONS – COMMITTEE RECOMMENDATIONS
(Dates, committees, action taken)

- 04/2013 – Common Council adopted the Procurement Policy
- 04/21/2015 – Common Council updated Ordinance 2.12.020

FINANCIAL IMPACT
(If none, state N/A)

N/A

STAFF RECOMMENDATION

This matter should be returned to the Common Council for the purpose of updating the ordinance. Following the revision of the ordinance, the issue should be revisited by the Finance Committee to endorse the revised policy.


ATTACHMENT(S) INCLUDED
(If none, state N/A)

1. Procurement Policy
2. Ordinance 2.12.020

2.12.020 - Authority to make purchases.

The city manager shall have authority to make purchases and contract for services and supplies for up to \$25,000.00 without the necessity of first securing approval from the common council. This authority is granted only on specifically budgeted items. This spending authority does not apply to the city's contingency account.

(Ord. No. 1765A, § 1, 5-4-2010; Ord. No. 1893A, § 1, 4-21-2015)

		<p align="center">Policy 501.04.10 Procurement</p>			
Owner:	Finance Director	Approving Position:	Common Council	Pages:	6
Issue Date:	04/2013	Revision Date:		Review Date:	
Special Instructions:					

I. PURPOSE

The purpose of this policy is to provide guidance and procedures to be followed for procurement of goods and services for all City departments. The controls and procedures set forth are intended to provide reasonable assurance that the lowest cost, highest quality good or service is obtained, while balancing the need for flexibility in department operations.

II. GUIDELINES

III. PROCEDURE

A. Procurements

1. Procurements consist of the following major categories:
 - a. Goods (tangible items); e.g., equipment, supplies, vehicles
 - b. Utility Inventory Items
 - c. General Services; e.g., janitorial services, maintenance agreements
 - d. Professional Services: e.g., legal, engineering, architectural, auditing services
 - e. Construction of public buildings and improvements
2. Department heads have the responsibility for procurement in their individual departments.
3. The City Manager is responsible for supervising the procurement process.
4. The Finance Department is responsible to monitor compliance with City procurement policies and procedures.
5. When an emergency situation will not permit the use of the competitive processes outlined in this policy, the applicable Department Head and City Manager may determine the procurement methodology most appropriate to the situation. Appropriate documentation of the basis for the emergency should be maintained.
6. By law (WI Stat 62.15 (12)), the City Manager and City Clerk sign contracts on behalf of the City. However, the Council hereby delegates the authority to approve and sign contracts to

the applicable Department Head and/or, City Manager in accordance with the thresholds set forth below in the "Purchase of Goods" section. When Council Committee or Council approval is required the City Manager and Clerk shall sign such contracts.

7. The City Attorney's office should be consulted for a legal review of all contracts.

B. Change Orders

1. Change orders are required for changes in project scope for construction or similar contracts.
2. Quantity changes are defined as increased quantities of bid items in a unit price contract.
3. Change orders can be approved by the Department Head and the City Manager for an amount up to \$10,000. The Department Head shall notify the Council in writing of such change orders.
4. Change orders in excess of the amount defined above require approval by the Common Council.
5. When project scope changes are necessary to prevent project delays the Department Head is delegated the authority to approve such change orders. The Department Head shall notify the City Manager and Council in writing of such change orders.
6. Quantity changes in unit price contracts can be approved for payment by the Department Head.
7. Any change order must be in compliance with the public bidding statutes and the applicable contract.

C. Purchase of Goods

1. Guidelines for approval authority of purchases when a specific item and dollar amount is not identified in the adopted budget:
 - a. Under \$5,000 – Department Head or Designee must approve prior to purchase. At least two quotes should be solicited for purchases over \$1,000.
 - b. \$5,000 to \$10,000 – Department Head and City Manager approval is required. At least two quotes should be solicited.
 - c. \$10,001 - \$25,000 – Department Head, City Manager, and Common Council approval is required. At least two quotes should be solicited. Documentation of quotes must be submitted to City Manager and Common Council for approval.
 - d. Over \$25,000 – Common Council approval is required prior to purchase. At least three quotes should be solicited.
 - e. Any purchase of goods for a public construction project must be reviewed in the context of the entire cost of the project to determine if the size of the contract requires public bidding for the purchase of the goods. The purpose of this provision is to make certain that the cost of the goods does not increase the total estimated cost of the public works project to be above the threshold that would require competitive bidding. For example,

under current statutes, if the cost of goods was \$10,000 and it caused the overall estimated cost of the project to be \$27,000, it would cause the project to be subject to competitive bidding because the cost of the project would be greater than the \$25,000 bidding threshold.

2. Guidelines for approval authority of purchases when a specific item and dollar amount (e.g. capital equipment) is identified in the adopted budget:
 - a. Under \$5,000 – Department Head or Designee must approve prior to purchase. At least two quotes should be solicited for purchases over \$1,000.
 - b. \$5,000 to \$10,000 – Department Head and City Manager approval is required. At least two quotes should be solicited.
 - c. Over \$10,000 – Department Head and City Manager approval is required. At least three quotes should be solicited.
 - d. If the quote exceeds the dollar amount identified in the adopted budget the thresholds under “Purchase of Goods (III. C).” apply.
 - e. *The City Clerk will be given a copy of any signed contract(s).*
3. In general, the lowest quote should be considered for procurements. However, price is not the sole consideration.
4. Awards shall be made only to responsible vendors that (a) possess the potential ability to perform successfully under the terms and conditions of the proposed procurement, and (b) sell products that meet the specifications of the City.
5. It is the desire of the City to purchase from local vendors whenever possible.
 - a. This can be accomplished by ensuring that local vendors are included in the competitive shopping process.
 - b. The City has a responsibility to its residents however, to ensure that the maximum value is obtained for each public dollar spent.
 - c. It is assumed that local vendors who wish to do business with the City will offer the lowest possible quote for the item being purchased.
6. Each Department Head is authorized to delegate authority up to \$5,000 to an employee of that department to make and approve purchases, upon the condition that the Department Head file written notice with the Finance Department of the individual to whom this authority has been delegated.
7. Sole source purchases are allowed in the following circumstances:
 - a. The item or service is only available from a single source;
 - b. After competitive procurement solicitations, competition is determined to be inadequate;

- c. An alternate product or manufacturer would not be compatible with current products resulting in additional operating or maintenance costs;
 - d. Standardization of a specific product or manufacturer will result in more efficient and economical operations;
 - e. The purchase is from another governmental body; or
 - f. The item is being purchased through a cooperative purchasing arrangement such as the V.A.L.U.E. group, State bid list, State of Wisconsin VendorNet or WPPI Joint Purchasing.
 - g. Approval of sole source purchases will be made in accordance with the dollar thresholds outlined above in "Purchase of Goods."
8. In circumstances of sole source purchases when the purchase is not via a cooperative arrangement, the department should use alternate means (such as verifying pricing with other customers) to establish that the price quoted is reasonable.
- D. Use of Purchase Orders:
1. In general, purchase orders are not required for purchases.
 2. If the vendor requests or requires a purchase order one will be issued.
 3. Purchase orders are to be issued prior to obtaining the item.
 4. Standard purchase orders are issued for one time acquisition of specific items.
 5. The receipt of these items might be spread out over a period of time but the purchase order is valid only for the items listed on it.
 6. Blanket purchase orders are issued on an annual or other periodic basis to vendors with whom business is conducted continuously. Examples of these types of purchases include repair parts, library books or other materials/supplies for which exact quantities are not known.
- E. Purchase of Utility Inventory
1. Inventory purchases are made for approved utility capital and maintenance infrastructure projects, developer capital projects and stock items. Special consideration for these types of purchases is warranted for operational efficiency purposes.
 2. Each Utility Operations Manager is responsible for the oversight and coordination of utility inventory purchases.
 3. Quotes shall be solicited as outlined above in the "Purchase of Goods" section.
 4. The City Manager is delegated the authority to approve all utility inventory purchases over \$5,000.
- F. Purchase of General Services
1. General services defined:

- a. Standardized services that are differentiated mainly by price. The results of the services are generally the same each time they are provided regardless of the vendor and experiences gained from one project are directly applicable to another project. See definition below of professional services for distinction from general services.
 - b. Agreements for upkeep and maintenance of goods during ownership. Such agreements bind the manufacturer or service provider to maintain the goods for a certain period of time for a fee. Contracts may include the costs of servicing and/or materials. (e.g. software maintenance contracts, copy machine maintenance contracts, etc.)
 - c. Where applicable, a competitive process for selection of vendors for contracts for general services should be used under the guidance outlined in the “Purchase of Goods” section above.
 - d. Purchase orders are not required for general services.
- G. Purchase of Professional Services
1. Professional services defined:
 - a. Professional services are usually highly customized and differentiated on factors other than price, such as knowledge and expertise. The specific form of the services will vary according to the need of the customer. Experiences gained from one project provide insight into other projects, but are not directly applicable. Professional services are often performed by licensed individuals.
 - b. A qualifications based selection process shall be used in obtaining professional services. Selection for professional services should take into consideration the overall value of such contracts including:
 - 1) Demonstrated competence, knowledge and qualifications in related services
 - 2) Continuity of the various phases of a project
 - 3) Operational efficiencies
 - 4) Scope of services
 - 5) Reasonableness of proposed fee
 - c. The normal purchasing policy thresholds outlined in the “Purchase of Goods” section above shall be used for retaining consultants for specific projects.
 - d. Professionals are sometimes retained for their expertise on an as needed basis to serve in an advisory role to the City vs. being retained for a specific project. In the circumstance where the specific scope of service or length of engagement cannot be determined and the purchasing policy thresholds therefore cannot be used to determine level of approval, the approval process is as follows:
 - 1) All legal, planning, and engineering services require Common Council approval prior to retaining the professional.

- 2) The City Attorney, upon approval of the City Manager, may retain outside legal counsel to serve in an advisory role to the City Attorney in an amount not to exceed \$5,000.
 - 3) For all other services identified in the approved budget, the Department Head and/or City Manager is delegated the authority to retain the professional (e.g. title searches, physicals, water testing).
- e. Some professional service industries do not customarily use contracts to formalize the relationship and scope of work between the consultant and their client. In such circumstances, the City encourages the use of scope of service proposals, memorandum of understandings or engagement letters where applicable.
 - f. Purchase orders are not required for professional services.
- H. Construction of Public Buildings and Improvements
1. The provisions of Wisconsin Statutes s. 62.15 apply to procurements involving public construction and take precedence over any portion of this policy that may conflict with that statute. Approvals of construction contracts will be made in accordance with the dollar thresholds outlined above in the "Purchase of Goods" section.
 2. For all public construction, the estimated cost of which exceeds \$5,000 but is not greater than \$25,000, the Director of Public Works shall give a Class 1 notice, under Chapter 985 Wis. Stats., of the intent to enter into a contract for the proposed const

IV. REPORTING

V. JOB AIDS



Finance Committee Agenda Item

Meeting Date:	March 26, 2024
Agenda Item:	P-Card Policy Update Review
Staff Contact (name, email, phone):	Rachelle Blicht, rblitch@whitewater-wi.gov , 262-473-1380

BACKGROUND
(Enter the who, what when, where, why)

The Finance Department is diligently reviewing operational policies to ensure their alignment with present processes. The P-Card Policy has undergone a thorough review and has been updated to reflect current information. The original and the revised versions of the policy are included for your examination.

PREVIOUS ACTIONS – COMMITTEE RECOMMENDATIONS
(Dates, committees, action taken)

3/27/2013 – Common Council approved the policy


FINANCIAL IMPACT
(If none, state N/A)

N/A

STAFF RECOMMENDATION

ATTACHMENT(S) INCLUDED
(If none, state N/A)

1. 3/2013 P-Card Policy
2. 3/2024 P-Card Policy

		Policy 501.04.11 Purchasing Card Program			
Owner:	Finance Director	Approving Position:	Common Council	Pages:	10
Issue Date:	3/27/2013	Revision Date:		Review Date:	
Special Instructions:					

I. PURPOSE

The City of Whitewater is providing an alternate approach to purchasing goods and services by offering a Purchasing Card Program to select City employees, administered by JPMorgan Chase Bank. The Purchasing Card Program is designed to make it easier and more cost effective for City personnel to make purchases of goods and services from any supplier that accepts MasterCard. Purchasing cards will not replace the normal purchasing policies and procedures established in the City’s Procurement Policy. This program is simply an alternate method of payment.

These policies and procedures are intended to provide guidelines to cardholders in utilizing their purchasing cards, and all cardholders should carefully read this document. A cardholder’s signature on the Cardholder Agreement Form indicates that the cardholder understands the intent of the program and agrees to adhere to these guidelines.

II. GUIDELINES

III. PROCEDURE

A. PROGRAM ADMINISTRATION

1. The City’s Purchasing Card Program is administered through JPMorgan Chase Bank, under a contract negotiated through V.A.L.U.E., a cooperative purchasing organization of government agencies in southeastern Wisconsin of which the City is a member. The City’s purchasing card Program Administrator is Karen Dieter, Finance Support Services Manager. The Program Administrator’s responsibilities include the following:
 - a. Authorization, set-up, and issuance of all purchasing cards.
 - b. Authorization and execution of changes to cardholder limits.
 - c. Conduct cardholder training.
 - d. Primary contact for cardholder questions.

B. GENERAL INFORMATION

1. The City issues purchasing cards to designated employees. Elected officials are not included in the purchasing card program.
2. The cardholder's name is embossed on the card, as well as the City's logo.
3. No person other than the person to whom the purchasing card is issued is authorized to use the assigned purchasing card.
4. The card is to be used for official City business only.
5. Use of the card for personal items is not permitted.
6. The purchasing cards are issued to the City of Whitewater by JPMorgan Chase and assigned to specific users.
7. JPMorgan Chase is provided with a cardholder's name, date of birth, social security number and the employee's phone extension for verification purposes only.
8. Card activity is not reported on a cardholder's personal credit report, and, likewise, activity on the card is not used to compute a cardholder's credit score with reporting agencies.
9. Activity from this program is reported on the City's credit report.
10. The purchasing card is as easy to use as any other MasterCard credit card and is just as widely accepted. The only difference between a credit card and a purchasing card is that the latter is a corporate liability charge card with certain restrictions and limitations imposed on the cardholder.
11. Card privileges may be rescinded at any time at the discretion of the Program Administrator if policies and/or procedures are not followed by the cardholder.
12. Purchasing cards must be kept in a secure place.
13. Although the purchasing card is issued in the cardholder's name, the card remains the property of JPMorgan Chase Bank and the City of Whitewater.
14. Account access information should not be kept in the same location as the purchasing card.
15. Prior to making a purchase with a vendor, the cardholder must perform reasonable due diligence to assure that the company is reputable. This includes looking for the "SSL" lock logo online and assessing the company's credibility prior to giving out card information over the phone.
16. If a fraudulent transaction is suspected, the cardholder must notify JPMorgan Chase (use the phone number on the back of the card) and the Program Administrator immediately. This notification must never take longer than five days.
17. All charges made on City purchasing cards are billed directly to the City on a monthly summary invoice. This process minimizes paperwork and streamlines the payment process.

18. Account numbers are assigned to a transaction by the cardholder or administrative staff when reconciling the monthly transactions using JPMorgan Chase's Smart Data Online (SDOL) web-based program.
19. When a purchasing card is issued, it must be endorsed immediately.
20. Each cardholder will be required to review and verify their purchasing card transactions on a monthly basis. Please refer to the "Cardholder Recordkeeping Requirements" section below.

C. CARDHOLDER LIMITS

1. MCC Limits

- a. The cardholder will only be able to use the purchasing card for specific Merchant Category Codes (MCCs) assigned for each user group, based on necessity specific to each group.
- b. If the cardholder attempts to use the purchasing card for an MCC not set up, the transaction will be denied.
- c. The City's Program Administrator can adjust the MCCs assigned to each cardholder.
- d. High risk (a.k.a. "sin" codes) cannot be allowed without ongoing additional review and audit by the Program Administrator.

2. Credit Limit

- a. A reasonable limit will be imposed on each cardholder for the maximum amount the cardholder is authorized to spend in any given billing cycle.
- b. Note: The billing cycle for the City's purchasing card program is the period ending on the 10th day of each month.

3. Single Purchase Limit –

- a. A reasonable limit will also be imposed on each cardholder for the maximum amount that a cardholder is authorized to spend on any single purchase.

4. International Transactions/Cash Advances –

- a. These types of transactions are disallowed by the program. If international transactions are necessary, contact the Program Administrator for a temporary modification.

D. Change Request

1. To request a change to an existing cardholder's limits or MCC group please call the Program Administrator.
2. To add a new cardholder, complete the "New Card Request" form and submit it to the Program Administrator.
3. A copy of all forms can be found on the shared network drive under "\Finance\P-Card Forms and Docs".

E. UNAUTHORIZED USES

1. In addition to the controls discussed above that disallow certain purchases, the following purchases are expressly forbidden under this program. Purchases that:
 - a. Are split into multiple transactions to stay within your limits
 - b. Are split across days to stay within your limits
 - c. Are split amongst cardholders to stay within your limits
 - d. Are made to avoid or circumvent the purchasing process
 - e. Are not immediately available at time of credit card use.
 - f. No back-ordering of merchandise is allowed. Back-ordering will cause the City to pay for goods before they are received.
2. A cardholder that makes unacceptable or unauthorized purchases or carelessly uses the Pcard may be liable for the total dollar amount of such unauthorized purchases plus any administrative fees charged in conjunction with the misuse. The cardholder will also be subject to disciplinary action, up to and including termination.

F. PURCHASING PROCEDURES

1. Making City purchases for goods and services' using your purchasing card is as simple as using any other MasterCard credit card.
2. Following are the procedures for making purchases using your purchasing card:
 - a. General Guidelines
 - 1) Efforts should be made to use vendors who accept the purchasing card where appropriate in order to maximize administrative cost savings and the rebate earned.
 - 2) Only the cardholder named on the purchasing card can authorize a purchase on his/her card. The cards cannot be loaned to another person. The card can be used to make purchases for another employee in your department.
 - 3) Purchases utilizing your purchasing card can be made in person, by phone, or over the internet from any vendor that accepts MasterCard. For security reasons, fax orders should be avoided as you do not know who at the other end has access to your card information. Card information should not be provided to a vendor unless reasonable due diligence has been performed to assure the company is reputable (including looking for the "SSL" lock logo when making purchases online).
 - 4) Whether paying for orders in person, by phone, or over the internet, the cardholder is responsible for obtaining and retaining proper documentation of all transactions, i.e., receipts, invoices, or other documentation showing the item(s) purchased and the amount paid. See the "Cardholder Recordkeeping Requirements" section below for information on submitting your receipts/documentation to the Finance Department for processing.
 - 5) **All City purchases are exempt from Wisconsin sales tax.** It is the cardholder's responsibility to ensure that sales tax is not paid on any purchases that he/she makes

using a purchasing card. If sales tax is charged, the cardholder is responsible for working with the vendor to get the tax reimbursed. If a vendor requires a copy of the City's tax exempt certificate, a scanned copy is available on the shared network drive under "\Finance\P-Card Forms and Docs", our tax exempt number is also located on the back of the laminated card that was issued to you.

- 6) A purchasing card purchase may be declined at the point of sale if the purchase falls outside of any of the parameters listed in the "Cardholder Limits" section. If a transaction is declined, the cardholder should cancel the transaction and contact the Program Administrator to determine the reason for the declined transaction.
 - 7) Any returns or credits on purchases paid for by a purchasing card must be credited to that cardholder's account (no cash refunds). The cardholder should obtain and retain the appropriate documentation.
- b. Reporting Lost, Stolen, or Damaged Cards:
- 1) If your purchasing card is lost or stolen, contact JPMorgan Chase immediately at 1-800-316-6056 and notify the Program Administrator as soon as possible.
 - 2) If a card becomes damaged and needs to be replaced, the cardholder must notify the Program Administrator and return the damaged card to the Finance Department.
 - 3) Once the damaged card has been returned to the Program Administrator a replacement card will be requested from JPMorgan Chase.
- c. Disputed Items:
- 1) If there is a discrepancy on your monthly statement, contact the vendor immediately to try and resolve the matter. If successful, make a note on the monthly statement and be sure to verify the correction on the following month's statement.
 - 2) If you cannot resolve the discrepancy with the vendor, contact the Program Administrator.
- d. Unauthorized Account Usage:
- 1) The cardholder is responsible for keeping track of how the card is used and for its safekeeping. Just like any credit card, the cardholder should protect against fraudulent use of the card.
 - 2) If the cardholder detects or suspects that his/her card has been used fraudulently, he/she should contact JPMorgan Chase immediately at 1-800-316-6056 and notify the Program Administrator immediately. This notification must never take longer than five days.
- e. Card Deactivation:
- 1) Upon termination of employment of a cardholder, the purchasing card must be returned to the Program Administrator prior to the employee's last day of work. The purchasing card will be deactivated immediately.

- 2) A purchasing card may be deactivated if the Program Administrator determines that the cardholder has continuously violated the policies and procedures set forth in this manual.

G. CARDHOLDER RECORDKEEPING REQUIREMENTS

1. Cardholders must keep all original sales documents (receipts, packing slips, cash register tape, credit card slips) from purchases made on their purchasing card. These documents will be required to be submitted to the Finance Department with the cardholder's monthly expense report printed from the Smart Data Online application, as described in this section.
2. The City's monthly billing cycle runs through the 10th day of each month. At the end of each billing cycle, most cardholders will receive a reminder email notification to review and approve posted transactions for that billing period. The email notification is meant to be a friendly reminder and does not eliminate the need to submit the paperwork timely if the email is not received.
3. Each cardholder will be required to login to the Smart Data Online application via the Internet and review all transactions that he/she is responsible for. The review process includes matching receipts and other documentation to the Transaction Summary, providing an expense description for each transaction, assigning a general ledger account number to each transaction, and approving his/her transactions. The paperwork and data entry function can be delegated to another individual in the department; however, the cardholder is still ultimately responsible for the transactions and is required to review and approve the expense report.
4. Once the cardholder's review process has been completed, print a monthly expense report, sign and date the report, attach all original sales documents, and submit to the Finance Department. The Finance Department will review the charges, account numbers, and documentation for accuracy and sign the expense report. The authorized expense report packet should be sent to the Finance Department for review within 1 week of the billing cycle end. This is a short time-frame but necessary to ensure that proper documentation is obtained prior to the payment due date.

H. SMART DATA ONLINE

1. Smart Data Online is a JPMorgan Chase/MasterCard online system that allows cardholders, supervisors, and Program Administrators to monitor and manage purchasing card accounts and transactions. Detailed instructions on the use of the Smart Data Online system are included in the next sections of this manual. In addition to the instructions provided in this manual, JPMorgan Chase provides an online training course for Smart Data Online. This training course can be accessed through the Links section on the first screen that you see after logging into the system (see below). Click on the "Access the JPMorgan Chase Training Tool" line and follow the instructions. An account holder guide can also be printed from Smart Data Online. This document includes more details regarding the various aspects of the online tool.

IV. REPORTING

V. JOB AIDS

DRAFT

JPMorganChase Account Details Financial Reports User LOG OUT

CITY OF OCONOMOWOC **WELCOME BACK - MISTY DODGE**
MISTY DODGE **Last Visit: 06/20/2007 17:08:46 GMT**

Summary Information
 Most Recent Posting Date

Links
 NEW! - Use the Purchase Optimizer™ tool to get the most from your card program
[Upcoming Educational Webinars](#)
[Access the JPMorgan Chase Training Tool](#)
[SDOL 8.1 Changes - Web Training](#)
[SDOL 8.1 Release Notes - Company Admin](#)
[SDOL 7.2.0 Export Fields Reference Guide](#)
[MasterCard Home Page](#)
 Have questions or comments? [Email us](#)

User Documents
[Account Holder Guide](#)

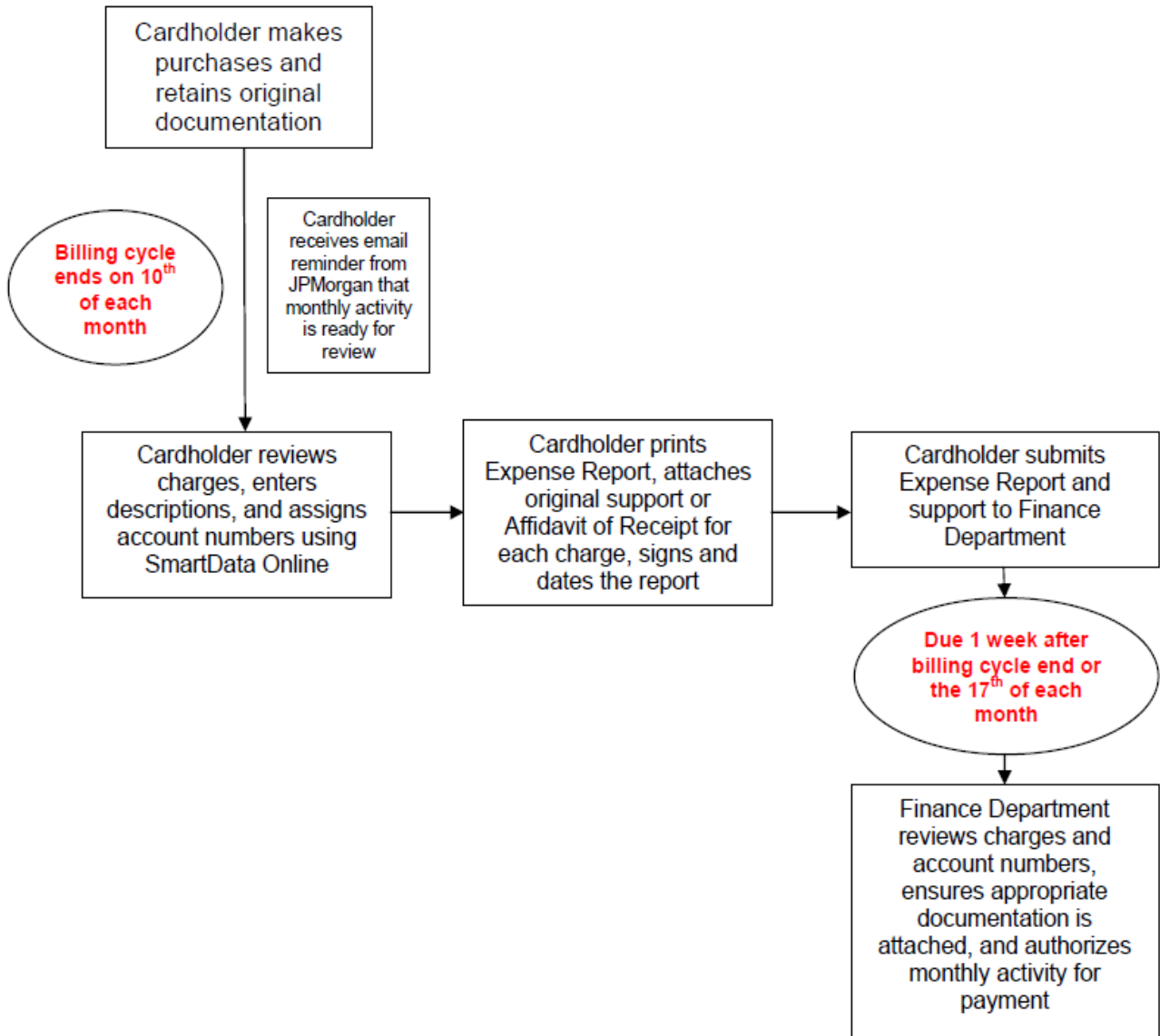
News
 06/14/2007 We cordially invite you to attend an informative educational webinar on Hierarchy. Establishing a hierarchy in Smart Data OnLine is essential for reporting as well as ensuring your users have the appropriate scope of view. For July's webinar we will discuss best practices in structuring your organization within SDOL. In addition you will see how to manage your hierarchy as well as move cardholders throughout. Understanding hierarchy will allow you to optimize your Smart Data OnLine site. Click on the "Upcoming Educational Webinars" link on this homepage to the left for complete details. If you have questions contact our CAS Help Desk at (877) 967-1100.
 06/12/2007 SDOL Release 8.1 was implemented on Sunday 6/10/07. Major Enhancements in this release include: · Improvements to the Hierarchy display supporting programs that have a large number of hierarchy levels or cards · Enhancements and design changes to the Transaction Summary page improving usability · Enhancements to the Split Transaction page allowing allocations to be performed on the same page as the split · Improvement to the creation and display of non-card transactions and related account code allocation · A new user type named "Non-Card Account" has been added to allow employees without company issued cards to enter cash expenses or expenses charged to personal credit cards. Full release notes and a recorded webinar session demonstrating these enhancements are now available under the 'Links' section on this homepage. If you have any questions, you can call our CAS Help Desk at 877-967-1100.

Online Testing (points to [Access the JPMorgan Chase Training Tool](#))

User Manual (points to [Account Holder Guide](#))

Note: The online training course includes audio, so turn on/up your speakers. If you have any questions, please contact the Program Administrator.

**CITY OF WHITEWATER
PURCHASING CARD PROGRAM
APPENDIX 1 – PROCESS**



**CITY OF WHITEWATER
PURCHASING CARD PROGRAM
APPENDIX 1 – PROCESS**

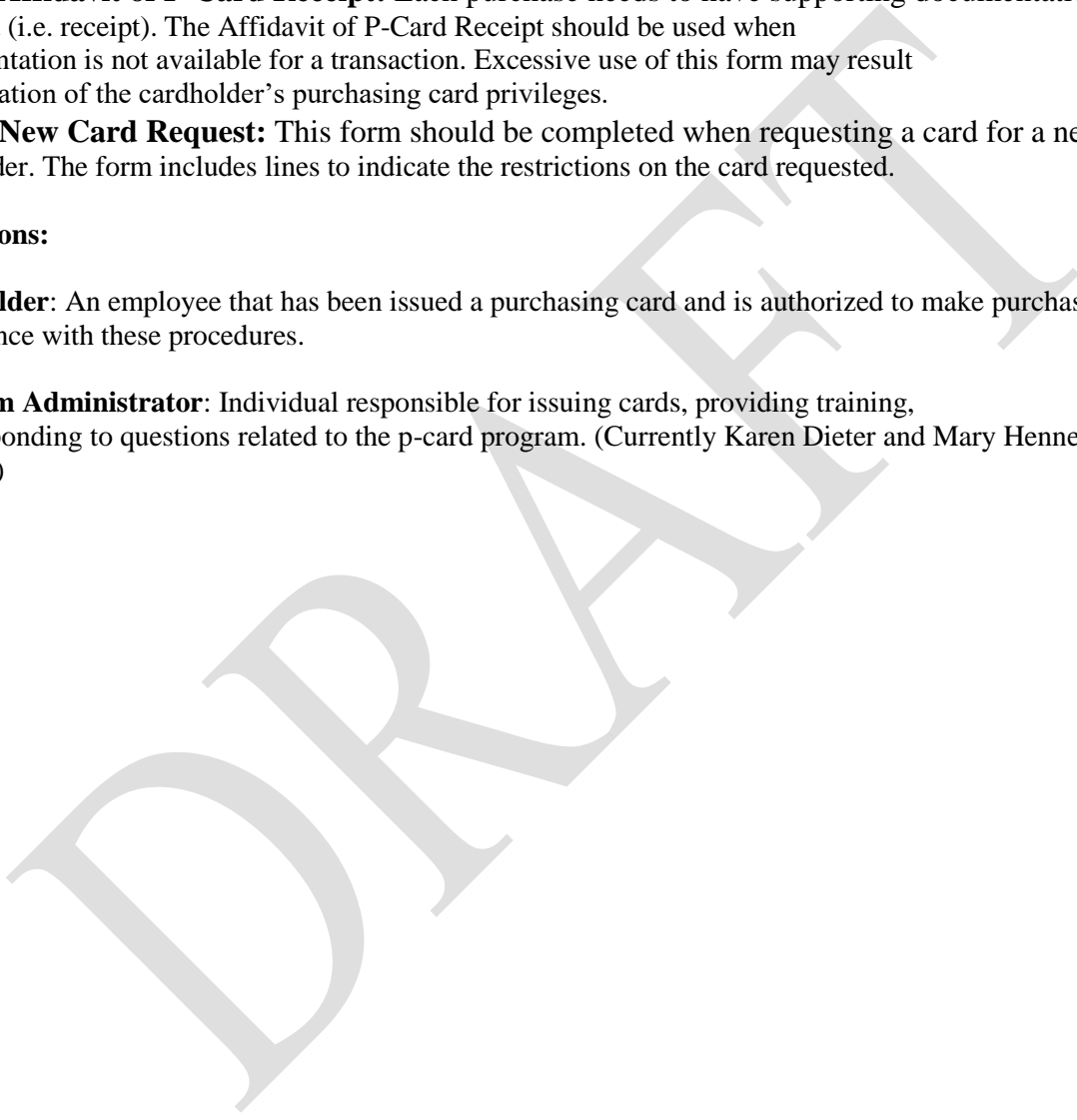
The following forms are available in the internal forms directory:

- **Affidavit of P-Card Receipt:** Each purchase needs to have supporting documentation attached (i.e. receipt). The Affidavit of P-Card Receipt should be used when documentation is not available for a transaction. Excessive use of this form may result in revocation of the cardholder’s purchasing card privileges.
- **New Card Request:** This form should be completed when requesting a card for a new cardholder. The form includes lines to indicate the restrictions on the card requested.

Definitions:

Cardholder: An employee that has been issued a purchasing card and is authorized to make purchases in accordance with these procedures.

Program Administrator: Individual responsible for issuing cards, providing training, and responding to questions related to the p-card program. (Currently Karen Dieter and Mary Hennessy as backup.)



**CITY OF WHITEWATER
PURCHASING CARD PROGRAM
FREQUENTLY ASKED QUESTIONS**

1. When should I use my Purchasing Card?

In general, use your purchasing card to purchase goods or services from any vendor that accepts credit cards.

2. Can a co-worker use my Purchasing Card?

No, only the cardholder named on the purchasing card can authorize a purchase on the card. However, the card may be used to make purchases for an employee in your department.

3. What if my Purchasing Card is declined when making a purchase?

Your purchasing card purchase may be declined if the purchase you are making falls outside the parameters set-up for your card. Cancel the transaction and contact the Program Administrator as soon as possible.

Note: Be aware of the cardholder limits for your card to avoid a situation where your purchase might be declined.

4. What do I do if my card is lost or stolen?

If your purchasing card is lost or stolen, contact JPMorgan Chase immediately at 1-800-316-6056 and notify the Program Administrator immediately.

5. Who should I contact to resolve a disputed transaction?

If a discrepancy appears on your monthly statement, contact the vendor to resolve the matter. If you cannot resolve the discrepancy with the vendor, contact the Program Administrator.

6. What do I do if I need to return an item purchased with my purchasing card?

Contact the vendor directly and make arrangements for the return. Make sure that the returned item is credited to your purchasing card account. Cash refunds are not allowed under any circumstances!

7. What do I do if I was mistakenly charged sales tax on a purchase made with my purchasing card?


Contact the vendor directly and have the sales tax amount credited back to your account. If necessary, obtain a copy of the City's tax exempt certificate from the City's shared network drive under "Finance\P-Card Forms and Docs".

8. What do I do if unauthorized charges appear on my account?

If you detect or suspect that your card has been used fraudulently, contact JPMorgan Chase immediately at 1-800-316-6056 and notify the Program Administrator as soon as possible. Under no circumstances should the notification take longer than five days.

9. What do I do to have my cardholder limits or MCC group changed?

Complete a Cardholder Request for Change Form, have your Department Head approve it, and submit it to the Program Administrator. Upon approval you will be notified when the requested changes become effective.

		<p align="center">Policy 501.04.11 Purchasing Card Program</p>			
Owner:	Finance Director	Approving Position:	Common Council	Pages:	19
Issue Date:	3/27/2013	Revision Date:	3/26/2024	Review Date:	
Special Instructions:					

I. PURPOSE

The City of Whitewater is providing an alternate approach to purchasing goods and services by offering a Purchasing Card Program to select City employees, administered US Bank. The Purchasing Card Program is designed to make it easier and more cost effective for City personnel to make purchases of goods and services from any supplier that accepts Credit cards. Purchasing cards will not replace the normal purchasing policies and procedures established in the City’s Procurement Policy. This program is simply an alternate method of payment.

These policies and procedures are intended to provide guidelines to cardholders in utilizing their purchasing cards, and all cardholders should carefully read this document. A cardholder’s signature on the Cardholder Agreement Form indicates that the cardholder understands the intent of the program and agrees to adhere to these guidelines.

II. GUIDELINES

III. PROCEDURE

A. PROGRAM ADMINISTRATION

1. The City’s Purchasing Card Program is administered through US Bank, under a contract negotiated through V.A.L.U.E., a cooperative purchasing organization of government agencies in southeastern Wisconsin of which the City is a member. The City’s purchasing card Program Administrator is the Comptroller or the Comptroller’s designee. The Program Administrator’s responsibilities include the following:
 - a. Authorization, set-up, and issuance of all purchasing cards.
 - b. Authorization and execution of changes to cardholder limits.
 - c. Conduct cardholder training.
 - d. Primary contact for cardholder questions.

B. GENERAL INFORMATION

1. The City issues purchasing cards to designated employees. Elected officials are not included in the purchasing card program.
2. The cardholder's name is embossed on the card, as well as the City's name.
3. No person other than the person to whom the purchasing card is issued is authorized to use the assigned purchasing card, unless authorized by the assigned user on a onetime basis.
4. The card is to be used for official City business only.
5. Use of the card for personal items is not permitted.
6. The purchasing cards are issued to the City of Whitewater by US Bank and assigned to specific users.
7. US Bank is provided with a cardholder's name, date of birth, social security number and the employee's phone extension for verification purposes only.
8. Card activity is not reported on a cardholder's personal credit report, and, likewise, activity on the card is not used to compute a cardholder's credit score with reporting agencies.
9. Activity from this program is reported on the City's credit report.
10. The purchasing card is as easy to use as any other credit card and is just as widely accepted. The only difference between a credit card and a purchasing card is that the latter is a corporate liability charge card with certain restrictions and limitations imposed on the cardholder.
11. Card privileges may be rescinded at any time at the discretion of the Program Administrator if policies and/or procedures are not followed by the cardholder.
12. Purchasing cards must be kept in a secure place.
13. Although the purchasing card is issued in the cardholder's name, the card remains the property of US Bank and the City of Whitewater.
14. Account access information should not be kept in the same location as the purchasing card.
15. Prior to making a purchase with a vendor, the cardholder must perform reasonable due diligence to assure that the company is reputable. This includes looking for the "SSL" lock logo online and assessing the company's credibility prior to giving out card information over the phone.
16. If a fraudulent transaction is suspected, the cardholder must notify US Bank (use the phone number on the back of the card or dispute filed online through the Access site) and the Program Administrator immediately. This notification must never take longer than five days.
17. All charges made on City purchasing cards are billed directly to the City on a monthly summary invoice. This process minimizes paperwork and streamlines the payment process.
18. GL account numbers and purchase descriptions are assigned to the transaction by the cardholder or administrative staff when reconciling the monthly transactions using US Bank's online Access web-based program.

19. When a purchasing card is issued, it must be endorsed immediately.
20. Each cardholder will be required to review and verify their purchasing card transactions on a monthly basis. Please refer to the “Cardholder Recordkeeping Requirements” section below.

C. CARDHOLDER LIMITS

1. MCC Limits

- a. The cardholder will only be able to use the purchasing card for specific Merchant Category Codes (MCCs) assigned for each user group, based on necessity specific to each group.
- b. If the cardholder attempts to use the purchasing card for an MCC not set up, the transaction will be denied.
- c. The City’s Program Administrator can adjust the MCCs assigned to each cardholder.
- d. High risk (a.k.a. “sin” codes) cannot be allowed without ongoing additional review and audit by the Program Administrator.

2. Credit Limit

- a. A reasonable limit will be imposed on each cardholder for the maximum amount the cardholder is authorized to spend in any given billing cycle.
- b. Note: The billing cycle for the City’s purchasing card program is the period ending on the 10th day of each month.

3. International Transactions/Cash Advances –

- a. These types of transactions are disallowed by the program. If international transactions are necessary, contact the Program Administrator for a temporary modification.

D. Change Request

1. To request a change to an existing cardholder’s limits or MCC group please contact the Program Administrator.
2. To add a new cardholder, complete the “New Card Request”, and “Cardholder Agreement Form” and submit both to the Program Administrator.
3. A copy of all forms can be found on the shared network drive under “G:\Shared\Finance\P-Card Forms and Docs”.

E. UNAUTHORIZED USES

1. In addition to the controls discussed above that disallow certain purchases, the following purchases are expressly forbidden under this program. Purchases that:
 - a. Are split into multiple transactions to stay within your limits
 - b. Are split across days to stay within your limits
 - c. Are split amongst cardholders to stay within your limits

- d. Are made to avoid or circumvent the purchasing process
 - e. Are not immediately available at time of credit card use.
 - f. No back-ordering of merchandise is allowed. Back-ordering will cause the City to pay for goods before they are received.
2. A cardholder that makes unacceptable or unauthorized purchases or carelessly uses the Purchase card may be liable for the total dollar amount of such unauthorized purchases plus any administrative fees charged in conjunction with the misuse. The cardholder will also be subject to disciplinary action, up to and including termination.

F. PURCHASING PROCEDURES

1. Making City purchases for goods and services' using your purchasing card is as simple as using any credit card.
2. Following are the procedures for making purchases using your purchasing card:
 - a. General Guidelines
 - 1) Efforts should be made to use vendors who accept the purchasing card where appropriate in order to maximize administrative cost savings and the rebate earned.
 - 2) Only the cardholder named on the purchasing card can authorize a purchase on his/her card. The cards maybe temporarily loaned to another person for a single purchase with the prior consent and authorization of the cardholder. The card can be used to make purchases for another employee in your department.
 - 3) Purchases utilizing your purchasing card can be made in person, by phone, or over the internet from any vendor that accepts Visa. Card information should not be provided to a vendor unless reasonable due diligence has been performed to assure the company is reputable (including looking for the "SSL" lock logo when making purchases online).
 - 4) Whether paying for orders in person, by phone, or over the internet, the cardholder is responsible for obtaining and retaining proper documentation of all transactions, i.e., receipts, invoices, or other documentation showing the item(s) purchased and the amount paid. See the "Cardholder Recordkeeping Requirements" section below for information on submitting your receipts/documentation to the Finance Department for processing.
 - 5) All City purchases are exempt from Wisconsin sales tax. It is the cardholder's responsibility to ensure that sales tax is not paid on any purchases that he/she makes using a purchasing card. If sales tax is charged, the cardholder is responsible for working with the vendor to get the tax reimbursed. If a vendor requires a copy of the City's tax-exempt certificate (Form S-211), a scanned copy is available on the shared network drive under "G:\shared\Finance\P-Card Forms and Docs".

- 6) If the merchant/business charges a fee to accept credit cards as payment the purchase should not be processed through the credit card, and a check request should be submitted to Finance for payment processing
 - 7) A purchasing card purchase may be declined at the point of sale if the purchase falls outside of any of the parameters listed in the “Cardholder Limits” section. If a transaction is declined, the cardholder should cancel the transaction and contact the Program Administrator to determine the reason for the declined transaction.
 - 8) Any returns or credits on purchases paid for by a purchasing card must be credited to that cardholder’s account (no cash refunds). The cardholder should obtain and retain the appropriate documentation.
- b. Reporting Lost, Stolen, or Damaged Cards:
- 1) If your purchasing card is lost or stolen, contact US Bank immediately at 1-800-344-5696 and notify the Program Administrator as soon as possible.
 - 2) If a card becomes damaged and needs to be replaced, the cardholder must notify the Program Administrator and return the damaged card to the Finance Department.
 - 3) Once the damaged card has been returned to the Program Administrator a replacement card will be requested from US Bank.
- c. Disputed Items:
- 1) If there is a discrepancy on your monthly statement, contact the vendor immediately to try and resolve the matter. If successful, make a note on the monthly statement and be sure to verify the correction on the following month’s statement.
 - 2) If you cannot resolve the discrepancy with the vendor, contact the Program Administrator.
- d. Unauthorized Account Usage:
- 1) The cardholder is responsible for keeping track of how the card is used and for its safekeeping. Just like any credit card, the cardholder should protect against fraudulent use of the card.
 - 2) If the cardholder detects or suspects that his/her card has been used fraudulently, he/she should contact US Bank immediately at 1-800-344-5696 and notify the Program Administrator immediately. This notification must never take longer than five days.
- e. Card Deactivation:
- 1) Upon termination of employment of a cardholder, the purchasing card must be returned to the Program Administrator or Immediate Supervisor prior to the employee’s last day of work. The purchasing card will be deactivated immediately.
 - 2) A purchasing card may be deactivated if the Program Administrator determines that the cardholder has continuously violated the policies and procedures set forth in this

manual. This will include habitual tardiness in reconciling the cardholder's monthly statement and turning in receipts to the Finance Department.

G. CARDHOLDER RECORDKEEPING REQUIREMENTS

1. Cardholders must keep all original sales documents (receipts, packing slips, cash register tape, credit card slips) from purchases made on their purchasing card. These documents will be required to be submitted to the Finance Department with the cardholder's monthly statement printed from US Bank Access site, as described in this section.
2. The City's monthly billing cycle runs through the 10th day of each month. At the end of each billing cycle, all cardholders will receive a reminder email from the program administrator to review, enter the GL expense code, and enter a description of the purchase for all posted transactions for that billing period along with the due date for turning in receipts and the monthly statement to the Finance Department. The email notification is meant to be a friendly reminder and does not eliminate the need to submit the paperwork timely if the email is not received.
3. Each cardholder will be required to login to the US Bank Access site via the Internet and review all transactions that he/she is responsible for. The review process includes matching receipts and other documentation to the Transaction Summary, providing an expense description for each transaction, and assigning a general ledger account number to each transaction. The paperwork and data entry function can be delegated to another individual in the department; however, the cardholder is still ultimately responsible for the transactions and is required to review and approve the expense report.
4. Once the cardholder's review process has been completed, print the monthly statement, attach all original sales documents, and submit to the Finance Department. The Finance Department will review the charges, account numbers, and documentation for accuracy. The monthly statement and receipts packet should be sent to the Finance Department for review by the due date assigned by Finance in the reminder email. The due date is necessary to ensure that proper documentation and review is completed prior to the payment due date.

H. US Bank Access site/system

1. To log into the US Bank Access site, you will need the following 4 items:
 - a. Site address: access.usbank.com
 - b. Organization short name: whtwtr
 - c. User ID: Assigned to you by the Program Administrator at card issuance
 - d. Password: Temporary password is assigned by the Program Administrator at card issuance
2. [Access.usbank.com](http://access.usbank.com) (Access site) is a US Bank/Visa online system that allows cardholders, supervisors, and Program Administrators to monitor and manage purchasing card accounts and transactions. Detailed instructions on the use of the Access system are included in the Job Aids sections of this manual. In addition to the instructions provided in the job aids section, US Bank provides an online training course within the Access site. This training

course can be accessed through clicking on the “Trainings” link on the first screen that you see after logging into the system. This will open a new tab with various User Guides and tutorials within general topics you can choose from the left-hand side menu. The “Transaction Management” user guide is downloaded and available on the shared drive at “G: Shared/ Finance/ P-Card Forms and Docs”.

IV. REPORTING

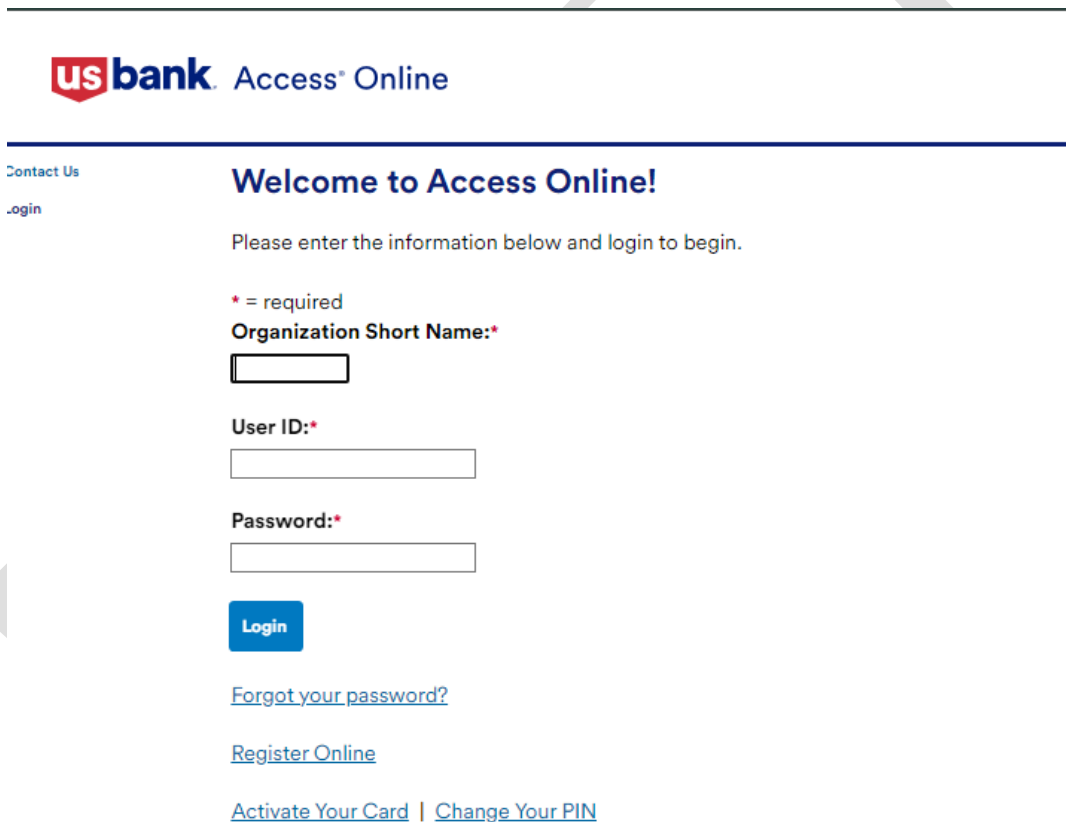
V. JOB AIDS

Transaction Management Entry How to Guide.

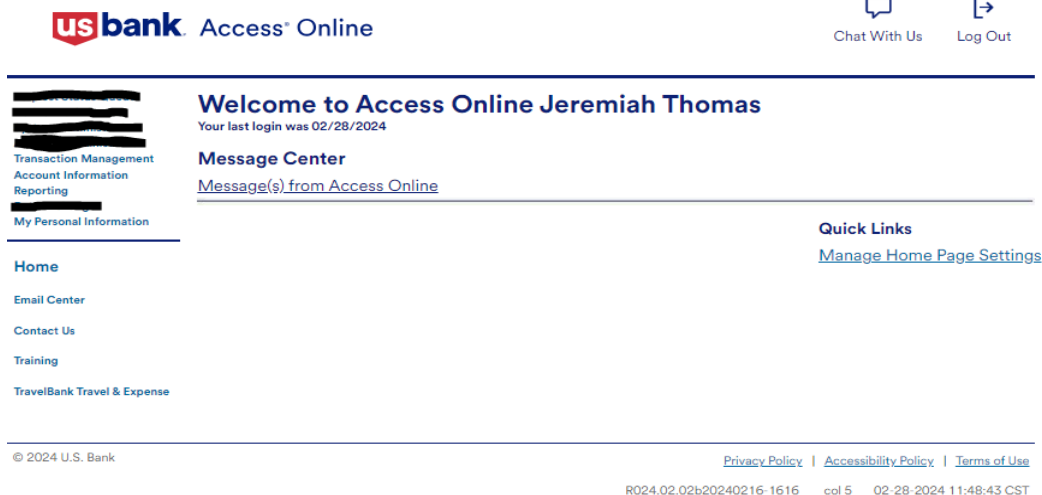
US Bank Access Site: access.usbank.com

Organization Short Name: whtwtr

What the site looks like below:

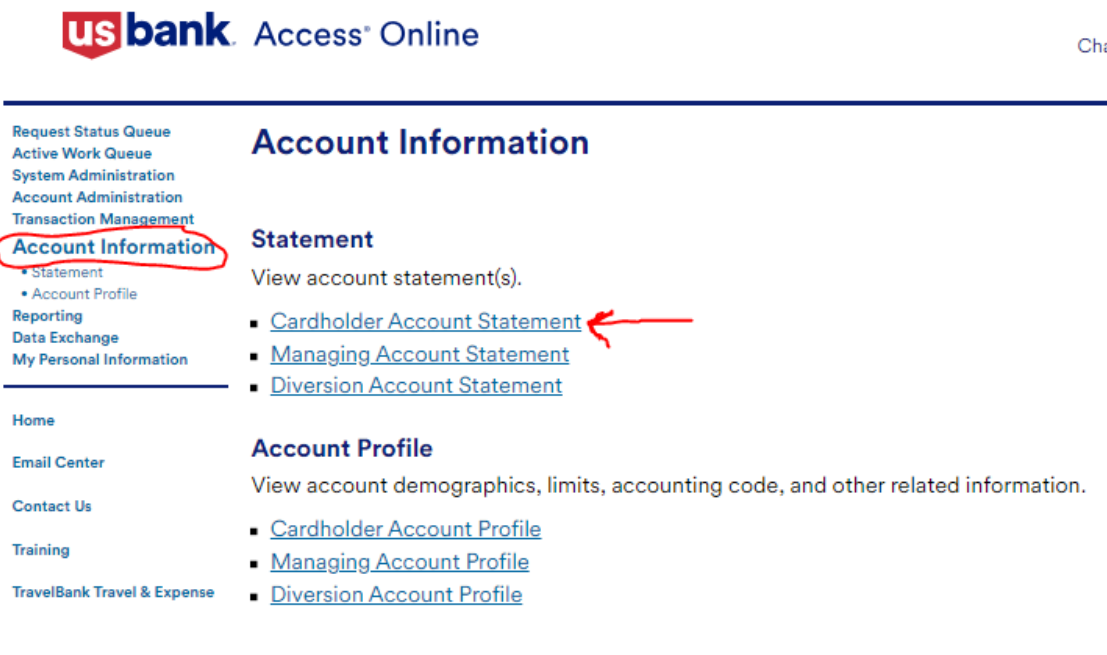


Once you log into the Access Online site your landing page should have a message center and options on the left-hand side. Transaction Management and Account information options will be explored further. An example of the welcome page is shown below:



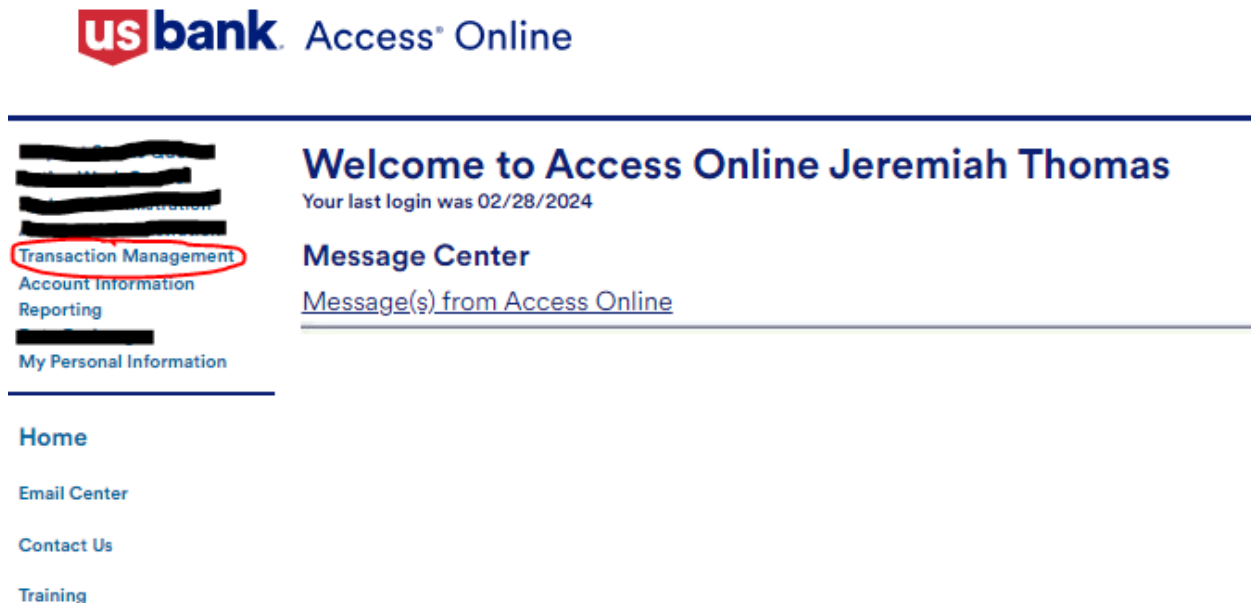
Statement Viewing/Printing

To view/print your monthly statement click on “Account Information” from the options on the left-hand side of the screen. Then click on “Cardholder Account Statement” to bring a listing of the monthly statement you can choose to view. Click on the monthly statement you wish to view or print and it will open as a PDF.

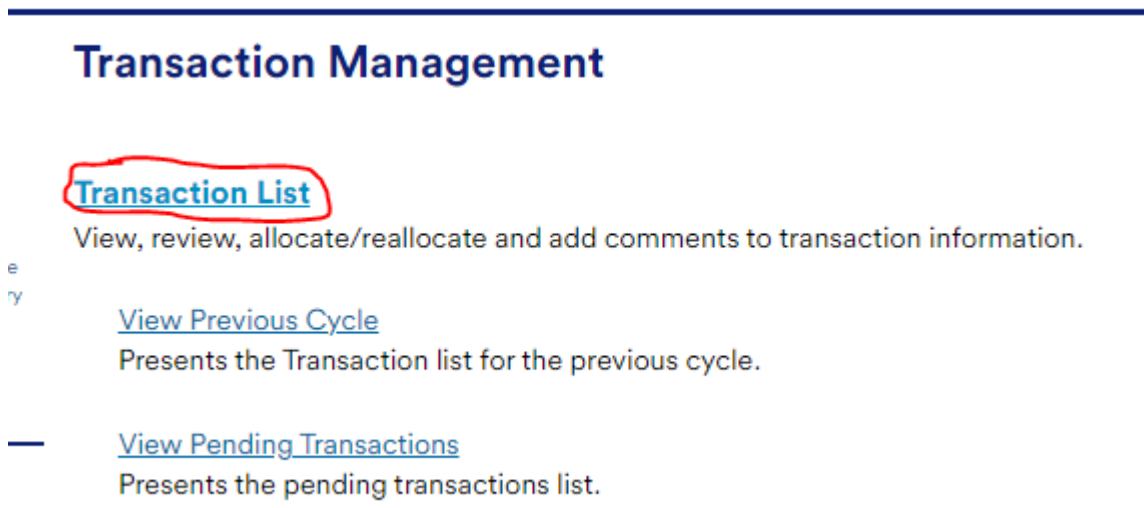


How to review, GL Expense coding and entering a description for your purchases

First click on “Transaction Management” from the options on the left-hand side of the screen from the welcome page.



Next click on “Transaction List” as in the screen shot below:



After clicking “Transaction Management” with either bring you to a current listing of your open purchase or to a Cardholder Account Search screen in which you will need to enter the **last 4 digits of your card number** under “Account Number”. The screen show below shows the Cardholder search screen and you will enter the last 4 of your card number in the area circled in red and finally you will click “Search”

Transaction Management Search & Select an Account

Cardholder Account Search

Search for an account by Cardholder Account Number, Account Unique ID, Name, or Social Security Nu
You can also find a cardholder account by first [Searching for a Managing Account](#).

Account Number (Last 4 digits):

Account Unique ID: [i](#)
OR

Last Name: **First Name:**

OR

Social Security Number:
OR

After you have searched for your account number (or you might have been directly directed to the Card Account Summary) you will be on the Card Summary Screen. If you are needing to Review, GL Expense Code, and enter a description for your monthly statement that you printed or was sent to you; you will need to click on the drop down circled below next to “Billing Cycle Close Date” and choose the billing cycle you need. Then you **MUST** click “Search” to bring up the transactions in that billing cycle

Transaction Management Card Account Summary with Transaction List

Card Account Number: *****2430, JEREMIAH THOMAS [Switch Accounts](#)
Card Account ID: 722151000379

[Trans List](#) | [Manager's Queue](#)

Card Account Summary

Account Number: ...2430
Account Name: JEREMIAH THOMAS

Billing Cycle Close Date:

Open Account

Search Criteria [Return to top](#)

Once you have clicked search the system will load your transactions. To then add the GL expense code and the description click on “Add Allocation”. If there is not an “Add Allocation” link click on the Date (XX/XX) under the heading “Trans Date”.

Check All Shown | Uncheck All Shown

Select	Status	Approval Status	Trans Date	Posting Date	Merchant	City/State	Amount	Detail	Trans Unique ID	Purchase ID	Comments	Accounting Code
<input type="checkbox"/>	Pending		02/23	02/26	AMZN.COM/BILL, WA	AMZN.COM/BILL, WA	\$79.99		03757151220037892024-02-2600004	113-1940181-49770		Add Allocation
<input type="checkbox"/>	Pending		02/23	02/26	AMZNSGPHONEFW	800-288-2020, TX	\$111.80		03757151220037892024-02-2600003	4142910010305		Add Allocation
<input type="checkbox"/>	Pending		02/23	02/26	AMZNSGPHONEFW	800-288-2020, TX	\$111.80		03757151220037892024-02-2600002	4142910006201		Add Allocation
<input type="checkbox"/>	Pending		02/23	02/26	AMZNSGPHONEFW	800-704-4808, TX	\$952.72		03757151220037892024-02-2600001	2624730551291		Add Allocation
<input type="checkbox"/>	Pending		02/22	02/23	SUPERIOR CHEMICAL	920-457-4481, WI	\$229.37		03757151220037892024-02-2300001	29590004		Add Allocation

Once you are in the single transaction make sure you are on the “Allocations” tab and your screen should look similar to the screen shot below. First add the GL Expense code under “Account Number” and use the full account number including dashes (111-11111-111), the add a description of the purchase under the “Description” box and finally click on “Save Allocations”. If you do not click on “Save Allocations” and move off of the page it will not save what you typed in.

Summary | **Allocations** | Transaction Line Items | Comments | Approval History

The Allocations tab provides the ability to reallocate a transaction by changing the accounting information to allocate an amount to a different cost center. The reallocation can be to one or to multiple accounting codes.

You can allocate amounts by dollar amount or percentage. Total allocation amounts must equal 100% of the transaction. To allocate to additional accounting codes, click the "Add" button.

After adding, modifying or deleting allocations, click the "Save Allocations" button to save changes.

* = required Allocation Source: Default Acct Code Last Changed By: System

Remove	Amount	Percent	Accounting Code - Segment Name (Length)	Favorite
			ACCOUNT NUMBER (13) DESCRIPTION (100)	
<input type="checkbox"/>	\$ 111.80	OR 100.00%	<input type="text" value="111-11111-111"/> <input type="text" value="AMZNSGPHONEFW"/>	Add as Favorite

Search

Total Allocated: \$ 111.80 100.00% Apply Accounting Code:

Amount Remaining: \$ 0.00 0.00% Additional Allocation(s): 1

Note: Rows marked for deletion are subtracted from Total Allocated and Amount Remaining values.

3

If your purchase is for multiple items and/or for multiple GL Expense codes you can add lines to allocate the purchase to more than one spot. To do this you will type in the number of additional lines you need in the box next to “Additional Allocation(s) and click “Add”

Transaction Summary

Status	Trans Date	Posting Date	Merchant	City, State/Province	Amount	Detail	Purchase ID	Accounting Code
	02/23	02/26	ATT*CONS PHONE PMT	800-288-2020, TX	111.80		4142910010305	

Disputed Trans Detail Level Reallocated

Summary Allocations Transaction Line Items Comments Approval History

The Allocations tab provides the ability to reallocate a transaction by changing the accounting information to allocate an amount to a different cost center. The reallocation can be to one or to multiple accounting codes. You can allocate amounts by dollar amount or percentage. Total allocation amounts must equal 100% of the transaction. To allocate to additional accounting codes, click the "Add" button. After adding, modifying or deleting allocations, click the "Save Allocations" button to save changes.

* = required Allocation Source: Default Acct Code Last Changed By: System

Remove	Amount	Percent	Accounting Code - Segment Name (Length)	
			ACCOUNT NUMBER (13)	DESCRIPTION (100)
<input type="checkbox"/>	\$ 111.80	OR 100.00%		

Search Remove

Total Allocated: \$ 111.80 100.00% Apply Accounting Code: Apply

Amount Remaining: \$ 0.00 0.00% Additional Allocation(s): 1 Add

Note: Rows marked for deletion are subtracted from Total Allocated and Amount Remaining values.

Save Allocations

An example of 2 additional allocations are showed in the screen shot below. To allocate the amount you will enter the amount for each allocation in each line and the corresponding GL Expense code and description to each amount and finish with clicking “Save Allocations”.

Transaction Summary

Status	Trans Date	Posting Date	Merchant	City, State/Province	Amount	Detail	Purcha
	02/23	02/26	AMZN MKTP US*RW2KX6562	AMZN.COM/BILL, WA	79.99		113-19

Disputed Trans Detail Level Reallocated

Summary Allocations Transaction Line Items Comments Approval History

The Allocations tab provides the ability to reallocate a transaction by changing the accounting information to allocate an amount to a different cost center. The reallocation can be to one or to multiple accounting codes. You can allocate amounts by dollar amount or percentage. Total allocation amounts must equal 100% of the transaction. To allocate to additional accounting codes, click the "Add" button. After adding, modifying or deleting allocations, click the "Save Allocations" button to save changes.

* = required Allocation Source: Default Acct Code Last Changed By: System

Remove	Amount	Percent	Accounting Code - Segment Name (Length)	
			ACCOUNT NUMBER (13)	DESCRIPTION (100)
<input type="checkbox"/>	\$ 79.99	OR 100.00%		
<input type="checkbox"/>	\$ 0.00	OR 0.00%		
<input type="checkbox"/>	\$ 0.00	OR 0.00%		

Search Remove

Total Allocated: \$ 79.99 100.00% Apply Accounting Code: Apply

Amount Remaining: \$ 0.00 0.00% Additional Allocation(s): 1 Add

Note: Rows marked for deletion are subtracted from Total Allocated and Amount Remaining values.

Save Allocations

If you have successfully entered the Amount(s), GL Expense Code and the Description you will see “Request has been successfully completed” when the screen refreshes. To then go to the next transaction, you will need to click on “Trans List” and repeat the process above until all purchases have been reviewed and have both a GL Expense code and a description.

Card Account Number: *****2430, JEREMIAH THOMAS
Card Account ID: 722151000379 [Switch Accounts](#)

[Trans List](#) | [Manager's Queue](#)

Request has been successfully completed.

Transaction Summary

Status	Trans Date	Posting Date	Merchant	City, State/Province	Amount	Detail	Purchase ID
	02/23	02/26	ATT*CONS PHONE PMT	800-288-2020, TX	111.80	Ⓜ	414Z91001

Ⓜ Disputed | Ⓜ Trans Detail Level | ↗ Reallocated

[Summary](#) | [Allocations](#) | [Transaction Line Items](#) | [Comments](#) | [Approval History](#)

The Allocations tab provides the ability to reallocate a transaction by changing the accounting information to allocate an amount to a different cost center. The reallocation can be to one or to multiple accounting codes. You can allocate amounts by dollar amount or percentage. Total allocation amounts must equal 100% of the transaction. To allocate to additional accounting codes, click the "Add" button. After adding, modifying or deleting allocations, click the "Save Allocations" button to save changes.

* = required Allocation Source: User Last Changed By: Thomas, Jeremiah

Remove	Amount	Percent	Accounting Code - Segment Name (Length)
			ACCOUNT NUMBER (13) DESCRIPTION (100)
<input type="checkbox"/>	\$ 111.80	OR 100.00%	<u>220-55110-225</u> * Q <u>JAN 2024 ALARM LINES</u>

🔍 Search

[Remove](#)

Total Allocated: \$ 111.80 100.00% Apply Accounting Code: [Apply](#)

Amount Remaining: \$ 0.00 0.00% Additional Allocation(s): [Add](#)

Note: Rows marked for deletion are subtracted from Total Allocated and Amount Remaining values.

[Save Allocations](#)

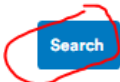


This will bring you to a screen where you will search using a partial GL expense code. Enter at least the first eight numbers to search most effectively (111-11111). Then click on "Search" to see a list of GL Expense codes

Enter full or partial segment values, segment value descriptions, or leave view all valid values. Then click the "Search" button.

ACCOUNT NUMBER (13)	
Value:	<input type="text"/>
Description:	<input type="text"/>
Search Type:	Begins with ▾

Display 25 ▾ Values per page



[<< Back to TM Allocations](#)

Transaction Management Search & Select Valid Value

Enter full or partial segment values, segment value descriptions, or leave b view all valid values. Then click the "Search" button.

ACCOUNT NUMBER (13)	
Value:	<input type="text" value="100-51500"/>
Description:	<input type="text"/>
Search Type:	Begins with ▾

Display 25 ▾ Values per page



[<< Back to TM Allocations](#)

DRAFT

Once you have searched the account number and the list of possible GL numbers shows below you will click on “Select” next to the one you want to choose.

ACCOUNT NUMBER (13)

Value:

Description:

Search Type:

Display Values per page

Search

Select a valid value from the results list below.

Records 1 - 25 of 30
Page: 1 | 2

	<u>ACCOUNT NUMBER</u>	<u>Value Description</u>
Select	100-51500-111	SALARIES/PERMANENT
Select	100-51500-112	SALARIES/OVERTIME
Select	100-51500-114	WAGES/PART-TIME/PERMANENT
Select	100-51500-115	LABOR TRANSFER COSTS
Select	100-51500-117	LONGEVITY PAY
Select	100-51500-150	MEDICARE TAX/CITY SHARE
Select	100-51500-151	SOCIAL SECURITY/CITY SHARE
Select	100-51500-152	RETIREMENT
Select	100-51500-153	HEALTH INSURANCE
Select	100-51500-155	WORKERS COMPENSATION
Select	100-51500-156	LIFE INSURANCE
Select	100-51500-157	L-T DISABILITY INSURANCE
Select	100-51500-160	125 PLAN CONTRIBUTION-CITY
Select	100-51500-210	PROFESSIONAL SERVICES
Select	100-51500-211	PROFESSIONAL DEVELOPMENT
Select	100-51500-214	AUDIT SERVICES
Select	100-51500-217	CONTRACT SERVICES-125 PLAN
Select	100-51500-219	ASSESSOR SERVICES
Select	100-51500-222	ASSESSMENT-TAXES-DUE TOWNSHIPS
Select	100-51500-225	MOBILE COMMUNICATIONS

After click select it should bring you back to the individual purchase and the account number you selected will show in the “Account Number” box. You now can continue adding the Description and save as above.

* = required Allocation Source: Default Acct Code Last Changed By: System

Remove	Amount	Percent	Accounting Code - Segment Name (Length)
<input type="checkbox"/>	\$ 79.99	OR 100.00%	ACCOUNT NUMBER (13) DESCRIPTION (100)
			100-51500-210

[Search](#)

DRAFT

**CITY OF WHITEWATER
PURCHASING CARD PROGRAM
APPENDIX 1 – PROCESS**

The following forms are available in the internal forms directory:

- **Affidavit of Receipt:** Each purchase needs to have supporting documentation attached (i.e. receipt). The Affidavit of Receipt should be used when documentation is not available for a transaction. Excessive use of this form may result in revocation of the cardholder’s purchasing card privileges.
- **New Card Request:** This form should be completed when requesting a card for a new cardholder. The form includes lines to indicate the restrictions on the card requested.
- **City of Whitewater Procurement Policy:** This is the city’s procurement policy that should be reviewed prior to making any purchases when issued a new card.
- **Menards Tax exempt Bar Code:** If making a purchase at Menards we have a barcode that must be presented at the time of purchase to remove the sales tax from any goods purchased.
- **Sales and Use Tax Exemption Certificate (Form S-211):** This should be presented to a merchant to remove sales tax from any purchases made on the city’s behalf.
- **US Bank Access Online Transaction Management Users Guide:** Users guide to the transaction management portion of the US Bank Access Online system
- **How to Guide – Transaction Management:** A custom created how to guide with screenshots showing how to enter your monthly GL expense code and Description in preparation to turning in your receipts and monthly statement to the Finance Department.

Definitions:

Cardholder: An employee that has been issued a purchasing card and is authorized to make purchases in accordance with these procedures.

Program Administrator: Individual responsible for issuing cards, providing training, and responding to questions related to the p-card program.

Form S-211: Wisconsin Sales and Use Tax Exempt form given to businesses/merchants to avoid paying state sales tax on purchases.

Receipt/Invoice: Proof of purchase that needs to be retained and submitted to Finance with your monthly statement for verification of your purchase of goods or services for the city.

**CITY OF WHITEWATER
PURCHASING CARD PROGRAM
FREQUENTLY ASKED QUESTIONS**

1. When should I use my Purchasing Card?

In general, use your purchasing card to purchase goods or services from any vendor that accepts credit cards, unless the merchant charges a fee to accept credit cards.

2. Can a co-worker use my Purchasing Card?

Yes, with your, the cardholder, prior authorization/permission only on a case by case basis. The cardholder named on the purchasing card can authorize a purchase on the card and is ultimately responsible for the purchase. The card may be used to make purchases for an employee in your department with the cardholder processing the transaction as well.

3. What if my Purchasing Card is declined when making a purchase?

Your purchasing card purchase may be declined if the purchase you are making falls outside the parameters set-up for your card. Cancel the transaction and contact the Program Administrator as soon as possible.

Note: Be aware of the cardholder limits for your card to avoid a situation where your purchase might be declined.

4. What do I do if my card is lost or stolen?

If your purchasing card is lost or stolen, contact US Bank immediately at 1-800-344-5696 and notify the Program Administrator immediately.

5. Who should I contact to resolve a disputed transaction?

If a discrepancy appears on your monthly statement, contact the vendor to resolve the matter. If you cannot resolve the discrepancy with the vendor, contact the Program Administrator and you can file a dispute directly online through the US Bank Access site within transaction management.

6. What do I do if I need to return an item purchased with my purchasing card?

Contact the vendor directly and make arrangements for the return. Make sure that the returned item is credited to your purchasing card account. Cash refunds are not allowed under any circumstances!

7. What do I do if I was mistakenly charged sales tax on a purchase made with my purchasing card?

Contact the vendor directly and have the sales tax amount credited back to your account. If necessary, obtain a copy of the City's tax exempt certificate from the City's shared network drive under "G:Shared\Finance\P-Card Forms and Docs".

8. What do I do if unauthorized charges appear on my account?

If you detect or suspect that your card has been used fraudulently, contact US Bank immediately at 1-800-344-5696 and notify the Program Administrator as soon as possible. Under no circumstances should the notification take longer than five days.

9. What do I do to have my cardholder limits or MCC group changed?

Complete a Cardholder Request for Change Form, have your Department Head approve it, and submit it to the Program Administrator. Upon approval you will be notified when the requested changes become effective.