

## **NOTICE**

A meeting of the City of Evansville Municipal Services Committee will be held on the date and at the time and location stated below. Notice is given that members of the City Council might be in attendance. Requests for persons with disabilities who need assistance to participate in this meeting should be made by calling City Hall: (608)-882-2266 with as much advance notice as possible.

City of Evansville **Municipal Services Committee**  
Regular Meeting  
City Hall, 31 S Madison St., Evansville, WI 53536  
Tuesday, March 25, 2025, 5:00 p.m.

## **AGENDA**

1. Call to Order
2. Roll Call
3. Motion to Approve the Agenda.
4. Motion to Waive the reading of the minutes of the February 18, 2025 regular meeting and Approve them as printed.
5. Civility Reminder
6. Citizen appearances
7. New Business
  - A. Discuss RFP for Garbage Disposal and Recycling
  - B. Motion to Recommend Fiscal Policy Handbook
  - C. Motion to Approve attendance at the APPA Business and Financial Conference
  - D. Motion to Recommend Windmill Ridge Subdivision Plat
8. Electric & Water Utility
  - A. Monthly Reports
    1. Usage & Outage Reports
    2. Disconnection Report
  - B. Discuss RFP for Land Surveying
  - C. Utility Billing Policy
  - D. WPPI Energy Report
    1. VLU Funds
  - E. Daupler Dispatch Service Switchover Update
9. Public Works
  - A. Wastewater Utility
  - B. Stormwater Utility
  - C. City Engineer Report
10. Parks and Recreation Report

**11. Old Business**

- A.** Motion to Approve or Recommend *Utility Account Policy Handbook* to be effective April 21<sup>st</sup>, 2025

**12. Next Meeting Dates:** April 29, 2025 at 5:00 p.m.

**13. Adjourn**

City of Evansville **Municipal Services Committee**  
Regular Meeting  
**City Hall, 2<sup>nd</sup> Floor Conference Room**  
Tuesday, February 18, 2025, 5:00 p.m.

## MINUTES

1. **Call to Order:** Brooks called the meeting to order at 5:00 p.m.

2. Roll Call

Members	Present/Absent	Others Present
Aldersperson Jim Brooks	P	Scott Kriebs, Municipal Services Director
Aldersperson Lita Droster	P	Jason Sergeant, City Administrator
Aldersperson Ben Corridon	P	Dale Roberts, Public Works Foreperson
		Nick Bubolz, Town & Country
		John Brandon, Citizen

3. **Motion to Approve the Agenda by Corridon, seconded by Droster. Motion passed 3-0.**

4. **Motion to Waive the reading of the minutes of the January 28, 2025 regular meeting and Approve them as printed by Corridon, seconded by Droster. Motion passed 3-0.**

Brooks corrected the removal of “Motion to Recommend to Common Council the Purchase of” from 8B. Brooks discussed concern with unit pricing contracts not moving forward to Common Council, Kriebs will work on this for the next meeting.

5. **Civility Reminder:** Brooks issued a reminder that all City business will be held with civility and decorum.

6. **Citizen appearances: John Brandon:** Brandon explained he has done extensive research over the last month regarding how things came to occur in Madison. Brandon expressed that science was poor to justify and time doesn’t allow him to go into more detail. Brandon shared he is a process scientist relating to the pharmaceutical industry and is not an expert in pumping system and filters but knows how some of it works. Brandon explained to Brooks that similar to truck driving, he can ‘drive’ across the country using science and has a broad background on how to get things from point a to point b but is not an expert. He informed he is very serious about what he is going to do and said that everyone has had some words and difficult discussion. He shared that if at anytime before this happens and anyone comes to him and says they want to be his friend, he will be their friend. He explained that being his friend means that when things come to be he will do everything he can to protect those people because he knows everyone has families. He explained he is divorced. Brandon explained he spoke with Bradley Rose and expressed anger that a letter was sent and a neighbor told the city it was stupid so he went to Madison to share the letter that was cowardly and moronic with the state. Brooks asked Brandon to stop insulting and explained that an additional opportunity to hear what Brandon was asking for had been given, but insulting is not acceptable. Brooks informed Brandon that he is no longer permitted to continue his presentation as it has been 4 minutes. Brandon informed Brooks will be held accountable. Brandon distributed a “get out of jail free paper” to a member of the committee before leaving.

7. **New Business**

A. **Motion to Recommend to Common Council Resolution 2025-03, Amending 2025 Budget by Corridon, seconded by Droster. Motion passed 3-0.**

Kriebs shared that Public Works sold some equipment that makes some extra money available to purchase some equipment to fix the ball diamonds at Larson Acres Park. This equipment will

allow improvement

## 8. Electric & Water Utility

- A. **Monthly Usage & Outage Reports:** Kriebs explained that there is no Kilowatt usage report due to the illness of Donna Hammett in the office. There was an outage at each of the substations.
- B. **WPPI Energy Report:** Kriebs shared that Jacobson is working on the Home Energy Reports that are done every 3 years. In addition, Jacobson is helping to continue forward progress on the marketing plan, as well as asking for input on the usage of the VLU Funds for the current year.
  - 1. **VLU Funds:** Brooks shared an idea with Tourism to decorate the Utility Boxes in the Downtown area. Brooks also shared with Common Council that the funds would be a larger amount than they had been in the past.
  - 2. **WPPI Conference Scholarship:** Brooks explained that every 3 years, WPPI offers a Utility Scholarship available to one of the four National Conferences.
- C. **Daupler Dispatch Service Switchover Update:** Kriebs updated that they are building up our site plans. The tentative timeline is to be live in April. Kriebs shared that in the future the services could be expanded to include a tie in with NorthStar/MyAccount with Open Point.
- D. **APPA Legislative Rally:** There was discussion about the schedule of events at the Rally.

## 9. Public Works

- A. **Wastewater Utility:** The flow chart shows that the Treatment Plant is processing almost 400,000 gallons each day. Capacity is at 750,000 gallons/day.
- B. **Stormwater Utility:** No Update
- C. **City Engineer Report:** Bubolz shared that the plans and specifications are out for the Streets, Utility, Sidewalk, and Path Project with the hope to open up for bids in the next week. There is a wait on soil boring reports that could push back on the opening of the bids. There was discussion about the process of issuing letters for the Projects in regard to Service Laterals. Corridon asked about available DNR grants. Sergeant shared that the DNR grant the City used to get was a grant and now is need based. The DNR evaluates low income status of the entire community now and Evansville no longer qualifies for grants. The only other option is a low interest loan from the DNR, however this grant will double the cost of a lateral replacement for a resident. Sergeant expressed that DNR money is available, and many residents will share this, including John Brandon, but the available loan money will cost a lot more to each resident. Corridon asked if this was communicated to residents and he would be happy to go door to door. Bubolz shared the information will and was shared at assessment hearings. He also shared that often times the DNR doesn't know about all of its own programs and will provide inaccurate information. The committee would like to see the letters before they are sent out. It was agreed that the letter would be sent to the committee for any comment before being distributed. Letters will be mailed this year instead of just taping to door.

- 10. **Parks and Recreation Report:** Dale Roberts explained the equipment that will be purchased with the budget amendment: aerator, spreaders for fertilizer, and other supplies to fix up the baseball diamonds. Boy Scouts had a fishing tournament that went well. Brooks inquired on skating on the lake, Kriebs confirmed there is 14 inches of ice. Brooks asked how much usage on ice is done by UTVs as he has had a report of one ATV on the lake. Kriebs and Roberts said there hadn't been any observed. Brooks confirmed there is not a flotation requirement on the lake referencing ATV/UTVs. Sergeant said there should not be any on the lake and there should be a notice posted for that. Kriebs asked if signs were posted to prevent ATVs in the park, as he thought that was done. Roberts said it wasn't. Kriebs said there was talk about closing the park to UTVs. Sergeant

confirmed this was discussed and the ability for an ATV to easily go onto trails and grass could be an issue, but they could park outside the park and walk into the park and he thinks that is what the committee is asking for. Roberts asked if there should be no ATV signs posted at the entrances to the parks. The committee confirmed, Roberts will post the signs preventing ATV/UTV usage at Leonard Leota Park.

**11. Old Business:** None

**12. Next Meeting Dates:** March 25, 2025 at 5:00 p.m.

**13. Adjourn:** Brooks adjourned the meeting at 5:43 p.m.



# CITY OF EVANSVILLE



## FISCAL POLICY HANDBOOK

Effective April 21<sup>st</sup>, 2025

Adopted by Common Council September 10<sup>th</sup>, 2019.  
Revised by the Finance & Labor Relations Committee April 3<sup>rd</sup>, 2025 and Common Council April 8<sup>th</sup>,

DRAFT



## CONTENTS

PURCHASING .....	5
ACCOUNTS PAYABLE .....	6
DEBT MANAGEMENT .....	6
PAYROLL .....	7
POST ISSUANCE COMPLIANCE .....	7
INVESTMENT .....	7
SECURITY AND CYBER SECURITY .....	7
POINT OF SALE & CASH HANDLING .....	7
FUND BALANCE .....	9
1-2 Policy .....	9
1-3 Procedures .....	10
1-4 Responsibility and Authority .....	10
1-5 Fund Types .....	10
PURCHASING .....	11
2-2 Policy .....	11
2-3 Objectives .....	11
2-4 Application .....	11
2-5 Vendor Discounts .....	11
2-6 Non-Budgeted Items .....	11
2-7 Emergency Purchases of Non-Budgeted Items .....	12
2-8 Local Merchants and Energy Efficiency .....	12
2-9 Employee Conflict of Interest .....	12
2-10 Lowest Cost or Best Value .....	12
2-11 Responsibility of Department Heads .....	12
2-12 Responsibility of the City Administrator/Finance Director .....	13
2-13 Purchasing Procedure .....	13
2-14 Frequent Purchases .....	14
2-15 Employee Reimbursements .....	14
2-16 Employee Purchase of Memorials and Other Items .....	14
.....Exceptions can be made to the above with City Administrator/ Finance Director approval.	
..... <b>Error! Bookmark not defined.</b>	
2-17 Use of City Credit/Accounts .....	15
2-18 Sales Tax Exemption .....	15
2-19 Purchasing City Property, Goods and Services .....	15
2-20 Purchasing Electronic and Mobile Equipment .....	15

ACCOUNTS PAYABLE APPROVAL PROCESS .....	16
3-2 Policy .....	16
3-3 Process .....	16
CITY OF EVANSVILLE DEBT MANAGEMENT POLICY .....	17
4-2 Capital Improvement Planning. ....	17
4-3 Limitations on Issuance of Debt .....	17
2. Debt Structuring Practices.....	20
3. Debt Issuance Practices.....	20
4. Debt Management Practices:.....	21
PAYROLL APPROVAL PROCESS .....	23
5-2 Policy .....	23
5-3 Process .....	23
POST ISSUANCE COMPLIANCE .....	24
6-2 Purpose.....	24
6-3 General Policies and Procedures.....	24
6-4 Issuance of Obligations - Documents and Records.....	25
6-5 Arbitrage .....	25
6-6 Private Activity Concerns .....	26
6-7 Qualified Tax-Exempt Obligations.....	27
6-8 Federal Subsidy Payments .....	27
6-9 Reissuance.....	27
6-10 Record Retention.....	27
6-11 Continuing Disclosure.....	28
6-12 Conduit Bond Financings.....	28
INVESTMENT .....	29
7-2 Policy .....	29
7-3 Prudence in Investment.....	29
7-4 Objectives of Investment .....	29
7-5 Delegation of Authority .....	29
7-6 Authorized Financial Dealers and Institutions.....	30
7-7 Authorized Suitable Investments .....	30
7-8 Collateralization and Insurance.....	30
7-9 Diversification.....	31
7-10 Maximum Maturities.....	31
7-11 Internal Controls .....	31
7-12 Reporting.....	31

7-13	Provisions for Exceptions .....	31
	SECURITY & CYBERSECURITY .....	36
	POINT OF SALE & CASH HANDLING .....	32
	<b>c) Check and Money Order</b> .....	32
	<b>d) Credit/Debit Card</b> .....	33
	<b>f) Safekeeping</b> .....	33
	<b>g) Security Measures</b> .....	33
	<b>h) Access</b> .....	33
	<b>i) Robbery</b> .....	33
	<b>j) Reconciling and Preparing Deposits</b> .....	34
	<b>k) Reconciliation</b> .....	34
	<b>l) Overages/Shortages</b> .....	34
	<b>m) Management Responsibility</b> .....	34
	<b>n) Deposits</b> .....	34
	<b>o) Transporting Deposits</b> .....	34
	<b>p) Deposit Frequency/Scheduling</b> .....	35

## **FUND BALANCE**

- 1-1 Purpose
- 1-2 Policy
- 1-3 Procedures
- 1-4 Responsibility and Authority
- 1-5 Fund Types

## **PURCHASING**

- 2-1 Purpose
- 2-2 Policy
- 2-3 Objectives
- 2-4 Application
- 2-5 Vendor Discounts
- 2-6 Non-Budgeted Items
- 2-7 Emergency Purchase
- 2-8 Local Merchants
- 2-9 Employee Conflict of Interest
- 2-10 Lowest Cost or Best Value
- 2-11 Responsibility of Department Heads
- 2-12 Responsibility of City Administrator/Finance Director
- 2-13 Purchasing Procedure
- 2-14 Frequent Purchases
- 2-15 Employee Reimbursements
- 2-16 Employee Purchase of Memorials and Other Items
- 2-17 Employee Use of City Credit/Accounts

2-18 Sale Tax Exemption

**ACCOUNTS PAYABLE**

3-1 Purpose

3-2 Policy

3-3 Process

**DEBT MANAGEMENT**

4-1 Purpose

4-2 Capital Improvement Planning

4-3 Limitations of Issuance of Debt

4-4 Public Policy Limits

4-5 Use of Derivatives

4-6 Financial Limits – GO Debt

4-7 Revenue Debt

4-8 Short Term Debt

- 4-9 Conduit Debt
- 4-10 Debt Structuring Practices
- 4-11 Debt Issuance Practices
- 4-12 Refunding
- 4-13 Credit Rating
- 4-14 Debt Management Practices

## **PAYROLL**

- 5-1 Purpose
- 5-2 Policy
- 5-3 Process

## **POST ISSUANCE COMPLIANCE**

- 6-1 Introduction
- 6-2 Purpose
- 6-3 General Policies and Procedures
- 6-4 Issuance of Obligations – Documents and Records
- 6-5 Arbitrage
- 6-6 Private Activity Concerns
- 6-7 Qualified Tax/Exempt Obligations
- 6-8 Federal Subsidy Payments
- 6-9 Reissuance
- 6-10 Record Retention
- 6-11 Continuing Disclosure
- 6-12 Conduit Bond Financings

## **INVESTMENT**

- 7-1 Purpose
- 7-2 Policy
- 7-3 Prudence in Investment
- 7-4 Objectives of Investment
- 7-5 Delegation of Authority
- 7-6 Authorized Financial Dealers and Institutions
- 7-7 Authorized Suitable Investments
- 7-8 Collateralization and Insurance
- 7-9 Diversification
- 7-10 Maximum Maturities
- 7-11 Internal Controls
- 7-12 Reporting
- 7-13 Provisions of Exception

## **SECURITY AND CYBER SECURITY**

- 8-1 Purpose
- 8-2 Policy

## **POINT OF SALE & CASH HANDLING**

9-1 Purpose  
9-1 Policy

DRAFT

## FUND BALANCE

### 1-1 Purpose

The City of Evansville understands it has a responsibility to maintain prudent financial operations to ensure stable city operations for the benefit of City residents and businesses. Fund balance reserves are an important component in ensuring the overall financial health of the community, by giving the City short-term and long-term financial stability to meet contingency needs, cash-flow timing, fluctuations in major revenue sources, and credit rating concerns.

### 1-2 Policy

- a) Provide and maintain an Unassigned General Fund balance within a range of 35% to 50% of budgeted operating expenditures. General Fund balance may go to Capital Outlay for projects and equipment listed in the 5 or 10 year capital plans, or other non-recurring expenses when:
  - i. The use of the funds are appropriate or authorized for such purpose
  - ii. Council has approved such balance transfer in the budget.
  - iii. The application to Capital Outlay does not reduce the General Fund balance below 35%
- b) Provide and maintain cash and investments in each Enterprise (utility) Fund within a range of 10% to 25% of budgeted operating expenditures. Excess shall be saved and/or invested until such time it can be used on authorized capital purchases listed in the 5 or 10 year capital plans or other non-recurring expenses.
- c) Provide and maintain cash and investments in the Cemetery Fund of at least 25% of budgeted operating expenditures. Excess shall be saved and/or invested until such time it can be used on authorized capital purchases listed in the 5 or 10 year capital plans or other non-recurring expenses.
- d) Provide and maintain cash and investments in the EMS Fund of at least 25% of budgeted operating expenditures. Excess shall be saved and/or invested until such time it can be used on authorized capital purchases listed in the 5 or 10 year capital plans or other non-recurring expenses.
- e) Generally maintain cash and investments in the Library Fund of at least 15% of budgeted operating expenditures. Excess should be saved and/or invested until such time it can be used on authorized capital purchases listed in the 5 or 10 year capital plans or other non-recurring expenses.
- f) Annual proposed budgets shall include the above benchmark policies.
- g) Council shall review the amounts in fund balance in conjunction with the annual budget approval and make adjustments as necessary to meet expected cash-flow needs.
- h) When restricted and other fund balance resources are available for use, it is the City's policy to use restricted sources first, followed by committed, assigned and unassigned amounts respectively.
- i) Business type fund equity is classified as net position and displayed in three components:
  - i. Net investment in capital assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
  - ii. Restricted net position – Consists of net position with constraints placed on their

use either by 1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments or, 2) law through constitutional provisions or enabling legislation.

- iii. Unrestricted net position – All other net position that do not meet the definition of “restricted” or “net investment in capital assets”.

### 1-3 Procedures

- a) City shall maintain necessary funds in accordance with this and other City financial policies.
- b) Annual financial statements shall be prepared in accordance with generally accepted accounting principles establishing the fund balance at the end of each year.
- c) Council shall review fund balance and cash-flow needs during the budget process in accordance with this policy.
- d) Staff and Council shall review this policy periodically, especially if the composition or timing of revenue receipts change.

### 1-4 Responsibility and Authority

Administrative implementation of this policy is the responsibility of staff, specifically the City Administrator/Finance Director, and the Evansville Common Council. Assignment of report writing and distribution may be assigned by the City Administrator/Finance Director or the Evansville Common Council.

### 1-5 Fund Types

- a) **Fund Financial Statements** - Governmental fund equity is classified as fund balance. In the fund financial statements, governmental fund balance is presented in five possible categories:
  - i. **Non-spendable** – resources which cannot be spent because they are either a) not in spendable form or; b) legally or contractually required to be maintained intact.
  - ii. **Restricted** – resources with constraints placed on the use of resources are either a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation.
  - iii. **Committed** – resources which are subject to limitation the government imposes upon itself at its highest level of decision making, and that remain binding unless removed in the same manner.
  - iv. **Assigned** – resources neither restricted nor committed for which a government has a stated intended use as established by the City Council or a body or official to which the City Council has delegated the authority to assign amounts for specific purposes.
  - v. **Unassigned** – resources which cannot be properly classified in one of the other four categories. The General Fund is the only fund that reports a positive unassigned fund balance amount. Unassigned balances also include negative balances in the governmental funds reporting resources restricted for specific programs.



## PURCHASING

### **2-1 Purpose**

The purpose of this Policy is to provide guidance and practical procedures to be followed for the procurement of goods and services for all departments. Lastly this policy is to provide safeguards for maintaining a procurement system of quality and integrity which is deserved by City taxpayers.

### **2-2 Policy**

The provisions of Wis. Statute 62.15 take precedence over any portion of this policy that may conflict.

### **2-3 Objectives**

The objectives of the City's purchasing policy are:

- a) To ensure that materials, equipment, and services are purchased at the lowest prices consistent with quality, carbon output, and performance;
- b) To provide adequate controls over City expenditures and financial commitments with proper documentation;
- c) To obtain quality goods required by City Departments and;
- d) To provide a standardized system of purchasing for use by all City departments.

### **2-4 Application**

This policy applies to all procurements of supplies, equipment, capital assets, services, and construction services, entered into by the City of Evansville after the effective date of this Policy. It shall apply to all expenditures of public funds by a City employee for City purchasing irrespective of the source of funds. When the procurement involves the expenditure of federal/state assistance or contract funds, the procurement shall be conducted in accordance with any mandatory applicable regulations. Nothing in this Policy shall prevent any City employee from complying with the terms and conditions of any grant, gift, or bequest that is otherwise consistent with law.

### **2-5 Vendor Discounts**

It is the policy of the City to take advantage of available vendor/trade discounts and government pricing when the available discount provides the lowest cost for the same quality.

### **2-6 Non-Budgeted Items**

All requested expenditures should be provided for in the current budget. However, purchases that have not been provided for in the current budget will require notification to the City Administrator / Finance Director in writing to control over spending from the total budget. If there is the potential for expenses to exceed the budget category or department total, the City Administrator / Finance Director shall notify the Finance and Labor Relations Committee. The Department Head shall report this expense overage in their report to their supervising committee. In the absence of the City Administrator / Finance Director the Mayor shall be first notified.

If a non-budget item does or will cause an overage of expense, a budget amendment shall be made in accordance with Chapter 2 of the Evansville Municipal Code.

## **2-7 Emergency Purchases of Non-Budgeted Items**

Emergency purchases shall only be made to:

- a) Prevent delays in construction or delivery of essential services
- b) To stay an immediate threat to the health or safety of the public and employees.

For emergency purchases of non-budgeted items or services, the appropriate Department Head shall make every effort to obtain three quotes for the item. The purchase shall be reviewed and authorized by the City Administrator / Finance Director. In the absence of the City Administrator / Finance Director the Mayor shall authorize ordering the item. If the Mayor is unavailable the Council President shall authorize ordering the item.

## **2-8 Local Merchants and Energy Efficiency**

In an effort to provide the best quality and efficient operation, it is required that all department heads first check with local merchants for service and materials. Additionally, the total carbon or efficiency metrics of a purchase should be considered. Consideration of costs shall include the cost savings of time, transportation, quality control and support provided by a local merchant.

## **2-9 Employee Conflict of Interest**

It shall be unethical for any City employee to participate directly or indirectly in procurement contract if the City employee knows that:

- a) The City employee or any member of the City employee's immediate family has a financial interest pertaining to the procurement contract; or
- b) Any other person, business, or organization with whom the City employee or any member of the City employee's immediate family is negotiating or has an arrangement concerning prospective employment is involved in the procurement contract.
- c) The purchase would violate Wisconsin Statutes, sections 19.59 and 946.13, where an employee or official may be or may appear to be a reasonable person to be influenced by potential financial gain, either direct or indirect, for the employee, a member of his/her immediate family, or an organization with which he/she is affiliated.

## **2-10 Lowest Cost or Best Value**

It is not always in the interest of the City to simply purchase on lowest available cost only. Responsible parties in the decision making of the purchase must also weigh quality, reliability, warranty, historically positive relationship/results, delay of time, transportation costs, and more when determining the best value. Responsible parties are to use their best judgement with these considerations over simply comparing cost per unit. When there is a noticeable difference in costs those parties must also be able to recall their reasons when asked preferably through documentation.

## **2-11 Responsibility of Department Heads**

There are many responsibilities of the department heads, these are a few examples of purchasing responsibilities and guidelines:

- a) Routinely check the availability of their budget funds through expense reports, use of

- online portal to the accounting system.
- b) Ensure the goods or services were duly authorized by the designated responsible party.
- c) Review Purchase Orders for accuracy in inventory, service and cost.
- d) Review Purchase Orders for accuracy of fund allocation before approval.
- e) Approve invoices and submit to the City Treasurer or assigned personal providing accounts payable services.

## **2-12 Responsibility of the City Administrator/Finance Director**

There are many responsibilities of the City Administrator/Finance Director, these are a few examples of purchasing responsibilities and guidelines:

- a) Ensure funds are available for purchases pursuant to the budget.
- b) Provide a report of all expenditures to the Finance committee monthly.
- c) Review Purchase Orders for accuracy and completeness when assignment to a department head is not possible, known or unable to be complete in a timely manner.
- d) Approve invoices and submit to the City Treasurer or assigned personnel providing accounts payable services.

## **2-13 Purchasing Procedure**

All purchases made by Department Heads, authorized staff, and Administration shall always consider the operational costs of a purchase as part of the measurement for determining the best value or need for such purchase first. Purchases made by the City of Evansville are grouped and handled under the following categories/procedures:

- a) **Purchases up to \$1,000.00.** If the estimated price of an item is \$1,000 or less and is budgeted, the appropriate Department Head is authorized to purchase said item.
- b) **Purchases over \$1,000 but less than \$5,000.** For the purchase of a budgeted item involving an estimated expenditure of more than \$1,000 and less than \$5,000, the appropriate Department Head must make every effort to solicit a minimum of two written or oral quotes. If the lowest quote of equal value and quality is not recommended due to issues relating to Emergency, Local Merchant, or Conflict of Interest, the next best quote shall be used. This excludes all government pre-bid pricing.  
In the Interest of saving staff time, items purchased from suppliers with an established account and history with the City do not have to provide quotes for every item purchased. The Department Head shall compare the vendor or contractor's price and service from time-to-time to insure best value instead.
- c) **Purchases over \$5,000 but less than \$25,000.** For the purchase of a budgeted item involving an estimated expenditure of more than \$5,000 and less than \$25,000, the appropriate Department Head shall make every effort to solicit a minimum of three quotes. If the lowest quote of equal value and quality is not recommended due to issues relating to Emergency, Local Merchant, or Conflict of Interest, the next best quote shall be used. This excludes all government pre-bid pricing. The City Administrator/ Finance Director shall approve all expenditures.
- d) **Purchases of \$25,000 or more not covered by section 62.15 or Wis. Statutes.** The Department Head and City Administrator / Finance Director shall work together as needed to compile a request for bid, proposal or quote. These documents shall be sent out to as many eligible providers, contractors, merchants or distributors as possible. The City has the right to reject any and all quotes and/or bids.

**New Construction and Infrastructure Improvement over \$25,000.** All public construction

and infrastructure improvement (excluding maintenance and repair of existing infrastructure) in which the estimated cost exceeds \$25,000 shall be let by contract to the lowest responsible bidders. The bidding process shall incorporate the requirements in Section 62.15 and 66.0901 Wisconsin Statutes. Any project receiving only one bid shall be rebid unless it is approved by a three-fourths vote of the Council. The City has the right to reject any and all quotes and/or bids.

- e) **Change orders on Public Construction Contracts.** Whenever it is reasonably possible, a proposed increase in the cost of a public construction contract resulting from a change in the scope of the project shall be presented to the responsible committee and the Finance and Labor Relations committee for comment. If the cost of delaying the project is prohibitive, the appropriate Department Head shall determine the value and the City Administrator / Finance Director shall approve the change orders submitted by the City Engineer and/or contractor.
- f) **Leases, Contracts and Agreements.** When a service contract, lease, agreement or other purchase creates a non budgeted financial obligation, a commitment of City resources, or commitment to provide aid, said agreement must be approved by the Common Council. All should be approved by CA

## **2-14 Frequent Purchases**

As part of the monthly approval of City bills, the following require no advanced notification or preauthorization:

- a) Professional contracted service such as legal, architectural, engineering, auditing, maintenance contracts, and janitorial contracts. These expenditures are contracted and have prior Council approval.
- b) On-going Utility expenditures such as electricity, natural gas, and telephone services.
- c) Payroll and related expenses such as employee insurance payments, pension payments and mandatory state and federal employee withholding. The City Administrator / Finance Director will automatically charge the appropriate budget accounts.
- d) Routine expenditures, such as insurance premiums, health claims and bond payments, which received prior Council approval and authorization. The City Administrator / Finance Director will automatically charge the appropriate department budget account.
- e) Large supply orders that are quoted at least annually. An example would be Municipal Services Department salt/sand purchases.
- f) Budgeted items following the process described in the “**Purchasing Procedure**” above.

## **2-15 Employee Reimbursements**

An employee reimbursement form with the corresponding receipts must be presented to the employees’ most immediate supervisor for approval. City Administrator / Finance Director shall submit reimbursements to the accounts payable staff person to be forwarded to a second signatory by either the Mayor, Council President, City Clerk or City Treasurer/ Utility Accountant before entry.

## **2-16 Employee Purchase of Memorials and Other Items**

In an effort to show support or remembrance for those who dedicate or have dedicated themselves to the betterment of Evansville through service, the staff may make purchases of memorials as follows:

- a) City may provide memorials of approximately \$50 value for death or serious hospitalization of current part-time employees, former or current full-time employees, current committee members, and former or current mayors and alderpersons.
- b) City may provide memorials or sympathy cards for other individuals on a case by case basis accounting for his/her working relation with the City and circumstances of death or serious hospitalization.
- c) Exceptions can be made to the above with City Administrator/ Finance Director approval.

## **2-17 Use of City Credit/Accounts**

All employees entrusted with a City credit card or access to a City account with a vendor shall follow these main rules to ensure transparency and prevent abuse.

- a) All use of City credit cards must have a receipt or some detailed proof of purchase in their expense report. If a receipt is not available, additional information must be supplied on the expense report detailing what was purchased and why the receipt is missing.
- b) Any accidental misuse must be reimbursed in less than 30 days and documented in the accounting system.
- c) No employee shall knowingly use a City account or credit to reduce costs of purchases or temporarily finance a purchase for personal items or services.
- d) All employees must accept the Employee Handbook and undergo a financial background check before being issued a Credit Card
- e) No elected official, city contractor, or city consultant shall be issued or reissued a City Credit Card or credit account

## **2-18 Sales Tax Exemption**

The City's tax exemption status may not be used by any staff, elected official, or other entity for any purpose other than the purchase of goods and services directly applied to the City. Eligible purchases would include reimbursable items as described in the employee conduct manual or items within budget as part of the departments programming or capital purchases.

Whenever possible the City Treasurer or assigned employee shall contact vendors to create tax exemptions status for the City or delete the tax amount from the invoice before submitting payment.

## **2-19 Purchasing City Property, Goods and Services**

No employee, elected official, member or officer of the City of Evansville shall purchase from the City any goods, services, materials, and equipment. (Reference WI §175.10) Exclusions are as follows:

- a) The sale is of a surplus or discarded item that is no longer needed and is available for sale to the public using a publicly available method.
- b) The sale is of an item that is regularly available to the public at the same cost.

## **2-20 Purchasing Electronic and Mobile Equipment**

No employee shall purchase any computers or mobile devices from any vendor other than those authorized. Such purchases should comply with typical device standards as provided by supervisors from time to time.

## ACCOUNTS PAYABLE APPROVAL PROCESS

### 3-1 Purpose

The purpose of this approval process is to document the steps necessary and clearly define segregation of duties in the interest of protecting the public's money.

### 3-2 Policy

Staff shall not deviate from the procedures listed in 3-3 below, excluding circumstances beyond the control of staff and the City or when there is a compelling interest to proceed with the accounts payable process. In such event, substitutions of oversight may be put in affect to maintain multiple staff overview. In the event of long term or multiple occasions of substitution, notice shall be given to the City Auditor and Finance and Labor Relations Committee.

### 3-3 Process

- a) Invoices are received via postal mail and email.
- b) Invoices are given to the Deputy Clerk.
- c) Emails are printed and date stamped. Postal mail is opened and date stamped.
- d) Invoices are stamped with a "Please Approve" stamp. This stamp has lines for the date and the initials of the person approving it and the account number is written underneath.
- e) Invoices are routed to the appropriate department, approved by the Department Head or their designee and returned to the Deputy Clerk for input into the AP system.
- f) If the General Ledger account goes over budget a note is added to the invoice to check the budget. This will be reviewed by the City Treasurer or City Administrator/Finance Director when they review the invoices to be paid.
- g) On a weekly basis the City Clerk selects invoices for payment. All invoices should be paid before their due date.
- h) Invoices for Payment Report is run and matched to a calculator tape which is the total of the selected invoices taken from the physical invoices. This is then given to the Clerk, City Treasurer, or Administrator/Finance Director for review and approval.
- i) Once approved the Select Invoices for Payment Report is signed by the Clerk, City Treasurer, or Administrator/Finance Director and returned to the Deputy Clerk.
- j) The City Clerk or Executive Assistant then prints the checks.
- k) After checks are printed they are given to the Deputy Clerk. The bottom portion of the check is removed, stapled to the invoice and filed by vendor number. Any remittance goes with the check to be mailed for payment.

## CITY OF EVANSVILLE DEBT MANAGEMENT POLICY

### 4-1 Statement of Policy.

The City of Evansville recognizes that the foundation of any well-managed program of capital financing is a comprehensive debt management policy. A debt policy sets forth the parameters for issuing debt and managing outstanding debt and provides guidance to decision makers regarding the timing and purposes for which debt may be issued, types and amounts of permissible debt, method of sale that may be used and structural features that may be incorporated. The debt policy recognizes a binding commitment to full and timely repayment of all debt as an intrinsic requirement for entry into the capital markets. Adherence to the debt policy helps the City to maintain a sound debt position and protect its credit quality. Further advantages of a debt policy are:

- a) Enhances the quality of decisions by imposing order and discipline.
- b) Promotes consistency and continuity in decision making.
- c) Rationalizes the decision-making process.
- d) Identifies objectives for staff to implement.
- e) Demonstrates a commitment to long-term financial planning objectives.
- f) Is regarded positively by the rating services in reviewing credit quality.

### 4-2 Capital Improvement Planning.

The City will develop and maintain a multi-year Capital Improvement Plan (CIP) for consideration and adoption by the Common Council. The CIP will be for the coming five fiscal years and will be updated periodically. The CIP will contain the following information:

- a) Equipment replacement schedule
- b) A description of each project.
- c) A listing of the expected sources of funds for each project.
- d) Estimated timing for each project.
- e) An analysis of the debt financing required and the conformance of the planned financings with policy targets and the economic and fiscal resources of the City to bear such indebtedness over the next five years.

### 4-3 Limitations on Issuance of Debt

- a) Legal Limits.
  - i. General Obligation (G.O.) Debt Limit. The total principal amount outstanding of debt obligations carrying the G.O. pledge of the City may not exceed an amount equal to five percent of the City's equalized value (including incremental value from TIF districts ) as determined by the Wisconsin Department of Revenue. As identified in the "Affordability Targets" section of this policy, the City has imposed on itself a direct debt burden limitation of 3.75%, which is equivalent to utilization of no more than 75% of its statutorily allowed debt capacity.
  - ii. Purpose and Authority. Debt obligations may be issued by the City under the authority of, and for the purposes defined in the following Chapters or Sections of the Wisconsin Statutes:

1. Chapter 24 – State Trust Fund Loans
2. Chapter 67 – G.O. Bonds and Notes
3. Section 67.12(1)(a) – Tax and Revenue Anticipation Notes
4. Section 66.0621 – Revenue Obligations
5. Section 66.1335 – Housing and Community Development
6. Section 66.0701 through 66.0733 – Special Assessment B Bonds

b) Public Policy Limits.

- i. Purposes of Debt Issuance. In determining whether a particular project is appropriately financed with debt obligations, the Common Council will consider the following public policy objectives:
  1. It is the intent of the City to cash fund projects, in whole or in part, as an alternative to debt financing when practical. It is recognized, however, that most major projects will contain some element of debt financing. This also serves to promote taxpayer equity by amortizing the costs of improvements over their useful lives, providing the City the ability to charge those benefiting from the improvements over time.
  2. The City may issue debt obligations to purchase capital assets and to fund infrastructure improvements when current revenues or fund balance/retained earnings are unavailable or reserved for other purposes.
  3. The City may also issue debt obligations to provide funds for the implementation of economic development projects. These types of projects will normally be undertaken within a tax incremental district, with debt service repaid from future tax increment collections.
  4. The City will not issue long-term debt obligations to provide funds for operating purposes. Issuance of short-term debt obligations to finance operating expenses will only be considered in the event of an extreme financial emergency.
- ii. Use of Derivatives. Derivatives are financial contracts or financial instruments whose value is derived from the value of something else (known as the underlying instrument). The City will, as a general practice, not enter into contracts and financing agreements involving interest rate swaps, floating/fixed rate auction or reset securities or other forms of debt bearing synthetically determined interest rates. The only type of derivative that will be considered for use by the City would be a State and Local Government Series (SLGS) Securities investment offered by the US Treasury or a Guaranteed Investment Contract (GIC) when used in conjunction with an advance refunding of the City's debt. Generally the City will always use SLGS for advance refunding escrow accounts but in the event that SLGS are not available from the US Treasury, the City would consider the use of a GIC but only after competitive proposals are taken from at least three vendors for same.



c) Financial Limits.

iii. G.O. Debt.

5. Affordability & Debt Profile Targets. To provide for a capital financing program that is sustainable based on the financial resources of the City, and to further maintain a credit profile that will allow the City to maintain its current rating on outstanding debt issues, the following affordability and debt profile targets are established.

- a. Direct Debt Burden. The total principal amount of G.O. debt outstanding, expressed as a percentage of the City's total equalized value, and as a total per capita. The City has established a targeted maximum of 3.75% for direct debt burden (as a percent of equalized value), and \$3,700 for direct debt burden per capita.
- b. Payout Over Ten Years. The percentage of outstanding G.O. debt principal that will be retired within ten years. The City's target is repayment of no less than 60% of all outstanding principal within ten years.
- c. Percentage of Expenditures for Debt Service. The City's levy and TIF supported G.O. debt service payments expressed as a percentage of the sum of all operating and debt service fund expenditures. The City's targeted maximum is 30%.

iv. Revenue Debt. The City may finance the capital needs of its revenue producing enterprise activities through the issuance of revenue-secured debt obligations. Prior to issuing revenue-secured debt obligations, the City will develop financial plans and projections showing the feasibility of the planned financing, required rates and charges needed to support the planned financing, and the impact of the planned financing on ratepayers. The amount of revenue-secured debt obligations will be limited by the feasibility of the overall financing plan, as well as any existing covenants related to debt obligations with a claim to the same revenue source.

v. Short-Term Debt.

6. Bond or Note Anticipation Note. Where their use is judged to be prudent and advantageous, the City may choose to issue Bond or Note Anticipation Notes as a source of interim construction financing. Prior to their issuance, takeout financing must be planned for and determined to be feasible.

vi. Conduit Debt. The City may sponsor conduit financings for those activities (i.e., economic development, housing, health facilities, etc.) that have a general public purpose and are consistent with the Common Council's overall service and policy objectives. All conduit financings must be non-

recourse to the City.

#### 4-3 Debt Structuring Practices.

- a) Maximum Term. The term of any debt obligations issued by the City should not exceed the economic life of the improvements that they finance. If financially feasible, the term should be shorter than the projected economic life. Whenever possible, the term of obligations issued will be ten years or less.
- b) Interest Rates. Debt obligations issued by the City will carry a fixed interest rate. If, in consultation with its Financial Advisor, the City determines that a variable interest rate offers specific advantages, it may choose to issue securities that pay a rate of interest that varies according to a predetermined formula or results from a periodic remarketing of the securities.  
Debt Service Structure. Whenever possible, debt will be structured so that annual principal and interest payments are approximately level. If necessary, debt structures may be “wrapped” to accommodate existing debt service payments to allow for the City’s affordability targets to be maintained. Notwithstanding the foregoing, the City will attempt to structure debt so that interest payments are due not later than the first fiscal year following issuance, and principal payments not later than the second fiscal year following issuance. The City will avoid “balloon” repayment schedules that consist of low annual principal payments and one large payment due at the end of the term. An exception to the foregoing would be cases where it is anticipated that the City will have funds on hand sufficient to retire the balloon payment (e.g. tax increments, impact fees, land sale proceeds).
- c) Capitalized Interest. The City may elect to capitalize interest for any debt obligation, but depending on timing of issuance, it should first consider budgeting for the estimated interest expense, or appropriating the funds from other available sources. An exception to this policy would be cases where obligations are issued to finance projects within tax increment districts, and current district increment collections are projected to be insufficient to make interest payments. In these cases, the City will normally capitalize interest.
- d) Call Provisions. Call provisions for debt obligations will be made as short as possible consistent with achieving the best interest rates possible for the City. Obligations shall be callable at par.

#### 4-4 Debt Issuance Practices

- e) Competitive Sale. The City will issue its debt obligations through competitive sale unless it is determined by the City and its Financial Advisor that a competitive sale would not be expected to produce the best results for the City. If the City determines that bids received through a competitive sale are unsatisfactory, or in the event no bids are received, the City may enter into negotiation for sale of the obligations
- f) Negotiated Sale. The City may consider negotiated sales of debt obligations in extraordinary circumstances when the complexity of the issue requires specialized expertise, when the negotiated sale would result in substantial savings in time or money, or when market conditions or City credit are unusually volatile or uncertain. If the City elects to negotiate the sale of a debt obligation, it will utilize a Financial Advisor with no interests in the underwriting of the transaction to represent it.

- g) State and Federal Revolving Loan Funds and Pools. As an alternative to open market financing, the City may elect to seek a loan through State or Federal programs when this will provide advantages to the City with respect to costs, interest rates, or terms. Examples of available loan programs include State Trust Fund Loans, Clean Water Fund Program Loans, Safe Drinking Water Fund Program Loans, and USDA Rural Development Loans.
- h) Refunding.
  - i. Advance Refunding. If federal tax law allows debt obligations to be refinanced one time prior to the obligation's earliest pre-payment date (call date). The City may issue such advance refunding bonds when legally permissible, and when net present value savings, expressed as a percentage of the par amount of the refunding bonds, equal or exceed a target of two percent.
  - ii. Current Refunding. Current refunding bonds may be issued to refinance existing debt obligations no earlier than sixty days prior to the obligation's earliest pre-payment date (call date). There is presently no limit to the number of times that an issue may be current refunded. The City may issue current refunding bonds when legally permissible, and whenever doing so is expected to result in a net economic benefit to the City.
  - iii. Restructuring of Debt. Independent of potential savings, the City may choose to refund debt obligations when necessary to provide for an alternative debt structure. Refunding may also be undertaken as a means to replace and modernize bond covenants essential to management and operations.
- i) Credit Rating.
  - i. Rating Service Relationships. The City Administrator is responsible for maintaining relationships with any rating service that currently assign ratings to the City's debt obligations. This effort shall include providing periodic updates on the City's general financial condition along with coordinating meetings and presentations in conjunction with a new debt issuance. The City's Financial Advisor will assist in this effort.
  - ii. Use of Rating Services. The City Administrator, in consultation with the City's Financial Advisor, is responsible for determining whether or not a rating shall be requested on a particular financing, and which rating service(s) will be asked to provide a rating.
  - iii. Minimum Long-Term Rating Requirements. The City's minimum rating requirement for its long-term G.O. debt is "A" or higher. If a debt obligation cannot meet this requirement based on its underlying credit strength, then credit enhancement may be sought to achieve the minimum rating. If credit enhancement is unavailable or is determined by the City Administrator and the City's Financial Advisor to be uneconomical, the obligations may be issued without a rating.

#### **4-5 Debt Management Practices:**

- j) Continuing Disclosure. The City is committed to continuing disclosure of financial

and credit information relevant to its outstanding debt obligations and will abide by the provisions of Securities and Exchange Commission (SEC) Rule 15c2-12 concerning primary and secondary market disclosure. The City Clerk is responsible for providing ongoing disclosure information and may be assisted by the City's Financial Advisor in the execution of this task.

- k) Investment of Debt Proceeds. The City will temporarily invest the proceeds of debt obligations in accordance with its investment policy. Interest earnings realized within construction accounts will be applied first towards payment of project costs, then for payment of debt service associated with the obligations.
- l) Arbitrage Rebate and Monitoring. The City Treasurer will establish and maintain a system of record keeping and reporting to meet arbitrage rebate compliance requirements of the federal tax code. This effort will include tracking investment earnings on proceeds of debt obligations, calculating rebate payments in compliance with tax law, and remitting any rebatable earnings to the federal government in a timely manner in order to preserve the tax-exempt status of the City's outstanding debt obligations. Additionally, general financial reporting and certification requirements embodied in bond covenants shall be monitored to ensure that all covenants are complied with. The City's Financial Advisor may assist in the execution of these tasks.

**4-6 Review.** It is the intent of the Common Council that this Debt Management Policy be reviewed annually and revised as necessary.

Adopted by Evansville City Council 9/11/2012.  
Revised by Evansville City Council 9/12/2017.  
Revised by Evansville City Council 4/12/2022.

## PAYROLL APPROVAL PROCESS

### 5-1 Purpose

The purpose of this approval process is to document the steps necessary and clearly define segregation of duties in the interest of protecting the public's money and staff salaries.

### 5-2 Policy

Staff shall not deviate from the procedures listed in 5-3 below, excluding circumstances beyond the control of staff and the City or when there is a compelling interest to proceed with the payroll process. In such event, substitutions of oversight may be put in affect to maintain multiple staff overview. In the event of long term or multiple occasions of substitution, notice shall be given to the City Auditor and Finance and Labor Relations Committee.

### 5-3 Process

- a) The prior pay period is closed and current pay period is created.
- b) Any updates to employees are entered by the Executive Assistant at this time.
- c) Employees complete and sign their timesheets and turn into their supervisor for approval no later than 9am the Monday proceeding a Friday payday. If a signed timesheet is not turned in on time, a paycheck may be delayed until the next regular pay day.
- d) Timesheets are reviewed and signed by supervisors and turned into the Executive Assistant no later than Noon the Monday proceeding a Friday payday.
- e) The Executive Assistant enters employee time into the payroll system.
- f) A timesheet register is printed and verified against the timesheets.
- g) Hours entered are updated to the Payroll system.
- h) Equipment used is updated to the General Ledger.
- i) The timekeeping check out is run.
- j) The Automated Clearing House (ACH) file is reviewed by the City Administrator, or City Treasurer/ Utility Accountant for reasonableness and uploaded to the bank.
- k) The City Administrator/ Finance Director, City Clerk, or CityTreasurer/ Utility Accountant reviews the ACH file for reasonableness and then approves for payment.
- l) The City Administrator/ Finance Director, City Clerk, or City Treasurer reviews final check register.
- m) Physical checks and direct deposit vouchers are printed by the City Clerk or City Treasurer/ Utility Accountant for distribution to employees.

## POST ISSUANCE COMPLIANCE

### 6-1 Introduction

This Post-Issuance Compliance Policy (the “Policy”) sets forth specific policies of the City of Evansville, Wisconsin (the “Issuer”) designed to monitor post-issuance compliance of tax-exempt obligations or tax-advantaged obligations (“Obligations”) issued by the Issuer with applicable provisions of the Internal Revenue Code of 1986, as amended (the “Code”), and regulations promulgated thereunder (“Treasury Regulations”).

### 6-2 Purpose

The Policy documents practices and describes various procedures and systems designed to identify on a timely basis facts relevant to demonstrating compliance with the requirements that must be satisfied subsequent to the issuance of Obligations in order that the interest on such Obligations continue to be eligible to be excluded from gross income for federal income tax purposes or that the Obligations continue to receive tax-advantaged treatment. The federal tax law requirements applicable to each particular issue of Obligations will be detailed in the arbitrage or tax certificate prepared by bond counsel and signed by officials of the Issuer and the post-closing compliance checklist provided by bond counsel with respect to that issue. This Policy establishes a permanent, ongoing structure of practices and procedures that will facilitate compliance with the requirements for individual borrowings.

The Issuer recognizes that compliance with applicable provisions of the Code and Treasury Regulations is an on-going process, necessary during the entire term of the Obligations, and is an integral component of the Issuer’s debt management. Accordingly, the analysis of those facts and implementation of the Policy will require on-going monitoring and consultation with bond counsel and the Issuer’s accountants.

### 6-3 General Policies and Procedures

The following policies relate to procedures and systems for monitoring post-issuance compliance generally.

- a) The Finance Director (the “Compliance Officer”) shall be responsible for monitoring post-issuance compliance issues, including monitoring post-issuance compliance for the Issuer’s business-type activities.
- b) The Compliance Officer will coordinate procedures for record retention and review of such records.
- c) All documents and other records relating to Obligations issued by the Issuer shall be maintained by or at the direction of the Compliance Officer. In maintaining such documents and records, the Compliance Officer will comply with applicable Internal Revenue Service (“IRS”) requirements, such as those contained in Revenue Procedure 97-22.
- d) The Compliance Officer shall be aware of options for voluntary corrections for failure to comply with post-issuance compliance requirements (such as remedial actions under Section 1.141-12 of the Regulations and the Treasury’s Tax-Exempt Bonds Voluntary Closing Agreement Program) and take such corrective action when necessary and appropriate.

- e) The Compliance Officer will review post-issuance compliance procedures and systems on a periodic basis, but not less than annually.

#### **6-4 Issuance of Obligations - Documents and Records**

With respect to each issue of Obligations, the Compliance Officer will:

- a) Obtain and store a closing binder and/or CD or other electronic copy of the relevant and customary transaction documents (the “Transcript”).
- b) Confirm that bond counsel has filed the applicable information report (e.g., Form 8038, Form 8038-G, Form 8038-CP) for such issue with the IRS on a timely basis.
- c) Coordinate receipt and retention of relevant books and records with respect to the investment and expenditure of the proceeds of such Obligations with other applicable staff members of the Issuer.

#### **6-5 Arbitrage**

The following policies relate to the monitoring and calculating of arbitrage and compliance with specific arbitrage rules and regulations.

The Compliance Officer will:

- a) Confirm that a certification of the initial offering prices of the Obligations with such supporting data, if any, required by bond counsel, is included in the Transcript.
- b) Confirm that a computation of the yield on such issue from the Issuer’s financial advisor or bond counsel (or an outside arbitrage rebate specialist) is contained in the Transcript.
- c) Maintain a system for tracking investment earnings on the proceeds of the Obligations.
- d) Coordinate the tracking of expenditures, including the expenditure of any investment earnings. If the project(s) to be financed with the proceeds of the Obligations will be funded with multiple sources of funds, confirm that the Issuer has adopted an accounting methodology that maintains each source of financing separately and monitors the actual expenditure of proceeds of the Obligations.
- e) Maintain a procedure for the allocation of proceeds of the issue and investment earnings to expenditures, including the reimbursement of pre-issuance expenditures. This procedure shall include an examination of the expenditures made with proceeds of the Obligations within 18 months after each project financed by the Obligations is placed in service and, if necessary, a reallocation of expenditures in accordance with Section 1.148-6(d) of the Treasury Regulations.
- f) Monitor compliance with the applicable “temporary period” (as defined in the Code and Treasury Regulations) exceptions for the expenditure of proceeds of the issue, and provide for yield restriction on the investment of such proceeds if such exceptions are not satisfied.
- g) Ensure that investments acquired with proceeds of such issue are purchased at fair market value. In determining whether an investment is purchased at fair market value, any applicable Treasury Regulation safe harbor may be used.
- h) Avoid formal or informal creation of funds reasonably expected to be used to pay debt service on such issue without determining in advance whether such funds must be invested at a restricted yield.
- i) Consult with bond counsel prior to engaging in any post-issuance credit enhancement transactions or investments in guaranteed investment contracts.

- j) Identify situations in which compliance with applicable yield restrictions depends upon later investments and monitor implementation of any such restrictions.
- k) Monitor compliance with six-month, 18-month or 2-year spending exceptions to the rebate requirement, as applicable.
- l) Procure a timely computation of any rebate liability and, if rebate is due, to file a Form 8038-T and to arrange for payment of such rebate liability.
- m) Arrange for timely computation and payment of “yield reduction payments” (as such term is defined in the Code and Treasury Regulations), if applicable.

## **6-6 Private Activity Concerns**

The following polices relate to the monitoring and tracking of private uses and private payments with respect to facilities financed with the Obligations.

The Compliance Officer will:

- a) Maintain records determining and tracking facilities financed with specific Obligations and the amount of proceeds spent on each facility.
- b) Maintain records, which should be consistent with those used for arbitrage purposes, to allocate the proceeds of an issue and investment earnings to expenditures, including the reimbursement of pre-issuance expenditures.
- c) Maintain records allocating to a project financed with Obligations any funds from other sources that will be used for otherwise non-qualifying costs.
- d) Monitor the expenditure of proceeds of an issue and investment earnings for qualifying costs.
- e) Monitor private use of financed facilities to ensure compliance with applicable limitations on such use. Examples of potential private use include:
  - i. Sale of the facilities, including sale of capacity rights.
  - ii. Lease or sub-lease of the facilities (including leases, easements or use arrangements for areas outside the four walls, e.g., hosting of cell phone towers) or leasehold improvement contracts.
  - iii. Management contracts (in which the Issuer authorizes a third party to operate a facility, e.g., cafeteria) and research contracts.
  - iv. Preference arrangements (in which the Issuer permits a third party preference, such as parking in a public parking lot).
  - v. Joint-ventures, limited liability companies or partnership arrangements.
  - vi. Output contracts or other contracts for use of utility facilities (including contracts with large utility users).
  - vii. Development agreements which provide for guaranteed payments or property values from a developer.
  - viii. Grants or loans made to private entities, including special assessment agreements.
  - ix. Naming rights arrangements.
- f) Monitoring of private use should include the following:
  - i. Procedures to review the amount of existing private use on a periodic basis; and
  - ii. Procedures for identifying in advance any new sale, lease or license, management contract, sponsored research arrangement, output or utility contract, development agreement or other arrangement involving private use of financed facilities and for obtaining copies of any sale agreement, lease, license, management contract, research arrangement or other arrangement for review by bond counsel.



- g) If the Compliance Officer identifies private use of facilities financed with tax-exempt or tax-advantaged debt, the Compliance Officer will consult with the Issuer's bond counsel to determine whether private use will adversely affect the tax status of the issue and if so, what remedial action is appropriate. The Compliance Officer should retain all documents related to any of the above potential private uses.

#### **6-7 Qualified Tax-Exempt Obligations**

If the Issuer issues "qualified tax-exempt obligations" in any year, the Compliance Officer shall monitor all tax-exempt financings (including lease purchase arrangements and other similar financing arrangements and conduit financings on behalf of 501(c)(3) organizations) to assure that the \$10,000,000 "small issuer" limit is not exceeded.

#### **6-8 Federal Subsidy Payments**

The Compliance Officer shall be responsible for the calculation of the amount of any federal subsidy payments and the timely preparation and submission of the applicable tax form and application for federal subsidy payments for tax-advantaged obligations such as Build America Bonds, New Clean Renewable Energy Bonds and Qualified School Construction Bonds.

#### **6-9 Reissuance**

The following policies relate to compliance with rules and regulations regarding the reissuance of Obligations for federal law purposes. The Compliance Officer will identify and consult with bond counsel regarding any post-issuance change to any terms of an issue of Obligations which could potentially be treated as a reissuance for federal tax purposes.

#### **6-10 Record Retention**

The following policies relate to retention of records relating to the Obligations issued. The Compliance Officer will:

- a) Coordinate with staff regarding the records to be maintained by the Issuer to establish and ensure that an issue remains in compliance with applicable federal tax requirements for the life of such issue.
- b) Coordinate with staff to comply with provisions imposing specific recordkeeping requirements and cause compliance with such provisions, where applicable.
- c) Coordinate with staff to generally maintain the following:
  - i. The Transcript relating to the transaction (including any arbitrage or other tax certificate and the bond counsel opinion);
  - ii. Documentation evidencing expenditure of proceeds of the issue;
  - iii. Documentation regarding the types of facilities financed with the proceeds of an issue, including, but not limited to, whether such facilities are land, buildings or equipment, economic life calculations and information regarding depreciation.
  - iv. Documentation evidencing use of financed property by public and private entities (e.g., copies of leases, management contracts, utility user agreements, developer agreements and research agreements);
  - v. Documentation evidencing all sources of payment or security for the issue; and
  - vi. Documentation pertaining to any investment of proceeds of the issue (including the purchase and sale of securities, SLGs subscriptions, yield calculations for each

class of investments, actual investment income received by the investment of proceeds, guaranteed investment contracts, and rebate calculations).

- d) Coordinate the retention of all records in a manner that ensures their complete access to the IRS.
- e) Keep all material records for so long as the issue is outstanding (including any refunding), plus seven years.

#### **6-11 Continuing Disclosure**

Under the provisions of SEC Rule 15c2-12 (the “Rule”), underwriters are required to obtain an agreement for ongoing disclosure in connection with the public offering of securities in a principal amount in excess of \$1,000,000. Unless the Issuer is exempt from compliance with the Rule as a result of certain permitted exemptions, the Transcript for each issue of Obligations will include an undertaking by the Issuer to comply with the Rule. The Compliance Officer of the Issuer will monitor compliance by the Issuer with its undertakings, which may include the requirement for an annual filing of operating and financial information and will include a requirement to file notices of listed “material events.”

#### **6-12 Conduit Bond Financings**

In conduit bond financings, such as industrial revenue bonds or Midwestern Disaster Area Bonds, the Issuer is not in a position to directly monitor compliance with arbitrage requirements and qualified use requirements because information concerning and control of those activities lies with the private borrower. The Issuer’s policy in connection with conduit financings is to require that the bond documents in such financings impose on the borrower (and trustee or other applicable party) responsibility to monitor compliance with qualified use rules and arbitrage and other federal tax requirements and to take necessary action if remediation of nonqualified bonds is required.

## INVESTMENT

### 7-1 Purpose

Provide guidance to elected officials and staff on the proper methods of investment and procedures when investing public funds.

### 7-2 Policy

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

### 7-3 Prudence in Investment

Investments shall be made with judgment and care--under circumstances then prevailing--which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment considering the probable safety of their capital as well as the probable income to be derived.

### 7-4 Objectives of Investment

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

- a) Safety: Safety of principal is the foremost objective of the investment program. Investments of the City of Evansville shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain the objective, diversification is required in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.
- b) Liquidity The City of Evansville's investment portfolio will remain sufficiently liquid to enable the City to meet all operating requirements, which might be reasonably anticipated.
- c) Return on Investment: The City of Evansville's investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the City's investment risk constraints and the cash flow characteristics of the portfolio.

### 7-5 Delegation of Authority

The Finance Director shall establish a system of internal controls designed to prevent losses of City funds arising from fraud, misrepresentation by third parties, unanticipated changes in financial markets, employee error or imprudent actions by employees.

Internal controls shall address:

- a) Separation of transaction authority from accounting and record keeping.
- b) Clear delegation of authority to subordinate staff members.
- c) Written confirmation of transactions for investments and wire transfers.
- d) Dual authorizations of wire transfers.
- e) Development of a wire transfer agreement with the lead bank and third-party custodian.
- f) Investment and interest earnings will be recorded in the City accounting records based on generally accepted government accounting procedures.
- g) A quarterly summary of all investment transactions will be prepared by the Finance Director or designee for review by the City Council.
- h) Upon consulting with the Finance and Labor Relations Committee, or any future oversight committee responsible for financial investment policies and actions of the City, the

Finance Director may invest municipal funds within the rules and guidelines set forth in this policy. When protecting City investments may be delayed due to calling a quorum of the responsible committee, the Finance Director may take action and report this action as soon as possible to the committee.

#### **7-6 Authorized Financial Dealers and Institutions**

Authorized investments include any investment stipulated in Wisconsin statute 66.0603 (1m).

- a) In accordance with Wisconsin statutes 34.01 (5) and 34.09 all Wisconsin banks, state or federal chartered, as well as the Wisconsin local government pooled- investment fund, are authorized depositories.

Financial institutions providing collateral to the City of Evansville or financial institutions where the City is using the State Deposit Guarantee to cover investments are required to provide annual financial statements to the Finance Director.

#### **7-7 Authorized Suitable Investments**

The City is empowered by statute 66.0603 to invest in the following types of securities, provided the City's staff strives to match in maturity the City's cash payment schedule if possible:

- a) Time deposits for a time period as allowed by Wisconsin statute 66.0603 (1M)1 in any insured credit union, bank, savings bank, trust company or savings and loan association which is authorized to transact business in this state.
- b) Bonds or securities issued or guaranteed as to principal and interest by the federal government or by a commission, board or other instrumentality of the federal government.
- c) Bonds or securities of any county, city, drainage district, technical college district, village, town or school district of the state.
- d) Securities which mature or which may be tendered for purchase at the option of the holder within not more than 7 years of the date on which it is acquired, if that security has a rating which is the highest or 2<sup>nd</sup> highest rating category assigned by Standard & Poor's corporation, Moody's investors service or other similar nationally recognized rating agency or if that security is senior to, or on a parity with, a security of the same issuer which has such a rating.

Securities of an open-end management investment company or investment trust, if the investment company or investment trust does not charge a sales load, if the investment company or investment trust is registered under the Investment Company Act of 1940, 15 USC 80a-1 to 80a-64, and if the portfolio of the investment company or investment trust is limited to the following:

- i. Bonds and securities issued by the federal government or a commission, board or other instrumentality of the federal government.
  - ii. Bonds that are guaranteed as to principal and interest by the federal government or a commission, board or other instrumentality of the federal government.
  - iii. Repurchase agreements that are fully collateralized by bonds or securities under 7-7e) i or ii.
- e) The State of Wisconsin Local Government Investment Pool.
  - f) Mortgage backed securities and derivatives are **not** permitted.

#### **7-8 Collateralization and Insurance**

Banks within the State of Wisconsin provide an additional \$400,000 of insurance for all deposits

in addition to the Federal Deposit Insurance Corporation (FDIC) of \$250,000. The City shall use as its main bank a Wisconsin State bank if available. The City shall use Certificate of Deposit Account Registry Services (CDARS) for the advantage of FDIC insurance on deposits through a qualified bank and spread the deposits to other federally insured banks in amounts of \$250,000 or less.

Collateralization or a line of credit with the Federal Home Loan Bank of Chicago is required on all certificates of deposit and repurchase agreements in excess of \$250,000 or \$650,000 if in a Wisconsin state bank.

If using collateral, in order to anticipate market changes and provide a level of security for all funds, the collateralization level will be one hundred-two percent (102%) of market value of principal and accrued interest. Collateral will always be held by an independent third party with whom the City has a current custodial agreement. A clearly marked evidence of ownership (safekeeping receipt) must be supplied to the City and retained. The right of collateral substitution is granted.

#### **7-9 Diversification**

The City of Evansville will diversify its investments by security type and institution. With the exception of U.S. Treasury securities and authorized pools, no more than 20% of the City's total investment portfolio will be invested in a single security type or with a single financial institution, unless fully collateralized.

#### **7-10 Maximum Maturities**

To the extent possible, the City will attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the City will not directly invest in securities maturing more than five (5) years from the date of purchase.

#### **7-11 Internal Controls**

Annually, the City will have an independent review by an external auditor. This review will provide internal control by assuring compliance with policies and procedures. This review will coincide with the City's annual audit.

#### **7-12 Reporting**

The Finance Director is charged with the responsibility of including a report on cash and investment activity and returns quarterly to the City Council.

#### **7-13 Provisions for Exceptions**

The policy is intended to be flexible to deal with rapidly changing conditions in the money and bond markets, therefore the procedures detailed in this policy can be amended by the unanimous vote of the City Council. At those times when it may be prudent to make investment moves which would differ from current policy, and when it would be impossible for the entire Council to convene, the City Mayor and the Chair of the Finance and Labor Relations Committee together act for the entire Council. Any exceptions will be reported to the entire Council at the next Council meeting.

## POINT OF SALE & CASH HANDLING

### 9-1 Purpose and need for Policy

The goal in handling payments to the City of Evansville is to ensure strong fiscal management practices and proper control over receipts. This policy outlines procedures for managing payments, ensuring accountability, and minimizing risks of errors, theft, and/or fraud. Key elements include separating duties. Safeguarding cash, and maintaining accurate records. The purpose is to ensure the secure and efficient handling of cash, protect assets, and prevent fraud.

### 9-2 Policy

#### a) Accepting Payments.

When a City employee receives a payment from a member of the public, the transaction must be treated as important. It may be a routine payment, but in order to account for it properly, the employee has to be focused on the task. Distractions, like conversations with co-workers, should be avoided while interacting with the citizen. Time spent dealing with the payment correctly will pay off when it is time to complete the reconciliation.

Each payment is an event involving different steps. In each case, the event begins with the citizen being told the amount due. Then follows the payment by whatever method applies. Finally, generating a receipt brings the payment event to an end.

**First:** At the beginning of the transaction, the City employee should indicate to the citizen the amount of payment due.

**Next:** The next step varies based on the method of payment.

#### b) Cash

- When the citizen presents the cash for payment, it should be placed on the counter.
- If the amount presented is more than the amount due, the employee should retrieve the appropriate change from the cash drawer.
- Hand the citizen any change and then place the citizen's payment in the drawer.
- All cash \$20 or higher should be checked with a counterfeit pen.
- Aquatic Center employees should immediately drop \$50s and \$100s into the safe after checking bills.
- Drawer balances in excess of \$250 should have any excess cash dropped directly into the safe throughout the day.

#### c) Check and Money Order

- Verify that the date on the check is today or the previous day's date. (You should not accept a post-dated check. All checks will be deposited the same day as received, so by accepting a post-dated check, you will subject the citizen to the potential of a rejected check.)
- All checks should be made payable to the *City of Evansville*.
- Verify the numerical and written amount on the check match.
- Verify that the check is signed and the signature matches the name on the check.
- Restrictively endorse the check.
- Place the check in the cash drawer.
- Do not accept third-party checks (checks issued to the person making a payment and endorsed over to the City).
- Do not cash City employees' personal checks (including your own).

#### **d) Credit/Debit Card**

- Verify that the card is not expired.
- Verify that the signature on the card matches the signature the citizen gave you on the transaction slip. If the card is not signed or the signature does not match, request that you be shown a picture ID. Verify that the individual pictured on the ID is the citizen making the payment. If in doubt, deny the transaction.
- Enter the transaction in the department's payment software and have the citizen sign the transaction slip.
- Before swiping any cards, look at the card terminal to make sure no "card swipers" or other tampering has occurred while staff was away from the POS system.
- Finally: Generate a receipt. Generating the receipt ensures that the payment is entered into the department's accounting software. It is essential to offer the citizen a receipt. The citizen may decline to take it, but it needs to be offered.

#### **f) Safekeeping**

City employees have an obligation to always keep City assets safe and the City of Evansville promotes safekeeping best practices to ensure the security of City receipts.

Consideration should be given to the amount of cash and checks that are routinely on hand and the level of security warranted based on the potential for risk. A department's needs for safekeeping may be different for business hours as opposed to non-business hours. For example, a department may need to keep cash readily on hand in order to interact with customers during the day, but should lock the receipts safely away from the main counter at night.

#### **g) Security Measures**

- Unsecured cash, checks, and credit card information should not be left unattended at any time.
- A safe, locked drawer, or secured cash box should be used to safeguard cash, checks, and credit card information.
- The secure storage device should not be visible to the general public.
- Keys and combinations to safekeeping areas should be maintained away from the same physical location. Keys should be marked "do not duplicate."

#### **h) Access**

- Access to safekeeping places should be restricted to necessary employees.
- Management should maintain a list, in a secure location, of which employees have access to the department's safe, locked drawer, etc.
- Upon termination of employees that have access to safekeeping areas, keys should be collected and combinations/locks should be changed.

#### **i) Robbery**

- Cooperate with the robber's explicit instructions, remain as calm as possible, do not offer the robber any additional funds beyond what they ask for, and do not make any attempts to thwart the robbery attempt.
- If safe to do so, discretely pay close attention to any identifying features of the robber including height, hair, eyes, etc.
- If safe to do so, pay attention to what the robber says and what they touch
- If safe to do so, pay attention to the robbers method of travel and direction of departure.
- After the robber leaves, lock any doors and/or windows and retreat to a secure location. If possible, try not to touch anything the robber may have touched

- Call Police (911) and inform management of the incident.
- Remain calm while waiting for the police and ask any witnesses to stay nearby, try to avoid discussion the any events, as what one person says can alter what another person thinks they saw.

#### **j) Reconciling and Preparing Deposits**

After receiving payments from customers during the course of the business day, it is important to reconcile cash on hand to the amount recorded through cash registers, computers or receipts on a daily basis. This process is important both to validate that the amount being prepared for deposit is accurate and to note any improprieties that may be occurring in the collection process. This must be done in full view of a camera or witness (18 years of age or older). Two people must verify the amount going into the deposit bag (one must be 18 years of age or older) and both will initial the deposit slip. After payments are successfully reconciled, the deposit must be prepared to transport to City Hall or a City-approved financial institution.

#### **k) Reconciliation**

- Reconciliation should always occur in an area that is not visible by the general public.
- Ideally, when a department or building has a sufficient number of employees to segregate these duties, the reconciliation should be performed by an employee that has no other cash handling responsibilities.

#### **l) Overages/Shortages**

- Any overages or shortages should be investigated and resolved during the reconciliation process. If an overage or shortage is not resolved, it should be reported to the City Treasurer. It should be recorded to the appropriate general ledger account and documentation should be maintained.
- Employees should not add to or subtract from any overages or shortages from the deposit amount
- Employees should never use personal funds to balance City funds.
- Slush funds of overages/shortages are not allowed.

#### **m) Management Responsibility**

Management should:

- Periodically review and document their review of the reconciliations.
- Periodically perform and document “surprise” cash counts and reconciliations.
- Retain proof of reconciliations.
- Review, resolve, and document overages/shortages by employee.
  - Identify any trends by employee to determine whether recurring problems may be the result of carelessness, need for additional training, or theft.
  - Determine and communicate consequences for significant and/or recurring overages/shortages.

#### **n) Deposits**

- Cash receipts should be deposited intact and not used for petty cash disbursements, check cashing or other purposes.
- All deposits should be documented on a deposit slip.
- Deposits should be made on a timely basis, which is addressed in the Transporting Deposits section.

#### **o) Transporting Deposits**

After the funds have been prepared for deposit, the next step is to transport the deposit to City



Hall or a City-approved financial institution. Due to the variety of City locations that accept payments and the dissimilar level of materiality involved, discretion should be exercised in determining the frequency and method by which payments will be deposited for each City agency.

**p) Deposit Frequency/Scheduling**

- Deposits should be made daily.
- At a minimum, deposits should be made on a weekly basis, regardless of materiality.
- If a scheduled deposit needs to be delayed due to extenuating circumstances, contact the City Treasurer.

## SECURITY & CYBERSECURITY

### 8-1 Purpose

Provide guidance to elected officials and staff on the proper methods of maintaining security and cybersecurity practices consistent with standard practices, insurance, and auditor recommendations.

### 8-2 Policy

It is the policy of the City to reduce security risks by limiting access and monitoring critical systems:

- a) Access to any server rooms should be restricted and monitored.
- b) All digital data should be backed up both on and offsite daily
- c) Employees should maintain digital data pursuant to state and local retention policies
- d) General office areas not accessible by the public should remain locked with access limited to authorized City Staff. All confidential materials and systems should be locked or password protected within these areas.
- e) Any staff granted access to restricted areas should have passed a financial and criminal background check.
- f) Physical keys to any City buildings should not be given to non-city employees. Master keys to buildings and systems should be kept in a secure area, monitored by supervisors. All keys should be marked "do not duplicate"
- g) Building access outside of work hours is restricted by management and monitored.
- h) Non staff should be escorted by authorized staff if passing through a restricted area.
- i) All electronic equipment purchases should be done through City Vendors and authorized by Department Heads or City Administrator/ Finance Director
- j) Only authorized devices, City managed devices, or City equipment can access City Restricted networks
- k) Any security threat perceived or actual should be promptly reported to a Supervisor

# Conference Scholarships



WPPI Energy provides scholarships to various American Public Power Association (APPA) conferences and workshops to support member professional development. This type of experience offers opportunities to learn about the energy industry and network with other public power peers. Scholarships are now available for members on a three-year rotating basis. Members can select which conference and utility representative to send in their assigned year.

## Overview

Members receive one conference scholarship every three years. Assigned years are provided on the following page. The scholarship covers registration, travel, lodging, meals and other reasonable expenses as specified by the guidelines and policies developed by the membership.

## Member Role

Members are responsible for making the decision on which individual from the utility will use the scholarship and inform WPPI staff. Attendees may book travel through WPPI or submit for reimbursement. To request travel booking, please use the form found on our website: [wppienergy.org/scholarships](http://wppienergy.org/scholarships)

## WPPI Role

Staff will manage the rotation of members using scholarships on the three-year rotating basis and work with members to ensure usage.

WPPI will pay directly or reimburse scholarship recipients for airfare, conference registration and lodging. In lieu of reimbursement for other travel costs, recipients will receive a \$250 stipend check in advance of the trip for use on other costs like transportation (taxi, shuttle, ride share or car rental) and meals outside of what is provided through the conference.

Staff will also assist in conference registration and travel arrangements through the Burkhalter Travel agency.

## Eligible APPA Conferences

Eligible conferences are listed below, however, if there is an interest in attending a different APPA training or workshop, please contact Kayla Pierce to discuss.

### **Engineering & Operations Conference**

March 30 - April 2 • Sacramento, California

### **National Conference**

June 8-11 • New Orleans, Louisiana

### **Business & Financial**

September 7-10 • Raleigh, North Carolina

### **Customer Connections**

November 2-5 • Salt Lake City, Utah

APPA's Academy is public power's complete resource for professional education and certification, helping electric industry staff, leaders, and policymakers keep up with the latest technologies, regulations, and customer needs.

**Learn more about the conferences available here:**  
[publicpower.org/education-and-events](http://publicpower.org/education-and-events)

# Conference Scholarships

Below is the yearly conference rotation among the membership. Also, if your utility cannot use the scholarship in a particular year or if you prefer a different year, please inquire and there may be room for adjustment.

Member	Scholarship Year
Alger Delta CEA	2026
Algoma	2027
Baraga	2025
Black River Falls	2026
Boscobel	2027
Brodhead	2025
Cedarburg	2026
Columbus	2027
Crystal Falls	2025
Cuba City	2026
Eagle River	2027
Evansville	2025
Florence	2026
Gladstone	2027
Hartford	2025
Hustisford	2026
Independence	2027
Jefferson	2025
Juneau	2026
Kaukauna	2025
L'Anse	2025
Lake Mills	2026
Lodi	2027
Maquoketa	2025
Menasha	2027
Mount Horeb	2027

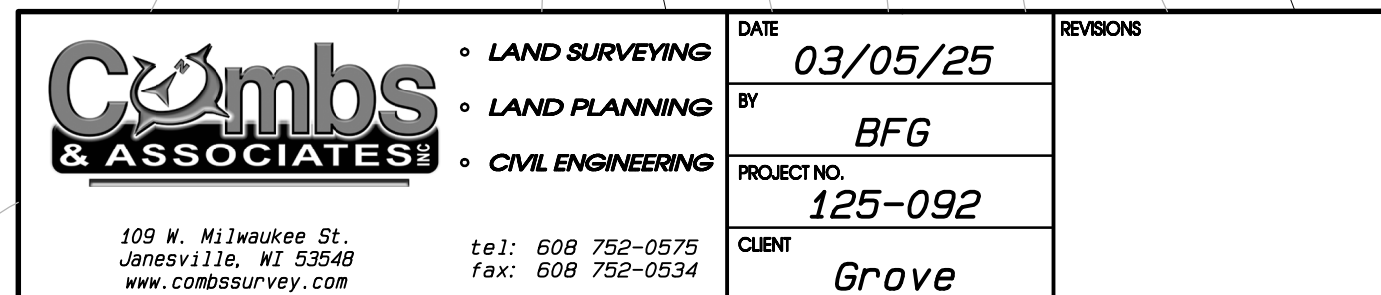
Member	Scholarship Year
Muscoda	2025
Negaunee	2026
New Glarus	2027
New Hostien	2025
New London	2027
New Richmond	2027
Norway	2025
Oconomowoc	2026
Oconto Falls	2027
Plymouth	2025
Prairie du Sac	2026
Preston	2027
Reedsburg	2025
Richland Center	2027
River Falls	2027
Slinger	2025
Stoughton	2026
Sturgeon Bay	2027
Sun Prairie	2025
Two Rivers	2026
Waterloo	2027
Waunakee	2025
Waupun	2026
Westby	2027
Whitehall	2025

## CONTACT



**Kayla Pierce**  
Member Relations Coordinator  
[kpierce@wppienergy.org](mailto:kpierce@wppienergy.org)  
608-834-4537

OUTLOTS 4, 5, AND 6, WINDMILL RIDGE 1ST ADDITION, BEING ALSO PART OF OUTLOT 3, WINDMILL RIDGE AND ALSO PART OF THE SE 1/4 OF THE NW 1/4 OF SECTION 28, T.4N., R.10E. OF THE 4TH P.M., CITY OF EVANSVILLE, ROCK COUNTY, WISCONSIN.





### By Rate Class

Rate Class	OnPeakUsage	Standard Usage	OffPeak Usage	Total Usage	Billed Demand	Distribution Demand	PCAC Revenues	Tariff Revenues	Total Revenues
Cp1				476,007.000	1,856.920	2,887.350	-8,095.57	64,483.83	56,388.26
Cp1 TOD	105,815.000		187,831.000		796.350	1,268.690	-5,139.98	34,091.64	28,951.66
Cp2	1,149,709.000		1,321,171.000		7,751.220	10,503.480	-43,108.48	291,464.34	248,355.86
Cp3	727,639.000		685,028.000		5,643.990	6,487.280	-23,160.73	179,156.80	155,996.07
Gs1	-3,211.000			1,579,447.000			-26,894.32	227,504.13	200,609.81
Gs2	11,816.000		21,927.000				-576.93	4,584.81	4,007.88
Ms1							-471.57	2,511.57	2,040.00
Ms2							-1.70	1,140.00	1,138.30
Ms3							-473.21	10,954.68	10,481.47
NO BILL-E							0.00	0.00	0.00
Rg1	-37,585.000			5,121,764.000			-86,967.98	743,018.39	656,050.41
Rg2	32,431.000		88,087.000				-2,064.99	15,976.23	13,911.24
	<b>1,986,614.000</b>		<b>2,304,044.000</b>	<b>7,177,218.000</b>	<b>16,048.480</b>	<b>21,146.800</b>	<b>-196,955.46</b>	<b>1,574,886.42</b>	<b>1,377,930.96</b>

Mar 21, 2025 7:40:01 AM

Electric Sales Report

1





# Causes Pie Chart

# Evansville Water & Light

Start Date:

02/14/2025

End Date:

03/20/2025

Includes outages that started on the End Date.

Top-level Cause

Unscheduled

Substation:

union street sub

Circuit:

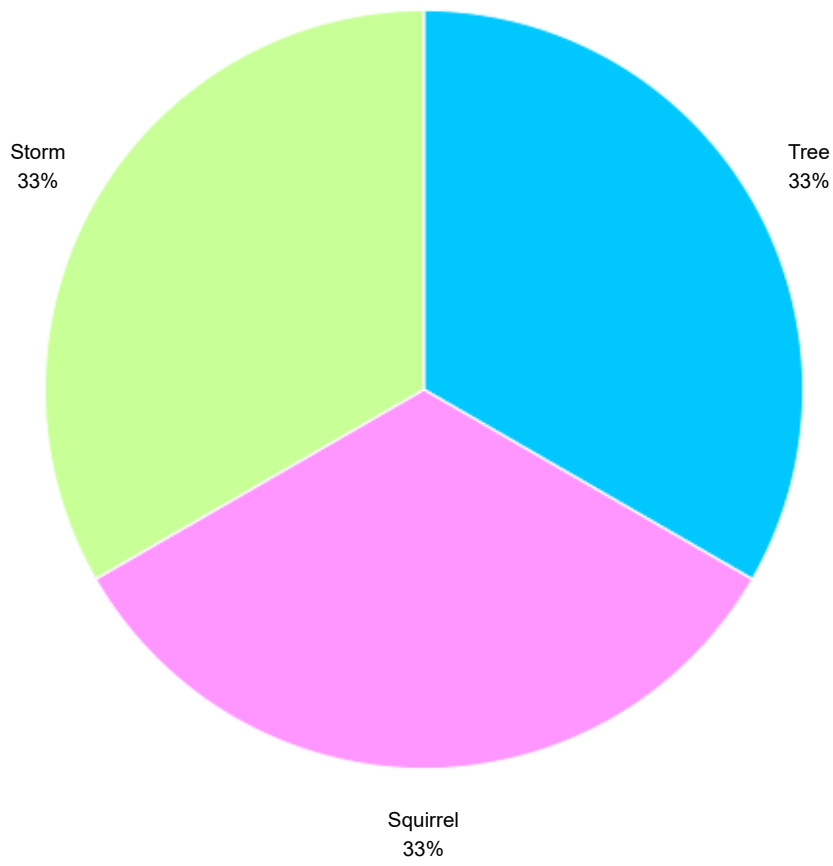
-----

Report on Outage:

☒ Count

☐ Duration

☐ Customers Interrupted



Outage Cause	Count
Tree	1
Squirrel	1
Storm	1
Total	3



IEEE Statistics Report

Evansville Water & Light

Start Date

02/14/2025

End Date

03/20/2025

Remove Major Events?

Use APPA Event threshold

▼

Top-level Cause

Unscheduled

▼

Minimum event duration (in minutes)

1

Maximum event duration (in minutes)

180

Substation

union street sub

▼

Circuit

-----

▼

Exclude Loss of Supply

-----

Failure of Greater Transmission

Loss of Generating Unit

▼

IEEE Results

ASAI (percent)	99.9995%
CAIDI (minutes)	45.312
SAIDI (minutes)	0.203
SAIFI (number of interruptions)	0.0045

Range Results

Event Count	2
APPA Major Event Threshold (minutes)	5.915 ⓘ




IEEE Statistics Report

Evansville Water & Light


Start Date

02/14/2025



End Date


03/20/2025



Includes outages that started on the End Date.


Remove Major Events?

Use APPA Event threshold



Top-level Cause

Unscheduled



Minimum event duration (in minutes)


1

Maximum event duration (in minutes)

180


Substation


union townline sub



Circuit

-----




Exclude Loss of Supply 

-----

Failure of Greater Transmission

Loss of Generating Unit



Please select criteria to generate a report.



Powering Strong Communities

**American Public Power Association**



FEBRAURY WATER SALES      TOTAL CUBIC FEET

RURAL				RURAL			
COMMERICAL	COMMERICAL	INDUST	MUNI	RESIDENTIAL	MUTI FAM	RESIDENTIAL	TOTAL
120575	2871	28329	50449	856399	52540	8268	1119431





2025

Disconnection Date:

Wednesday, April 23, 2025

Total Delinquent Accts at this time

292

Total Dollar amount Delinquent

\$

141,225.94

Total Delinquent Accts 2024

514

Total Dollar amount Del 2024

\$207,049.76





# **REQUEST FOR PROPOSALS: PROFESSIONAL LAND SURVEY SERVICES 2025-2027**

PROPOSAL DUE DATE: NOVEMBER 27, 2024  
11:00 AM CST

## **I. INTRODUCTION**

### **A. General Information**

Stoughton Utilities (Utility) is requesting proposals from qualified surveying and civil engineering firms to provide an assortment of professional land survey services from January 1, 2025 through December 31, 2027.

Any inquiries concerning the request for proposals and the actual proposals should be addressed to:

Stoughton Utilities  
Asset & Facilities Coordinator  
PO Box 383 | 600 S Fourth St  
Stoughton, WI 53589  
(608) 877-7417

To be considered, four (4) copies of a proposal must be received by 11 a.m. on Friday, November 27, 2024. Late proposals may not be accepted. Clearly mark proposals "PROFESSIONAL LAND SURVEY SERVICES 2025-2027" on the lower left-hand corner of the envelope. The Utility reserves the right to reject any or all proposals submitted.

During the evaluation process, the Utility reserves the right, where it may serve the Utility's best interest, to request additional information or clarifications from proposers, or to allow corrections of errors or omissions.

The Utility reserves the right to retain all proposals submitted and to use any ideas in a proposal regardless of whether that proposal is selected. Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposal, unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the Utility and the firm selected.

There is no expressed or implied obligation for the Utility to reimburse responding firms for any expenses incurred in preparing proposals in response to this request.

### **B. Term of Engagement**

A three-year contract is desired. If extended for a two (2) year period, the service fee(s) for the extension will be negotiated at a later date.

## **II. NATURE OF SERVICES REQUIRED**

### **A. Scope of Work to be Performed**

Land surveying services shall include future as-needed surveying work. Project deliverables will be determined on a case-by-case basis depending upon the level of survey information needed. Below is a brief list of potential as-needed surveying work. The below list shall not be considered all-inclusive. Compensation shall be provided based on the hours necessary to complete the work and hourly rates for the staff identified to work on such prospects based on the hourly rates identified as part of this RFP.

As-needed services and tasks shall include:

- a. Performing utility easement research using property boundary surveys, land title information, plats of record, and field evidence.
- b. Field survey services of existing items, including locating and marking existing utility easements, and/or property features, including boundaries, lot stakes, property lines, property corners, and survey monuments.
- c. Field survey services of proposed new utility easements, including marking proposed utility easements and/or property features, including boundaries, property lines, and property corners.
- d. Providing written descriptions and preparing maps and other exhibits to accompany newly created utility easement documents, suitable to be filed with the Clerks of Dane and Rock Counties, Wisconsin.

All surveys shall be completed under the direction of a Professional Land Surveyor licensed in the State of Wisconsin. Contractors who do not have a Professional Land Surveyor directing all surveying services will not be considered for this proposal.

All access to surveyed areas shall be gained via public property, including street ends and public rights-of-way, or via existing utility easements.

All surveys shall be stamped by a State of Wisconsin Registered Land Surveyor unless otherwise requested or identified in the Scope of Services.

## **III. REQUEST FOR PROPOSAL TIMELINE REQUIREMENTS**

- A. Proposal Calendar: The following is a list of key dates up to and including the date proposals are due to be submitted.

Request for proposals issued	November 11, 2024
Due date for proposals	November 27, 2024 11:00 AM CST

B. Notification and Contract Dates

Selected firm notified	December 9, 2024
Contract date	Prior to December 31, 2024

C. Date Services May Commence

Services shall be made available on or after January 2, 2025.

**VI. PROPOSAL REQUIREMENTS**

A. Inquiries concerning the request for proposals must be made to:

Stoughton Utilities  
Scott Adler, Distribution System Coordinator  
PO Box 383 | 600 S Fourth St  
Stoughton, WI 53589  
(608) 877-7416  
[SAdler@stoughtonutilities.com](mailto:SAdler@stoughtonutilities.com)

B. Proposal Submittals

The following material, in hard copy, is required to be received by the proposal due date for a proposing firm to be considered:

Four (4) copies of the technical proposal to include:

- Letter of transmittal
- Submitting firm's profile, including profiles of staff that may be assigned to projects
- Summary of the firm's qualifications and experience

One (1) copy of the compensation proposal in a separate sealed envelope.

Clearly mark proposals "PROFESSIONAL LAND SURVEY SERVICES 2025-2027." Completed proposal packages should be sent to:

Asset & Facilities Coordinator  
PO Box 383 | 600 S Fourth St  
Stoughton, WI 53589  
(608) 877-7417

C. Technical Proposal

The Technical Proposal should address all the points outlined in the request for proposals (excluding any compensation information, which should only be included in the sealed compensation proposal). The proposal should be prepared simply and economically, providing a straightforward, concise description of the proposer's capabilities to satisfy the requirements of the request for proposals.

**THERE SHOULD BE NO DOLLAR UNITS OR TOTAL COSTS INCLUDED IN THE TECHNICAL PROPOSAL DOCUMENT.**

1. Letter of Transmittal - the signed letter of transmittal can be tailored to fit individual preferences. It is summary or introductory in nature but should contain the following information.
  - a. A brief understanding of the survey service to be performed.
  - b. A positive commitment to perform the services on an as-needed basis.
  - c. A statement of why the firm believes itself to be best qualified to perform the engagement.
  - d. A statement indicating the period for which the proposal is a firm and irrevocable offer.

2. Profile of Submitting Firm

The profile of the respondents is requested for general background information. This should include:

Summary of the Firm's Qualifications and Experience

- a. Demonstrate the depth of experience in performing requested surveying services for municipal electric, water, and sewer utilities.
- b. Identify the principal supervisory and management staff, as well as all applicable technical staff who may be assigned to the engagement. Indicate which staff are qualified as Professional Land Surveyors licensed in the State of Wisconsin.
- c. Provide additional information that you may consider relevant to our selection, such as the qualifications, experience, and training, including relevant continuing professional education, of the specific staff to be assigned to this engagement. Survey services personnel may be changed, but the firm should indicate how the quality of staff over the term of the agreement will be assured.

D. Compensation Proposal (Placed in a Separate Sealed Envelope)

1. Pricing Schedule of Services Provided

The sealed compensation proposal should contain all pricing information relative to performing professional land survey services as described in this request for proposals. Each line entry in a schedule of services shall contain all direct and indirect costs, including all out-of-pocket expenses, associated with that service. The schedule should include pricing for each year 2025-2027.

The first page of the sealed compensation proposal should include the submitting firm's name and certification that the person signing the proposal is entitled to represent the firm, empowered to submit the bid, and authorized to sign a contract with the Utility.

## 2. Rates for Additional Professional Services

If it should become necessary for the Utility to request the firm to render any additional services to either supplement the services requested in this request for proposals or to perform additional work as a result of the specific recommendations included in any report issued on this engagement, then such additional work shall be performed only if set forth in an addendum to the contract between the Utility and the firm. Any such additional work agreed to between the Utility and the firm shall be performed at the same rates set forth in the schedule of fees and expenses included in the sealed compensation proposal.

## 4. Manner of Payment

Payments will be made on the work completed during the course of the engagement and out-of-pocket expenses incurred in accordance with the firm's proposal. Billings shall cover a period of not less than a calendar month, unless associated with a specific project as noted by the Utility. Terms will be net/30 days from receipt of invoice.

# **VII. EVALUATION PROCEDURES**

## A. Final Selection

The Utility will select a firm based upon the recommendation of the review panel.

It is anticipated that a firm will be selected by December 6, 2024. Following notification to the selected firm, it is expected that a contract will be executed during the month of December 2024 for services to commence on or after January 1, 2025.

The successful firm shall furnish an appropriate Certificate of Insurance as a requirement of the contract between itself and the Utility.

## B. Right to Reject Proposals

Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposal unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the Utility and the firm selected.

The Utility reserves the right to accept or reject any or all proposals submitted, in whole or in part, and to waive any informalities or technicalities, which at the Utility's discretion is determined to be in the best interests of the Utility. Further, the Utility makes no representations that a contract will be awarded to any proposer responding to this request. The Utility expressly reserves the right to reject all proposals responding to this invitation without indicating any reasons for such rejection(s).

## C. Equal Employment Opportunity

The review team will not discriminate against any firm or applicant for employment because of race, color, religion, sex, or national origin.





# CITY OF EVANSVILLE



*Evansville*  
*Water & Light*  
*A Public Power Community Est. 1901*

## UTILITY ACCOUNT POLICY HANDBOOK

Effective April 21<sup>st</sup>, 2025

Adopted by the Municipal Services Committee March 25<sup>th</sup>, 2025

DRAFT

## CONTENTS

Purpose and Scope.....	5
Segregation of Duties .....	5
2-1 Staff.....	5
Request for Information.....	5
Application for Service.....	6
4-1 Owner Occupants.....	6
4-2 Rental Properties.....	6
Closing and Transferring Accounts.....	7
5-1 Practice.....	7
5-2 Fees .....	7
Payment Options.....	7
6-1 Online payment and in Person .....	7
6-2 ACH Accounts .....	7
6-3 Low Income/Emergency Assistance.....	8
6-4 Cash.....	8
6-5 Checks.....	8
6-6 Returned Payment Process.....	8
6-7 Credit or Debit Card.....	9
Budget Plans .....	9
7-1 Credit or Debit Card.....	9
Deferred Payment Agreements (DPA) for Owner/Customers .....	10
8-2 Procedure .....	10
8-3 Default of a DPA Procedure .....	10
8-4 Amending, Extending, or Altering a DPA.....	10
Payment Extensions.....	10
9-1 Payment Extensions.....	10
Billing Adjustments/Credits .....	11
10-1 Billing Adjustment.....	11
10-2 Billing Adjustment – Spiked Use .....	11
10-3 Consent Form.....	11
10-4 Meter Dispute.....	12
Disconnection Process .....	12
11-2 Reconnection Process .....	12

11-3 Disconnection Moratorium .....	13
Final billing.....	13
12-2 Notice.....	13
12-3 Billing and Information .....	13
Collections .....	14
13-1 State Debt Collections (SDC) .....	14
13-2 Tax Roll Collection.....	14
Medical Necessity.....	14
14-1 Heat Advisory .....	14
14-2 Twenty One (21) Day Medical Postponement.....	14
Severability .....	15
15-1 Severability .....	15
EMPLOYEE ACKNOWLEDGEMENT FORM .....	17

## PURPOSE AND SCOPE

### 1-1 Purpose and Scope

The purpose of this manual is to provide staff and utility customers with a general frame of reference on how billing, payments, agreements, and disconnections will be conducted.

## SEGREGATION OF DUTIES

### 2-1 Staff

- No person shall adjust a bill for any reason set forth in this policy, in Public Service Commission (PSC) regulations or any other policy or statute and collect payment of the same adjusted bill.
- If a staff member makes an adjustment to a bill due to an error or agreement, another staff member must take payment.

## REQUEST FOR INFORMATION

### 3-1 Request for Information

As allowed by the Public Service Commission's (PSC) administrative rules, if another person, including a family member, requests a customer's information, the City shall follow [Wisconsin Statute 196.137](#) concerning sharing municipal utility customer information. This statute defines customer information as "any information received from customers which serves to identify customers individually by usage or account status." Under this statute, a utility is prohibited from releasing customer information to any person except:

- Agents, vendors, partners, or affiliates of the municipal utility that are engaged to perform any services or functions for or on behalf of the City.
- In connection with an issue of municipal securities and to the extent the City determines release is necessary to comply with securities disclosure obligations to a lender, a purchaser, potential purchaser, investor, or potential investor, in municipal securities.
- In connection with the preparation of real estate closing documents, a title agent, insurer, lender, mortgage broker, or attorney providing legal services.
- In connection with a real estate transaction or appraisal of real property, a real estate broker or salesperson licensed under Wisconsin Statute chapter 452, or an appraiser certified or licensed under Wisconsin Statute chapter 458.
- In connection with the foreclosure of real property, a lender or prospective purchaser.
- Transmission and distribution utilities and operators within whose geographic service territory the customer is located.
- The commission or any person whom the commission authorizes by order or rule to

receive the customer information.

- The owner of a rental dwelling unit to whom the City provides notice of past-due charges pursuant to [Wis. Stat. 66.0809 \(5\)](#).
- An owner of real property provided with municipal utility service or the owner's designated agent or representative.
- Any person who is otherwise authorized by law to receive the customer information.

When necessary, the City may need to consult its legal advisor(s) or the PSC when determining if the requesting party meets one or more of these exclusions.

## APPLICATION FOR SERVICE

### 4-1 Owner Occupants

- An Application for Service is required for water and/or electrical service to be provided.
- Customers are required to provide the following information (full name and date of birth) and one of the following identification, driver's license, passport, or last 4 of SSN, as identified in [PSC 113.0408 \(2\) \(c\)](#) for service to remain in their name.
- Closing companies can submit a service application on behalf of the customer.
- The City will ask for the best contact information (i.e. cell phone or home phone) to contact the customer in case of emergency, service interruption or billing concerns.
- The utility shall disconnect service if the application is not returned within thirty (30) days of start of service.

### 4-2 Rental Properties

- Service may remain in the landlord's name until the tenant completes the 'Application for Service' or remain in the landlords name if they choose per an arrangement with the tenant.
- Customers are required to provide information (full name and date of birth) and one of the following identification, driver's license, passport, or last 4 of SSN, as identified in [PSC 113.0408 \(2\) \(c\)](#) for service to remain in their name.
- The City will ask for the best information to contact the customer (i.e. cell phone or home phone) in case of emergency, service interruption, or billing.

The landlord or property owner has 14 days to notify the City of a change in tenant or customer. Failure to notify the City may result in back billing being the full responsibility of the property owner(s) until the following billing cycle.

## CLOSING AND TRANSFERRING ACCOUNTS

### 5-1 Practice

- The City closes all accounts with a final bill when a transfer is required. The purpose of the final bill is to show a clear point of transfer (date and use) allowing both parties clear and separate financial obligations.
- Unless the new customer's information is already on the account to be transferred, a new 'Application for Service' form must be completed.
- When faced with an account owner that is unreachable, the City reserves the right to hold transferring the account until the City is satisfied that the listed account owner has abandoned the account so as not to violate [Wis. Stat. 196.137](#).
- In case of an unreachable customer, proof of the right to transfer or close the account may include but is not limited to lease agreements / deed transfer for the same service location, letter stating power of attorney, death certificate, will and trust, estate or more that shows the transfer of property and/or guardianship of the account owner.
- The City does not keep copies of these forms or copies of driver licenses, only the 'Application for Service'.

### 5-2 Fees

- Title companies requesting the closing or transfer of an account with water service will be charged twenty dollars (\$20) per parcel ID.

## PAYMENT OPTIONS

### 6-1 Online payment and in Person

- Online payments can be made through [MyAccount](#).
- Payments cancelled for non-sufficient funds (NSF) shall be subject to a NSF fee per Chapter 2-245 of the Municipal Code.
- No employee of the City shall physically create or assist in the creation of these on-line accounts for individual customers. Employees may verbally assist customers but may not physically set up digital *MyAccount* access, digital wallets, autopay, or make any payments. Under no circumstances shall a City employee enter payments on behalf of a Customer into *MyAccount*.

### 6-2 ACH Accounts

- Accounts can be set up at City Hall.
- Customers must complete and sign a Direct Payment Form with bank routing and account numbers.
- A voided check or financial institution verified account information shall be attached to the form to provide staff with the necessary routing and account information.

### 6-3 Low Income/Emergency Assistance

- Assistance is available year-round, through the state [Energy Assistance](#) program. Heating Assistance [applications](#) are taken from September to May and Crisis [applications](#) are taken during the disconnection time frame from April-October (or until the funds run out). Heating Assistance is sent to the customers' heating source, either WE Energies or the City. Crisis funds are sent directly to the City and applied to the customer's account. The notification process during this period provides the necessary reminders and time for an account owner to file for assistance.
- Confirmation of receiving low income or emergency assistance will be used to:
  - Restore power to a customer after it has been disconnected for non-payment.
  - Used as payment to prevent disconnection.
- The City will only accept confirmation via phone, email, mail, or fax directly from the source of assistance.
- If a Customer leaves the service area, remaining assistance funds shall be returned to the assistance resource, not the customer.

### 6-4 Cash

- Cash transactions shall follow the City's Cash Handling Policy.
- All cash denominations paid in \$20.00 or greater shall be checked with a counterfeit marker.

### 6-5 Checks

- All checks shall be stamped for "Deposit Only".
- The City will not cash checks for any nominal amount.
- The City will not accept any postdated checks.
- The City will not accept third (3<sup>rd</sup>) party check.

### 6-6 Returned Payment Process

- Payments cancelled for a returned transaction shall be subject to a returned payment fee as permitted in Chapter 2-245 of the Municipal Code, also see [Fee Schedule 2-245](#).
- The transaction is reversed in the cash receipt system.
- Staff documents the customer's account as having a returned payment.
- A letter is sent to the customer of the returned transaction via certified mail.
- The customer has up to 10 business days to make good on the returned payment.
- If not corrected within 10 business days, information shall be sent to the Police Department for an Ordinance violation.
- The City shall refuse payment from individuals or to accounts when two returned transactions have occurred within 12 months. Customers will not be able to make a payment using a method that was returned as described above for at least 12 months. In cases of reported fraud or similar, the City Administrator/ Finance Director can authorize an exception.



- Returned payment and associated fees must be paid in full to avoid disconnection.
- If a payment was received to avoid disconnection, see the disconnection policy below

### 6-7 Credit or Debit Card

- Credit card can be taken in person at City Hall or online through [MyAccount](#).
- The City shall check the back of credit cards for signatures and ask for identification if:
  - The card owner information does not match the account information.
  - The card signature line requests an identification check.
  - The signatures of the receipt and the back of the card do not match.
- Any additional charges for service and use of a credit or debit payment system shall be charged to the customer at the time of the transaction.
- City employees shall make in person credit card transactions directly through PSN or a credit card terminal if available.
- *MyAccount* payments should be made directly by the Customer

## BUDGET PLANS

### 7-1 Credit or Debit Card

Budget Plans are used to allow customers a steady method of payment based on 12 months of data. Followed in accordance with [PSC 113.0406\(5\)](#).

- Accounts must be made current with no past due amounts to be eligible for a Budget Plan.
- A Budget Agreement must be completed, signed, and returned by the account holder.
- In determining a Budget Plan, the City will add the last 12 months of bills and divide them by 11, rounding to the nearest dollar increment provided by the City's utility billing software to determine the monthly budget amount.
- The City will notify the customer if there is need for a change to the customers budget plan via letter mailed to the billing address.
- The City requires that the customer returns a signed amended budget form agreeing to the changes.
- The City will review budget plans of 6 months or greater twice (2) a year ending every June and December.
- Failure by the customer to pay monthly and timely will result in disqualification of a budget plan. All new and renewed budget plans missing two (2) payments within 12 months will result in disqualification from future budget plans for 12 months.
- Failure to pay the full amount as set in a budget plan shall constitute a missed payment in determining qualification.
- Exceptions may be made when Energy Assistance is applied to an account.

## DEFERRED PAYMENT AGREEMENTS (DPA) FOR OWNER/CUSTOMERS

### 8-1 Deferred Payment Agreements (DPA) –

An agreement consisting of two distinct components: (1) payment of a reasonable amount of the outstanding bill; and (2) installments on the remaining outstanding balance. The terms set out below have been found to be reasonable by the Municipal Services Committee (MSC) and where necessary, approved as part of the City's tariff with the PSC.

### 8-2 Procedure

- To start a DPA the utility requires a minimum of 50% of the total account balance.
- A DPA will be for the remaining balance to be paid within a 3-to-4-month period due on the 25<sup>th</sup> of each month.
- DPAs shall be paid in full by August 25<sup>th</sup> of the current year.
- Current bills shall be paid in full by the DPA payments.
- Customer will need to sign a DPA agreement, and the amount of the DPA plus current bill will be printed on the utility bill every month until DPA is paid in full.

### 8-3 Default of a DPA Procedure

- If the customer is disconnected due to default on a DPA, the City shall not amend the agreement, and the customer is responsible to become current on the DPA.
- The default will be recorded on the customer's account.
- The DPA must be paid in full by August 25<sup>th</sup> of the current year or face assessment and/or collection processes.

### 8-4 Amending, Extending, or Altering a DPA

- The staff shall not grant an exception but present the unique situation and remedy to the City Administrator on a case-by-case basis. Disconnection will be delayed until a decision is made by the City Administrator.

## PAYMENT EXTENSIONS

### 9-1 Payment Extensions

- All payment extensions are approved by the City Administrator.
- Payment extensions are shorter term agreements meant to improve collection on accounts to avoid the collection process.
- Rules for accepting a DPA do not apply to a Payment Extension with the only exception being 50% down payment and 100% of all NSF and reconnection fees.
- Only one payment extension may be granted per calendar year to an individual person, excluding Medical Necessity considerations.
- Notes shall be placed on the account about payment arrangements the customer may wish to make during the disconnection moratorium.

## 9-2 Disqualifications for Payment Extension

If the customer is a tenant, the following process needs to be followed in accordance with [WI Act 274](#):

- The residential tenant has greater than \$100.00 of account arrearages that are more than 90 days past due.
- The residential tenant has defaulted on a payment extension in the past 12 months.
- The residential tenant is responsible for account arrearages that were placed on any property owner's tax bill in the utility's service territory in the past 24 months.
- The residential tenant has a balance that accrued during the winter moratorium that is more than 80 days past due.

## BILLING ADJUSTMENTS/CREDITS

### 10-1 Billing Adjustment

- City staff has the authority to adjust bills to match meter readings and tariffs/rates only. If the meter reading shows a level of use, the bill matches that use and the account has the appropriate tariff applied, staff cannot alter the bill.
- Staff shall notify the City Administrator when a billing adjustment happens.

### 10-2 Billing Adjustment – Spiked Use

- City staff has the authority to adjust bills to match meter readings and tariffs/rates only.
- The City cannot credit back any electric or water use per the PSC.
- If there is a large spike in water use due to a leak, credit towards the sewer bill may be granted by the Municipal Services Committee (MSC.)
- Sewer credits are calculated based on a 6-month average prior to the leak. The leak must be corrected and the use showing a return to the average.
- Credit levels for the excess amount will be based on whether the water was diverted from the sanitary sewer system (100% credit) or flowed clean water through the sanitary system (75% credit).
- Only the variable charges can be credited.

### 10-3 Consent Form

- All sewer billing adjustments require a consent form to be completed by the customer. The consent form must be signed by the customer and include their name, account number, and a reason or circumstances for the appeal. This is a requirement so the MSC may discuss the customer's account in a public meeting, and vote on crediting the account.

#### 10-4 Meter Dispute

- If there is a dispute on the electric or water meter's accuracy, the City will work within Public Service Commission (PSC) [guidelines](#).

### DISCONNECTION PROCESS

#### 11-1 Disconnection Process

- Commercial and Residential customers will be disconnected if the account is \$60.00 or more past due.
- Commercial customers will be disconnected all year round if they are \$60.00 or more past due.
- Residential customer's electric service will be disconnected from April 15 to Oct 31 if they are \$60.00 or more past due.
- The City will send out, via U.S. Mail, disconnection notices 10 calendar days prior to the date of disconnection.
- As a courtesy, the City will attempt to make customer contact by phone 48 hours before disconnection. If contact by phone was not made, the City will place reminder cards on the door facing the street of the building to be disconnected (not the preferred entry of the customer) up to 24 hours before disconnection.
- Services will be disconnected starting at 11:00 am on the date noted on the disconnection notice.
- Once City staff has been sent to disconnect the meter, service may still be disconnected even if payment was received prior to actual disconnect but after 11:00 am on the date of disconnection.
- After receiving the first disconnection notice, if a customer's payment is returned, the customer's service will be disconnected without further notice, if within 48 hours of the disconnection date.
- After receiving the first disconnection notice, if a customer's payment is returned, 48 hours or more past the disconnection date, a new disconnection notice of no less than 24 hours will be placed upon the physical location of the delinquent account, usually the door facing the street.
- When a disconnection or reconnection creates a concern for the safety of City staff, the City Administrator or Municipal Services Director may provide an alternative solution.
- The City notifies landlords if their tenants utility bills are past due.

#### 11-2 Reconnection Process

- If applicable, all returned payment fees must be paid in full.
- The customer must either pay the past due balance plus \$40.00 reconnection fee or arrange a DPA plus the \$40.00 reconnection fee.
- Reconnection fees are for the costs of the City performing reconnections.
- Reconnections will not begin until after City staff have completed all

disconnections.

- City staff will remain available to physically reconnect customers until 3:30 pm on the day of disconnection.
- City staff will remain available to make arrangements or accept payments until 3:30 pm on a standard business day.

### **11-3 Disconnection Moratorium**

- The disconnection moratorium is November 1<sup>st</sup> to April 15<sup>th</sup> of each year.
- No residential disconnects can occur at this time.
- If disconnected prior to November 1<sup>st</sup> for non-payment, the City is not obligated to reconnect services until the account is made current.
- Late fees, interest and other charges shall be added during the disconnection moratorium.

## **FINAL BILLING**

### **12-1 Rates and Fees**

- The utility customer shall be billed the full amount owed based on utility use as of the transfer or disconnection date.
- All non-variable fees shall be pro-rated at 30 days.

### **12-2 Notice**

- Customers, property owners and closing companies are responsible for giving adequate notice to the City to process the final bill.
- Producing final bills for owners of one to ten units (1-10) shall require notice of no less than three (3) business days.
- Producing final bills for owners of eleven units or more (11+) shall require a five (5) business day notice.

### **12-3 Billing and Information**

- When a property is changing owners, but not the utility customer, a final billing process must still be completed. The utility customer may have two separate bills representing the period of time for each owner, both due at the same time because of billing automation.
- A forwarding address is required for all final bills.
- If no forwarding address is provided by the account holder, the City shall mail the bill so that it may be forwarded by the US Postal Service.
- After 4 attempts, paper bills will no longer be printed and mailed.

## COLLECTIONS

### 13-1 State Debt Collections (SDC)

- The City will only submit to collections accounts/bills that are final.
- Per the agreement with SDC, the account must have a balance of \$50.00 or more past due.
- To meet SDC requirements of bills being 90 days past due the City shall:
  - After 60 days of being past due (past due means past the original due date of the bill not paid) the City shall send notice of its intent to file with SDC.
  - After providing 30 days' notice the City shall file with SDC.
- After the account or bill is sent to SDC, an alert is placed on the account to accept payments through SDC only.
- The City shall continue the collection process until the bill or account can be transferred to tax collection (if eligible) or until deemed uncollectable.

### 13-2 Tax Roll Collection

- Accounts in the name of tenants ("renters") shall be paid in full and made current by August 31<sup>st</sup> each year. The City notifies landlords of their tenant's status every month if any bills are past due.
- All amounts not collected and ineligible for SDC shall be sent to the City Treasurer for tax roll collection after November 15<sup>th</sup> of each year.
- The City Treasurer will send the collection to the County prior to November 20<sup>th</sup> for placement on the tax bill.

## MEDICAL NECESSITY

### 14-1 Heat Advisory

During a heat advisory issued by the National Weather Service the City will make reasonable attempts to reconnect services to customers who have been disconnected when there is a potential threat to health or life. Upon expiration of the heat advisory the City shall disconnect service without further notice.

### 14-2 Twenty One (21) Day Medical Postponement

Postponement is a temporary solution to provide the customer with a window of time to make arrangements, this is not a permanent cycle of discounted utilities.

Per Section [113.0301](#) of the Public Service Commission (PSC) Administrative Code, the City shall postpone the disconnection of or reconnect service for a customer with medical needs for up to 21 days. The customer must prove that disconnection will aggravate an existing medical condition or interrupt emergency care. The customer must provide the following:

- A statement identifying the medical need for uninterrupted or reconnected service from a Wisconsin licensed physician, public health official, social services, or law enforcement.
  - The statement must identify the medical need or protective services emergency.
  - The statement must specify the period during which disconnection will aggravate the circumstances.
- A reasonable payment arrangement to continue the service on an extended basis under a DPA or payment extension.

The City will take extenuating circumstances, such as infirmities of aging, developmental, mental, or physical disabilities, the use of life support systems, or like infirmities incurred at any age, or the frailties associated with being very young, into consideration prior to disconnecting or reconnecting service. The City considers these circumstances a high threshold to meet and prove. These circumstances shall be a matter of life and safety, not comfort.

The postponement may be extended greater than 21 days by renewal of the statement or an agreement, both to be reviewed and potentially approved by the MSC when there is evidence of reasonable communication between the City and customer and attempts by the customer to make payments.

Notes of such arrangement and review shall be placed on the account.

The customer must sign a consent form stating their name, account number, and the reason or circumstances for the extension of postponement. This is a requirement so the Municipal Services Committee may discuss the customer's account and circumstances in a public meeting and vote on the account postponement.

## SEVERABILITY

### 15-1 Severability

If any statement, procedure, or directive within this policy shall, for any reason and to any extent, be invalid or unenforceable, the remaining shall remain in full force and effect.

DRAFT



## EMPLOYEE ACKNOWLEDGEMENT FORM

I hereby acknowledge the following:

1. I have received the City of Utility Account Policy Handbook, Effective April 21<sup>st</sup>, 2025.
2. I have had the opportunity to review the Handbook and opportunity to ask for clarification of any of its requirements.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_

DRAFT

