



# AGENDA

## REGULAR BOARD MEETING

PLACE: Little Chute Village Hall  
DATE: Wednesday, December 2, 2020  
TIME: 6:00 P.M.

**Virtually attend the December 2nd Regular Board meeting at 6 PM by following the link here:**

<https://www.gotomeet.me/JamesFenlon/reg-board-1118>

**Call-in Information:** United States: **+1 (224) 501-3412**      **Access Code: 584-852-885**

For further details please refer to additional Information immediately following agenda.

### REGULAR ORDER OF BUSINESS

- A. Roll call of Trustees
- B. Roll call of Officers and Department Heads
- C. Public Appearance for Items Not on the Agenda
- D. Consent Agenda  
*Items on the Consent Agenda are routine in nature and require one motion to approve all items listed. Prior to voting on the Consent Agenda, items may be removed at the request of any Board Member or member of the public. Any removed items will be considered immediately following the motion to approve the other items.*
  - 1. Minutes of Committee of the Whole of November 11, 2020 and Regular Board Meeting of November 18, 2020
  - 2. Disbursement List
- E. Discussion—Outagamie County Landfill Odor
- F. Discussion—Financial Policies
- G. Discussion—Amending Ordinance for Cat Licenses
- H. Discussion—Covid-19 Updates
- I. Department and Officers Progress Reports

- J. Call for Unfinished Business
- K. Items for Future Agenda
- L. Adjournment

Requests from persons with disabilities who need assistance to participate in this meeting or hearing should be made with as much advance notice as possible to the Clerk's Office at 108 West Main Street, (920) 423-3852, [email: Laurie@littlechutewi.org](mailto:Laurie@littlechutewi.org) Prepared: November 30, 2020



### **Information for the Regular Board Meeting – December 2, 2020 – 6:00 PM**

The Village of Little Chute is taking precautions related COVID-19 as it relates to Village Board meetings. On March 16<sup>th</sup>, 2020, the Wisconsin Attorney General released guidance for local communities related to Open Meetings and the use of technology while still complying with Wisconsin's Open Meeting laws. You can find Wisconsin Department of Justice guidance here: [DOJ Guidance on Open Meetings](#).

Until further notice, the Village of Little Chute will be providing the following means for residents to interact, engage, and participate in Village Board proceedings. The proceedings of all Village of Little Chute public meetings are recorded and available for review.

1. Virtually attend the December 2nd Regular Board Meeting at 6:00 PM by following the link here: <https://www.gotomeet.me/JamesFenlon/december-2-regular-board-meeting>
2. Call-in Information: United States: [+1 \(224\) 501-3412](tel:+12245013412) **Access Code:** [584-852-885](tel:584852885)
3. If you are experiencing connectivity issues or have questions on the options above, please contact James Fenlon at [james@littlechutewi.org](mailto:james@littlechutewi.org)
4. The Board Room at Village Hall will be open, but board members and staff have the option to attend virtually. We urge residents to participate in our meetings by utilizing the virtual options above.
5. New to GoToMeeting? Get the app now and be ready when your first meeting starts: <https://global.gotomeeting.com/install/584852885>
6. If you have questions or comments regarding the agenda or potential items on the agenda, we urge you to contact Board or staff members regarding your concerns. You can find Board Member contact information here: <http://www.littlechutewi.org/59/Meet-the-Village-Board>
7. If you have questions or comments regarding the agenda, you can also contact the Village Administrator, James Fenlon, at [james@littlechutewi.org](mailto:james@littlechutewi.org) or 920-423-3850.
8. If you have questions or comments regarding the agenda and want to contact a Village of Little Chute Department Head, you can find a complete staff directory here: <http://www.littlechutewi.org/directory.aspx>

## **MINUTES OF THE COMMITTEE OF THE WHOLE MEETING NOVEMBER 11, 2020**

### **Call to Order**

President Vanden Berg called the Committee of the Whole meeting to order at 6:00 p.m.

### **Roll Call**

PRESENT: Michael Vanden Berg, President  
Larry Van Lankvelt, Trustee  
Skip Smith, Trustee  
Bill Peerenboom, Trustee  
Don Van Deurzen, Trustee  
James Hietpas, Trustee

EXCUSED: Brian Van Lankveldt, Trustee

### **Roll Call of Department Heads**

PRESENT: James Fenlon, Village Administrator  
Adam Breest, Director of Parks, Rec and Forestry  
Lisa Remiker-DeWall, Finance Director  
Dave Kittel, Community Development Director  
Chris Murawski, Village Engineer

EXCUSED: Dan Meister, Fox Valley Metro Police Chief  
Kent Taylor, Director of Public Works  
Laurie Decker, Village Clerk  
Steve Thiry, Library Director

### **Public Appearance for Items not on the Agenda**

None

### **Approval of Minutes**

Minutes of the Committee of the Whole Meeting of October 14, 2020 and Regular Board Meeting of October 21, 2020

*Moved by Trustee Smith, seconded by Trustee L. Van Lankvelt to Approve the Minutes of the Committee of the Whole Meeting of October 14, 2020 and Regular Board Meeting of October 21, 2020*

Ayes 5, Nays 0 – Motion Carried

### **Presentation—TDS Project**

Mr. Josh Worrell, Manager of Development for TDS provided a background of TDS and information on projects that will be ongoing in the Village of Little Chute.

### **Action—Award Bid for 2020 Storm Sewer Extension**

Engineer Murawski gave an overview of the bids received for the Downtown Storm Sewer Project and Lyle Street Storm Sewer Improvements and advised staff is recommending approval for both projects.

*Moved by Trustee Peerenboom, seconded by Trustee Smith to Award Advanced Construction Inc. for the Downtown Storm Sewer Extension and Lyle Street Storm Sewer Improvements*

Ayes 6, Nays 0 – Motion Carried

### **Discussion—Covid-19 Updates**

No updates

### **Unfinished Business**

None

### **Items for Future Agendas**

None

**Adjournment**

*Moved by Trustee Smith, seconded by Trustee L. Van Lankvelt to Adjourn the Committee of the Whole Meeting at 7:01 p.m.*

Ayes 6, Nays 0 – Motion Carried

**VILLAGE OF LITTLE CHUTE**

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By: Michael R. Vanden Berg, Village President

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Attest: Laurie Decker, Village Clerk

## **MINUTES OF THE REGULAR BOARD MEETING OF NOVEMBER 18, 2020**

Call to Order: President Vanden Berg called the Regular Board Meeting to Order at 6:00 p.m.

### **Roll call of Trustees**

PRESENT: Michael Vanden Berg, President  
Larry Van Lankvelt, Trustee  
Skip Smith, Trustee  
Bill Peerenboom, Trustee  
Brian Van Lankveldt, Trustee  
Don Van Deurzen, Trustee  
James Hietpas, Trustee (arrived 6:15 p.m.)

### **Roll call of Officers and Department Heads**

PRESENT: James Fenlon, Village Administrator  
Dan Meister, Fox Valley Metro Police Chief  
Dave Kittel, Community Development Director  
Lisa Remiker-DeWall, Finance Director  
Kent Taylor, Director of Public Works  
Chris Murawski, Village Engineer  
Chuck Koehler, Village Attorney  
EXCUSED: Laurie Decker, Village Clerk  
Adam Breest, Director of Parks, Recreation and Forestry  
Steve Thiry, Library Director

### **Public Appearance for Items Not on the Agenda**

None

### **Consent Agenda**

*Items on the Consent Agenda are routine in nature and require one motion to approve all items listed. Prior to voting on the Consent Agenda, items may be removed at the request of any Board Member or member of the public. Any removed items will be considered immediately following the motion to approve the other items.*

1. Minutes of the Regular Board Meeting of November 4, 2020
2. Adopt 2021 Meeting Schedule
3. Disbursement List

*Moved by Trustee L. Van Lankvelt, seconded by Trustee Smith to Approve the Consent Agenda as presented*

Ayes 6, Nays 0 – Motion Carried

### **Other Informational Items—October Fire Monthly Report and October Monthly Report**

#### **Discussion/Action—Site Plan for 1851 E. Elm Street**

Director Kittel went over the slides for the site plan for 1851 E. Elm Street and advised the Village Board that the Plan Commission and staff are recommending approval.

*Moved by Trustee Peerenboom, seconded by Trustee L. Van Lankvelt to Approve the Site Plan with changes as stated by Director Kittel*

Ayes 6, Nays 0 – Motion Carried

#### **Discussion—Covid-19 Updates**

None

#### **Department and Officers Progress Reports**

Departments and Officers provided progress reports to the Board

## Call for Unfinished Business

None

## Items for Future Agenda

None

### Closed Session:

19.85(1)(c) Consideration of Employment, Promotion, or Performance Evaluation Data of any Public Employee of the Village of Little Chute. *Personnel Matter*

*Moved by Trustee Smith, seconded by Trustee B. Van Lankveldt to enter into closed session*

Ayes 6, Nays 0 – Motion Carried

19.85(1)(e) Wis. Stats. Deliberations or negotiations on the purchase of public properties, investing of public funds or conducting other specific public business when competitive or bargaining reasons require a closed session. *Economic Development; Downtown Property Acquisition and Discussion on Potential Village Property Sale*

*Moved by Trustee L. Van Lankvelt, seconded by Trustee Smith to enter into closed session*

Ayes 6, Nays 0 – Motion Carried

19.85(1)(g) Conferring with legal counsel for the governmental body who is rendering oral or written advice concerning strategy to be adopted by the body with respect to litigation in which it is or is likely to become involved. *Outagamie County Landfill*

*Moved by Trustee Smith, seconded by Trustee B. Van Lankveldt to enter into closed session*

Ayes 6, Nays 0 – Motion Carried

### Return to Open Session

*Moved by Trustee Smith, seconded by Trustee B. Van Lankveldt to return to open session*

Ayes 6, Nays 0 – Motion Carried

### Adjournment

*Moved by Trustee Van Deurzen, seconded by Trustee L. Van Lankvelt to Adjourn the Regular Board*

*Meeting at 8:02 p.m.*

Ayes 6, Nays 0 – Motion Carried

## VILLAGE OF LITTLE CHUTE

By: \_\_\_\_\_  
Michael R. Vanden Berg, Village President

Attest: \_\_\_\_\_  
Laurie Decker, Village Clerk

## Disbursement List - December 2, 2020

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Payroll & Payroll Liabilities - November 25, 2020	<b>\$200,167.32</b>
Prepaid Invoices - November 16, 2020	<b>\$914,846.68</b>
Prepaid Invoices - November 20, 2020	<b>\$23,736.96</b>
Prepaid Invoices - November 25, 2020	<b>\$13,754.88</b>

Utility Commission-

### **CURRENT ITEMS**

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Bills List - December 2, 2020	<b>\$65,408.98</b>
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<b>Total Payroll, Prepaid &amp; Invoices</b>	<b>\$1,217,914.82</b>
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The above payments are recommended for approval:

Rejected: \_\_\_\_\_

\_\_\_\_\_

Approved December 2, 2020

\_\_\_\_\_  
Michael R Vanden Berg, Village President

\_\_\_\_\_  
Laurie Decker, Clerk



Invoice	Type	Description	Total Cost	Terms	1099	Period	GL Account
CITY OF KAUKAUNA (1488)							
5140	Invoi	FOX RIVER BOARD WALK MICHEL'S PAYMENT #2	914,846.68	Open	Non	11/20	420-57620-277
Total CITY OF KAUKAUNA (1488):			914,846.68				
Grand Totals:			914,846.68				

Report GL Period Summary

Vendor number hash:	1488
Vendor number hash - split:	1488
Total number of invoices:	1
Total number of transactions:	1

Terms Description	Invoice Amount	Net Invoice Amount
Open Terms	914,846.68	914,846.68
Grand Totals:	914,846.68	914,846.68

Invoice	Type	Description	Total Cost	Terms	1099	Period	GL Account
2020 UTILITY REFUNDS (5089)							
116018012	Invoi	OVERPAYMENT REFUND ACCT #1-160180-12	2.99	Open	Non	11/20	001-15000
123073114	Invoi	OVERPAYMENT REFUND ACCT #1-23073114	28.05	Open	Non	11/20	001-15000
125094419	Invoi	OVERPAYMENT REFUND ACCT #1-250944-19	19.17	Open	Non	11/20	001-15000
Total 2020 UTILITY REFUNDS (5089):			50.21				
AMERICAN FIDELITY ASSURANCE (4885)							
2085521	Invoi	FLEX SPENDING NOVEMBER	1,289.59	Open	Non	11/20	101-21368
D230568	Invoi	NOVEMBER BILLING	1,409.50	Open	Non	11/20	101-21367
Total AMERICAN FIDELITY ASSURANCE (4885):			2,699.09				
AT& T (409)							
92078873810963 1	Invoi	NOV/DEC SERVICE	23.41	Open	Non	11/20	207-52120-203
92078873810963 1	Invoi	NOV/DEC SERVICE	117.05	Open	Non	11/20	101-53310-203
92078873810963 1	Invoi	NOV/DEC SERVICE	23.41	Open	Non	11/20	204-55420-203
92078873810963 1	Invoi	NOV/DEC SERVICE	93.63	Open	Non	11/20	620-53924-203
Total AT& T (409):			257.50				
DELTA DENTAL OF WISCONSIN (33)							
1530085	Invoi	DECEMBER DENTAL	4,505.02	Open	Non	11/20	101-21345
1530086	Invoi	DECEMBER DENTAL - WPPA	1,794.26	Open	Non	11/20	101-21345
VISION 12/20	Invoi	DECEMBER VISION	350.17	Open	Non	11/20	101-21366
Total DELTA DENTAL OF WISCONSIN (33):			6,649.45				
EZ GLIDE GARAGE DOORS (696)							
169162	Invoi	SERVICE CALL TO REPAIR DOOR @ MSB	1,590.65	Open	Non	11/20	101-53310-204
Total EZ GLIDE GARAGE DOORS (696):			1,590.65				
GFC LEASING - WI (4989)							
I00620141	Invoi	GFC PW COPIER LEASING	92.26	Open	Non	11/20	101-53310-207
Total GFC LEASING - WI (4989):			92.26				
KLINK EQUIPMENT (4807)							
887833	Invoi	LP GAS FILL UP	22.00	Open	Non	11/20	101-52200-218
Total KLINK EQUIPMENT (4807):			22.00				
KLINK HYDRAULICS LLC (5005)							
12307	Invoi	GLOBAL CORE HOSE & COUPLING #8	585.85	Open	Non	11/20	101-53330-225
Total KLINK HYDRAULICS LLC (5005):			585.85				
LAPPEN SECURITY PRODUCTS INC (735)							
LSPQ43890	Invoi	TWO WIRELESS LOCKS ON DOORS	3,687.64	Open	Non	11/20	101-51650-213
Total LAPPEN SECURITY PRODUCTS INC (735):			3,687.64				
MARCO TECHNOLOGIES LLC (3100)							
8151283	Invoi	BOARDROOM VOIP CONFERENCE PHONE FUNCT	562.50	Open	Non	11/20	404-57190-302

Invoice	Type	Description	Total Cost	Terms	1099	Period	GL Account
Total MARCO TECHNOLOGIES LLC (3100):			562.50				
OUTAGAMIE COUNTY CLERK (1601)							
2021 DOG LICENS	Invoi	2021 DOG LICENSES	1,050.00	Open	Non	11/20	101-32170
Total OUTAGAMIE COUNTY CLERK (1601):			1,050.00				
PRIMADATA LLC (4671)							
DECEMBER 2020	Invoi	DECEMBER POSTCARD POSTAGE	241.25	Open	Non	11/20	201-53620-226
DECEMBER 2020	Invoi	DECEMBER POSTCARD POSTAGE	241.25	Open	Non	11/20	610-53613-226
DECEMBER 2020	Invoi	DECEMBER POSTCARD POSTAGE	241.25	Open	Non	11/20	620-53904-226
DECEMBER 2020	Invoi	DECEMBER POSTCARD POSTAGE	241.25	Open	Non	11/20	630-53443-226
Total PRIMADATA LLC (4671):			965.00				
RIESTERER & SCHNELL INC (1063)							
1880136	Invoi	BRAKE PADS #36	19.77	Open	Non	11/20	101-53330-225
1880138	Invoi	BRAKE PADS #36	170.92	Open	Non	11/20	101-53330-225
Total RIESTERER & SCHNELL INC (1063):			190.69				
SAM'S CLUB/SYNCHRONY BANK (1728)							
10/20 00204221446	Invoi	BALANCE DUE FOR TWO MEMBERSHIPS	31.98	Open	Non	11/20	101-55300-208
Total SAM'S CLUB/SYNCHRONY BANK (1728):			31.98				
STONERIDGE LITTLE CHUTE LLC (4903)							
1052691707	Invoi	FOOD	5.96	Open	Non	11/20	101-52200-211
1055291456	Invoi	FOOD	3.99	Open	Non	11/20	101-52200-211
21011391443	Invoi	FOOD	61.90	Open	Non	11/20	101-52200-211
21087311907	Invoi	FOOD AND BEVERAGES	91.85	Open	Non	11/20	101-52200-211
21088951415	Invoi	FOOD	156.88	Open	Non	11/20	101-52200-211
21090021837	Invoi	FOOD	8.89	Open	Non	11/20	101-52200-211
Total STONERIDGE LITTLE CHUTE LLC (4903):			329.47				
SUN LIFE FINANCIAL (4312)							
232004-DEC 2020	Invoi	DEC STD	259.85	Open	Non	11/20	101-21365
Total SUN LIFE FINANCIAL (4312):			259.85				
TIME WARNER CABLE (89)							
11/20 66256890150	Invoi	NOVEMBER/DECEMBER SERVICE	12.36	Open	Non	11/20	101-52200-208
11/20 71538770140	Invoi	NOVEMBER/DECEMBER SERVICE	550.00	Open	Non	11/20	101-53310-203
Total TIME WARNER CABLE (89):			562.36				
U.S. BANK (5015)							
11/20 59455565491	Invoi	WGFOA VIRTUAL WORKSHOPS	100.00	Open	Non	11/20	101-51420-201
11/20 59455565491	Invoi	STANDING DESK FLOOR MAT	99.00	Open	Non	11/20	101-51420-221
11/20 59455565491	Invoi	POSTAGE	4.10	Open	Non	11/20	101-53300-226
11/20 59455565491	Invoi	LOG ME IN-GO TO MEETING	7.39	Open	Non	11/20	101-55200-208
11/20 59455565491	Invoi	LOG ME IN-GO TO MEETING	7.38	Open	Non	11/20	101-55300-208
11/20 59455565491	Invoi	BINDERS/THUMB DRIVES/FOAM BOARDS	168.94	Open	Non	11/20	101-51440-206
11/20 59455565491	Invoi	ADOBE	239.88	Open	Non	11/20	101-51440-208
11/20 59455565491	Invoi	WMCA CERTIFICATION APPLICATION FEE	100.00	Open	Non	11/20	101-51440-201

Invoice	Type	Description	Total Cost	Terms	1099	Period	GL Account
11/20 59455565491	Invoi	SURVEY MONKEY	384.00	Open	Non	11/20	101-51400-208
11/20 59455565491	Invoi	ADOBE	26.36	Open	Non	11/20	101-51400-208
11/20 59455565491	Invoi	ICMA MEMBERSHIP	1,010.00	Open	Non	11/20	101-51400-208
11/20 59455565491	Invoi	FLAG REPAIR	21.10	Open	Non	11/20	202-51960-301
11/20 59455565491	Invoi	FUEL FOR SMALL EQUIPMENT	80.05	Open	Non	11/20	101-53330-217
11/20 59455565491	Invoi	DRIVEWAY MARKERS	81.98	Open	Non	11/20	101-53350-218
11/20 59455565491	Invoi	BOOT/CONE KIT #155	270.88	Open	Non	11/20	101-53330-225
11/20 59455565491	Invoi	ICE CREAM BARS FOR JETS PLAYERS AWARDS	123.46	Open	Non	11/20	101-55460-225
11/20 59455565491	Invoi	PAINTERS TAPE	7.99	Open	Non	11/20	101-55300-206
11/20 59455565491	Invoi	PERSONAL ITEMS CHARGED ON CARD IN ERROR	98.09	Open	Non	11/20	207-13910
11/20 59455565491	Invoi	UWEX REGISTRATION	125.00	Open	Non	11/20	620-53924-201
11/20 59455565491	Invoi	WGFOA VIRTUAL CONFERENCE	110.00	Open	Non	11/20	101-51420-201
11/20 59455565491	Invoi	ERT WEAPON LIGHT & GRIP	242.52	Open	Non	11/20	207-52120-223
11/20 59455565491	Invoi	DATE PLANNER/PAPER/ERASERS	41.46	Open	Non	11/20	101-53310-206
11/20 59455565491	Invoi	BINDER RINGS	12.99	Open	Non	11/20	207-52120-206
11/20 59455565491	Invoi	CROSSING GUARD SAFETY VESTS	26.97	Open	Non	11/20	101-52350-218
11/20 59455565491	Invoi	AED BATTERIES/CABLES/LOCK OUT TOOLS	241.72	Open	Non	11/20	207-52120-218
11/20 59455565491	Invoi	TRANSUNION	50.00	Open	Non	11/20	207-52120-204
11/20 59455565491	Invoi	DSPS EPAY	469.20	Open	Non	11/20	620-53634-255
Total U.S. BANK (5015):			4,150.46				
Grand Totals:			23,736.96				

## Report GL Period Summary

Vendor number hash: 93926  
 Vendor number hash - split: 239556  
 Total number of invoices: 30  
 Total number of transactions: 62

Terms Description	Invoice Amount	Net Invoice Amount
Open Terms	23,736.96	23,736.96
Grand Totals:	23,736.96	23,736.96

Invoice	Type	Description	Total Cost	Terms	1099	Period	GL Account
<b>2020 UTILITY REFUNDS (5089)</b>							
129145525	Invoi	OVERPAYMENT REFUND ACCT #1-291455-25	49.33	Open	Non	11/20	001-15000
Total 2020 UTILITY REFUNDS (5089):			49.33				
<b>AT&amp;T (4444)</b>							
304697422	11/20	Invoi NOV/DEC SERVICE	137.65	Open	Non	11/20	620-53924-203
Total AT&T (4444):			137.65				
<b>CELLCOM (4683)</b>							
49412	Invoi	ENGINEERING PHONE CHARGES	205.13	Open	Non	11/20	452-57331-203
49412	Invoi	DPW PHONE CHARGES	299.42	Open	Non	11/20	101-53310-203
49412	Invoi	PARKS PHONE CHARGES	57.97	Open	Non	11/20	101-55200-203
49412	Invoi	REC PHONE CHARGES	107.01	Open	Non	11/20	101-55300-203
49412	Invoi	FACILITIES PHONE CHARGES	44.04	Open	Non	11/20	101-51650-203
49412	Invoi	INSPECTOR PHONE CHARGES	44.04	Open	Non	11/20	101-52050-203
49412	Invoi	COMMUNITY DEVELOPER CHARGES	44.04	Open	Non	11/20	101-51530-208
Total CELLCOM (4683):			801.65				
<b>FASTENAL COMPANY (847)</b>							
WIKIM259111	Invoi	HARDWARE FOR PARK BENCHES	10.47	Open	Non	11/20	101-55200-218
WIKIM259119	Invoi	HARDWARE FOR PARK BENCHES	20.50	Open	Non	11/20	101-55200-218
Total FASTENAL COMPANY (847):			30.97				
<b>GREEN BOYZ INC (4841)</b>							
89007	Invoi	FALL CLEANUP OF THE PROPERTY	190.50	Open	Non	11/20	101-51650-243
89008	Invoi	FALL CLEANUP OF THE PROPERTY	1,029.00	Open	Non	11/20	206-55110-243
89009	Invoi	FALL CLEANUP OF THE PROPERTY	112.50	Open	Non	11/20	207-52120-243
89009	Invoi	FALL CLEANUP OF THE PROPERTY	112.50	Open	Non	11/20	101-52250-243
Total GREEN BOYZ INC (4841):			1,444.50				
<b>J.F. AHERN CO (2011)</b>							
404743	Invoi	ANNUAL INSPECTION - FIRE EXTINGUISHERS	136.05	Open	Non	11/20	620-53634-255
Total J.F. AHERN CO (2011):			136.05				
<b>OUTAGAMIE COUNTY TREASURER (486)</b>							
1018368	Invoi	OCTOBER FUEL BILL	38.25	Open	Non	11/20	101-52050-247
1018368	Invoi	OCTOBER FUEL BILL	10.37	Open	Non	11/20	630-53441-247
1018368	Invoi	OCTOBER FUEL BILL	166.32	Open	Non	11/20	630-53442-247
1018368	Invoi	OCTOBER FUEL BILL	3,022.60	Open	Non	11/20	201-53620-247
1018368	Invoi	OCTOBER FUEL BILL	194.42	Open	Non	11/20	101-55200-247
1018368	Invoi	OCTOBER FUEL BILL	413.98	Open	Non	11/20	101-55440-247
1018368	Invoi	OCTOBER FUEL BILL	522.44	Open	Non	11/20	101-52200-247
1018368	Invoi	OCTOBER FUEL BILL	78.09	Open	Non	11/20	610-53612-247
1018368	Invoi	OCTOBER FUEL BILL	240.70	Open	Non	11/20	620-53644-247
1018368	Invoi	OCTOBER FUEL BILL	804.52	Open	Non	11/20	101-53330-217
Total OUTAGAMIE COUNTY TREASURER (486):			5,491.69				
<b>TIME WARNER CABLE (89)</b>							
11/20 60703290180	Invoi	NOVEMBER/DECEMBER SERVICE	106.16	Open	Non	11/20	620-53924-203

Invoice	Type	Description	Total Cost	Terms	1099	Period	GL Account
Total TIME WARNER CABLE (89):			106.16				
VILLAGE OF LITTLE CHUTE (1404)							
2020 TAX SEASON	Invoi	2020 TAX DRAWER INCREASE	250.00	Open	Non	11/20	101-10150
Total VILLAGE OF LITTLE CHUTE (1404):			250.00				
WATER TOWER CLEAN & COAT INC (4523)							
WT78503	Invoi	INSPECTION & CLEANING OF RESERVOIR AT JEF	2,600.00	Open	Non	11/20	620-53644-250
Total WATER TOWER CLEAN & COAT INC (4523):			2,600.00				
WE ENERGIES (2788)							
4494800612	11/20	Invoi 721 W ELM DR	13.25	Open	Non	11/20	208-52900-249
4494800612	11/20	Invoi 1401 E ELM DR	540.84	Open	Non	11/20	101-53310-249
4494800612	11/20	Invoi CROSSWINDS LED STREET LIGHTS	123.04	Open	Non	11/20	101-53300-249
4494800612	11/20	Invoi 108 W MAIN ST	200.03	Open	Non	11/20	101-51650-249
4494800612	11/20	Invoi PUMP STATION @ EVERGREEN & FRENCH	268.02	Open	Non	11/20	620-53624-249
4494800612	11/20	Invoi STREET LIGHTS	1,057.51	Open	Non	11/20	101-53300-249
4494800612	11/20	Invoi LC WELL #4 PUMPHOUSE (625 E EVERGREEN)	39.80	Open	Non	11/20	620-53624-249
4494800612	11/20	Invoi CIVIC CENTER (630 MONROE ST)	212.19	Open	Non	11/20	206-55110-249
4494800612	11/20	Invoi PLANT #2 (1118 JEFFERSON ST)	12.24	Open	Non	11/20	620-53624-249
4494800612	11/20	Invoi PLANT #1 (100 WILSON ST)	93.45	Open	Non	11/20	620-53624-249
4494800612	11/20	Invoi 920 WASHINGTON ST	13.74	Open	Non	11/20	620-53624-249
4494800612	11/20	Invoi 200 E MCKINLEY ST - FIRE DEPT	43.59	Open	Non	11/20	101-52250-249
4494800612	11/20	Invoi 200 E MCKINLEY ST - FVMPD	65.38	Open	Non	11/20	207-52120-249
4494800612	11/20	Invoi DOYLE POOL	23.80	Open	Non	11/20	204-55420-249
Total WE ENERGIES (2788):			2,706.88				
Grand Totals:			13,754.88				

## Report GL Period Summary

Vendor number hash: 41734  
Vendor number hash - split: 115291  
Total number of invoices: 14  
Total number of transactions: 43

Terms Description	Invoice Amount	Net Invoice Amount
Open Terms	13,754.88	13,754.88
Grand Totals:	13,754.88	13,754.88

## Report Criteria:

Invoice Detail.Voided = {=} FALSE

Invoice	Description	Total Cost	Period	GL Account
<b>AIA CORPORATION</b>				
3ID2661796	FREESTYLE SUBLIMATED MASKS	480.00	11/20	101-52200-213
Total AIA CORPORATION:		480.00		
<b>AUTOMATED COMFORT CONTROLS</b>				
27806	SEMI-ANNUAL BILLING @ LIBRARY 7/1/20 - 12/31/	949.00	11/20	206-55110-243
27807	SEMI-ANNUAL BILLING @ MSB 11/1/20 - 4/30/21	2,316.00	11/20	101-53310-243
27808	SEMI-ANNUAL BILLING @ VH 7/1/20 - 12/31/20	1,500.00	11/20	101-51650-243
27809	SEMI-ANNUAL BILLING @ SAFETY CENTER 7/1/20	393.00	11/20	207-52120-243
27809	SEMI-ANNUAL BILLING @ SAFETY CENTER 7/1/20	393.00	11/20	101-52250-243
27823	PREVENTATIVE MAINTENANCE @ SAFETY CENT	60.23	11/20	207-52120-245
Total AUTOMATED COMFORT CONTROLS:		5,611.23		
<b>AUTOMOTIVE SUPPLY CO</b>				
60886935	OIL FILTERS	11.38	11/20	101-53330-218
60887780	BATTERY #98	130.58	11/20	101-53330-225
60887789	OIL FILTERS	13.26	11/20	101-53330-218
60888381	IGNITION COIL #84	37.83	11/20	101-53330-225
60888382	SPARK PLUG #84	38.10	11/20	101-53330-225
60888485	BATTERY #182	116.07	11/20	101-53330-225
CM207672	CORE DEPOSIT RETURN	27.00	11/20	101-53330-225
Total AUTOMOTIVE SUPPLY CO:		320.22		
<b>CIVICPLUS</b>				
CVC19849	SERVER MIGRATION ASSISTANCE	600.00	11/20	404-57190-302
Total CIVICPLUS:		600.00		
<b>COMPLETE OFFICE OF WISCONSIN</b>				
803347	OFFICE CALENDARS	256.27	11/20	101-51650-206
803778	CALENDAR	18.31	11/20	101-51650-206
Total COMPLETE OFFICE OF WISCONSIN:		274.58		
<b>CUSTOM CRETE PRODUCTS</b>				
258	CONCRETE BAG BOARDS FOR OUTDOOR PATIO	725.00	11/20	101-55200-216
Total CUSTOM CRETE PRODUCTS:		725.00		
<b>FERGUSON ENTERPRISES #1550</b>				
WN270342	GASKETS	541.31	11/20	620-53634-255
Total FERGUSON ENTERPRISES #1550:		541.31		
<b>FREUND, KATHERINE</b>				
11/20 REIMBURSE	REIMBURSE-WI LIBRARY ASSOC MEMBERSHIP	110.00	11/20	206-55110-201
Total FREUND, KATHERINE:		110.00		
<b>ITRON INC</b>				
573084	MAINTENANCE/SUPPORT CONTRACT 12/1/20-11/3	1,659.85	11/20	610-53613-204

Invoice	Description	Total Cost	Period	GL Account
573084	MAINTENANCE/SUPPORT CONTRACT 12/1/20-11/3	1,659.84	11/20	620-53904-204
Total ITRON INC:		3,319.69		
JP GRAPHICS INC				
1060749011	CARBON MONOXIDE RESPONSE CHECKLIST	341.00	11/20	101-52200-207
1060750011	TEMPORARY CO DETECTOR USE AGREEMENT	285.00	11/20	101-52200-207
Total JP GRAPHICS INC:		626.00		
K.R. WEST COMPANY INC.				
383805	O-RING'S FOR #6	1.38	11/20	101-53330-225
Total K.R. WEST COMPANY INC.:		1.38		
KAUKAUNA UTILITIES				
NOVEMBER 2020	SAFETY CENTER	402.31	11/20	101-52250-249
NOVEMBER 2020	SAFETY CENTER	603.47	11/20	207-52120-249
NOVEMBER 2020	VILLAGE HALL PLAZA	16.24	11/20	101-51650-249
NOVEMBER 2020	VILLAGE HALL	895.08	11/20	101-51650-249
NOVEMBER 2020	CIVIC CENTER	1,036.00	11/20	206-55110-249
NOVEMBER 2020	MUNICIPAL POOL	144.41	11/20	204-55420-249
NOVEMBER 2020	BALLFIELD DPI/SHED LIGHTS	99.38	11/20	101-55200-249
NOVEMBER 2020	DOYLE PARK STAGE	42.92	11/20	101-55200-249
NOVEMBER 2020	DOYLE PARK BALLFIELD DP2 LIGHT	58.41	11/20	101-55200-249
NOVEMBER 2020	HEESAKKER PARK TRAIL	29.57	11/20	101-55200-249
NOVEMBER 2020	HERITAGE PARK	23.58	11/20	101-55200-249
NOVEMBER 2020	LEGION PARK RESTROOMS	234.74	11/20	101-55200-249
NOVEMBER 2020	VAN LIESHOUT PARK	145.02	11/20	101-55200-249
NOVEMBER 2020	VAN LIESHOUT BALLFIELD	177.31	11/20	101-55200-249
NOVEMBER 2020	VAN LIESHOUT PK SECURITY LT	63.36	11/20	101-55200-249
NOVEMBER 2020	LINCOLN AVE E HEESAKKER PARK	270.10	11/20	101-55200-249
NOVEMBER 2020	PUMP STATION JEFFERSON ST	1,036.92	11/20	620-53624-249
NOVEMBER 2020	#4 WELL EVERGREEN DR	4,196.30	11/20	620-53624-249
NOVEMBER 2020	#3 WELL WASHINGTON ST	2,798.21	11/20	620-53624-249
NOVEMBER 2020	STEPHEN ST TOWER/LIGHTING	199.74	11/20	620-53624-249
NOVEMBER 2020	CANAL BRIDGE - NORTH SIDE	19.33	11/20	101-53300-249
NOVEMBER 2020	CANAL BRIDGE - SOUTH SIDE	32.51	11/20	101-53300-249
NOVEMBER 2020	SECURITY LIGHT	13.45	11/20	101-53300-249
NOVEMBER 2020	SIGNALS/GRAND & MAIN	42.82	11/20	101-53300-249
NOVEMBER 2020	COMMUNITY BRIDGE LIGHTING	177.74	11/20	101-53300-249
NOVEMBER 2020	SIGNALS/MAIN & MADISON	41.17	11/20	101-53300-249
NOVEMBER 2020	STREET LIGHTING	9,368.28	11/20	101-53300-249
NOVEMBER 2020	SIGNALS/NORTH & BUCHANAN	33.06	11/20	101-53300-249
NOVEMBER 2020	PATRIOT DR FLAG POLE	34.42	11/20	101-53300-249
NOVEMBER 2020	SIGNALS/NE CORNER N & ELM	84.79	11/20	101-53300-249
NOVEMBER 2020	STEPHEN ST SIGN	16.24	11/20	101-53300-249
NOVEMBER 2020	1401 E ELM DR	1,020.91	11/20	101-53310-249
NOVEMBER 2020	721 W ELM	79.85	11/20	208-52900-249
NOVEMBER 2020	DOYLE PARK WELL	2,771.68	11/20	620-53624-249
NOVEMBER 2020	1800 STEPHEN ST STORM	707.96	11/20	630-53441-249
Total KAUKAUNA UTILITIES:		26,917.28		
LINDNER ACE HARDWARE LITTLE CHUTE				
266696-325003	PAPER TOWEL AND HAND SOAP	10.97	11/20	620-53644-218
266699-312001	CARPET TAPE CLOTH	7.59	11/20	101-52200-218



Invoice	Description	Total Cost	Period	GL Account
266860-312001	VEHICLE CLEANING SUPPLIES	28.97	11/20	101-52200-218
266931-325003	PAPER TOWEL AND HAND SOAP	10.97	11/20	620-53644-218
Total LINDNER ACE HARDWARE LITTLE CHUTE:		58.50		
LITTLE CHUTE AREA SCHOOL DIST				
351	LC CAN 2020-2021	810.08	11/20	404-57190-204
Total LITTLE CHUTE AREA SCHOOL DIST:		810.08		
MCC INC				
257975	CONCRETE BLOCKS	1,120.00	11/20	630-53442-301
257976	CONCRETE BLOCKS	280.00	11/20	630-53442-301
257977	CONCRETE BLOCKS	560.00	11/20	630-53442-301
257978	CONCRETE BLOCKS	280.00	11/20	630-53442-301
258744	CONCRETE BLOCKS	1,260.00	11/20	630-53442-301
258745	CONCRETE BLOCKS	2,030.00	11/20	630-53442-301
Total MCC INC:		5,530.00		
MGD INDUSTRIAL CORP				
188119	PIPE THREAD SEALANT	6.99	11/20	101-53330-218
Total MGD INDUSTRIAL CORP:		6.99		
MIDWEST SALT LLC				
P453836	INDUSTRIAL SOUTHERN COARSE SALT	2,792.68	11/20	620-53634-224
Total MIDWEST SALT LLC:		2,792.68		
NASSCO INC				
S2688336.001	CAN LINERS	79.89	11/20	101-55200-218
S2688336.001	CAN LINERS	70.47	11/20	201-53620-218
Total NASSCO INC:		150.36		
PUBLIC SERVICE COMMISSION OF WISCONSIN				
2010-I-03140	10/1/20 - 10/31/20 PSC DIRECT ASSESSMENT	104.45	11/20	620-53924-262
Total PUBLIC SERVICE COMMISSION OF WISCONSIN:		104.45		
REBOUND				
1593	30% DOWN @ SIGNING-LEAGUE PARTNERSHIP	6,277.50	11/20	101-14300
Total REBOUND:		6,277.50		
REINDERS INC				
2691971	DRIVEWAY MARKERS	14.10	11/20	101-53350-218
Total REINDERS INC:		14.10		
STAPLES ADVANTAGE				
3462014830	GEL PENS	9.48	11/20	101-51650-206
3462014830	BANKER BOXES & STAPLER	71.92	11/20	101-51420-206
3462566355	CARD STOCK PAPER	15.83	11/20	101-51420-206

Invoice	Description	Total Cost	Period	GL Account
Total STAPLES ADVANTAGE:		97.23		
TOTAL TOOL SUPPLY INC				
6143496	LED FLOOD LIGHT	69.00	11/20	620-53644-221
TOTAL TOOL SUPPLY INC:		69.00		
TRI CITY GLASS & DOOR				
I03076486	INSTALL THREE WOODEN DOORS	4,170.00	11/20	101-51650-213
Total TRI CITY GLASS & DOOR:		4,170.00		
TRUCK COUNTRY OF WISC				
X202626048:01	FUEL INJECTOR #6	1,807.55	11/20	101-53330-225
Total TRUCK COUNTRY OF WISC:		1,807.55		
UNIFIRST CORPORATION				
0970320730	SHIRTS/PANTS	4.51	11/20	101-53330-213
0970320730	LAUNDRY BAGS/WIPERS	15.50	11/20	101-53330-218
0970321172	SHIRTS/PANTS	4.51	11/20	101-53330-213
0970321172	LAUNDRY BAGS/WIPERS	15.50	11/20	101-53330-218
Total UNIFIRST CORPORATION:		40.02		
VILLAGE OF LITTLE CHUTE				
NOVEMBER 2020	3609 FREEDOM RD	18.15	11/20	630-53441-249
NOVEMBER 2020	721 W ELM	11.90	11/20	208-52900-249
NOVEMBER 2020	1401 E ELM DR	856.09	11/20	101-53310-249
NOVEMBER 2020	206 KAREN DR	8.25	11/20	416-57600-249
NOVEMBER 2020	200 KAREN DR	8.25	11/20	416-57600-249
NOVEMBER 2020	#3 WELL WASHINGTON ST	12.38	11/20	620-53624-249
NOVEMBER 2020	DOYLE PARK WELL #1	16.79	11/20	620-53624-249
NOVEMBER 2020	PUMP STATION JEFFERSON ST	36.82	11/20	620-53624-249
NOVEMBER 2020	DOYLE PARK POOL	775.39	11/20	204-55420-249
NOVEMBER 2020	DOYLE PARK POOL/RESTROOMS	298.92	11/20	204-55420-249
NOVEMBER 2020	DOYLE PARK POOL/RESTROOMS	298.91	11/20	101-55200-249
NOVEMBER 2020	DOYLE SHELTER	4.79	11/20	101-55200-249
NOVEMBER 2020	HEESAKKER PARK RESTROOM	58.15	11/20	101-55200-249
NOVEMBER 2020	HEESAKKER PARK-BUBBLER	4.26	11/20	101-55200-249
NOVEMBER 2020	VAN LIESHOUT PARK CONCESSION	6.39	11/20	101-55200-249
NOVEMBER 2020	VAN LIESHOUT PARK	149.08	11/20	101-55200-249
NOVEMBER 2020	LEGION PARK RESTROOMS	383.67	11/20	101-55200-249
NOVEMBER 2020	LEGION PARK SPRINKLER	6.89	11/20	101-55200-249
NOVEMBER 2020	HERITAGE PARK	94.69	11/20	101-55200-249
NOVEMBER 2020	DOYLE PARK DPI RESTROOMS	18.05	11/20	101-55200-249
NOVEMBER 2020	CIVIC CENTER	305.22	11/20	206-55110-249
NOVEMBER 2020	VILLAGE HALL	135.53	11/20	101-51650-249
NOVEMBER 2020	GB & MISS CANAL CO	4.95	11/20	101-51780-249
NOVEMBER 2020	SAFETY CENTER	88.06	11/20	101-52250-249
NOVEMBER 2020	SAFETY CENTER	352.25	11/20	207-52120-249
Total VILLAGE OF LITTLE CHUTE:		3,953.83		
Grand Totals:		65,408.98		

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Vendor number hash: 119630  
Vendor number hash - split: 186220  
Total number of invoices: 49  
Total number of transactions: 113

Terms Description	Invoice Amount	Net Invoice Amount
Open Terms	65,408.98	65,408.98
Grand Totals:	65,408.98	65,408.98

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Report Criteria:  
Invoice Detail.Voided = {=} FALSE

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Village of Little Chute  
INFORMATION FOR VILLAGE BOARD CONSIDERATION

**ITEM DESCRIPTION: Outagamie County Landfill Odor – Resident Requested Discussion**

**PREPARED BY:** James P. Fenlon, Administrator *JPF*

**REPORT DATE:** November 19, 2020

**EXPLANATION:** I first heard from Mr. Bruce Jansen (950 W. Florida Ave) on July 13<sup>th</sup> of 2020 regarding his complaint about odor of the Outagamie County Landfill. Since that time, the resident had interacted with county officials, State of Wisconsin officials, and Federal representatives and agencies on the topic. To assist in guiding the discussion, I am including a few resources that Mr. Jansen has provided:

1. Discussion outline provided by Mr. Jansen can be found here:  
<http://www.littlechutewi.org/DocumentCenter/View/5867/20201117-Bruce-Jansen-Overview-of-Odor>
2. DNR Report from summer of 2020 that was provided by Mr. Jansen with attention to pages 5, 6, and 7 which note exceedances of standards and discussion from DNR officials regarding how the Outagamie County Landfill must correct the methane exceedances that had been observed:  
<http://www.littlechutewi.org/DocumentCenter/View/5868/DNR-Landfill-Report---Summer-of-2020>
3. Village of Little Chute Code of Ordinances Zoning Code – Chapter 28 Nuisances, Article I In General, Sec. 28-5 Unlawful Acts and Offensive Places or Conditions:  
[https://library.municode.com/wi/little\\_chute/codes/code\\_of\\_ordinances?nodeId=COOR\\_CH28NUARTIINGE\\_S28-5SANLACOFPLOTCO](https://library.municode.com/wi/little_chute/codes/code_of_ordinances?nodeId=COOR_CH28NUARTIINGE_S28-5SANLACOFPLOTCO)
4. Village of Little Chute Code of Ordinances Zoning Code – Chapter 44, Article VIII Performance Standards, Sec. 44-248 Odor:  
[https://library.municode.com/wi/little\\_chute/codes/code\\_of\\_ordinances?nodeId=COOR\\_CH44ZOARTVIIIPESTINCODE\\_S44-248OD](https://library.municode.com/wi/little_chute/codes/code_of_ordinances?nodeId=COOR_CH44ZOARTVIIIPESTINCODE_S44-248OD)

There are several other sources and pieces of information that Mr. Jansen has provided but, the above seem the most relevant and appropriate to a preliminary discussion.

It should be further noted, that over the past year and a half, I have tracked complaints related to the Outagamie County Landfill or have myself observed with other staff. There are approximately 10 or more separate instances of the odor being noted by residents and staff around the village of Little Chute.

**RECOMMENDATION:** Provided for information for the discussion with Mr. Bruce Jansen.

Village of Little Chute  
**INFORMATION FOR VILLAGE BOARD CONSIDERATION**

**ITEM DESCRIPTION: Financial Policies**

**PREPARED BY: Lisa Remiker-DeWall, Finance Director**

**REPORT DATE: November 30, 2020**

**ADMINISTRATOR'S REVIEW/COMMENTS:**

No additional comments to this report: JRF

See additional comments attached: \_\_\_\_\_

**EXPLANATION:**

Financial policies are a key element to sound financial administration. Policies provide the guidance to shape decisions of public administration. When policies are effective, they can preserve or enhance the fiscal health of governments. By contrast, weak policies promote fiscal instability and reduce citizen confidence in government. The policies presented for your consideration start with those that tend to be the most important to good financial management that we can build upon for the future.

**RECOMMENDATION: Approve the Fund Balance and Reserve, Debt, Investment, Capital Improvement and Long-Term Planning, and Procurement Card Policy**

## FUND BALANCE AND RESERVE POLICIES

**Purpose:** A fund balance is the difference between total assets and total liabilities and may be positive or negative. A fund balance in an enterprise fund (utilities) is referred to as total net position. The objectives of this policy are to preserve the credit worthiness of the Village, provide working capital to meet cash flow needs during the year (majority of State Aids not received until late November) plus provide a comfortable margin of safety to address emergencies and unexpected declines in revenues. Reserves make sure the Village of Little Chute can respond quickly and decisively supporting vital public services. The following reserve policies describes how much we will try to retain and acceptable uses of the reserves.

**General Fund Policy:** This Village policy addresses the desired level of fund balance to be maintained in the general fund, the primary operating fund of the Village. Governmental funds report up to five different components of fund balance designed to indicate both the constraints on how resources of the fund can be spent and the source of the constraints. The various components are listed from most constraining to least:

- *Nonspendable:* Some resources cannot be spent because they are not in spendable form. Examples include inventories, prepaid items, land held for resale and long-term receivables. Other resources may be legally or contractually required to be maintained intact such as an endowment fund.
- *Restricted:* This includes constraints on the use of resources that are externally enforceable such as unspent debt proceeds. Such restrictions also may be the result from constitutional provisions or enabling legislation.
- *Committed fund balance:* A government at its highest level of decision-making authority may formally place a constraint on the use of its own resources that remains legally binding unless removed in the same manner. The Village will maintain a committed fund balance of 25% of the ensuing year's general fund operating expenditure budget.
- *Assigned fund balance:* This category will be established annually in February for the preceding year's financial statement (decisions made based on estimated final figures for the reporting period) for specified purposes, including but not limited to contingencies, compensated absences or other one-time expenditures. At least 50% of General Fund balances in excess of the Nonspendable, Restricted and Committed Fund Balance will be used for the reduction of long-term liabilities (either to lower ensuing year's debt issuance or for the defeasance of callable debt). The Finance Director in conjunction with our Financial Advisor will recommend the most cost-effective debt reduction option. The Village Administrator will recommend a plan for the remaining funds subject to Village Board approval that may include one-time General Fund expenditures, provide additional safeguard of working capital reserves, reduction of debt, or to keep the funds unassigned.
- *Unassigned fund balance:* It is perfectly reasonable for the general fund to report total fund balance more than the previous four components.

**Redemption Funds Policy:** Established in the Sewer, Water, and Stormwater Utilities in accordance with revenue bond ordinance provisions that may exist.

**Replacement Funds Policy:** Will be reserved for equipment, major replacement, and repairs in the Sewer Utility, as required by EPA grant provisions for the Village.

**Sewer, Water and Stormwater Utility Policy:** Maintain a working capital reserve equivalent to four months of operation expenditures based on the audited expenditures of prior year in each of the utility funds. Any projected favorable balance above working capital reserves in the utility fund is to be used to pay costs for all possible approved capital expenditures before incurring debt.

**Acceptable Uses of Reserves:** Reserves should not be used for recurring annual operating costs. An exception is poor economic conditions or events that disrupt the Village's revenues. In such cases, reserves may be used to provide short-term relief so that the Village can restructure its operations in an orderly manner. The Village Board upon a 2/3 majority vote may authorize the use of reserves for purposes consistent with this policy.

**Replenishment of Reserves:** If the Village authorizes use of its reserves and those reserves fall below the allowed maximum, then the Finance Director will propose a plan for the replacement of the reserves. The Village Board will review and approve a plan to replace the reserves with the minimum amount of time that is practical.

**Review of Policy:** This policy will be reviewed every three years following adoption or sooner at the direction of the Village Board.

**Developed and Adopted:** XXXXX, 2020

## DEBT

**Purpose:** The Village acknowledges that certain costs incurred on an annual basis reflect an investment in the future. It is the responsibility of the Village Board and Administrative Staff to issue debt and manage the Village's portfolio to maintain a sound debt position and protect its credit quality. A significant portion of the Village's financial health is determined by its ability to manage its debt. Access to capital markets over the long term is dependent upon the Village's unwavering commitment to full and timely repayment of debt.

**Policy:** The Village limits the issue of bonds and notes for purposes of financing its capital improvements program, other long-term projects or to refinance existing debt. Debt will not be used to finance current operations, nor will long-term debt be used to finance the cost of short-lived depreciable assets (for example assets with a life less than eight years and cost less than \$100,000). The capital improvements program includes projects to acquire, plan, design, construct, improve and equip all or any part of its facilities or systems, promote economic development or to secure quality of life issues that will be used by its residents over a long period of time.

**Debt Limitations:** Section 67.03 of Wisconsin Statutes requires that general obligation debt outstanding not exceed 5% of the equalized valuation of the taxable property within the Village. Revenue bonds and notes are not considered debt for purposes of determining compliance with constitutional debt limitations. The Village intends to keep outstanding general obligation debt within 50% of the limit prescribed by law and at levels consistent with its credit objectives and long-term financial plan

**Types of Debt and Structural Features:** The Village has statutory authority to finance capital improvements through the issuance of debt instruments, including:

- General Obligation Bonds and Promissory Notes
- Bond Anticipation Notes
- Revenue Bonds
- State of Wisconsin Capital Financing Programs
- Leases and Land Contracts

The Village shall issue General Obligation Notes (maximum ten year maturity) for general capital improvements and Revenue Bonds (maximum twenty year maturity) for Sewer, Water, and Stormwater Utility capital financing unless staff demonstrates other authorized debt instruments provide a financial advantage. The Village will work to maximize financial flexibility for the current borrowing and in the future (for example, inclusion of call provisions to allow the Village to capture potential interest rate savings via refunding, or restructuring of debt issues to achieve current and future debt service goals) in balance with seeking the lowest marketable interest rates. Debt will not be used to finance current operations, nor will long-term debt be used to finance the cost of short-lived depreciable assets. The Finance Director will consider the useful life of the project assets being financed and the long-range financial and credit objectives when determining the final maturity structure of the debt. The Village strives to repay general tax supported debt within eight years and will issue debt on a fixed rate basis.



Capital lease financing shall be considered only if verifiable operating savings when properly discounted outweigh the lease financing costs. Written justification detailing the explanation of factors considered including a cash flow analysis reviewed by the Finance Director will be submitted to the Village Board for consideration and approval before any lease is executed.

**Credit Objectives:** The Village will seek to maintain or improve its current credit rating with Moody's (Aa3). The Village will strive to maintain good relations with the rating agency and keep them informed of significant developments that could affect the Village's credit rating.

To achieve its credit rating objective, the Village recognizes the need to integrate the debt policy with its five-year capital improvement program and long-range financial plan. The following objectives will be used to maintain debt service requirements at an affordable level and enhance the credit quality of the Village:

- Levy for debt service no greater than 20% of the total tax levy with an effort to maintain the levy at a proportionate even level for tax rate stabilization.
- Responsible defeasance of general debt or reduction of current year borrowing package in accordance with the General Fund Balance Policy.
- Flexibility to fund future expenditures necessary to provide essential Village services and economic viability.

**Method of Sale:** The Village will issue general obligation debt through a competitive bidding process apart from Village Board authorized negotiated sales or State of Wisconsin Capital Financing Programs. Bids will be awarded on a true interest cost (TIC), providing other bidding requirements are satisfied. In the instances in which staff believes competitive bidding produced unsatisfactory bids, the Village may authorize staff to negotiate the sale of the securities.

Negotiated sales of general obligation debt will be considered in circumstances when the complexity of the issue requires specialized expertise when time to complete a sale is critical or when a negotiated sale would result in substantial cost savings. Negotiated sales of debt will also be considered for revenue bonds, bond anticipation notes, leases and land contracts or when the complexity of the project, revenue source for debt service, or security for the debt makes it likely that a negotiated sale would result in a financial advantage to the Village.

Debt sold directly to the State of Wisconsin will be used when the Village undertakes capital projects to maintain permit compliance, pollution control, or stormwater control or other issues that are eligible to receive below market rate loans.

All costs of issuing long-term debt, including fees for professional services, underwriting fees, and the interest costs over the term of the debt issue, must be considered and carefully evaluated for each borrowing.

Debt proceeds will be invested in liquid investments to provide availability of funds for project costs as needed and will conservatively estimate expected earnings on proceeds when sizing debt issues. The

Village will seek to maximize the rate of return on invested debt proceeds for project costs while minimizing the possibility of arbitrage rebate.

**Refunding:** Periodic reviews of outstanding debt will be undertaken to determine refunding opportunities. Refunding will be considered (within federal tax law constraints) when there is a net economic benefit of the refunding.

In general, refunding's for economic savings will be undertaken when net present value savings of at least 2% of the refunded debt can be achieved. Current refunding's that produce net present value savings of less than 2% savings may be considered when there is a compelling public policy or long-range financing policy objective.

**Disclosure:** The Village is committed to full and complete financial disclosure in all reporting including the Official Statement prepared for the issuance of municipal securities, and cooperating fully with rating agencies, institutional investors, other units of government, and the public to share clear, comprehensible, and accurate financial information.

The Finance Director will comply with Annual Reports and notices of certain events as required under each Continuing Disclosure Certificate executed for the benefit of the holders of the Village's municipal securities in accordance with Securities and Exchange Commission (SEC") Rule 15c2-12(b)(5). The Annual Report and notices of certain events will be filed through the Electronic Municipal Market Access ("EMMA") system maintained by the Municipal Security Rulemaking Board ("MSRB").

**Financial Advisor and Bond Counsel:** Selection criteria and selection of bond counsel and a financial advisor will undergo periodic review but should strive to maintain a long-term relationship to allow for continuity and consistency in services.

**Review of Policy:** This policy will be reviewed every three years following adoption or sooner at the direction of the Village Board.

**Developed and Adopted:** XXXXX, 2020

## INVESTMENT POLICY

**Purpose:** To formalize the framework for the Village's daily investment activities to include scope, objectives, authority, standards of prudence, authorized institutions, investment type, collateralization, and diversification. The guidelines are intended to be broad enough to allow the investment officer to function properly with the parameters of responsibility and authority, yet specific enough to adequately safeguard the investment assets.

**Scope:** The investment policy applies to all financial assets of the Village of Little Chute. This policy is limited in its application to funds that are not immediately needed and are available for investment. Unless prohibited by law or contract, the Village may pool cash from several different funds for investment purposes should it meet the objectives of the investment program. Other funds, the investment of which is subject to special federal and /or state laws and regulations, may be invested in accordance with such laws and regulations. The timely deposit and investment of public moneys is an important and integral part of any cash management program.

**Goals and Objectives:** The primary objectives, in order of priority, of all investment activities involving the financial assets of the Village of Little Chute shall be the following:

1. **Safety and Legality:** Safety and preservation of principal in the overall portfolio is the foremost investment objective to mitigate credit risk and interest rate risk.
2. **Liquidity:** The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands (static liquidity). Furthermore, since all possible cash demands cannot be anticipated, the portfolio should consist largely of securities with active secondary or resale markets (dynamic liquidity).
3. **Return:** The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, considering the investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the safety and liquidity objectives described above. Securities shall generally be held until maturity with the following exceptions:
  - A security with declining credit may be sold early to minimize loss of principal
  - A security swap would improve the quality, yield, or target duration in the portfolio
  - Liquidity needs of the portfolio require the security to be sold.

**Overall Responsibilities for Cash Management and Investment:** Effective cash management involves controlling cash from the time it is received until it is disbursed. It requires the availability of accurate information on a timely basis. One person shall be delegated the day to day responsibility for the overall financial operation to determine cash availability and needs.

**Authority:** Pursuant to S62.09(9) Wis. Stats. and municipal ordinance Sec.3-1-9, the authority to invest and re-invest money of the Village, to sell or exchange securities so purchased and to provide for the safekeeping of such securities is delegated to the Finance Director.

**Investment:** The Finance Director may purchase securities which are permissible investments from money in his or her custody which is not required for the immediate needs of the Village as he or she deems wise and expedient, and to sell or exchange for other eligible securities and re-invest the proceeds of the securities sold or exchanged. The investment activity of Wisconsin public funds is governed by Section 66.0603 and other sections of the Wisconsin Statutes as follows:

"Any county, city, village, town, school district, drainage district, vocational technical and adult education district or other governing board as defined by S34.01(1) may invest any of its funds not immediately needed in:

- (1) Time deposits in any credit union bank, savings bank, trust company or savings and loan association, which is authorized to transact business in this state
- (2) 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; or
- (3) Bonds or securities of any county, city, drainage district, vocational, technical, and adult education district, village, town, or school district of this state; or
- (b) Any town, city or village, may invest surplus funds in any bonds or securities issued under the authority of the municipality, whether the bonds or securities created a general municipality liability or a liability of the property owners of the municipality for special improvement ; or
- (c) Any local government may invest surplus funds in the local government pooled-investment fund ; or
- (d) Any county, city, village, town, school district, drainage district, vocational, technical, and adult education district or other governing board as defined by. 35.01(1) may engage in financial transactions in which a public depository, as defined in s. 34.01(5), agrees to repay funds advanced to it by the local government plus interest, if the agreement is secured by bonds or securities issued or guaranteed as to principal and interest by the federal government."
- (4) Any security which matures 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 the highest rating assigned by any two of the nationally recognized rating agencies (Standard & Poor's, Moody's , or Fitch) or if that security is senior to, or on a parity with, a security of the same issuer which has such a rating.

The Finance Director shall from time to time consult with the Village Administrator and the Village President as they may request regarding such investments.

The Finance Director shall communicate with financial institutions and avail himself of other financial information on current or pending market conditions in making his decision on rate and maturities as well as the securities to be purchased. In making all investment decisions, the Finance Director shall endeavor to obtain the highest rate of interest offered unless he deems such offer to be contrary to the overall investment objectives of the Village.

**Redemption:** The Finance Director shall periodically redeem the securities in which Village money has been invested so that the proceeds may be applied to the purposes for which the original purchase money was designated or placed in the Village's account.

**Deposits:** The Bank of Little Chute shall be designated as the local depository for the Village of Little Chute and First Business Bank is the primary banking institution as determined by the competitive banking proposal completed in 2019 (five year contract with option to renew for five years). Additional depositories are hereby designated for investment purposes. Depositories will consist of banks, savings and loan associations, credit unions, State Local Government Investment Pool, the Wisconsin Investment Trust Fund, and other financial institutions, in which the Finance Director may invest funds, which are not immediately needed, in time deposits maturing in not more than three years.

On an annual basis (or more frequently if needed), The Director of Finance shall present a list of these qualified institutions to the Village Board for its approval via resolution.

**Accounts and Records:** It shall be the responsibility of the designated investment officer to establish sufficient records and accounts to detail each investment as to purchase date, cost, maturity date and yield. The investment officer is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the Village are protected from loss, theft, or misuse. Accounts are reconciled monthly and available for review.

**Collateralization of Funds:** With the passage of Wisconsin Act 25, effective August 1, 1985, there is no longer the overall guarantee of public funds by the State. In effect Act 25 abolished the state deposit guarantee fund. It will continue to pledge general purpose revenues under Wis. Stats., 20.124(1)(a), for the payment of losses of public deposits until the balance of the appropriation is exhausted, however, no payment for a loss in excess of \$400,000.00 for any public depositor in any individual public depository will be made. Due to the relatively small size of the Guarantee Fund in relationship the total deposits covered and other legal implications, recovery of material principal losses may not be significant to individual municipalities. This coverage is not considered in computing the amount of uninsured deposits in the Comprehensive Annual Comprehensive Financial Report. Deposits in each local bank are insured by the FDIC in the amount of \$250,000 for the combined amounts of all time and savings accounts (including NOW accounts) and up to \$250,000 for the combined amount of all interest and non-interest bearing demand deposit accounts. In addition, if deposits are held in an institution outside of the state in which the government is located, insured amounts are further limited to a total of \$250,000 for the combined amount of all deposits.

Chapter 34.07 as amended provides that a surety bond or securities issued or guaranteed as to

principal and interest by the federal government may be required of a given public depository for any public deposit that exceeds the guaranteed \$500,000.00. These securities must have a market value of one hundred two percent (102%) of the investment.

The Village of Little Chute, with the adoption of this investment policy, will allow its investment officer to place funds in excess of \$250,000.00 in any bank, savings bank, or credit union so named as a Village depository without the effect of collateralization if the following standards are established:

**Capitalization:** Capital adequacy, as a percentage of total assets, must meet two tests as follows:

- (a) Primary capital must be 6.0% or more.
- (b) Total capital must be 7.0% or more.

Deposits: Dependence on large Certificates of Deposit must not exceed 25% of total-deposit base.

Profitability and Earning:

- (a) The ratio of net income as a percentage of assets must be .5% or better for the previous twelve months. Generally larger banks will have smaller percentages.
- (b) Return on equity must be 10.0% or more for the previous twelve months.

**Quality of Assets:**

- (a) Non-performing loans must not exceed 30.0% of primary capital.
- (b) Net loan charge-offs must be  $\frac{1}{2}$  of 1.0% or less of gross loans.
- (c) Loan loss reserves must be 1.0% or more of gross loans .

Primary capital means capital stock, preferred stock, capital surplus, undivided profits and capital reserves plus loan loss reserves; total capital is primary capital plus subordinated debt; non-performing loans are loans that are more than 60 days past due, or are non-accrual or interest, or are renegotiated.

Each bank will be required to certify all foregoing requirements to the Village of Little Chute's Finance Director. In addition, the call report and income statement including all scheduled must be transmitted quarterly.

Since it is the intent of this policy to insure the protection of funds deposited, any bank not adhering to the standards will be restricted to \$250,000.00 as maximum deposits. However, due to extenuating circumstances or an established policy within a bank it may not meet all the required standards. If after a meeting with an officer from the bank, the Finance Director and the Village Administrator, it is established that the sub-standard does not affect the viability of the bank, deposits in excess of \$250,000.00 could be allowed. Their recommendation will be submitted to the Village Board.

Deposits in the Local Government Investment Pool, or Wisconsin Investment Trust, or private investment pool for municipal depositors will not be subjected to the listed standards and are to be exempt from collateralization of deposits.

**Investment Advisor:** Should the Village deem it appropriate to retain an investment advisor, the following procedures will be followed with respect to the investment advisor relationship:

- **Selection Process:** A competitive process whereby proposals will be requested of qualified advisors. Once selected, the Village will always be responsible for providing advice and developing and implementing strategies for carrying out such objectives.
- **Procedures:** The investment advisor will have no authority to take possession of Village monies or investment securities nor to execute investment transactions on behalf of the Village except where investment authority may be delegated as per Wisconsin Statutes 66.0603 (2). For those investments under management in a “non-discretionary” account, all investment transactions shall be approved by Village staff.
- **Reporting:** The investment advisor shall provide monthly reports regarding the composition, performance level and accounting treatment of the Village’s investment portfolio.
- **Compensation and Term of Agreement –** Investment advisory fees shall be established in advance. All compensation shall be disclosed in a written agreement. The relationship between the advisor and Village may be terminated at any time at the discretion of the Village.

**Review of Policy:** This policy will be reviewed every three years following adoption or sooner at the direction of the Village Board.

**Developed and Adopted:** XXXXX, 2020

## **CAPITAL IMPROVEMENT AND LONG-TERM PLANNING POLICY**

**Purpose:** The Village has a substantial investment in buildings, equipment, parks, and public infrastructure, including its utilities. Prudent Management of these investments is responsibility of Village government.

**Procedures:** The Village will adopt a five-year capital improvement plan. The plan will consider major equipment replacement needs, as well as other anticipated capital expenditures. All Village departments, including the sewer, water, and stormwater utilities will be included in the capital improvement plan that is updated annually. The plan will provide for an affordability analysis, impact on future operating costs, consideration of limits on total capital expenditures and impact on property tax and utility rate fees necessary to fund debt service. It will take into consideration expected growth in tax base, inflation rates and other similar factors.

Capital improvement expenditures shall include any amounts expended for equipment or other assets with a useful life of ten years or more and/or which involve individual asset with a cost greater than \$25,000. Expenditures not meeting these criteria shall be included in the Village's annual operating budget or equipment replacement program as applicable.

Each department head will develop the annual capital plan for his or her respective department including estimated ongoing cost impacts for projects submitted. The Village will try to ensure that industrial acreage is available for development served with necessary infrastructure.

**Financing Considerations:** A review by the Administrator and Finance Director will analyze preferred practices including the use of cash funding where feasible, grants or similar funding sources plus review of long-term planning for vehicle replacement funds. The Village will utilize the least costly financing method for all new projects. Presentation to the Village Board will include an analysis of timing differentials between department requests and the proposed five-year plan for Village Board for approval. The plan will be presented for discussion only initially. In conclusion, the Administrator will submit a finalized plan for adoption at the next regular scheduled Village Board meeting.

**Other Considerations:** The annual capital improvement plan will be adopted in advance of the development of the operating budget so that future operating costs associated with the capital plan are included. Target date for approval of the capital plan by the Village Board is the end of June. The operating budget will also provide for the adequate maintenance level to protect the Village's capital investment. The ongoing capital plans will provide for orderly replacement of the capital plant and equipment from current revenues when possible.

**Review of Policy:** This policy will be reviewed every three years following adoption or sooner at the direction of the Village Board.

**Developed and Adopted:** XXXXX, 2020



## STRUCTURALLY BALANCED BUDGET POLICY

**Purpose:** The purpose of this policy is to provide guidance in the preparation, monitoring, and amendment for the annual operating budget of the Village of Little Chute. The Village must live within means striking a balance between funding sources for operations and expenditures so the citizens may realize the benefits of a strong stable government. Budget structural balance where revenues and expenditures equal is the long-term goal of this policy.

**Fiscal Year:** The Executive Budget and Service Plan for the Village follows a calendar year. Each year the budget shall be presented to the Village Board no later than the first Wednesday in October. Shortly after distribution of the Proposed Budget to the Village Board, an electronic version will be posted on the Village website. Budget deliberation and adoption shall take place no later than the second Wednesday in November, as prescribed by State statute and requires a simple majority vote. After adoption, the approved budget will be posted on the Village website replacing the proposed budget.

**Basis of accounting:** The basis of accounting refers to the timing of revenue and expenditure recognition. With few exceptions, the budget is prepared on the same basis as the Village's annual financial statements, which is the modified accrual basis for all governmental funds and the accrual basis for enterprise funds. Under the modified accrual basis, revenues are recognized when they become measurable and available and expenditures generally when the related liability is incurred. Under the accrual basis, revenues are recognized when they occur, regardless of the timing of related cash flows. One significant difference between the basis of accounting and the basis of budget is in the treatment of capital expenditures in the enterprise funds, which are included in line item operating expenditures for budget purposes.

**Procedures:** There are several principles that the Village uses as guidance for the operating budgets.

1. The Village provides a program/service budget format, to convey the policies and purposes of operations in a user-friendly form. In most instances, individual programs are provided by a distinct department. A mission statement, performance measures, goals, significant program/cost changes, personnel changes/justification and achievements of the current year are highlighted. The Village also provides line-item budget information for management control purposes, and for those users who are interested in such information. Budget accountability rests primarily with the operating department of the Village with oversight by the Administrator and Finance Director.
2. Ongoing revenues shall equal or exceed ongoing expenses unless the drawdown of an individual fund's balance is in compliance with the fund balance policy for that fund. One-time revenues shall only be used to fund one-time expenses to avoid a structural deficit in the future. If sufficient funds are not available (such as in a Tax Increment District), a plan for funding the shortfall shall be presented.
3. Budget control is monitored at the total fund level. Monies appropriated but not expended in the general fund, special revenue funds and utility enterprise funds lapse to the fund equity accounts unless carried over for a specific project (like capital projects as noted below). Any

amounts earmarked for specific programs or purposes in special revenue funds that remain uncompleted are re-budgeted in the subsequent fiscal year.

4. Capital Project Fund budget expenditures appropriated for specific projects are carried forward as available until the project is completed or reassigned.
5. Enterprise funds (utilities) shall be supported by their own rates and specified revenue sources and not be subsidized by the General Fund. Enterprise funds will pay their share of overhead services provided by General Fund Department Personnel or Facilities. Enterprise fund operating surpluses will not be used to subsidize other Village Funds.
6. The annual General Fund budget contains a contingency appropriation established to cover unanticipated expenditures of a nonrecurring nature, emergencies, or unexpected increases in service delivery costs for all departments. Department budgets are prohibited from containing planned contingencies. The contingency appropriation is determined annually based on available resources after considering operating budget requests from the various departments/programs. A minimum of 0.25% and a maximum of 1.0% of the total general fund expenditures shall be included in the adopted budget. If a sufficient unexpended balance remains in the current year's contingency account, this requirement may be met by a plan to carry over the balance.
7. All general obligation debts will be paid through a general debt service fund, except for that incurred by an enterprise fund. Operating budgets will be prepared to meet the annual principal, interest, and service charge costs. Net debt service requirements (debt service expenditures less debt service revenue) will be funded through the general tax levy except for those amounts related to Tax Incremental Districts or Utility Funds.
8. The Village of Little Chute historically has not established definitive tax rate targets. Rather, the Village seeks to provide stable changes in tax bills and utility charges to its customers. This philosophy means that in developing the tax and fee components of the budget, the Village looks to provide annual increases that bear relationship to the rate of inflation and net new construction.
9. Budget requests will be submitted to the Finance Department by Department Directors for analysis and compilation. Continuing operation budget requests will be required by August 1 including any Budget Request Forms for proposed changes for new personnel, programming, and equipment (technology included) to help the Finance Director, Administrator, and the Village Board understand requests.
10. The Administrator, in conjunction with the Department Directors, shall present an Executive Budget and Service Plan proposal to the Village Board for its review, deliberation, amendment, and adoption. The Executive Budget shall include proposals for all operating and capital funds. Following Village Board approval, the Adopted Budget and Service Plan shall become the official budget for the following year.

**Budget Components:** The budget shall also include a transmittal letter from the Administrator summarizing the major issues in the budget; a summary of personnel changes; a summary of overall staffing levels; a listing of all property tax rates; and a budget summary stating the total amounts of taxes levied for various purposes, the total amount of general obligation borrowing, and the total amount of revenue bond debt.

The budget shall include appropriation of the first year's expenditures of the rolling five-year Capital Improvement Plan (CIP). Years two through five provide strategic planning information. Though expenditures for the first year of the CIP are appropriated, the Village can make additions to and deletions from the CIP during budget development.

**Adoption of budget:** During the month of October, budget workshops will be held during regular scheduled Village Board meeting (earlier start time) for departments to present their budget requests to the Village Board and answer questions. Prior to review and approval of the budget by the entire, a public hearing on the budget will be held. Notice of this hearing will be published in the local newspaper of record at least 15 days prior to the hearing and will include a summary of the budget and the date, time, and place of the public hearing, as prescribed by State statute.

**Budget Amendment:** Shall be reported to the Village Board as action items. Transfers from the Reserve for Contingencies require a 2/3 majority vote. Budget adjustments are generally required whenever expenditure authority needs to be redirected to a different purpose, increased, decreased, or shifted to a subsequent year. Following approval by the Village Board, the change will be recorded in the accounting system and a public notice will be published in the local newspaper of record. Receipts of unplanned revenues (grants, donations, insurance proceeds, reimbursements, etc.) that do not result in a need for additional expenditure authority do not require a budget adjustment.

**Carryover of prior year budgeted expenditures:** Reappropriated funds may be used for prior year contracts, obligations, and uncompleted projects that are to be completed and/or paid in the following year. Reappropriation of unspent prior year authorizations for purposes other than their original designations shall be considered as Special Consideration items and require approval by two thirds of the Village Board. All other reappropriations shall require approval by a simple majority vote. The carryover request will be presented to the Village Board on or before its second meeting in March. Following approval by the Village Board, the additional appropriations will be recorded in the accounting system and a public notice of the change will be published in the local newspaper of record.

**Review of Policy:** This policy will be reviewed every three years following adoption or sooner at the direction of the Village Board.

**Developed and Adopted: XXXXX, 2020**

## PROCUREMENT CARD POLICY

**Purpose:** To establish a methodology, and to define the limits for use, of Village issued procurement cards provided to certain Village employees to make purchases of goods and/or services.

### Definitions:

- **Account Statement:** The monthly listing of all transactions posted to the cardholder's account, issued by the Procurement Card vendor directly to the cardholder.
- **Approving Supervisor:** The individual responsible for reviewing and approving a cardholder's monthly statement of account.
- **Cardholder:** Personnel who have been issued procurement cards and who are authorized to make purchases in accordance with these procedures.
- **Village Coordinator (Accounts Payable Clerk):** The individual assigned to perform overall program administration, including cardholder account maintenance, contract administration, final monthly account reconciliation, and departmental auditing.
- **PCPS:** Procurement Card Purchasing System.
- **Rebate:** Money paid back to the City by the procurement card vendor based upon spending volume and other criteria, as provided for in the master contract.
- **Single Transaction Limit:** A dollar amount limitation of purchasing authority delegated to a cardholder for each individual transaction. This dollar limit may vary from cardholder to cardholder, as agreed between the Finance Director and Village Administrator.
- **Vendor or Merchant:** A company from which a cardholder is purchasing materials and/or equipment or services under the provisions of these procedures.

**Procedures:** This program is established to simplify the procurement and payment processes, and to reduce paperwork and handling costs, primarily for small purchases. By using the Procurement Card Purchasing System (PCPS), the traditional requisition process (establishing need, inquiring on prices, placing the order, delivery of goods, receipt of invoice, reconciling invoice to purchase order, paying vendor) is greatly reduced. Employees who are issued procurement cards may initiate transactions in person, by telephone or through the internet within the limits of these procedures and receive goods or services. The Finance Department will make monthly settlements with the procurement card vendor. When using a procurement card, cardholders shall adhere to all provisions of the City Procurement and Contract Management Policy.

**Receiving a procurement card:** Department directors may request their personnel be issued cards by contacting the Administrator or Finance Director. The proposed cardholder will be issued a summary of these procedures and shall be required to complete and sign an Employee Agreement. The agreement indicates that the cardholder understands these procedures and the responsibilities of a PCPS cardholder.

The Village Coordinator shall maintain all records of procurement card requests, limits, lost/stolen card information, fraud and dispute resolutions, and monthly signature/approval sheets.

**Authorized procurement card use:**

The unique procurement card that the cardholder receives has his/her name embossed on it and shall ONLY be used by the cardholder. NO OTHER PERSON IS AUTHORIZED to use that card. The cardholder may make transactions on behalf of others in their department (example: training registrations); however, the cardholder is responsible for the use of his/her card.

Use of the procurement card shall be limited as follows:

- a) The total value of a transaction shall not exceed a cardholder's single transaction limit. Preset electronic controls will cause a transaction to be declined when a cardholder's authorized single transaction (or other) limit is being exceeded.
- b) Payment for a purchase SHALL NOT be split into multiple transactions to stay within the single transaction limit. Contact the Finance Director for limit increases to accommodate larger transactions.
- c) All items purchased "over the counter" should be immediately available at the time of procurement card use. No backordering of merchandise is allowed. Orders for future delivery may be placed, but vendors must not charge a card prior to shipment or delivery.
- d) Only authorized commodities or services may be purchased with a procurement card. See the next section for a listing of unauthorized uses.

**Unauthorized procurement card use:**

- a) Personal purchases or identification.
- b) Meals for travel when the per diem method of reimbursement is used.
- c) Cash advances.
- d) Fuel, unless necessary during authorized travel with a City vehicle outside the area, or during an emergency within the area.
- e) Telephone calls.
- f) Alcohol or any other purchases or expenditures prohibited by Village policy
- g) Charges for goods or services not immediately available.
- h) Individual departments may impose further restrictions at the discretion of the Director.

A cardholder who makes unauthorized purchases or carelessly uses the procurement card may lose the privilege of future card use and will be liable for the total dollar amount of such unauthorized purchases plus any administrative fees charged by the procurement card vendor in connection with the misuse. The cardholder may also be subject to disciplinary action, up to and including termination.

**Making a purchase:** Cardholders will utilize the following "checklist" when making a purchase:

- a) Ensure that the purchase meets competitive quotes if required by policy.
- b) Once a vendor is identified and that vendor confirms that the goods or services are available, meet the specification, delivery and any other requirements, the following steps shall be taken:
  - Confirm that the vendor agrees to accept the procurement card.
  - Advise the vendor of the City's tax-exempt status.

- It is very important that all purchases be shipped or delivered to the attention of the cardholder ordering the merchandise as this will ensure that the documents necessary for recordkeeping are readily available to the cardholder
- If necessary, the individual who receives merchandise in the cardholder's department should be advised of the vendor's name and order number, anticipated delivery date, number of boxes expected, carrier (UPS, Fed Ex, or other). That individual should notify the cardholder when delivery is made.

**Cardholder and departmental record keeping:** Whenever a procurement card purchase is made, either in-person, over the counter, by telephone or through the internet, documentation shall be retained as proof of the purchase. Such documentation will be used to verify the purchases listed on the cardholder's monthly account statement.

When the purchase is made over the counter, the cardholder shall retain the invoice and "customer copy" of the receipt. Prior to signing or accepting this receipt, the cardholder is responsible for making sure that the vendor lists the quantity and fully describes the item(s) purchased, the receipt indicates payment by procurement card, and no sales tax has been charged. When the goods are received because of placing a telephone or internet order, all order confirmation and shipping documentation is to be retained.

Cardholders may forward their statement with all documentation attached to the Village Coordinator once per month, or forward transaction receipts as received throughout the month. In either case, the cardholder shall be ultimately responsible for complete documentation of all charges and credits on their individual statements. If the cardholder does not have documentation of a transaction listed on the monthly statement, he/she shall attach an explanation that includes a description of the item(s) purchased, date of purchase, vendor's name and a reason for the lack of supporting documentation. This data attachment is critical to enable audit substantiation. IF THIS ROUTINE IS NOT ADHERED TO, THE AUTHORIZATION TO USE THE PROCUREMENT CARD MAY BE REVOKED. The careful matching of complete support documents to the account statement is vital to the success of this program

**Other items:**

**Tax Exemption:** The cardholder shall inform the vendor of the City's tax-exempt status. The cardholder shall be responsible to make reasonable efforts, relative to the amount of tax charged, to recover sales tax charged by a vendor.

**Purchasing Card Returns:** If an item is not satisfactory (such as, received wrong, damaged and/or defective, or duplicate order), the cardholder should make contact with the vendor to explain the problem and inquire about return policies. If an item has been returned and a credit voucher received, the cardholder shall verify that this credit is reflected on the monthly statement.

If purchased items or credits are not listed on the monthly statement, the appropriate transaction documentation shall be RETAINED by the cardholder until the next monthly statement. If the purchase or credit does not appear on the statement within sixty (60) days after the date of purchase, the cardholder or approving supervisor shall notify the Village Coordinator to expedite the credit or file a dispute.

**Card security:** It is the cardholder's responsibility to safeguard the procurement card and account number to the same degree that a cardholder safeguards his/her personal credit information. The cardholder must not allow anyone to use his/her account number. A violation of this trust will result in the cardholder having his/her card withdrawn and the initiation of disciplinary action. Any unauthorized or suspicious charges appearing on a cardholder's account shall be immediately reported to the Village Coordinator or Finance Director.

If the card is lost or stolen, the cardholder shall *immediately* notify the procurement card vendor, and shall notify the Village Coordinator or Finance Director by the next working day. A new card shall be promptly issued to the cardholder after the reported loss or theft. A card that is subsequently found by the cardholder after being lost shall be destroyed.

**Cardholder separation:** Prior to separation from the Village, the cardholder shall surrender the procurement card and any current period documentation to his/her approving supervisor. Upon receipt, the approving supervisor will review the current charges for appropriateness, advise the Finance Director of the employee's separation and destroy the card.

**Review of policy:** This policy will be reviewed every three years following adoption or sooner at the direction of the Village Board.

**Developed and Adopted:** XXXXX, 2020

## **Village of Little Chute Procurement Card Employee Agreement**

I, \_\_\_\_\_, hereby request a procurement card. As a cardholder I agree to comply with the following terms and conditions regarding my use of the card.

- I understand that I am being entrusted with a valuable tool - a procurement card - and will be making financial commitments on behalf of the Village of Little Chute
- I understand that the Village of Little Chute is liable to the procurement card vendor for all charges made on the card.
- I agree to use this card for approved purchases only and agree not to charge personal purchases. I understand the Finance Department will audit the use of this card and report and take appropriate action on any discrepancies.
- I will follow established procedures for the use of the card. Failure to do so may result in revocation and/or other disciplinary action.
- I have been given a copy of the purchasing card administrative policy and understand the requirements and limitations for the card's use.
- I agree to return the card immediately upon request or upon termination of employment, including retirement.
- If the card is lost or stolen, I agree to notify the procurement card vendor immediately, and the Village Coordinator or Finance Director by the next working day.
- I understand that if personal purchases are discovered on the card, I will be held personally responsible for payment of such charges and will be subject to disciplinary actions up to and including discharge.

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Employee Signature

Date



Village of Little Chute  
INFORMATION FOR VILLAGE BOARD CONSIDERATION

**ITEM DESCRIPTION: Amending Ordinance for Cats – Chapter 6 Animals, Section 6.2 Dog and Cat Licenses**

**PREPARED BY: James P. Fenlon, Administrator** *JPF*

**REPORT DATE: November 30, 2020**

**EXPLANATION:** We are recommending the Village Board amend Chapter 6, Section 6-2 of the municipal code regarding cat licenses. This language has long been part of code, but apparently never enforced nor do we have records of selling cat licenses. In discussion with FVMPD, while it would helpful to have cats licensed to assist in locating the owners of stray cats, the overall department opinion based upon an internal poll suggested that the majority of officers does not feel this needs to be an ordinance.

In addition, the Village of Kimberly does not have a cat ordinance/licensing requirement. For the reasons of the FVMPD officer's opinions, remaining consistent from enforcement with Kimberly, and ease of administration, we recommend the following edits to the Little Chute Code of Ordinances:

Sec. 6-2. - Dog ~~and cat~~ licenses required.

It shall be unlawful for any person in the village to own, harbor or keep any dog ~~or cat~~ for more than five months of age after April 1 of the license year without complying with the provisions of this chapter relating to the listing, licensing and tagging of the same.

(Code 2006, § 7-1-1(a); Ord. No. 3(Ser. of 2011), § I, 1-19-2011)

**RECOMMENDATION: Provided for discussion only. This will appear on the December 16<sup>th</sup> Agenda for official action.**