

AGENDA FOR THE REGULAR MEETING OF THE FINANCE / PERSONNEL COMMITTEE



MEMBERS not attending must notify the Chairperson at least 24 hours before the meeting.

Date and Time: Tuesday, January 27, 2015, **5:30 P.M.**
Location: Council Chambers, 135 4th Street, Baraboo
Members Noticed: Joel Petty, Scott Sloan, Dennis Thurow
Others Noticed: Department Heads (*agenda only*), E. Geick, C. Giese, M. Palm, M. Reitz, P. Wedekind, Dean Tracy White, (UW-BSC), John Alt, Post at Library, & Media

1. **Call to Order** –
 - Note compliance with Open Meeting Law.
 - Approve agenda.
 - Approve January 13, 2015 minutes.

2. **Accounts Payable** – *Paperwork not available at the time this agenda was prepared. It will be in your mailbox on Monday, January 26th, 2015.*

3. **Farm Bureau** – Review and recommendation to consider payment plan options for Sauk County Farm Bureau.

4. **Baraboo Theatre Guild** – Review and recommendation on waiving fee for the WI AACT Fest on February 20 & 21, 2015.

5. **Utility Collection Procedures** – Review and discussion of utility office doing collection procedures.

6. **Committee Comments**

7. **Adjournment**

Joel Petty, Chairperson

Agenda prepared by D Munz & posted on 01/23/2015

PLEASE TAKE NOTICE that any person who has a qualifying disability as defined by the Americans with Disabilities Act that requires the meeting or materials at the meeting to be in an accessible location or format, should contact the Municipal Clerk, 135 4th Street, or phone 355-2700, during regular business hours at least 48 hours before the meeting so that reasonable arrangements can be made to accommodate each request.

It is possible that members of, and possibly a quorum of members of, other governmental bodies of the City of Baraboo who are not members of the above Council, committee, commission, or board may be in attendance at the above stated meeting to gather information. However, no formal action will be taken by any governmental body at the above stated meeting, **other than the Council, committee, commission, or board identified in the caption of this notice.**

FOR INFORMATION ONLY, AND NOT A NOTICE TO PUBLISH

Members Present: Petty, Sloan and Thurow

Absent: None

Others Present: M. Palm, E. Geick, W. Petersen, M. Hardy, C. Giese, members of Council, media and the public

Call to Order –Ald. Petty called the meeting to order at 6:15 p.m. noting compliance with the Open Meeting Law. Moved by Thurow seconded by Sloan to adopt the agenda and carried unanimously. Moved by Sloan, second by Thurow to approve the minutes of the December 9, 2014 meeting. Motion carried, unanimously.

Accounts Payable – Moved by Thurow, seconded by Sloan to recommend Council approval of the accounts payable for \$5,949,457.81. Motion carried unanimously.

2015 Park Fees – Mike Hardy reviewed the 2015 park fees recommended by the Park & Recreation Commission. Civic Center lease rates have not been changed in the last few years but with the building improvements, the commission felt an increase was justified. Moved by Thurow, seconded by Petty and carried unanimously to recommend for approval, the park fees for 2015.

Otter Exhibit – Mike Hardy reviewed the bids for the otter exhibit design. Only one bid was received from SAA Associates for \$27,700. The Parks and Recreation Commission recommended accepting the bid from SAA. The design costs will be paid from donations previously received. Moved by Thurow, seconded by Sloan to recommend the SAA bid to Council for action.

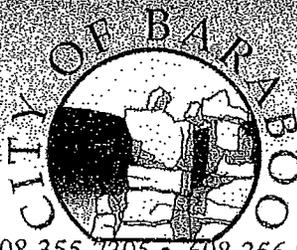
Base Bid for Well #8 – Wade Petersen explained that the base bid is for an inspection of Well #8 and suspected necessary maintenance. Bids were taken and the low bid of CTW Corporation is recommended by the Public Safety Committee. Moved by Sloan, seconded by Thurow to not exceed the base bid plus \$15,000 for estimated repairs.

City Forest Land Appraisal – The Mayor reported that the Village of West Baraboo made an inquiry about possibly acquiring the school forest. The property was recently appraised for \$591,000 and the cost for the appraisal was split with the Village.

Adjournment – Moved by Thurow, second by Sloan to adjourn. Motion carried, meeting adjourned at 6:30 p.m.

Respectfully submitted,
Cheryl Giese

City Clerk-Finance Director



135 4th Street, Baraboo, WI 53913

608-355-7305 • 608-356-9666 tax

January 15, 2015

Sauk County Farm Bureau
Attn: Karen Reisinger
PO Box 18
Baraboo, WI 53913

SAUK COUNTY FARM BUREAU: SPECIAL ASSESSMENT INSTALLMENT REQUEST

Karen, thanks for replying to my request for information. Unfortunately it was incomplete. It was only the first 2 pages and in order for the City to further consider your request, we will need the complete tax return, including all schedules.

The next committee meeting will be January 27. Your request for interest rate reduction, installment extension or combination can be considered at that meeting if your additional information is received by Wednesday, January 21, 2015.

Cheryl Giese,
City of Baraboo
Clerk Clerk-Finance Director

City Clerk-Finance Director

135 4th Street, Baraboo, WI 53913

608-355-7305 • 608-356-9666 fax

January 21, 2015

Sauk County Farm Bureau
Karen Reisinger
PO Box 18
Baraboo, WI 53913

SAUK COUNTY FARM BUREAU: SPECIAL ASSESSMENT INSTALLMENT REQUEST

Karen, I have received the 2013 Form 990-EZ for the Sauk County Farm Bureau Cooperative. As I had previously informed you, the hardship clause of the city's policy only applies to residential properties. Therefore we will be unable to lower your rate to 1% as requested.

The second part of your request is for the length of installments. My understanding is that the installment was not budgeted and you are seeking budget relief. If it helps you, we are able to delay payment for one year which allows time for the installment to be placed in your budget for the upcoming year. I have enclosed a payment plan that compares the two payment plans and will recommend the payment plan choices to the Finance Committee next week.

You had also indicated that you had not received notice of the proposed improvements and estimated cost. Our engineering records indicate that notice was sent as part of a mass mailing to all neighboring properties. There were also public hearings on the subject. Perhaps the notice did not find its way to you, and that is unfortunate, but our position is that proper notice was given.

The Finance Committee meeting is Tuesday, January 27 and you are welcome to attend, although it is not required. At this point, the time of the meeting is not known, but it is generally somewhere between 5:30 to 6:30, depending upon the length of the agenda.

Cheryl Giese,
City of Baraboo
Clerk Clerk-Finance Director

Sauk County Farm Bureau
Special Assessment Installment Options

CURRENT PLAN

	4.75%			Total
	Principal	Interest	Installment	Payment
downpaym	1584.1		160	160.00
bal of dp	1424.1		156.82	156.82
1	1267.28	60.20	316.82	377.02
2	950.46	45.15	316.82	361.97
3	633.64	30.10	316.82	346.92
4	316.82	15.05	316.82	331.87
5	0			
6				
7				
8				
Totals		150.49	1584.10	1734.59

Savings (Additional Cost)

DELAY PAYMENTS ONE YEAR PLAN

	4.75%			Total	
	Principal	Interest	Installment	Payment	
downpaym	1584.1		160	160.00	Giese, Cheryl M.: waived
bal of dp	1424.1			0.00	
1	1424.1			0.00	
2	1424.1	135.29	356.03	491.32	Giese, Cheryl M.: delayed one year
3	1068.07	50.73	356.03	406.76	
4	712.04	33.82	356.03	389.85	
5	356.01	16.91	356.03	372.94	
6		0.00		0.00	
7		0.00		0.00	Giese, Cheryl M.: delayed one year
8		0.00		0.00	
9		0.00		0.00	
10		0.00		0.00	
		236.76	1584.12	1820.88	

Extra Cost over Original Installment Plan (86.29)

The City of Baraboo, Wisconsin

Background: The City has budgeted for the reconstruction of a portion of Mine Road; from STH 123 (Walnut Street) approximately 450' west toward Silver Drive, including the installation of curb and gutter where none previously existed. In addition, sidewalk will be installed where none currently exist on Madison Street/Avenue between East and Crawford Street; on 15th Street, between Keith and East Street; and Elizabeth Street, between 14th and 15th Streets.

The City's policies dictate that the cost of new sidewalk and curb and gutter be assessed against abutting properties.

The following Resolution is the final step in the statutory process to assess the cost of these new improvements against the affected properties.

Fiscal Note: (4 one) [] Not Required [x] Budgeted Expenditure [] Not Budgeted
Comments

**FINAL RESOLUTION AUTHORIZING PUBLIC IMPROVEMENT AND
LEVYING SPECIAL ASSESSMENTS AGAINST BENEFITTED PROPERTY IN
BARABOO, WISCONSIN**

WHEREAS, the governing body of Baraboo, Wisconsin, held a public hearing in the Council Chambers of the City Hall at 135 4th Street, Baraboo, WI 53913 at 7:00 p.m. on the 22nd day of April 2014, for the purpose of hearing all interested persons concerning the Preliminary Resolution and report of the City Engineer and final assessments against benefited properties on the proposed public improvements consisting of installation of curb and gutter and heard all persons who desired to speak at the hearing.

The property to be assessed lies within the following described assessment district:

ASSESSMENT DISTRICT

New Curb and Gutter – That property on:

- Mine Road, from STH 123 (Walnut Street) approximately 450' west toward Silver Drive;

New Sidewalk – That property on:

- the south side of Madison Street/Avenue between East and Crawford Streets;
- the north side of Madison Avenue between Crawford Street and Walnut Hill Cemetery;
- the south side of 15th Street between Keith and Elizabeth Streets;
- the north side of 15th Street between Tuttle and East Streets;
- both sides of Elizabeth Street between 14th to 15th Streets.
- the south side of Mine Road from Walnut Street (STH 123) west 420 feet.

NOW, THEREFORE, BE IT RESOLVED, the City of Baraboo, Wisconsin, determines as follows:

1. The Report of the City Engineer, a copy of which is on file in the office of the City Engineer is incorporated herein by reference as if fully set forth herein, and the plans and

specifications and assessments set forth therein are adopted and approved.

2. The City Engineer shall advertise for bids and supervise the construction of the improvements in accordance with the report hereby adopted.

3. Payment for the improvements shall be made by assessing 100% of the final construction cost to the property benefited as indicated in the report.

4. Assessments shown on the report represent an exercise of the police power and have been determined on a reasonable basis and are hereby confirmed.

5. Assessments for all projects included in the report are hereby combined as a single assessment but any interested property owner may object to each assessment separately or all assessments jointly for any purpose.

6. The assessments shall be paid to the City Treasurer in full within 30 days from the date of invoice, except that the following payment options are available:

- Pay in full within 30 days to avoid interest charges.
- 3-year installment agreement for assessments between \$500 and \$1,000. Pay 1/3 down within 30 days of date of invoice and sign an installment agreement. For sidewalk projects completed in conjunction with street reconstruction, the interest rate will be the prime lending rate at the time of the agreement plus 1½%. For sidewalk projects completed independent of street reconstruction, the interest rate will be the prime lending rate at the time of the agreement. Interest is charged starting 30 days after the invoice date and future installments will be entered on the tax roll for collection.
- 5-year installment agreement for assessments between \$1,000 and \$5,000. Pay 1/5th down within 30 days of date of invoice and sign an installment agreement. For sidewalk projects completed in conjunction with street reconstruction, the interest rate will be the prime lending rate at the time of the agreement plus 1½%. For sidewalk projects completed independent of street reconstruction, the interest rate will be the prime lending rate at the time of the agreement. Interest is charged starting 30 days after the invoice date and future installments will be entered on the tax roll for collection.
- 7-year installment agreement for assessments between \$5,000 and \$9,999. Pay 1/7th down within 30 days of date of invoice and sign an installment agreement. For sidewalk projects completed in conjunction with street reconstruction, the interest rate will be the prime lending rate at the time of the agreement plus 1½%. For sidewalk projects completed independent of street reconstruction, the interest rate will be the prime lending rate at the time of the agreement. Interest is charged starting 30 days after the invoice date and future installments will be entered on the tax roll for collection.
- 10-year installment agreement for assessments over \$10,000. Pay 1/10th down within 30 days of date of invoice and sign an installment agreement. For sidewalk projects completed in conjunction with street reconstruction, the interest rate will be the prime lending rate at the time of the agreement plus 1½%. For sidewalk projects completed independent of street reconstruction, the interest rate will be the prime lending rate at the time of the agreement. Interest is charged starting 30 days after the invoice date and future installments will be entered on the tax roll for collection.
- Financial Hardship. A property owner who has a household income which is 80% or less of the medium income in Sauk County based upon the current published figures shall be

eligible to repay the City for the assessment at the rate of \$100 per year plus annual interest of 1% until paid. The Community Development Authority staff shall verify low-income eligibility and shall make a recommendation as to such eligibility to the City Council. If there is an outstanding balance at the time of sale of the property, the remaining balance shall become due. A property owner requesting financial hardship eligibility shall submit a copy of their current year State of Wisconsin tax return if filed, or otherwise show proof of annual household income.

- Balance on Tax Roll. If the property owner does not pay in full within 30 days from the invoice date or qualify for an installment plan, the entire balance will be placed on the next tax roll for collection with interest added at 1% per month.

In all cases, the deferral of payment shall become immediately due and payable to the City, without notice, if the property owner defaults in the payment of any installment for a period of 30 days following the specified due date thereof, or if the property owner shall transfer, sell or convey any legal or equitable interest in the lot or parcel subject to the special tax herein. If all or any part of any installment payment is not made in accordance with the terms of this resolution, the entire unpaid principal balance, together with the accrued interest thereon, shall at the City's option shall be deemed to be delinquent and said amount shall be extended upon the current or next tax roll as a delinquent special tax against the subject lot or parcel of land and immediately upon being placed on the tax roll as a delinquent special tax, interest shall accrue thereon at the then existing rate for delinquent taxes and all proceedings in relation to the collection, return and sale of property for delinquent real estate taxes shall apply to such special packs.

7. The City Clerk shall publish this Resolution as a Class 1 notice under ch. 985, Stats., in the assessment district and mail a copy of this Resolution and a statement of the final assessment against the benefited property together with notice of installment payment privileges to every property owner whose name appears on the assessment roll whose post office address is known or can with reasonable diligence be ascertained.

Offered by: Public Safety Comt.
Motion: Wedekind
Second: Petty

Approved: _____

Attest: _____

Finance Committee
135 Fourth Street
Baraboo, WI 53913

We, Sauk County Farm Bureau, are writing to request that our assessment for sidewalk and new curb be extended to either a seven or ten year agreement seeing as we are a non-profit organization. Could we be considered a hardship case and get the lower interest rate of one percent? We never received any notice in regards to being assessed for the sidewalk and curb. Our only notice was in regards to our sign and have signed an Encroachment Agreement with the city.

Our only fundraiser for the year is during the fair at our food stand, which leaves us with limited funds.

Enclosed is a check in the amount of \$160.00, approximately one tenth of our assessment.

Thank you for considering our request.

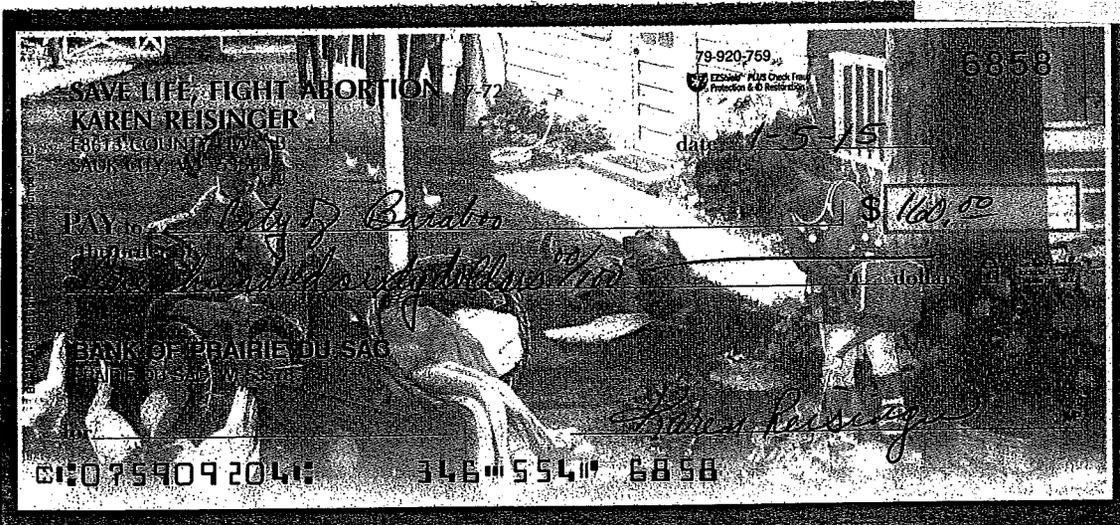
Karen Reisinger

Karen Reisinger, president of Sauk County Farm Bureau

\$1584.10

5 years @ 4.75%

~~409 6 Blvd~~
PO 18



WISCONSIN AACTFest 2015

Friday, January 16, 2015

To Whom It May Concern:

Baraboo Theatre Guild in conjunction with the Al. Ringling Theatre will be hosting a statewide acting competition called Wisconsin AACTFest 2015. Throughout the day on Friday, February 20 and Saturday, February 21, the teams will be loading and unloading set pieces, props, etc. into the Al. Ringling stage. This process will include use of the alley behind the Al. (between Broadway and Oak, 4th and 5th).

It is my understanding, that if we would want to close the alley, a Right of Way permit must be granted to us. Attached is the application form and check. Per my discussion with Tom Pinion, we would like to close the alley from Broadway to the Square Tavern parking lot.

We understand that on Friday especially, we will have to work with the businesses that use that alley for deliveries. We are fully willing to do so and will make accommodations for delivery vehicles.

Finally, as a non-profit corporation under IRS code 501(c)(3), we would like to formally request a waiver of the application fees. According to Mayor Palm, there is a finance committee meeting on January 27th. We would like to be placed on the agenda for such purposes.

Thank you for your time. If you have any questions, please do not hesitate to contact me. I can be reached at 608-393-6484 or jbaker@barabootheatreguild.org.

Sincerely,



Jonathan Baker
WI AACTFest Co-Chair
Baraboo Theatre Guild

SPECIAL EVENT AND ENTERTAINMENT APPLICATION

(Outdoor Event That May Disrupt Normal Use of Public Facilities)

City of Baraboo, 135 4th Street, Baraboo, WI 53913

608-355-2700 or 608-356-9666 (fax)

FOR OFFICE USE

Fee due at time of filing, non-refundable and non-transferable. \$150.00 if event involves use of public property or right-of-way. \$35.00 if only held on private property.

100-10-44290

Receipt # _____

Copies to: _____

BID (if downtown)

Per Section 12.05 Municipal Code of Baraboo: Any person operating, conducting or managing any outdoors exhibition, shows, amusement, carnival, circus, parade, lecture, speech or assembly, concert or musical entertainment where the general public is invited shall obtain a license.

Name of Organization: Baraboo Theatre Guild

Name of Sponsor: Jonathan Baker
(Person responsible for this event)

Address: 136 4th Ave, Baraboo WI 53913

Telephone Number: (include all possible contact numbers) 608-393-6484

Name of Secondary Contact Person: Beth Rozman

Telephone Numbers: (include all possible contact numbers) 608-356-8864

Name of Event: WI AACT Fest 2015

Describe Event: (attached copy of any promotional material you will be distributing for this event)
Statewide acting competition for community theatres

Check Types of Activities Being Planned: (Some activities may require additional licenses)

- Vendors Amplified Music Unamplified Music Dance Auction Concessions
- Alcohol Crafts Religious Service Speeches Flea Market Parade

Estimated Crowd Attendance: 100

Date(s) of Event: 2/20 - 2/21/15 Duration: (Start) 8a (Finish) 8p

If less than full day, specify hours: 8am to 8pm Friday & Saturday

Exclusive Vending Rights Desired? (Means Event Organizer will schedule and place vendors at specific locations) Yes No

Proposed Vendor Fees: _____ Number Desired: _____

If yes, List Vendor Contact Person Name _____

Address _____ Phone # _____

Street Name(s), intersections and specific block(s) including alley(s), parking stall(s) and sidewalk(s) that will be closed or impaired from normal use as a result of this event: (illustrate on attached map)

Alley between 4th + 5th / Broadway + Oak.

Partial closure from Broadway to Square Tavern parking lot.

Handicap Parking Guidelines (where applicable): The Sponsor acknowledges that if an event closes a street or parking lot, all handicap spaces eliminated must be replaced on a 1-to-1 basis. A map is attached to this application. Please indicate which stalls will be relocated including their temporary relocation.

of handicap spaces eliminated: 0 # of handicap spaces replaced: _____

Insurance Requirements (If event includes use of public property or right-of-way): Please provide required certificate of insurance at least seven working days prior to the event. Sponsor understands that permission will not be granted until the required proof of insurance wherein the City of Baraboo is named as an additional insured is received. Required limits are contractual liability with minimum limits of \$300,000 for the injury or death of one person, \$50,000 for property damage, and \$1,000,000.00 coverage for the event.

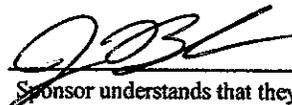
Payment of City Services: If the City estimates that the City costs for the event exceed \$500, the license shall not be issued unless a bond is filed with the City Clerk. The applicant must pay itemized actual costs of city services within 30 days of demand, or the bond shall be forfeited. The applicant has appeal rights before the Administrative Review Committee. In addition, the applicant may request that costs be waived to the Finance Committee per Code 12.05(4)(c).

Notice of Termination of Event: A license may be terminated by the Baraboo Police Department or Fire Department before or during the event per Code 12.05(6).

Emergency Access Routes: An unobstructed access lane of at least 18 feet wide and continuous must be maintained.

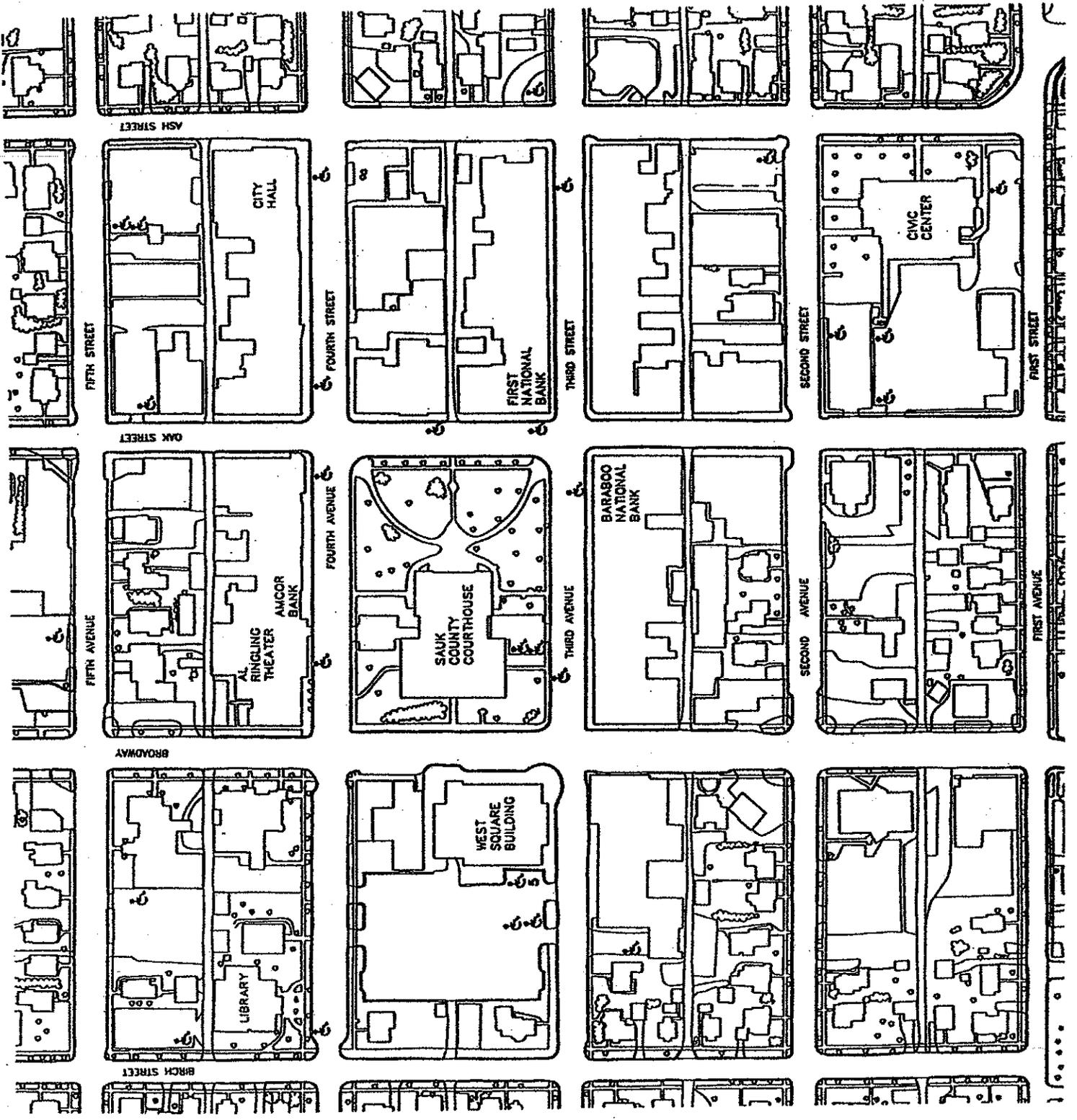
Clean Up: The Sponsor of the event shall be responsible for the cleanup of all streets, sidewalks and alleys within the area of the permit.

Signature of Sponsor: _____



Date: 1/16/15

Sponsor understands that they are directly responsible for conducting the event.



Memo City Administrator



To: Finance Committee
From: Ed Geick
Subject: Utility Billing Process Changes
Date: January 23, 2015
CC: Mayor and Other City Council Members, Cheryl Giese, Wade Peterson, Tom Pinion

Attached to this memo is the outline of some new procedures that staff has been working on in order to change how we collect and process utility bill payments. Currently, all of the utility bills come into the City Clerk's office by mail or over the counter and they are receipted in. A proposal has been made by the Utility that would allow the Utility Staff to begin processing the bills that are mailed into the City.

The reason the staff has gone through the analysis of the procedures and the documentation of the steps that are followed by the employees receiving and handling payments is to avoid any potential conflicts. The staff has had several meetings and teleconferences with the Auditors to go over these procedures and the Auditors are now satisfied that we have completed our necessary separation of duties and documentation of procedures.

The Utility proposes to change the address on the Utility bills so that future mailed payments will come into a post office box instead of to the City Clerk's office. This will reduce some of the workload in the City Clerk's office. The Utility has seen some efficiency created with the implementation of the new automated meter reading system and it has freed up some time for the Utility Billing Clerk. The workload for the City Clerk's office has been strained for the current staffing level and this change would be helpful in reducing some of the workload.

The proposed changes would also include some additional cross training of staff between the offices. There is no additional cost to the City to make these changes. This is a rearrangement duties for some employees but it would not be anything out of the ordinary for their jobs. There are no pay changes planned as part of this.

A handwritten signature in black ink that reads "Ed Geick".

Ed Geick

CITY OF BARABOO UTILITIES

Understand, Document and Evaluate the Entity's Processes and Activity-Level Controls Utility Billing Process

Cheryl's comments

Process Documentation	Control Procedure
(A)	(C)
(B)	(C)
<p>New customer or plumber contacts utility via phone or office visit to get new meter set at property. The Utility office compiles name, address of property and billing address of owner for new account set up.</p> <p>Crew member then assigns new serial number of water meter, completes meter sheet then goes to property to install meter and turn water on at curb.</p>	<p>Billing Clerk enters the information into the billing software</p>
<p>The Billing Clerk uses the meter sheet to set up the new account information in the billing system including meter size, multipliers, rate class, customer name, service address, parcel number and ERU's. Account is then set up in the metering route.</p> <p>For service changes the party moving in/out contacts the utility to request service change. A readout is done electronically by the Utility Billing Clerk who then creates a final bill. It is then mailed to the prior renter or current owner, and a new account number is set up to start on that date.</p>	<p>Office Manager reviews new account entry for accuracy</p> <p>The service change slips indicating the change and the final reads. Billing process for final readings follow the quarterly billing procedures.</p>
Initiation of transaction	

Process Documentation	Control Procedure
<p>(A)</p> <p>(B)</p> <p>Charges are billed for water, sewer, stormwater & fire protection quarterly. Billing Clerk reads meters electronically and creates a billing for all active customers. Once all the readings are in... the Utility Billing Clerk scans over each account to check usages, stopped meters, high consumptions, etc. Once all bills are inspected, the bills are then printed and mailed to customers.</p>	<p>(C)</p> <p>The Office Manager checks over the manual adjustment requests in regard to customer's normal usage and Billing Technician's manual adjustment calculation prior to Utility software posting. Once posting is complete, Office Manager obtains adjustment report from billing software to confirm accuracy. If any billing adjustment exceeds \$500, approval must be obtained from the Public Safety Committee before the adjustment can be given to customer. After quarterly bills are printed, a billing summary is printed and given to Office Manager.</p>
<p>When a re-read is required, the appropriate office personnel provides the address to the meter reader who goes out to re-read the meter and provides a new reading to the appropriate office personnel.</p>	
<p>Once all meter reading questions are resolved, the Billing Clerk runs the preliminary bill calculation in the billing system. A billing summary report showing total units and charges by charge type and customer class is printed and reviewed.</p>	<p>The billing summary report is reviewed for accuracy by the Utility Billing Clerk by comparing total dollars to metered usage. After Clerk's review is complete, summary is provided to Office Manager who ensures usage/charges are reasonable for billing period & documented confirmation is given to proceed with billing process.</p>

Process Documentation	Control Procedure
<p>(A)</p> <p>Transaction recording and processing</p> <p>(B)</p> <p>Large water customers and high strength sewer customers have their bills reviewed to make sure they were billed correctly.</p>	<p>(C)</p> <p>accuracy by the Billing Clerk. If billings are not historically similar or explainable per large customer's current quarterly business practices, Utility Supt. will contact customer for further discussion.</p>
<p>When rates are changed, the Billing Clerk enters new rates into the billing system.</p>	<p>Office Manager accesses Utility billing software to confirm accuracy of all rate changes performed by the Billing Clerk.</p>
<p>Customer payments are accepted via mail, counter at City Hall, online via Payment Service Network (PSN) website and via accepted agreement in Utility Autopay Program. Acceptable payments are cash, check, moneyorders, electronic checks, credit card, debit card and Utility autopay agreement program. Any items placed in the office night drop box are combined with the mail receipts and counter receipts for the day. City Treasurer/Deputy Treasurers scan daily payments into the billing system for all applicable collection points, prints appropriate utility receipt reports and balances cash drawer to receipts. The next day, the Billing Technician uploads the previous day's payments to the affected customer's accounts, reviews for accuracy and completes final customer payment posting.</p>	<p>Office manager obtains monthly billing summary/adjustment reports from billing software to balance ALL utility accounts receivable at monthend. If any discrepancy occurs, Office Manager</p>
<p>At month end, a copy of monthly cash journal is given to Office Manager to be disbursed properly to the separate accounts, (water, sewer & storm water)</p>	<p>Office manager obtains monthly billing summary/adjustment reports from billing software to balance ALL utility accounts receivable at monthend. If any discrepancy occurs, Office Manager</p>

Process Documentation	Control Procedure
(A)	(C)
<p>All billing functions are performed by Billing Technician. Any cash taken in is taken in at the City level only.</p>	<p>Cash receipts are handled separately from the billing function.</p>
<p>Effective 2015, the Utility office will receipt payments received by mail only. Since mail receipts are generally check or money order, cash handling should be no issue.</p>	<p>Office Manager (who does not perform quarterly billing) will open mail, proof check/money order to billing stub or in absence of stub, verify amount to customer account. Office Manager will retain checks/money orders, tally and file calculator tape w/payments.</p>
	<p>Billing Clerk will scan payments via payment stubs/delinquent notices into utility billing software and print report. Receipt report will be provided to Office Manager who will then compare report total to calculator tape total of checks/money orders. Any discrepancies discovered will be investigated & corrected. Upon balance confirmation, Office Manager will provide both payments & utility billing receipt report to Utility Supt. for approval. Utility Supt. will deliver both payments & receipt report to City Treasurer for GL entry & bank deposit purposes. City Treasurer will email bank deposit total to Office Manager to confirm accuracy of Utility office's daily collection total. After Office Manager's approval, Billing Technician will upload mailed-in customer payments to Utility software.</p>

(A)

Process Documentation	Control Procedure
(A)	(C)
How the incorrect processing of transactions is resolved	When one member of the Utility office staff is on paid time off, the other two office staff will alternate daily mail collection duties to ensure internal controls are in place. If Office Manager is on PTO, Utility Supt. will open mail, proof check/money order to billing stub or in absence of stub, verify amount to customer account, retain checks/money orders, tally & file calculator tape w/payments. If Billing Clerk is absent for an extended period of time, the City Treasurer's office will process the Utility's payment received by mail.
Process for reconciling detail to the general ledger	Utility Supt. reviews the reconciliation to ensure that the amounts are reasonable & approves GL journal entry.

When one member of the Utility office staff is on paid time off, a cross-trained alternate will perform daily mail collection duties to ensure internal controls are in place. If Office Manager is on PTO, Bookkeeping Office Assistant, Deputy Clerk-Public Works will open mail, proof check/money order to billing stub or in absence of stub, verify amount to customer account, retain checks/money orders, tally & file calculator tape w/payments. If Billing Clerk is absent for an extended period of time, the City Treasurer's office will process the Utility's payment received by mail. Cross-training for all tasks related to Utility Billing and collection for Utility employee will be completed by January 1, 2016 as follows: City Engineer will replace the Utility Superintendent; Bookkeeping Office Assistant, Deputy Clerk-Public Works will replace the Utility Office Manager; Engineering/Inspection/Assessor/Public Works Secretary will replace the Utility Billing Technician.