

COMMITTEE OF THE WHOLE MEETING AGENDA  
TUESDAY, DECEMBER 5, 2023, 7:00 PM  
BERLIN COMMON COUNCIL CHAMBERS  
Zoom Meeting ID: 893 1930 8907 Password: 123456

1. Roll Call
2. Virtual Attendees Seated (if necessary)
3. General Public Comments. Registration card required (located at podium in Council Chambers).
4. Approval of Minutes. RECOMMENDATION: Approve the minutes from the November 7, 2023 Committee of the Whole meeting.
5. Bank Account Creation for TID Funds and Internal Employee Benefits Funds.  
RECOMMENDATION: Recommend to Common Council to open two new bank accounts for TID funds and Internal Employee Benefits Fund.
6. Uncleared Check Financial Policy & Update. RECOMMENDATION: Recommend to Common Council to approve Uncleared Check Financial Policy.
7. If necessary, motion to convene into closed session pursuant to Wis Stat §19.85(1) ((c) Considering employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility (*City Administrator Evaluation*).
8. Reconvene into open session and action as appropriate from closed session discussion.
9. Adjourn.

*Note: In adherence to the City of Berlin Public Meeting Participation Policy, public participation will be allowed under each agenda item at the discretion of the presiding officer, with the exception of the Consent Agenda. Attendees must register their intention to participate on either a general comments section or a specific agenda item prior to the meeting by filling out a Registration Card, which can be obtained from the Internet, City Clerk's office or in the City Hall Council Chambers at the podium. Registration Cards should be turned in prior to the meeting to either the presiding officer or City Clerk.*

CITY OF BERLIN COMMITTEE OF THE WHOLE MEETING MINUTES  
TUESDAY, November 7, 2023 7:00 PM  
COMMON COUNCIL CHAMBERS

Mayor Bruessel called the Committee of the Whole meeting to order at 7:00 p.m. Present: Ald Boeck, Burgess, Dretske, Durtschi, Nigbor and Stobbe. Staff present: Sara Rutkowski, Chief Brian Pulvermacher, Matt Chier and Caitlin Hilgart.

There were no Virtual Attendees to seat.

There was fourteen Public Comment registration card on Agenda item #5 the Nativity Scene. One Public Comment registration card from Diane Hall, 287 McKittrick St. expressed concerns about the property at 271 McKittrick St. Mayor Bruessel thanked everyone for their concerns.

Dretske made a motion to approve the minutes from the October 10, 2023 Committee of the Whole Meeting. Burgess seconded the motion which passed on a voice vote.

Item #5 was the Nativity Scene. There was fourteen people that spoke in favor of keeping the Nativity Scene at the Fireman's Park. Attorney Chier spoke about some issues concerning any legal or constitutional requirement and conflicting authority. Attorney Chier advise that there be a close session item added to this agenda to allow for the committee to listen to legal counsel and deliberate on the matter. There was a very lengthy discussion held. Dretske made a motion to keep the Nativity Scene placed at Fireman's park also to defer this item to the Parks and Recreation Committee to find alternative solution for the future. Burgess seconded the motion and it passed on a roll call vote of six (6) Ayes.

Item #6 was the GL Account Creation for the "Save the Pool" Funds. Rutkowski presented that there had been an estate donation made and staff dose not have the ability to roll over the donation to the next year unless there is a General Leger Account created. Stobbe made a motion to recommend to Common Council to create an assigned GL account to hold any funds donated to "Save the Pool". Durtschi seconded the motion and passed on a voice vote.

Next was the Recycling Fee Options. Rutkowski presented the request she received from Council to look into possible recycling fee options as other municipalities do charge fee for recycling that is not part of the tax levy. There was discussion held. Durtschi proposed looking to ordinance change to make it work for the next budget cycle. No action was taken.

Item #8 was the 2024 Budget Final Discussion. Rutkowski stated the Public Hearing is scheduled for next week November 14, 2023 meeting at 6:30pm. There was discussion held about small miner changes made. No action was required on this item.

Item #9 was the Liquor License Information Request Update. Rutkowski spoke about this subject and stated that she had heard back from 9 of the 12 establishments with Class B Liquor License. Discussion was held and asked to look at the possible changes to the ordinance. Further discussion will be held on this item in February.

Next was the EMS Contract and Program Update. Rutkowski provided a little update and the snag that herself and other staff ran into at County level concerning equipment replacement. Stating that both parties are still working out discussions on the contract.

Next was the recommendation from the Cemetery Board for the purchase of the truck and Kiosk. Rutkowski stated that the Cemetery Board oversees all of the finances related to Oakwood Cemetery, are only allowed to spend a certain amount before the board needs approval from Council. This item will be recommended to the Common Council.

Item #12 was the Cemetery Rules Update. Cemetery Board is looking for approval for update made to the Cemetery Board concerning Columbarium's Item will be recommended to the Common Council.

Next the Mayor requested a motion was necessary to convene into closed session pursuant to Wis Stat §19.85 (1) (e) Deliberating or negotiating the purchasing of public properties, the public funds, or conducting other special public business, whatever competitive or bargaining reasons required a closed session (PD Union Wages). Nigbor made a motion to convene into closed session. Second by Durtschi and motion carried via roll call vote of six (6) ayes.

Discussion continued in Closed Session.

Nigbor made a motion to reconvene into open session with a second by Burgess. Motion carried via voice vote.

Stobbe motioned to recommend to Common Council to approve the Union Wage Agreement as presented with a second from Nigbor. Motion carried via voice vote.

Burgess made the motion to adjourn, with a second from Nigbor. Motion carried via voice vote.

Caitlin Hilgart, Deputy Clerk

To: Committee of the Whole  
Date: November 30, 2023  
RE: Adjustment to City Bank Accounts

Background:

The City of Berlin currently uses one checking account to pay for the following funds in our financial software:

- Fund 10: General City Fund
- Fund 12: ARPA Fund
- Fund 13: Internal Employee Benefits Fund
- Fund 15: Capital Fund
- Fund 31: Debt Service
- Fund 45: TID
- Fund 49: TID
- Fund 50: TID
- Fund 60: TID
- Fund 86: Long Term Debt (Retiree Benefits, Sick Payout etc)
- NOTE: Fund 27: Ambulance (we are in the process of already moving these payments over, we needed the bank balance to build before we could issue all payments)

There are five other funds that have their own checking and/or savings account that is balanced separately. This makes our balancing of the one checking account very complex.

After discussing options with the Bank, Bank Staff and myself feel it would be best to adjust one account and open two new bank accounts for the City:

- 1) Adjust the Capital Savings Account that we currently to a Business Checking Account so we can issue payments out of that account directly plus get higher interest rate.
- 2) Open a TID Account so all TID funds are balanced with one checking account and not through GC Checking. This will be helpful as our TIDs have been more active this last year and are on track to be active for some time.
- 3) Open an Internal Employee Benefits Accounts so all benefit and insurance payments are processed through one checking account and can be tracked much easier.

With these three items, it will be much easier to continue working on proper Cash Flow Analysis for the City's Accounts, which we have not had in the past.

RECOMMENDATION: Recommend to Common Council to open two new bank accounts for TID funds and Internal Employee Benefits Fund.

To: Committee of the Whole  
Date: December 5, 2023  
RE: Uncleared Checks Financial Policy/Update

Background:

Staff has been working on clearing out uncleared checks from our old financial software. We have run into some issues.

We were able to obtain updated information for almost all of the check recipients – there are only four remaining that we have not been able to find and another two recipients have since passed away. We are trying to contact who was in charge of their estate.

We have four financial softwares that all “talk” to each other currently, all from the same company. (The new financial software is one and done). We pull the uncleared check list from our general fund side and all of the uncleared checks are payroll checks (which is a different software that is supposed to “talk” to the general fund side). When we try to locate the checks to reissue them as is what is required in our software to reissue a check, the software cannot find some of the older checks. We have financial records going back that far so we are not sure why it cannot find them. The support team for the software have unfortunately been no help. They believe it was staff error that is causing the checks to show.

1. NOTE: checks must be cleared in both financial softwares to be fully cleared in the system and to not show on reports.
2. The checks have to be reissued through the general fund side per software policy, otherwise it affects the W-2 income reporting at the end of the year.

We are able to find the newer checks and can reissue them, but only those from the year 2022 and out. Staff is uncertain as to how to proceed now as we have no proof these checks did not clear except for this one report:

- A) Staff can issue new checks to all the check recipients that we can find in the system as truly uncleared.
- B) Staff can issue new checks to all check recipients regardless and will have to do adjustments to the account bottom line as the checks will be showing as a double payment (once for the initial check issuing and once for the new checks)

Staff would recommend going with Option B as we have no proof those funds were or were not cashed at any time. This will create double payments on the system; however, we will inform the auditor of this issue and the effect it will have on our balancing.

Attached is a draft Financial Policy for Uncleared Checks going forward based off of Statute requirements, discussions with the Department of Revenue, and local County Treasurers.



## CITY OF BERLIN UNCLAIMED FUNDS FINANCIAL POLICY

Updated December 12, 2023

The following policy is being written to address unclaimed funds in the City of Berlin public treasury.

### A. Procedure to address unclaimed funds that have a value of at least \$20:

1. On or before January 10 of every odd-numbered year, the City of Berlin Treasurer or other officer that holds the money or securities for the City of Berlin, shall file with the treasurer of that person's county a written report under oath giving the names and the last-known addresses of all persons for whom any such officer or treasurer holds money or security, and which has not been claimed for at least one year, and showing the amount of the money or the nature of the security in detail.
2. A duplicate report shall also be mailed to the department of financial institutions.
3. The County Treasurer shall provide a class 3 notice, under ch. 985, of the names and last-known addresses of the owners of unclaimed money or security that has a value of at least \$20. Each notice shall state that unless the owner requests and proves ownership of the money or security within 6 months from the time of the completed publication, the treasurer will take possession of the money or security.
4. At the end of the 6 months from the time of the completed notice procedure under section 3, the County Treasurer shall take possession or control of all money or security of persons for whom the City of Berlin Treasurer holds money or security, and which has not been claimed for at least one year, if the money or security has a value of at least \$20.
5. If within 10 years from the time any such money or security is delivered to the treasurer the owner of the money or security proves to the satisfaction of the treasurer the owner's right to the possession of the money or security, it shall be paid or delivered to the owner. If no such proof is made, then at the end of the 10-year period the money or property shall become the property of the county.

### B. Procedure to address unclaimed funds that have a value of \$1.00 to \$19.99:

1. On or before January 10 of every odd-numbered year, the City of Berlin Treasurer shall publish a list of the names and the last-known addresses of all persons for whom the City Treasurer holds money or security in the amount of \$1.00 to \$19.99 to be printed in the Berlin Journal as well as posted on the City Website in a clear direct link, and which has not been claimed for at least one year, and showing the amount of the money or the nature of the security in detail.
2. The posting will also list how to claim the funds from the City Treasurer and shall state that unless the owner requests and proves ownership of the money or security within 6



months from the time of the completed publication, the City Treasurer will take possession of the money or security to be deposited in the City's General Revenue Fund.

3. If within 10 years from the time any such money or security is delivered to the city treasurer the owner of the money or security proves to the satisfaction of the treasurer the owner's right to the possession of the money or security, it shall be paid or delivered to the owner. If no such proof is made, then at the end of the 10-year period the money or property shall become the property of the city.

C. Procedure to address unclaimed funds that have a value of \$0.01 to \$0.99:

1. The City of Berlin Treasurer shall publish a list of the names and the last-known addresses of all persons for whom the City Treasurer holds money or security in the amount of \$0.01 to \$0.99 to be posted on the City Website in a clear direct link, and which has not been claimed for at least one year, and showing the amount of the money or the nature of the security in detail.
2. The posting will also list how to claim the funds from the City Treasurer and shall state that unless the owner requests and proves ownership of the money or security within 6 months from the time of the completed publication, the City Treasurer will take possession of the money or security to be deposited in the City's General Revenue Fund.
3. If within 1 year from the time any such money or security is delivered to the city treasurer the owner of the money or security proves to the satisfaction of the treasurer the owner's right to the possession of the money or security, it shall be paid or delivered to the owner. If no such proof is made, then at the end of the 1-year period the money or property shall become the property of the city.