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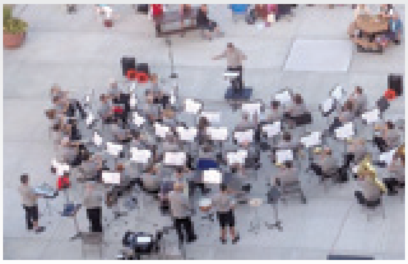
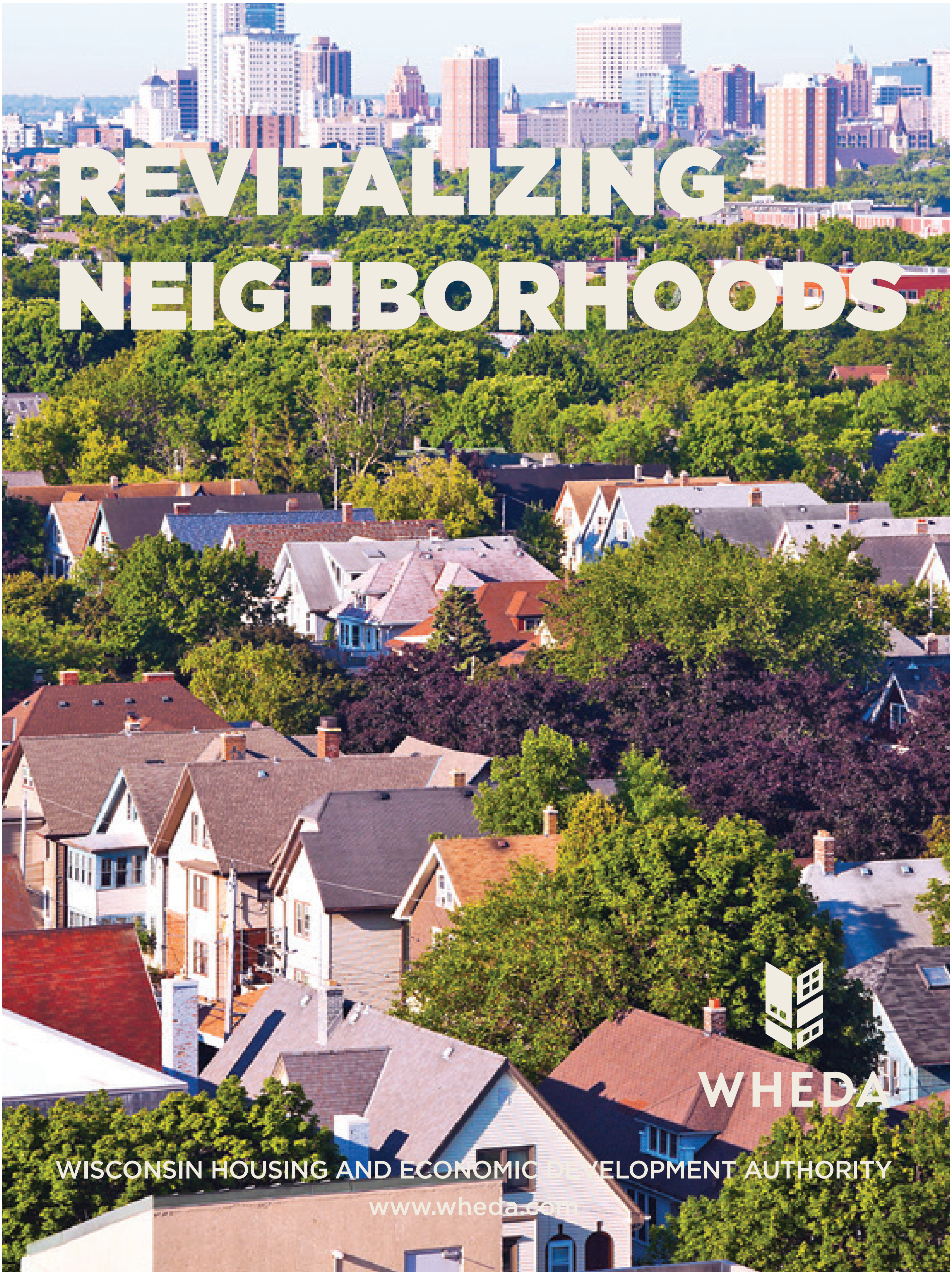
On the Cover

Thanks to James Fenlon, Little Chute Village Administrator, for providing the photos of both the basic services, like public safety and public works, that provide the foundation for a good quality of life; and the amenities like the Little Chute Community Band concert at the downtown Little Chute Plaza. See the article "Imperative Governance – The Key to Expanding Horizons" by James on page 7 of this magazine.

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It's Summertime; Let's Talk Budgets! Really?

Jerry Deschane, Executive Director, League of Wisconsin Municipalities

Let me start by saying I hope that you're reading this magazine while sitting on a blanket or lounge chair at the lake. (Probably not, but we can hope.) It is July after all; one of my favorite of Wisconsin's weather-variable 12 months. I hope at least one part of your brain is thinking about the family vacation. This issue was written for the other part.

You see, we are pretty confident that the second half of your municipal brain is beginning to consider the 2020 budget. What's the Net New Construction number going to be? Are the Village Board's priorities for the year clear, or do we need to check in on them before putting numbers on a spreadsheet? What's next year's debt level and is there financial room and political will to repave a few more blocks of streets?

Unfortunately, no single issue of any magazine can answer those questions for you. What we can do, and have done, is gathered some of Wisconsin's best minds on municipal finance to jump-start your annual fiscal adventure. Mauston City Administrator Randy Reeg has written an excellent article summarizing the Ps and Qs of budgeting. Right after that, Little Chute Village Administrator James Fenlon presents outstanding insight into the need to consider basic services first when budgeting. Ehlers Senior Municipal Advisor Todd Taves has an article that digs deep into the details of the levy limit law. The League's own Deputy Director Curt Witynski and Mike Walsh of the Wisconsin Economic Development Association have penned an article highlighting some iconic Wisconsin economic development projects, all of them funded by Tax Increment Financing. Our coverage of all things financial also includes a guest piece from the Executive Director of the State of Wisconsin Investment Board (SWIB), which provides municipalities with an excellent place to invest public funds. Lastly, Thomas Cameron, the City of Sheboygan's Assistant City Attorney, has some practical advice for dealing with those sneaky, and unnecessary, limit-on-liability clauses that vendors never seem to tire of inserting into municipal contracts.

We can't put sunscreen on your shoulders or remind you to wear your hat. But the League is here to help you manage the basics of municipal budgeting. Enjoy your summer, and good luck with the budget.

Municipal Budget Development: Minding the Ps & Qs

Randy Reeg, City Administrator, City of Mauston

Last fall, I had the privilege of enduring every municipal official's favorite process twice – developing the annual operating budget! I had accepted a new position in the City of Mauston beginning in early October, but knowing that the recruiting timeline for the hiring of my replacement in the City of Thorp would leave them without a City Administrator during budget time, I committed to developing a good, complete budget draft for Thorp's Mayor and City Council before my departure. I left Thorp following a City Council meeting on October 8, and started my crash course in Mauston's municipal budgeting process on October 9 – getting the annual operating budget drafted and adopted seven weeks later on November 26. So in my 14 years of municipal administration, I've developed 15 operating budgets. This by no means makes me a budgeting expert. But I have developed a few guidelines to help in the effective development of a municipal budget – minding the Ps and Qs.

Public Officials

In preparing for a successful budget development and adoption process, it's crucial to have a feel for the overriding goals of the elected body. A completely clear, consistent, and unanimous direction is unrealistic, but ultimately the budget belongs to the elected officials of the community. To be successful, staff should invest their time in developing a budget through the lens of the elected officials who will ultimately vote on it, own it, and answer to the public for it. Know and understand what will and won't be acceptable to the elected officials during budget development.

Politics

Like it or hate it, there is an inseparable link between state and local finance. Between Shared Revenue, Expenditure Restraint Payments, Local Transportation Aids, Recycling Grants, Levy Limits, the Equalization Process, Statements of Assessment, and Statements of Taxes (among others), the development of the municipal budget is a never-ending process of applying rules, awaiting numbers, and reporting your activities to and from the State of Wisconsin. Accordingly, it's crucial to be engaged with what the legislature and various state agencies are doing year-round. Be proactive in communicating with legislators and bureaucrats. And understand how the decisions they are making are going to affect what you do and how you pay for it at the local level.

Public Perception

While the annual budget ultimately belongs to the elected officials, it is developed for an even more important group – the public. Local government exists because of and for the benefits of its citizens. But the public can be the hardest group to get to understand the budget process, timeline, and limitations. In reality they only pay attention to the budget a couple times a year – most notably when they pay their property taxes or when they want the municipality to fund something new mid-year. The concepts of a property tax assessment, a levy, and a mill rate are typically confusing and interchangeable to them. They believe every governmental body has a slush fund and raises their taxes every year. These are perennial challenges that will never go away. The secret to dealing with the public is consistent communication. Explain assessments, levies, and mill rates every chance you get, but in a way that is understandable to the average citizen. Create consistent expectations that the budget is developed in the fall, and set for the year. Explain the limitations placed on the municipality by the state. And never forget to remind citizens that although they write their property tax check to the municipality, the school district, county, and technical college all get a piece of the pie.

Process

Having a clearly defined and consistent process for budget development is essential. From year-to-year and budget-to-budget, having a predictable and efficient system for public input, staff contribution, department head development, administrative review, and elected official collaboration and adoption will pay dividends. Set a schedule and stick to it. Build in work sessions for staff and the public. And build in multiple work sessions with elected officials. There is no such thing as too much collaboration in the successful development of a municipal budget.

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Planning

Ultimately, the annual operating budget is the most important planning document local governments work from, but it's just that – a plan. And it's never too early to start planning for your next budget. Monitor your current budget constantly to watch for trends and implications that will affect your next budget, and identify and understand where you were wrong in the current budget. Did you overestimate the cost of fuel, or underestimate your building permit revenues? Why? Will the trend continue? How should you adjust your next budget to reflect these trends? And in order to properly plan for your operating budget, it's crucial to have a well-developed capital plan. Infrastructure improvements and equipment replacements are some of a municipality's largest expenditures, and even when they're paid for through special funds established outside of the general fund, the general fund is where they are ultimately funded from. Whether it's future debt service or ongoing contributions to designated fund balances for capital purchases, capital expenditures significantly affect the operating budget and must be properly planned for.

Prioritizing

There's no question that the revenue sources municipalities have to fund their budgets have not kept pace with the increasing expenses to provide the services citizens need and expect. Levy limits, stagnant revenue programs through the state, assessment challenges, and adverse effects of establishing new fees (whether it be public perception or state-mandated repercussions) keep the revenue side of the budget stagnant. Couple this reality with the escalating costs of fuel and energy, recycling, health insurance, vehicles and equipment, professional service, and unfunded state mandates, and most municipalities struggle on an annual basis to make ends meet without cutting programs and services. This makes prioritizing municipal services and programs essential. Make sure the core services are fully funded and stable first, then move on to those of lower priority. Work on the revenue side of your budget first to set the parameters for determining how much money there is to fund various programs and services. Don't figure out how much you want to spend and then figure out how to pay for it. That's not how families and businesses operate, and that's not how they want their local government to operate either.

Performance Evaluation

When your process and planning aren't enough to avoid the adverse effects of the ongoing challenges of municipal finance, and you're faced with prioritizing services in preparation for cuts, performance evaluation is a key tool. Nobody likes cuts. Not the public. Not staff. And (typically) not elected officials. When faced with impending cuts, various stakeholders will make impassioned arguments as to why their program or service of choice should be maintained (or even expanded), and these arguments often make sense on the surface. A performance evaluation of a program should include three components: inputs, outputs, and outcomes. The inputs for a smoking cessation program, for example, would include things like the cost of the program and staff time. Outputs would include the number of people put through the program. But the outcomes – which are the ultimate goal of any government program – would be the number of people who stopped smoking as the result. If the program is not achieving results, even if inexpensive or popular, it is one that could or should be considered for elimination.

Quantitative Analysis

The development of the municipal budget, at its very essence, is a process in quantitative analysis. Budgets take many forms and are developed in varying ways. Whether you use a line item budget or performance-based budgeting, whether your budget is a simple spreadsheet or has won a distinguished budget presentation award – in the end they are about the numbers. They are about dollars and cents. They are about how the municipality will use its taxing power to charge its residents and property owners for the services provided. They are the ultimate measure of fiduciary responsibility with which municipal officials are entrusted. The numbers matter.

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Qualitative Analysis

While the annual budget is a financial document, it is also a reflection of the community as a whole. Whether we like to admit it or not, municipalities are in constant competition with one another. We compete for residents, we compete for economic development, and we compete for funding. And when families, businesses, and prospective employees are considering a move to your community – while affordability and property tax levels are important – the first questions they ask will be: Is it safe? Do you have nice neighborhoods? How are the schools? What kinds of park and recreational activities do you have? Are there good restaurants? Are there places to shop? To successfully compete, a municipality must develop their budget with both fiduciary responsibility and community character in mind. The numbers aren't the only thing that matters.

About the Author:

Randy Reeg was born and raised in Sturgis, MI. He moved to Wisconsin for college in 1989 and has been a Wisconsin resident ever since. He has a bachelor's degree in Fisheries Biology from UW-Superior and a master's degree in Public Administration from UW-Oshkosh. He got his start in local government serving as a volunteer firefighter and on multiple municipal committees in the City of Monona from 1998-2005. He has been a professional Municipal Administrator in Wisconsin since 2004 and has specialized in managing small rural communities – having served in Necedah, Thorp, and Mauston. He has been an active member of the Wisconsin City and County Managers Association and League of Wisconsin Municipalities. In his free time, Randy and his wife are active supporters of their four children and extended family – most likely to be found in a hockey rink in northern Wisconsin or Minnesota. Contact Randy at cityadmin@mauston.com

Imperative Governance – The Key to Expanding Horizons

James Fenlon, Village Administrator, Village of Little Chute

In April, the Village of Little Chute presented to the Assembly Committee on Community Development by Committee Chairman, Rep. Scott Allen (R-Waukesha). Rep. Allen had invited a number of communities from around the state to present on efforts and policies that have yielded results on improving first impressions for visitors. The goal was to highlight unique policies or efforts that could be scaled across municipal and regional boundaries to bring fresh ideas to communities across the state.

While preparing for the presentation, I was inspired by a recent *Governing* article by Roger Zalneraitis, the Economic Development Manager for the Southern Ute Indian Tribe. Roger stated “Only after having quality housing, safety, and education can you turn to ‘sexy’ amenities like enjoyable parks, vibrant downtowns, and a thriving arts and culture scene.” (Zalneraitis, 2019) I wholeheartedly agree with Roger’s comments. Leveraging and providing resources to park systems, downtowns, or arts and cultural amenities is an extremely difficult endeavor if items like road and utility maintenance or public safety are not appropriately funded and managed. In Little Chute we have an established capital improvement planning process that assists in the utilization of resources. Every dollar of tax levy is scrutinized and very often there never seems to be enough resources to do everything we would like. The bottom line is that imperative services must be effectively delivered and managed if you are to even have a chance of addressing the amenities.

After nervously presenting the slides I had prepared for the Committee on Community Development, I listened to what the communities of Elm Grove, Oconomowoc, and Mount Horeb were doing to ensure that they were welcoming and supporting a thriving economy. While a number of reoccurring and replicable themes became apparent in the presentations, none stood out more than ensuring your community’s core services and functions are effective and appropriately funded.

Just like the uniqueness of all the great municipalities across Wisconsin, there is no one way to manage your community, its finances, or the operations. Regardless of whether you are the largest of metro regions or the most rural community, a good starting point would be to focus on these key areas:

- Fiscal management policies
- Planning and engagement
- Performance benchmarking

First and foremost, communities must have fiscal policies coupled with effective oversight to ensure that their finite resources are being managed in the most effective and efficient matter. Generally speaking, there’s no better resource in this area than the Government Finance Officers Association (https://www.gfoa.org/). Look specifically for the guides for elected officials. One of the most common building blocks of strong fiscal management starts with an adopted fund balance policy. A good starting point for unrestricted fund balance would be 25 percent of your annual expenditures. In other words, if you had a $1M general fund expenditure budget, your policy would mandate that unrestricted fund balances should not dip below $250k. In Little Chute, we have a stated goal of maintaining a fund balance that is “near” 50 percent of our general fund expenditures. (While a goal is a great start, we have heard from financial consultants that rating agencies prefer formally adopted policies specifically declaring your desired fund balance requirement.)

In addition to fund balance, it is prudent for communities to establish debt. management policies that provide guidance on limits, the bonding processes, and how you plan to utilize debt. As required by state law, communities are allowed to have debt equal to 5 percent of their total equalized value and very few

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communities are anywhere near that limit. While not a hard and fast rule, it seems that managing to be below 50 percent of the state-imposed limit, or less than 2.5 percent of equalized value, would provide a community with the appropriate flexibility to utilize debt financing to their strongest benefit and tackle opportunities and issues as they arise. Again, Little Chute has a stated goal of being "near" the 50 percent threshold. We will be working with the staff and Board of Trustees to provide formally stated fiscal controls.

The second key area is planning and engagement. In my tenure in municipal government, what seems to separate the good from the great communities is a keen approach to planning. This can be accomplished by utilizing the mandated comprehensive plan requirements, specifically ensuring that the document addresses more than land use and doesn't just sit on a shelf. Some communities choose to take additional efforts, either as part of the comprehensive planning process or as separate planning efforts. Those efforts can identify more overarching organizational strategic plans or involve capital improvement plans, or downtown master plans. Quite frankly, if you have a set of objectives you would like accomplished, the easiest and most effective way to do so is by creating, implementing, and sticking to a plan.

Regardless of what path you choose to take, planning in general is a great opportunity to engage your residents and the local business community. Specifically, reaching out to civic groups or chambers of commerce can provide buy-in, create an engaged and active citizenry, and add cohesion to your community's planning efforts that will likely create an organic force multiplier.

The last key area in setting your community up for success is performance benchmarking. Once fiscal policies are implemented and the planning process has engaged your community, it is strongly recommended to employ in basic performance management and benchmarking. A great place to start is to utilize the International City/County Managers Association's (ICMA) Performance Management E-book for Local Government Officials (ICMA, 2019). This document will provide a basic overview of performance management, including step-by-step guides on measuring, collecting, and utilizing data.

A local resource to assist in benchmarking for larger communities is the Wisconsin Policy Forum's *MunicipalFacts* (Wisconsin Policy Forum, 2018). This publication provides an overview of the annual financial reports of the 248 most populous cities and villages in Wisconsin. The document provides fiscal data on general government, street maintenance, public safety categories, spending, debt, tax levies and rates, and other key fiscal information. Most importantly, it can give you a good idea of how you compare to like-sized communities. When using this resource, it is important to recognize that every community is unique and may have varying reporting requirements or situations.

Once you have participated in the basic steps of benchmarking or measuring performance you can then directly begin managing change. One tool that has been helpful in Little Chute has been to implement a continuous improvement, or lean culture into the organization. We have sent team members to training and created a working group of people specifically looking for ways to become a more efficient organization. It is just one way that we have utilized performance management to make ourselves more accountable to our citizens.

Communities that engage in sound fiscal management, an engaged planning process, and benchmarking performance will generally have an organizational structure that promotes stability and continuity, will be more transparent to their public, and will ensure that the resources are managed and aligned to the greatest benefit for their residents. While the job of ensuring that you maximize your resources is never totally complete, local governments that engage in the basic areas outlined above can move from being a reactive organization to a proactive one. When organizations are proactive, aligned, and focused on future opportunities and the core services are delivering benefits for the community, you are then

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Pages in the Park, organized by the Kimberly Little Chute Library in partnership with the Little Chute Parks and Recreation Dept., is a self-led story walk through Heesakker Park accompanied by a craft activity and the opportunity to bring a picnic dinner.

able to focus on strategic economic development, creating engaging park and recreational amenities for the community, and dedicating resources and attention to meaningful place-making.

Note that what works for one community may not be exactly replicated in the next because of outside influences and the unique characteristics of each community. This is where it is vital that as a local official, you put in the work, take stock in and know your community, and determine the best path forward based upon your own unique set of opportunities. Find what makes your community unique, even if it is an obscure fact, site, or tradition. More than ever, residents and visitors want authentic amenities, events, and communities. The best part of all this is that if you, as a local leader, can provide and manage the core functions of local government right, you will likely have additional opportunities and resources to focus on services that enrich, engage, and beautify your community.

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About the Author:

James Fenlon has been the Village Administrator in Little Chute, WI since 2013. Prior to his current position, James worked at various federal levels, including for the Office of the Chief of Naval Operations in Arlington, VA. He obtained his Masters in Public Administration from George Mason University. Contact James at James@littlechutewi.org

Feature

Seven Iconic Wisconsin TIF Projects

Curt Witynski, Deputy Director, League of Wisconsin Municipalities
& Michael Welsh, Director of Legislative Affairs, Wisconsin Economic Development Association

Wisconsin cities and villages serve as the main engines that drive business growth and prosperity across the state, and Tax Incremental Financing (TIF) is the most effective tool they have to spur economic development, job creation, and tax base growth.

Municipalities have been using TIF successfully since 1976 to promote development that would not otherwise occur absent this unique financing tool. The TIF process allows a municipality to pay for public improvements and other eligible costs within a designated area, called a Tax Incremental District (TID), by using the future taxes collected on the TID's increased property value to repay the cost of the improvements. When a TID's project costs are paid off, the increased tax revenue is shared with all taxing jurisdictions.

As of 2019, there are 1,320 active TIF districts. Over 425 communities in Wisconsin have used TIF to promote economic development, create jobs, and grow the tax base. Since its inception, TIF has increased property values in communities throughout the state by over $16 billion. It is also important to remember that TIF is not a tax break or a handout to businesses, but rather a proven financial incentive that sparks development and ultimately reduces the tax burden for all property taxpayers in a community.

TIF has long been a driver of local economic success, helping to both revitalize urban corridors and bolster industrial growth in rural areas. While many communities can point to successful TIF projects that have generated impressive economic growth, some TIF projects stand out for having helped create or retain a Wisconsin brand that is recognizable across the United States. Other TIF developments are particularly noteworthy because of the large number of jobs created or the unique nature of the project. We have put together a list of seven iconic Wisconsin developments that may not have happened but for TIF.

What's on your list?

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TIF Development Project	Base Value	Current/Final Increment Value	Year Created
Amazon Fulfillment Center – Kenosha	$1,571,900	$149,781,700	2013
Confluence Project – Eau Claire	$9,749,200	$39,707,700	2015
Epic – Verona	$340,000	$ 393,455,300	2002
Fiserv Forum – Milwaukee	$60,111,100	$97,905,300	2015
John Deere Horicon Works – Horicon	$4,402,600	$47,958,600	2015
New Glarus Brewing Co – New Glarus	$19,300	13,268,700	2006
Northwestern Mutual Tower – Milwaukee	$49,588,500	$303,509,800	2013

Amazon Fulfillment Center – Kenosha

Epic – Verona

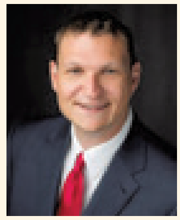
New Glarus Brewing Co – New Glarus

About the Authors:

Curt Witynski, J.D., Deputy Director, manages the League's lobbying program, representing the League before the Legislature, the governor's office, and state agencies. Before becoming Deputy Director, Curt served as the League's Legal Counsel for eight years. Contact Curt at witynski@lwm-info.org

Michael is the Legislative Affairs and Communications Director for the Wisconsin Economic Development Association (WEDA), a statewide professional trade association committed to making Wisconsin a better place to live, work, and do business through economic development. Michael worked in the State Legislature as an aide to several legislators and a former governor. His experience led him to a career in government relations, including 12 years at Hoven Consulting, Inc., before joining WEDA in 2016. Michael is also a United States Navy veteran. Contact Michael at mwelsh@weda.org

Northwestern Mutual Tower – Milwaukee



TIF: Strong, But Often Misunderstood

Jason White, Chief Executive Officer, Greater Oshkosh Economic Development Corporation

"Economic development" is a positive buzz term, but municipal tools to encourage development are sometimes mislabeled as "giveaway programs." Tax Incremental Financing (TIF) is the headline economic development tool used by communities to stimulate targeted growth and infrastructure investment. Yet, given its potency and wide use, TIF is also perhaps the most misunderstood, and scrutinized, instrument of economic development finance.

The TIF process is collaborative. A representative from each local taxing jurisdiction must sign off on any TIF development agreement through what is called the Joint Review Board. This deliberative format allows for the overlying taxing jurisdictions to give input, reach consensus, and better understand the mechanics of the whole economic development project.

TIF is about the "increment" or the increase in property value generated from the project – it's not about the base tax value. For example, if the base tax value of the property that is being included in a Tax Incremental District (TID) is already generating $100 in property taxes, that $100 cannot be counted toward the TIF investment in street, utility, and infrastructure improvements. The $100 is shared to other taxing jurisdictions (schools, county, etc.) as before. The improvements within a TID that increase the property value to, say, $150, means that the new $50 increment is part of the agreement with the developer. The developer negotiates with the municipality to determine what portion of that increment (again, in this example, $50) comes back to support the project.

Further, the developer still pays taxes. The goal of a TIF is that the project receives assistance in exchange for a minimum increase in expected value. Municipalities do have options to minimize their risk if they decide that granting up-front assistance is too aggressive, such as a pay-as-you-go (PAYGO) strategy. Under that strategy, assistance is granted AFTER the developer invests all the capital up-front AND begins paying taxes on the improved parcel.

TIF is the only local economic development tool in Wisconsin. Other states have additional tools. For instance, some states allow municipalities to implement a commercial property tax abatement program, independent of TIF or in concert with a TIF agreement. In Wisconsin the state's constitution does not allow for such an incentive.

In my view, TIF is valuable to Wisconsin municipalities because of its flexibility. Over the years, various legislators have proposed restricting TIF's applicability and scope. Such restrictions serve to further limit local governments' ability to decide what works in their own best interests. Keeping TIF strong is also in the best interest of Wisconsin's efforts to create and retain good paying jobs and create quality communities that attract workers. Investment in transportation facilities, utility infrastructure, and redevelopment often has a broader impact on the community as a whole. The best way to educate legislators about the benefits of TIF is to highlight TIF success stories within our communities and share these testimonials with those who doubt its effectiveness or mistrust how the tool is being applied.

Budgeting and Levy Limits

Todd Taves, Senior Municipal Advisor, Ehlers

Wisconsin cities, villages, towns, and counties have operated under levy limits since the 2006 budget year. With its numerous adjustments, the impact of levy limits on individual local government units has varied considerably. Prior to developing budgetary goals and objectives, it is important to understand what constraints your projected allowable levy poses. The following is an overview of the levy limit law, commonly used adjustments, and new adjustments.

Base Increase to Allowable Levy

The first step in determining the allowable increase to the levy for the next year's budget is to calculate the prior year's *adjusted actual levy.* The adjusted actual levy is the prior year's total levy decreased by any amounts claimed in that year for:

• Payment of general obligation debt authorized after July 1, 2005.

• Payment of unreimbursed emergency expenditures.

• Utility revenue bond or special assessment B bond payment shortfalls.

• A one-time (non-recurring) increase approved by referendum.

The following is an example of this calculation as it appears on the levy limit worksheet (DOR Form SL-202m for cities, villages, and towns):

Example:

1	2018 payable 2019 actual levy (not including tax increment) NOTE: Town, village or city taxes do not include county or state special charges for purposes of calculating levy limits.	$ 3,500,000
2	Exclude prior year levy for unreimbursed expenses related to an emergency	$ 0
3	Exclude 2018 levy for new general obligation debt authorized **after** July 1, 2005	$ 500,000
4	2018 payable 2019 adjusted actual levy	$ 3,000,000

The adjusted actual levy is then increased by a percentage based on net new construction as determined by the Wisconsin Department of Revenue. Net new construction is the amount of new construction that occurred within the municipality in the prior year less the value of any demolition. This net amount is divided by the prior year's total equalized value to determine the applicable percentage. This percentage, along with any increase that may result from terminating or removing territory from a tax incremental financing district, determines the levy limit before adjustment as shown below.

Example:

4	2018 payable 2019 adjusted actual levy	$ 3,000,000
5	0.00% growth plus terminated TID% (0.000) plus TID subtraction % (0.000) applied to the 2018 adjusted actual levy	$ 3,000,000
6	Net new construction % (2.000) plus terminated TID% (0.000) plus TID subtraction % (0.000) applied to the 2018 adjusted actual levy	$ 3,060,000
7	Greater of Line 5 of Line 6	$ 3,060,000
8	2019 levy limit before adjustments	$ 3,060,000

In this example, the governmental unit would be permitted to increase its levy by $60,000 over the prior year before claiming any adjustments. Lines 1-8 on the levy limit worksheet are calculated and pre-filled on the worksheet by the Department of Revenue, but these calculations should be checked for accuracy.

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Debt Service Adjustments

The adjustments pertaining to general obligation (G.O.) debt service can offer significant levy limit flexibility depending on a local government's specific circumstances. The law treats G.O. debt service differently depending on the date on which the debt was authorized (the date the governing body adopted an initial or authorizing resolution):

- Debt service (principal and interest payments) due on G.O. debt authorized **on or after** July 1, 2005 is exempt from levy limits. A municipality may claim as an adjustment up to the full amount of the debt service payment, however, whatever amount is claimed is deducted in the following year. As such, it is essential that this adjustment not be overstated: claiming an adjustment but not actually levying the full amount will result in a permanent reduction in levy capacity.

In some cases, a local government may be paying some or all its post-July 1, 2005 G.O. debt service from within its unadjusted levy base. In such cases, this affords a measure of flexibility as the claimed adjustment amount could be increased. By moving levy for post-July 1, 2005 G.O. debt outside of the base levy by claiming a larger adjustment, a greater amount of levy capacity becomes available to support other types of expenditures. Caution should be exercised, however, when the additional debt service adjustment claimed is being paid from non-tax levy sources such as utility fees or tax increments. Relying on such an adjustment to support ongoing operating expenses such as staff costs will result in an eventual budget deficit if the non-levy paid debt service diminishes or is retired. This exposure does not occur if the entire amount of the debt adjustment claimed is fully levied for, or if the increased capacity is used to fund non-recurring or non-operating expenses such as capital equipment purchases and projects.

- For G.O. debt authorized **prior** to July 1, 2005, a municipality may increase its levy limit by the amount of any increase in the debt service payment over the prior year. If the debt service levy decreases from the prior year, the amount of that decrease must be taken as a reduction to the levy limit. (A previously permitted exception from the required reduction was eliminated by the Legislature as part of the 2017-19 State budget.) An important distinction to note is that positive adjustments are based on comparing the debt service payment amounts whereas negative adjustments are based on the debt service levy amounts. In many cases these amounts may be the same, but if debt service payments are being partially or wholly abated by application of other revenues such as utility fees or tax increments, the levy amount will be less than the payment amount. Debt authorized prior to July 1, 2005 that is subsequently refinanced is treated as debt authorized on or after July 1, 2005.

Carryover

If the actual amount levied in the prior year was less than the allowable levy as was calculated on Line 8 of the levy limit worksheet, a carryover will be available. This residual unused

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levy capacity can be claimed and used in the next budget cycle, but is limited to the actual unused amount, or 1.5 percent of the prior year's actual levy, whichever is less. Claiming the carryover requires governing body action. For a carryover of up to 0.5 percent, approval by a simple majority vote is required. To carry over a greater amount (up to the 1.5 percent maximum), approval requires a three-fourths super majority vote, or a two-thirds super majority if the governing body has fewer than five members. The state's 2015-2017 budget further modified the carryover provision to permit unused levy capacity to be carried forward for a period of up to five years. This multi-year carryover is subject to a cap of 5 percent and can only be claimed if the local government did not increase its total outstanding G.O. debt principal in the year the carryover is claimed, as compared to the prior year. If available, a municipality may claim the prior year carryover, or the multi-year carryover, but not both in the same year. If a carryover is available, it is important to ensure that the carryover was not artificially created by claiming an unnecessarily large adjustment for G.O. debt in the previous year (Adjustment E on the levy limit worksheet). If a municipality is claiming Adjustment E, it should only claim the exact amount needed to cause its calculated allowable levy to equal what it plans to levy. If this guidance is used to determine the amount claimed for Adjustment E, no carryover should be available.

Covered Services Negative Adjustment

The law specifies that a local government must reduce its levy limit if, on or after July 2, 2013, it puts into place a user fee for garbage collection (excludes recycling), fire protection (excludes public fire protection charge), snow plowing, street sweeping, or stormwater management. It must also be the case that the service for which the user fee is implemented was funded in whole or in part by the tax levy in the 2013 budget year. A negative adjustment may also apply when a user fee for any of the listed services is subsequently increased. The amount of the negative adjustment is equal to the projected revenue resulting from the implementation of a user fee, or the increase in the user fee amount, however, 2017 Wisconsin Act 317 limits the required negative adjustment to no more than the amount of total levy support provided for that covered service in the 2013 budget year. While the negative adjustment applies in the case of a fee increase (subject to the maximum adjustment limitation), it does not apply if revenues increase because of additional service units, but the fee remains the same. The following table provides additional clarification based on the four possible scenarios:

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Date User Fee First Enacted for Covered Service	Were tax levy dollars used to fund this service in part or in whole in 2013?	Negative Adjustment Applicable to Initial User Fee	Negative Adjustment Applicable to Subsequent Fee Increases
Prior to July 2, 2013	No, 100% user fee funded.	No	No
Prior to July 2, 2013	Yes, funded partially with user fees and partially with tax levy	No	Yes
On or After July 2, 2013	Yes, levy funded prior to enactment of user fee	Yes	Yes
On or After July 2, 2013	No, service was not provided prior to enactment of user fee, or was funded fully with other non-tax levy sources	No	No

The effect of this provision is to preclude a local government from implementing a new user fee for any of the five covered services to free up levy limit capacity to fund other operating purposes. Note again, however, that the total negative adjustment cannot exceed the amount of levy support that the covered service received in the 2013 budget. Once an initial conversion to a covered service user fee is made, the limitation on the total negative adjustment will afford a municipality additional flexibility in the future.

Workforce Housing Adjustment: New for 2020

2017 Wisconsin Act 243 created a new adjustment for creation of workforce housing that will first be available on the 2019 levy limit worksheet for the 2020 budget year. Municipalities will be permitted to increase their levy limit by $1,000 for each new single-family residential dwelling unit issued an occupancy permit in the preceding year if the following are also the case:

- The dwelling unit is located on a parcel of no more than ¼ acre.
- The dwelling is sold for not more than 80 percent of the median price of a new residential dwelling unit within the municipality.

The additional amount the municipality can levy under this provision must be used to pay for the cost of police protective services, fire protective service, or emergency medical services, and the municipality may not decrease the amount it spends for these services as compared to the preceding year.

For Further Information

A variety of additional levy limit adjustments are available for circumstances such as annexations, transfer of services, and joint fire departments. For a full treatment of all adjustments as well as additional discussion of levy limit strategies, please refer to the presentation materials located at the following address: https://www.lwm-info.org/574/Municipal-Budgeting-Toolkit

This article originally appeared in the July 2015 edition of *The Municipality*. It has been updated by the author to include additional information and to reflect changes to the levy limit law that have been enacted since the original publication date.

About the Author:

Todd joined Ehlers in 2003 after serving eight years as the Administrator for the Village of Bellevue. He previously held positions with the Waukesha Housing Authority and the Village of Sussex. His prior local government experience provides him a first-hand understanding of how local governments operate, the challenges they face, and an ability to relate on a personal level with local government staff and officials, all insights that help Todd craft recommendations and plans that are tailored to his client's specific circumstances and needs. Today, Todd is a Senior Municipal Advisor with the firm and is the Principal of our Wisconsin region.

Todd lives in Sussex with his wife and two sons. Todd served for 23 years in the Wisconsin Army National Guard retiring in 2008 at the rank of Lieutenant Colonel. He is also an Operation Iraqi Freedom combat veteran. Contact Todd at ttaves@ehlers-inc.com

SWIB: Your Municipality's Financial Partner

David Villa, Executive Director/Chief Investment Officer, State of Wisconsin Investment Board

What if municipalities had a partner that played a key role in helping balance the budget, support the local economy, and help recruit and retain highly qualified and skilled public employees? Sound too good to be true? For the past 68 years, cities and villages across the state have had that partner in the State of Wisconsin Investment Board (SWIB). Through its management of the Wisconsin Retirement System (WRS) and the Local Government Investment Pool (LGIP), SWIB's impact on Wisconsin municipalities is far reaching. SWIB's world-class investment expertise and performance has provided a strong, steady economic pillar for the people and state of Wisconsin.

Managing the WRS

SWIB is best known as the state agency that is responsible for investing the funds of the WRS, which benefits over 632,000 current, former, and retired public employees. Among them are the employees of the more than 450 cities and villages throughout Wisconsin. These public employees, who provide crucial health, education, safety, transportation, and other services to Wisconsin communities, rely on the WRS for some of their retirement security. While the average funding level for U.S. public pension plans is 72 percent, SWIB's disciplined, prudent, and innovative management of the WRS has helped keep the pension system 100 percent funded. The financial strength of the WRS ensures that benefit promises made today can be kept without burdening future generations. It also means municipalities have one less thing to worry about when working to keep the budget balanced.

Easing Stress on the Bottom Line

Google "public employee pensions" and the search results will send a chill down even the most veteran municipal leader's back. Most of the news today is not positive when it comes to public employee pensions. Whether running a major city or a small village, determining which roads get fixed first, how to keep the plow trucks moving during Wisconsin's harsh winter weather, the grass mowed in the summer at the parks, or attracting and retaining staff to keep the municipality running is no easy task. It all comes down to crafting a budget that balances those needs, and others, with being fiscally responsible to taxpayers. But many municipalities and states are struggling to cope with the budget-crushing financial burdens of underfunded pension systems. To help ease the financial burden, many pension plans have increased employer and employee contribution rates, reduced promised benefits, or eliminated pensions in favor of 401(k)-style plans. These changes add to the pressure being put on state and local government budgets and on employers hoping to attract and retain quality public employees. Fortunately, the story is much different in Wisconsin.

The WRS is one of only a few fully funded public pensions in the country, in large part because of respectable returns generated by SWIB. SWIB's investment earnings comprise approximately 75 percent of revenues needed to fund the WRS, with the remaining 25 percent coming from employer and employee contributions. The employer contribution rate is currently less than 7 percent of payroll. The WRS is a great deal for participants and taxpayers alike. According to the National Association of State Retirement Administrators, state and local government contributions to pensions as a percentage of all state and local government direct general spending in Wisconsin was only 2.13 percent in fiscal year 2016, which is the most current data available. This was less than our neighboring states and less than half of the national average of 4.74 percent. (NASRA's number for Wisconsin included the WRS along with the City of Milwaukee and Milwaukee County pension systems, which are separate and smaller.)

A financially sound public pension system also means employee and employer annual contributions are paid in full and the contribution rates have remained stable over time, which is important to fiscally responsible municipal leaders keeping an eye on their budget's bottom line.

Impacting the Economy

A well-funded and well-managed retirement plan is not only good for employees, it is good for Wisconsin. Of the $5.4 billion in benefits the WRS paid last year, more than 85 percent went to retirees living in Wisconsin, who purchase goods and services and pay taxes. The pension benefits received by WRS participants and spent in local communities supported thousands of jobs in Wisconsin that paid billions of dollars in wages and salaries, and generated billions of dollars in local tax revenue, according to the National Institute on Retirement Security.

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The impact goes beyond retirees living in the community. The WRS is an important incentive for qualified workers to choose and stay in public service. According to Towers Watson, a global advisory firm, employees with a defined benefit plan are more likely to say that they took their current job because of that benefit. The WRS is a valuable recruitment tool available to local municipalities.

Offering an Investment Option

While the investment management of the WRS may be more well known, SWIB also works on behalf of local governments managing the approximately $3.5 billion in the Local Government Investment Pool (LGIP). SWIB makes world-class investment expertise and performance available to even the smallest municipalities by managing the LGIP for them.

Over 1,300 local units of government deposit revenues in the State of Wisconsin Investment Fund until they are needed. These funds are referred to as the LGIP. SWIB's investment management of the LGIP has provided participating communities rates of return on their funds comparable to national money market funds during changing and challenging economic cycles. The returns consistently rank among the best when compared to other government funds.

Formed in 1975, the LGIP provides a secure investment option for all Wisconsin local governments, including counties, cities, villages, towns, school districts, and other entities. By pooling local government funds with state funds, local governments may be able to realize generally higher yields over time. The LGIP provides local governments with the best of both worlds – overnight availability and improved earnings.

SWIB's investment strategy seeks enhanced returns through active portfolio management which considers probable changes in the general level of interest rates. Although no investment is guaranteed, the LGIP emphasizes liquidity and stability as means of limiting the risk of possible losses. As a low-cost investment manager, SWIB is able to provide local governments with a money management option that results in a savings while providing sound returns.

The daily LGIP operations are managed by the Wisconsin Department of Administration - State Controller's Office. For more information, visit https://doa.wi.gov/Pages/StateFinances/LGIP.aspx

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SWIB is a unique and valuable partner that provides a strong, steady economic pillar for Wisconsin's cities and villages.

About the Author:

Working in investment management since 1992, David joined SWIB in 2006 as chief investment officer. He was previously chief investment officer for the Florida State Board of Administration. Prior to joining the Florida Board, David worked for UBS Global Asset Management/Brinson Partners in Chicago for more than 10 years, most recently serving as executive director, client relationship manager. His more than 30 years in the financial industry also includes positions with First Chicago and Arthur Andersen. David obtained his bachelor's in economics from Princeton University, M.A in economics and Latin American studies from Stanford University, and MBA from Kellogg School of Management, Northwestern University. He also holds a Certified Public Accountant license and the Chartered Financial Analyst® designation. Contact David and the SWIB team at info@swib.state.wi.us

DID YOU KNOW?

The General Transportation Aids (GTA) Program is the second largest program in DOT's budget, representing 25.7 percent of all transportation fund appropriations in 2018-2019.

- ★ Amount provided to counties under the GTA program in 2019: **$111,093,800**
- ★ Amount provided to cities, villages, and towns under the GTA program in 2019: **$348,639,300**
- ★ Amount of the $348,639,300 distributed primarily to cities and villages under the share of cost distribution formula in 2019: **$206,113,570**
- ★ Percent of $20 million cut to GTA in 2012 taken out of the share of cost component: **100%**
- ★ Amount of that $20 million cut in 2012 that has been restored: **$17.6 million**
- ★ Amount of the $348,639,300 distributed to mostly towns under the rate per road mile distribution in 2019: **$142,525,730**
- ★ Percentage of GTA distributed to cities and villages: **59%**
- ★ Percentage of GTA distributed to towns: **41%**

The 1,210 towns receiving GTA on a rate per mile basis received total payments equaling 45% of the total six-year average transportation costs of those towns.

Municipalities receiving GTA in 2019 under the share of cost formula received payments equaling only 16.3% of their total six-year average transportation costs.

- ★ Number of miles of county roads in Wisconsin: **19,900**
- ★ Number of miles of city and village streets: **20,500**
- ★ Number of miles of town roads: **61,600**

Dealing with Limitation of Liability Clauses in Contracts

Thomas Cameron, Assistant City Attorney, City of Sheboygan

Contracts are everywhere. A contract is simply an enforceable agreement, or the legal obligations stemming from that agreement.[1] With some exceptions, a contract need not be written, so even the purchase of a morning coffee is a contract. [2]

As the expectations associated with a contract get more complicated, a written contract can help ensure all parties have a clear understanding of what will occur during the performance of that contract. This written contract can have many names, including a Purchase Order.

Often, the process of creating a written contract is focused on items like the scope of work or the specifications of the item to be purchased and the price to be paid for that work or item. As such, sometimes the "legal terms" – things like the termination clause and the location for a lawsuit – are something of an afterthought. However, when negotiating a contract, it is important to consider what will happen in the event things do not go according to plan.

An indemnification clause – which "assigns the risk for a potential loss as part of the bargain of the parties"[3] – is frequently one piece of that puzzle. Vendors are increasingly attempting to add another piece to the puzzle: a "Limitation of Liability" clause.

What is a Limitation of Liability Clause?

A Limitation of Liability clause seeks to limit a party's financial exposure under a contract. These clauses are not new. They date at least to the 1830s, when stage coach operators – who would otherwise be liable for nearly any loss of a passenger's baggage – attempted to limit their liability regarding baggage.[4]

Today, Limitation of Liability clauses often present themselves in two different ways. The first is a clause that limits the amount a vendor will pay to a municipality under any circumstances. This clause would provide something like: "IN NO EVENT WILL VENDOR BE LIABLE TO MUNICIPALITY FOR MORE THAN X." Sometimes "X" will be a fixed number. Other times it will reference the contract amount or the amount actually paid to that point under the contract. It could also reference the amount of insurance the contract requires the vendor to carry. Even as vendors are increasingly looking to add this clause to contracts – and may even represent the clause as an "industry standard" – that does not mean that the amount of the vendor's financial exposure is an industry standard.

The second is a clause that limits what the vendor will compensate the municipality for. This clause would provide something like: "IN NO EVENT WILL VENDOR BE LIABLE FOR ANY INDIRECT, SPECIAL, OR CONSEQUENTIAL DAMAGES ARISING UNDER OR RELATING TO THIS AGREEMENT." In general, the idea of this clause is that the vendor will only be responsible for damages that are direct and predictable.

Unlike an exculpatory clause – which seeks to relieve a party from all liability for harm caused by his or her own negligence[5] – a Limitation of Liability clause seeks to cap a party's liability. Accordingly, while Wisconsin courts have frequently found exculpatory clauses unenforceable,[6] a court is likely to find a Limitation of Liability clause enforceable. For example, in 2005 the Wisconsin Supreme Court found a clause that limited a publishing company's liability to the amount paid to the publishing company to be enforceable.[7]

Therefore, municipalities will want to be on the lookout for Limitation of Liability clauses when reviewing contracts and be aware of the ramifications from agreeing to a Limitation of Liability clause. The courts are unlikely to bail out a municipality that does not read the contract in question carefully, or that does not understand the terms of the approved contract.

1. *See, e.g.*, Bouvier Law Dictionary.
2. Sometimes, a written contract is required. In order to enforce a contract for the sale of goods over $500, Wisconsin does generally require "some writing sufficient to indicate that a contract for sale has been made between the parties and signed by the party against whom enforcement is sought or by the party's authorized agent or broker." Wis. Stat § 402.201(1)
3. *Estate of Kriefall v Sizzler United States Franchise, Inc.*, 2012 WI 70 ¶ 34, 342 Wis. 2d 29, 816 N.W.2d 853.
4. *See, e.g., Hollister v Nowlen*, 19 Wend. 234 (N.Y. Sup. Ct. 1938); *Cole v. Goodwin & Story*, 19 Wend. 251 (N.Y. Sup. Ct. 1938); *Walker v. Skipwith*, 19 Tenn. (Meigs) 502 (Tenn. 1938).
5. *Merten v. Nathan*, 108 Wis. 2d 205, 210, 321 N.W. 2d 173 (1982).
6. The Wisconsin Supreme Court has not held that an exculpatory clause is "invalid per se." *Atkins v. Swimwest Family Fitness Ctr.*, 2005 WI 4. However, in 2005, the Wisconsin Supreme Court did note that "each exculpatory contract that this court has looked at in the past 25 years has been held unenforceable." *Rainbow Country Rentals & Retail, Inc. v. Ameritech Publ'g, Inc.*, 286 Wis. 2d 170, 706 N.W.2d 95 (2005).
7. *Rainbow Country Rentals & Retail, Inc. v. Ameritech Publ'g, Inc.*, 286 Wis. 2d 170, 706 N.W.2d 95 (2005).

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Avoiding Limitation of Liability Clauses in the First Place

Before starting the procurement process, it is possible to take steps to make it clear that a contract containing a Limitation of Liability clause is not of interest to the municipality. This can help properly calibrate a vendor or prospective vendor's expectations. This could mean including language in a Request for Proposals, Solicitation for Services, or Invitation to Bidders expressing the municipality's lack of interest in a Limitation of Liability clause. It could also mean having a standard contract or set of Terms and Conditions that can be shared with potential vendors, rather than starting from a vendor's standard contract or Terms and Conditions. There can be value in establishing the contractual starting point.

Dealing with Limitation of Liability Clauses when They Arise

If Limitation of Liability clauses have not begun to appear in your municipality, they almost certainly will soon. There are several steps that can be taken to deal with a Limitation of Liability clause when it appears.

First, talk to the vendor. It can be helpful to understand where the vendor is coming from with respect to the Limitation of Liability clause. There may well be more than meets the eye regarding their inclusion of this clause. If that root cause can be identified, there may be a way to address the root cause that makes sense for both the vendor and municipality. This also would allow a municipality to respond to the vendor's actual issue rather than a municipality's imagined version of the vendor's issue. Open dialogue can also help create goodwill with the vendor during the contract negotiation process.

Second, try to remove the Limitation of Liability clause. Cities across the state have had success in pushing back against these clauses. Even if a Limitation of Liability clause is an "industry standard," that does not mean it needs to be in <u>your</u> municipality's contract.

Third, if the vendor refuses to budge on the removal of the Limitation of Liability clause, consider whether contracting with that vendor is in the best interest of your municipality. There is almost certainly another vendor that provides a similar service or product. Even when not legally required, it can be worthwhile to use a Request for Proposal or similar public

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facing process to identify vendors that are interested in providing the service in question to your municipality. If nothing else, this can be helpful at establishing whether a clause truly is an "industry standard" in a given market in a given industry.

When considering whether contracting with a given vendor that insists on a Limitation of Liability clause is in the best interest of your municipality, think about what your municipality knows about the vendor. Is this a vendor that has done significant business with your municipality, leaving a track record of success? Or is it a vendor that has left mess after mess across the country as they go from town to town?

Fourth, is the amount of the liability cap reasonable in light of the potential liability resulting from the contract? In other words, does the amount stated in the clause actually adequately protect the municipality in the event a breach occurs? One relevant consideration is whether the vendor is looking to limit both the type of damage that is compensable and limit the amount that is paid. If so, it is important to think about how those two provisions are likely to interact in the event of an issue: Is the type of compensable damage so limited that it – not the maximum liability amount – is actually the limiting factor to a recovery?

Fifth, if you are unsuccessful at having the Limitation of Liability clause removed, but you still believe that contracting with this vendor is in the best interest of your municipality, think about how the Limitation of Liability clause interacts with the rest of the contract.

For example, how does the payment structure of a contract interact with the Limitation of Liability clause? If liability is limited to the amount actually paid under the contract, a vendor may have minimal liability exposure early in the contract when not much has been paid to the vendor. At a minimum, limiting liability to the total amount of the contract rather than the amount actually paid under the contract creates a scenario where the municipality could recover damages beyond just getting its money back.

Similarly, how does any insurance provision in the contract interact with the Limitation of Liability clause? A detailed insurance provision requiring Commercial General Liability Insurance, Professional Liability Insurance, and an Umbrella Policy could be rendered almost meaningless – at least to the municipality – by a sufficiently low liability cap. If a municipality is unable to remove a Limitation of Liability clause, tying the liability cap to insurance amounts specified in the contract may – as a practical matter – put the municipality in a similar place as it would be without the Limitation of Liability clause.

Likewise, the Limitation of Liability clause could adversely impact an indemnification clause in the contract. If the vendor is fully indemnifying the municipality, but the contract has a sufficiently low liability cap, the indemnification clause could be much less useful than it appears at first blush.

Sixth, think about whether there should be carve outs to the Limitation of Liability clause. For example, even if the parties decide a Limitation of Liability clause is appropriate generally for a particular contract, it may not be appropriate for that clause to apply across the entire contract. For example, in a design contract if the vendor has guaranteed that the design will not infringe on anyone's intellectual property rights, a carve out related to intellectual property ownership claims may – at a minimum – be appropriate.

Seventh, if you've gotten to this point, think about whether there is a benefit to making the Limitation of Liability clause mutual. In discussing Limitation of Liability clauses, the vendor is likely to suggest it is "unfair" that they bear "unlimited" liability risk for a contract. If that logic holds, and a Limitation of Liability clause is "fair," then surely a mutual Limitation of Liability clause is also fair.

Conclusion

A Limitation of Liability clause is not lengthy, but it can create a number of wrinkles in an otherwise straightforward contract. Vendors are unlikely to simply stop asking for Limitation of Liability clauses to be included in contracts. Thus, municipalities must be on the lookout for Limitation of Liability clauses, and must think about how a vendor's proposed Limitation of Liability clause can impact the municipality in the event of an issue. Limitation of Liability clauses should not be an afterthought, or something that gets thrown in at the end to get the contract across the finish line. These are clauses that should be identified early and dealt with thoughtfully keeping in mind the ripple effect they can leave throughout the entire contract.

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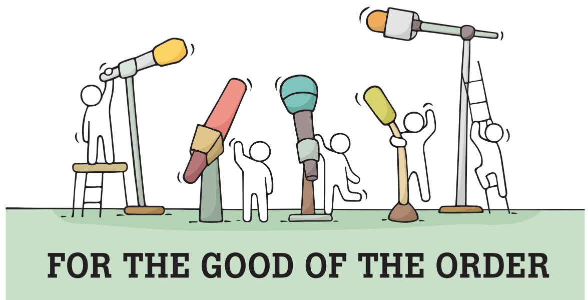
About the Author:

Thomas Cameron is an Assistant City Attorney for the City of Sheboygan. A 2011 graduate of the Indiana University Maurer School of Law, Thomas joined the City of Sheboygan in December 2017 after serving as an Assistant City Attorney for the City of Bloomington (Indiana) and a Deputy Attorney General in the Indiana Office of the Attorney General. He can be reached at thomas.cameron@sheboyganwi.gov



Taking from the Table and Changing the Agenda

Larry Larmer, Professor Emeritus, University of Wisconsin-Madison

A question from a clerk provides an opportunity to discuss more than one issue in parliamentary procedure. The clerk asked, "Is it allowed in a meeting to jump around in the agenda? For example, an item is tabled and then, after completing a few following items, the board wants to revisit it after learning new information."

It is indeed permissible to return to the tabled item later in the same meeting. The purpose of the motion to table is to set a matter aside, not knowing when or whether the body will return to it. A good reason to do so would be to delay action on the matter pending further information. When it becomes appropriate to take up the tabled item, a member may move to take the item from the table and a majority vote would bring the matter back before the body. Robert's Rules of Order allows the body to take a motion from the table in the same meeting in which it was tabled or in the next regular meeting. Of course, the possibility of taking the matter from the table in the next meeting would need to be on the public notice for the meeting in order for the body to act on it. Otherwise, the body can only agree to take it from the table and, without discussing it further, agree to put it on the agenda for a future meeting.

The questioner's phrase "jump around in the agenda" invites us to consider whether changing the order of items on the agenda is permissible in situations other than taking a tabled motion from the table. Once again, changing the order is permissible. Although not required, some bodies go through the process of approving the agenda at the beginning of the meeting. At that time, they may re-order the items on the distributed agenda but, of course, cannot add items not on the public notice. At this stage, changing the order of items and approving the agenda, whether changes are made or not, can be done by a majority of those voting. If the body does not go through the agenda approval process, the agenda as distributed is assumed to be set. Once the agenda can be regarded as settled on, either through formal approval or just assuming it to be so, subsequent changes can be made, but doing so would require the affirmative vote of two-thirds of those voting.

There is one important caveat to changing the order of agenda items. If the meeting's public notice and agenda indicate that a closed session item is to be taken up as the last item, the body cannot move that item to earlier in the agenda. Wisconsin Stat § 19.85(2) of the Open Meetings Law provides the body may not convene in open session, then go into closed session, and then re-convene in open session within 12 hours after the closed session unless the intent to do so was on the meeting's public notice.

Legal Captions

Contracts 402

Guest article by Sheboygan Assistant City Attorney Thomas Cameron explains what Limitation of Liability clauses are, and the importance of municipalities being on the lookout for such clauses inserted by vendors in municipal contracts and understanding that the municipality need not agree to such clauses. Article contains suggestions for avoiding such clauses and dealing with them when they cannot be avoided.

Did you know? The published Legal FAQs are taken directly from the extensive library of resources on the League's website. Have a question? Try the search function on the website and get an answer. http://www.lwm-info.org

Investments FAQ 1

What investment options are available for Wisconsin municipalities?

Municipalities in Wisconsin may invest funds only in those investments specified in Wis Stat § 66.0603(1m), which authorizes the following investment options:

a. time deposits

b. government securities

c. other highly rated securities

d. local government pooled-investment fund

e. repurchase agreements

f. certain mutual funds

For more detailed information on the above investments, see Investments 53 and Investments 54. (rev. 5/19)

Investments FAQ 2

Should a municipality have an investment policy and, if so, what should such a policy include?

While a governing body could determine how and when to make each investment, this would not be practical or workable on a daily basis. Also, the municipal treasurer or finance officer probably has more expertise regarding investment matters. Therefore, it's advisable for the municipal governing body to delegate its investment authority to the treasurer or municipal finance officer and establish an investment policy which sets forth general guidelines and allows the treasurer or other financial officer to exercise discretion within those boundaries.

At a minimum, a municipal investment policy should probably include the following:

1. A list of financial institutions within which the treasurer is authorized to deposit public funds;
2. Guidelines concerning the amount of money that may be deposited in each or all of the designated public depositories;
3. Guidelines concerning whether and to what extent collateral will be required for particular investments or whether other security precautions must be taken;
4. Guidelines concerning whether and to what extent the treasurer may invest in each of the investment options identified in Wis. Stat. § 66.0603; and
5. Guidelines concerning the maximum time public funds may be invested in time deposits.

Finally, it might be advisable for the governing body to establish a policy of periodically reviewing the treasurer's investment practices under the local investment policy and § 66.0603.

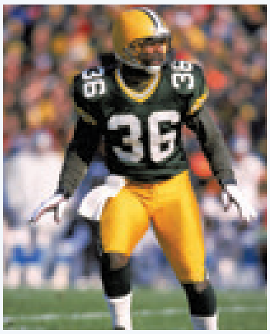
For more detailed information on investment policies and what they should contain, see Investments 54. (rev. 5/19)

Financial Procedure FAQ 8

What are impact fees and what can they be used for?

Section 66.0617 of the Wisconsin statutes provides explicit authority for towns, villages, and cities to enact ordinances imposing impact fees (i.e., cash contributions, contributions of land or interests in land or any other items of value) upon developers of land to pay for the construction of certain public facilities necessitated by the development. Impact fees may be imposed to pay for some or all of the capital costs to construct, expand, or improve the following "public facilities": highways and other transportation facilities, traffic control devices, facilities for collecting and treating sewage, facilities for collecting and treating storm and surface waters, facilities for pumping, storing and distributing water, parks, playgrounds, and land for athletic fields, solid waste and recycling facilities, fire protection facilities, law enforcement facilities, emergency medical facilities and libraries. Wis. Stat. §§ 66.0617(1)(a), (f). "Public Facilities" does not include facilities owned by a school district. Wis. Stat. § 66.0617(1)(f). (rev. 5/19)

⋆ The League's 121st Annual Conference ⋆



October 23-25, 2019 | KI Center, Green Bay

WEDNESDAY

Deep Dives (9:00 a.m.–11:00 a.m.)

- Northern Renewal: Tour of Green Bay and Ashwaubenon
- Innovative Housing Solutions
- Human Resources 101

\+ Mini Bar - FUNdamentals for Municipal Attorneys (9:00 a.m.-1:00 p.m.)

\+ Vendor Exposition Hall, General Session, Presidents Reception, Prize Drawings & Table for Ten

THURSDAY

WEA Trust Run/Walk, 20 Concurrent Workshops, Lunch & Keynote Speaker & Networking Reception

FRIDAY

Scrambled Eggs and Politics, Concurrent Workshops & LeRoy Butler: Originator of the Lambeau Leap

One-Day Registration is available! Register now using the Registration Form on page 26 of this magazine or register online **https://www.lwm-info.org/731/Annual-Conference**

Engineering and Public Works Track

- Asbestos Abatement for Non-Remediation Contractors
- Lighting Technology, Codes & Flickers
- To Mix or Not to Mix (water tower/tank)
- Water Tower Service Agreements & Maintenance
- *And More!*

Anyone can attend these workshops, even if you are not an engineer or public works staff!

121st League Annual Conference Registration

KI Center/Hyatt Regency, Green Bay

October 23-25, 2019

Early Bird Discount through September 13, 2019

Name____Title_______________________________________

The Municipality/Company You Represent____

Street Address____

City_______________________________________ State___________ Zip code_______________________

Phone number___________________________________email____________________________________

□ I need arrangements to accommodate a disability or dietary need. (We will contact you to make those arrangements.)

	Member* Until 9-13-19	Non-member Until 9-13-19	Member*	Non-member
Full Conference Registration	□ $225	□ $270	□ $260	□ $305
Wednesday Only Registration			□ $90	□ $110
Thursday Only Registration			□ $150	□ $180
Friday Only Registration			□ $90	□ $110
Bringing a guest? □ No □ Yes Name:_______________________			□ $50	

Please note: Guest registration covers both Conference Receptions and Thursday's Run/Walk. There is no Guest Program this year.

Please tell us which of the of the following events you'll be attending:

□ Wednesday Deep Dive #1 Northern Renewal—Tour of Green Bay and Ashwaubenon
□ Wednesday Deep Dive #2 Human Resources 101
□ Wednesday Deep Dive #3 Innovative Housing Solutions
□ Wednesday Mini Bar** A New Round of *FUN*damentals for Municipal Attorneys
□ Thursday morning WEA Trust Walk/Run (7:00 a.m. start)
Please circle the Walk/Run t-shirt size you would like: **S M L XL XXL**
If you are bringing a guest to the Walk/Run, please circle your guest's size: **S M L XL XXL**
□ Thursday Municipal Networking Reception (4:30 p.m.)
□ Friday Scrambled Eggs & Politics Breakfast (7:30 a.m.)

Total Due: _______________/Payment information:

□I am paying by CHECK. (Make check payable to League of Wisconsin Municipalities)

□I am paying by Credit Card □ Visa □MasterCard

Card Number____

Expiration Date______________________ Security Code (back of card)_________________

Signature____

THE FINE PRINT:

**Staff members and officials from cities and villages that are currently members of the League, League Business Partners and representatives from organizations exhibiting at this conference may register at the member rate.*

***The Mini Bar workshop is geared towards newer municipal attorneys but seasoned attorneys are likely to find value as well. The workshop is anticipated to provide 4 CLE credits. Anyone may attend, but content will be presented with the assumption that participants have a law background.*

Registration fees, minus a $10 processing fee, are refundable ***if the League is notified of the cancellation by October 18, 2019.***

Online Registration: www.lwm-info.org
Fax: 608-267-0645
Questions? Call 608-267-2380

Mail: League of Wisconsin Municipalities
131 West Wilson Street, Suite 505
Madison, WI 53703

Thank You to Our Local Government 101 Sponsors

League Mutual and Stafford Rosenbaum LLP

LEAGUE OF WISCONSIN MUNICIPALITIES

2019 Local Government 101 Registration Form

Mail: League, 131 W. Wilson St., Ste. 505, Madison, WI 53703 or Fax: 608-267-0645
OR REGISTER ONLINE AT www.lwm-info.org

Name (please print) ______________________ **Position**______________________
Municipality/Company______________________**Email**______________________
Street Address______________________**City**______________________
State__________**Zip Code**__________**Phone**______________________
Please indicate which location you will attend______________________

☐ I need accommodations regarding a disability or dietary restriction. We will contact you to make arrangements.
Registration Fee: $90 (member) or $115 (non-member) per person (Note-this includes the Workbook & Lunch.)
Registration deadline for each workshop is five business days prior to that event. Sorry, we cannot accept registrations by phone.

☐ I am paying by CHECK *(payable to League of Wisconsin Municipalities)* I am paying by ☐ Visa ☐MasterCard

Card Number______________________Expiration__________Security Code__________

Signature______________________

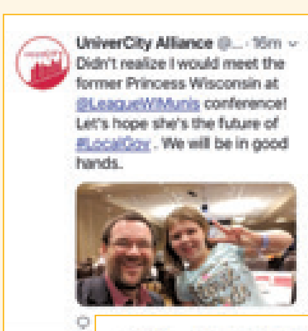
THE FINE PRINT:
Only staff members and officials from cities and villages that are currently members of the League of Wisconsin Municipalities may register as members. Registration fees, minus a $10 processing fee, are refundable when cancellation is given 5 days in advance of the workshop.

Local Government 101 Agenda

8:30 a.m. Registration
9:00 a.m. Welcome
9:15 a.m. Organization & Powers of Cities and Villages
10:00 a.m. Recognizing and Avoiding Conflicts of Interest
11:00 a.m. Budgeting & Financial Oversight
12:15 p.m. Lunch (included)
1:00 p.m. Procedures for Local Government Meetings
2:45 p.m. Managing Public Works Activities
4:00 p.m. Adjourn

May 10 - Pewaukee: Ingleside Hotel
May 17 - Eau Claire: Lismore Hotel
May 31 - Madison: Holiday Inn at the American Center
June 21 - Appleton: Red Lion Paper Valley
June 28 - Ashland: Best Western Chequamegon Hotel
September 13 - Waupaca: Par 4 Resort

Local Government 201



City of Milton selfie

New on Thursday's Annual Conference Agenda is a Local Government 201 track. For those of you who want to dig a little deeper, workshops include:

- Liquor Licensing
- Land Use
- Open Records
- TIF

Please stay tuned for details!

One-Day Registration is available! Register now using the Registration Form on page 26 of this magazine or register online **https://www.lwm-info.org/731/Annual-Conference**

LEAGUE OF WISCONSIN MUNICIPALITIES

2019 Chief Executives Workshop Registration Form

Osthoff Resort, Elkhart Lake
August 22-23, 2019

Registration Deadline: August 14, 2019

Thank you to our sponsor!

League of Wisconsin Municipalities Mutual Insurance

Name____Title____

Municipality/Company______________________________ Name tag should read__________________________________

Street Address__________________________________ City__________________ State_____ Zip Code______________

Phone number___________________________________Email____

□I need arrangements to accommodate a disability or dietary need. We will contact you to make those arrangements.

Please check one box for each item:

□ Yes □ No Attending with guest?* If yes, Guest's Name: ______________________________________

□ Yes □ No I/we will attend the pre-workshop Wednesday reception.

□ Yes □ No I/we will attend the Thursday reception.

*The Guest fee only covers both receptions. No other meal is covered by the guest fee. There is no off-site guest tour.

FEES: Staff and officials from cities and villages that are currently members of the League and League Business Partners may register as members.

□ $190 Member Tuition □ $220 Non-Member Tuition □ $30 Guest* Total Due: _________________

PAYMENT INFORMATION:

□I am paying by CHECK. (Make check payable to League of Wisconsin Municipalities.)

□I am paying by Credit Card: □ Visa □MasterCard

Card Number_________________________________ Expiration Date_________ Security Code (back of card)__________

Card Zip Code___________________ Signature____

THE FINE PRINT:

Registration fees, minus a $10 processing fee, are refundable if received by August 14, 2019. No refunds will be issued for cancellations received after close of business August 14, 2019.

HOTEL INFORMATION: Make reservations with the Osthoff Resort by calling 800-876-3399. Please identify yourself as part of the League of Wisconsin Municipalities, booking ID *League of Wisconsin Municipalities Chief Executives Workshop*, to receive the block rate of $135 Single/Double (plus 12.5% local and state taxes). If tax exempt, a letter/certificate of exemption must be presented. Check-in: 4:00 p.m. Check-out: 11:00 a.m. 7-day advance cancellation.

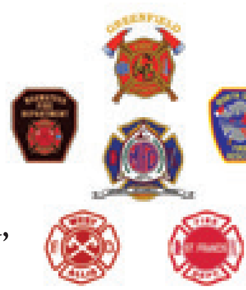
Room block held until July 31, 2019, or until the group block is full, whichever comes first.

Online Registration: www.lwm-info.org
Fax: 608-267-0645
Questions? Call 608-267-2380

Mail: League of Wisconsin Municipalities
131 West Wilson Street, Suite 505
Madison, WI 53703

Congratulations Wisconsin Policy Forum "Salute to Local Government" Award Winners

Intergovernmental Cooperation



Improving Fire/EMS Capabilities in Milwaukee Region North Shore Fire Department, cities of Milwaukee, West Allis, Wauwatosa, Greenfield, St. Francis, & Oak Creek

When an emergency occurs, the public has little concern for whether the responders are employed by their municipality – they simply want help as soon as they can get it. Unfortunately, in the case of fire and emergency services in Milwaukee County, municipal boundaries used to get in the way of getting the closest most appropriate responder to an emergency. That began to change after a new MOU was developed in 2014 that set the stage for Milwaukee and participating suburbs to assist each other in responding to calls. Becoming operational required changes to training, technology, operational procedures, and organizational culture. After months of hard work and collaboration, the "closest unit responds" approach is now in full implementation, with departments crossing borders several times per day to ensure use of the closest, most appropriate resources, regardless of boundaries.

Jean B. Tyler Leader of the Future Award

Kayla Chadwick (co-winner) Administrator/Clerk, Village of Butler

When Kayla Chadwick was hired to become the Village of Butler's administrator and clerk in 2014, she became the first female administrator in the village's 101-year history and the youngest administrator in the state of Wisconsin (at the time) at age 26. She began her tenure during a period of turmoil, as multiple instances of unethical or illegal behavior had recently been found in the village's police department. Kayla led the village through an organizational rebuilding process that included development of new staff accountability policies and an emphasis on transparency. Her financial leadership also helped end years of annual budget deficits and she spearheaded development of a 20-year capital plan. Village President Patricia Tiarks says Kayla "has transformed our organization into a transparent, ethical, highly functioning and innovative one that we are proud to represent."

Jean B. Tyler Leader of the Future Award

Sam Leichtling (co-winner) Long Range Planning Manager, City of Milwaukee

Sam Leichtling has been employed by Milwaukee's Department of City Development (DCD) since 2008, rising from a Seasonal Team Leader for the City's Summer Youth Internship Program to senior positions in the department's housing and neighborhood development and planning divisions. He played an instrumental role in the city's nationally recognized response to its foreclosure crisis and successfully administered millions of dollars of investment in Milwaukee neighborhoods. More recently, Sam has guided the development of transit-oriented development plans for two neighborhoods and anti-displacement plans for neighborhoods surrounding Milwaukee's downtown. DCD Commissioner Rocky Marcoux says "Sam's keen intelligence, leadership skills, excellent judgment, and tireless commitment to his work and his community have made him one of city government's most highly regarded employees."

WISCONSIN POLICY FORUM

This year's Wisconsin Policy Forum *Salute* marks the second time the awards are being presented to local governments throughout Wisconsin, which reflects the Wisconsin Policy Forum's status as a statewide organization. Additional awards, beyond those congratulated in the limited space in this *The Municipality*, were presented to counties and county staff for Innovative Use of Data or Technology, Public-Private Cooperation, and Lifetime Achievement Awards. The awards were presented at the 27th annual *Salute to Local Government* on June 25 in Milwaukee. Governor Tony Evers was the keynote speaker.

Please watch the League's newsletters in early 2020 for the announcement of the nomination period and process for next year's *Salute* awards or bookmark the Wisconsin Policy Forum at https://wispolicyforum.org/

The Wisconsin Policy Forum was created in January 2018 with the merger of the Madison-based Wisconsin Taxpayers Alliance and the Milwaukee-based Public Policy Forum. The *Salute* is sponsored by AECOM, Baker Tilly, BMO Harris Bank, Ehlers, Bader Philanthropies, League of Wisconsin Municipalities, Milwaukee PBS, Northwestern Mutual Foundation, Potawatomi Hotel & Casino, Quarles & Brady, LLP, Veolia Water, and We Energies.

In Transition

Administrator: **Abbotsford** Dan Grady, **Beaver Dam** Jeffrey Wiswell, **Reedsburg** Timothy Becker, **Salem Lakes** Cokie Murdock, **Thiensville** Colleen Landisch-Hansen

Alder: **Abbotsford** Lori Huther, Mason Rachu, Frankie Soto, James Werx, **Adams** Cindy Scott, **Appleton** Maiyoua Thao, Katie Van Zeeland, **Baraboo** Heather Kierzek, **Barron** Paul Solie, **Beaver Dam** Jaclyn Shelton, Jack Yuds, **Bloomer** Jason Bauch, Jon Reischel, **Brodhead** Paul Huffman, Erin Menzel, **Buffalo City** Ben Holien, **Cudahy** Scott Mulqueen, **Durand** Matthew Roesler, **Edgerton** Sarah Braun, Anne Radtke, **Elroy** Nick Gollmar, Robert Schroeder, **Green Lake** Liane Walsh, **Ladysmith** Brian Groothousen, Marty Reynolds, **Manawa** Brandon Buelow, Wendy Velie, **Mineral Point** David McCoy, Leslie Reger, **Monroe** Tammy Fetterolf, Kelly Hermanson, **Neenah** Stephanie Spellman, **Nekoosa** Adam Buehring, Daniel Downing, **Owen** Joan Jalling, **Park Falls** Richard Scharp, **Platteville** Isaac Shanley, **Port Washington** Deb Postl, **Portage** Eric Shimpach, **Spooner** Charles Gagnon, John Parker, **St. Croix Falls** Jeff Virchow, Warren White, **Stevens Point** Mykeerah Zarazua, **Waterloo** Charles Kuhl, Eric Rhynes, **Waukesha** Don Paul Browne, **Whitewater** Brienne Brown, McKinley Palmer

Assessor: **Muskego** Mark Link

Attorney: **Buffalo City** Terry Madden, **Eden** Steve Sager, **Embarrass** Kate Sloma, **Kekoskee** Matthew Parmentier, **Mason** Linda Bussey, **Nekoosa** Nicholas Abts

Building Inspector: **Nekoosa** Jeremy Phillis, **Pulaski** Jon Schulz, **West Salem** William Mandt

Clerk: **Amery** Patty Bjorklund, **Bloomfield** Candace Kinsch, **Coleman** Jodi Karas, **Genoa** Jerry Pedretti, **Norwalk** Kerry Vian, **Owen** Carol Devine, **Radisson** Daniel Heidtke, **Salem Lakes** Andy Hahn, **Wild Rose** Lindsey Inda

Constable: **Embarrass** Jay Malliet

Council: **Fond du Lac** Alicia Hans, **Fort Atkinson** Chris Scherer, **Janesville** Paul Benson, **Madison** Zachary Henak, Donna Moreland

Director of Public Works: **Ashland** John Butler, **Manawa** Mark Hass, **Mattoon** Zak Kickhaver, **Prescott** Michael Kinneman, **Spring Valley** Graham Gausman

Electrical Inspector: **Cleveland** Michael Ziereis

Engineer: **Germantown** Ryan Ehlerding

Finance Director: **Baraboo** Cynthia Haggard

Fire Chief: **Abbotsford** John Austin, **Arpin** Luke Bravener, **Durand** Jamey King, **Eden** Kyle Salter, **Lake Mills** Todd Yandre, **Lake Nebagamon** Jake Fuller, **Ogdensburg** Scott Miller, **Owen** Jason Thornton, **Pound** Turner Gross, **Rothschild** Rob Bowen

Marshal: **Maribel** Gordy Kane

Mayor: **Cudahy** Thomas Paulic, **Park Falls** Michael Bablick, **Sparta** Joe Gust

Plumbing Inspector: **Fond du Lac** Mark Charneski

Police Chief: **Hartland** Torin Misko, **Owen** Jesus Ibarra, **Park Falls** Jerry Ernst, **Reedsburg** Patrick Cummings, **Thiensville** Curt Kleppin, **Webster** Stephenie Wedin

Treasurer: **Bloomfield** Constanee Colon, **Downing** Laura Lee, **Kekoskee** Cindy Fredrick, **Mount Calvary** Jill Halbach, **Prescott** Elizabeth Lansing

Trustee: **Arena** Charles Burch, **Arlington** Eric McKenna, **Arpin** Marci Spindler, **Avoca** Randy Prestwood, **Black Earth** Troy Esser, Matt Kahl, Josh Wahl, **Blanchardville** Lili Cary, Nick Crooks, **Bloomfield** Rita Marcinkus, **Boyceville** Trudie Chernak, Lukas Montgomery, **Clinton** Tracie Risseeuw, **Coleman** Chad Mursau, **Cross Plains** Judy Ketelboeter, Lori Zander, **Downing** Wayne Bundy, Jeremy Nutter, **Eagle** Mark Schoessow, **Elkhart Lake** Bobbie Stroessner, Michael Wolf, **Glenbeulah** Paul Olm, **Grantsburg** Joe Sturdevant, **Hartland** Rick Conner, Robyn Ludtke, **Hortonville** Shauna Strelow, **Kekoskee** Loris Geschke, Allen Schellinger, **Kohler** Jason Kwaez, Michael Wandschneider, **Lake Delton** Merije Ajvazi, Joe Eck, Mark Whitefield, **Lake Hallie** Brad Berg, **Lake Nebagamon** Jeff Buhr, Patti Coughlin, **Loganville** Tom Statz, **Mason** Amy Oliphant, **Menomonee Falls** Tim Newman, Steve Taggart, **New Auburn** John Farrell, **Pardeeville** Bob Abrath, **Pepin** Rob Buntz, Mike Michaud, **Pound** Michael Rogodzinski, **Rothschild** Rex Zemke, **Saukville** Shabnam Hebein, **Shorewood Hills** Shannon Albrecht, Mike Lotfi, **Somers** Kristen Smith, **Spring Green** LuEtta Miller, **Stockbridge** Nathan Bowe, **Thiensville** Kristina Eckert, **Winneconne** Steve Foster, Jacki Kasubaski, Brenda Kubasta, **Withee** Gordy Niemi, Randolph Shelton, **Woodville** Sue Lohmeier, **Wyocena** Brian Burdick, **Yuba** Richard Hoskins

Trustee: **Arpin** Jack Esser, **Bloomfield** Dan Aronson, **Cross Plains** Jay Lengfeld, **Eland** Brian Thuot, **Elkhart Lake** Richard Sadiq, **Friesland** Steven Williams, **Grantsburg** Michael Longhenry, **Holmen** Patrick Barlow, **Kekoskee** Donald Hilgendorf, **Lake Hallie** Gary Spilde, **Lake Nebagamon** Darrell Kyle, **Loganville** Russ Lankey, **Marquette** Arthur Cybal, **Pardeeville** Phillip Possehl, **Pepin** Bill Wroblewski, **Winneconne** Chris Boucher

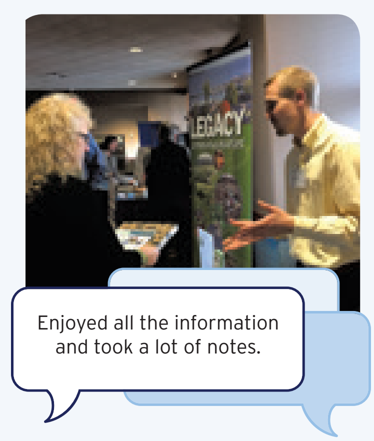
2019 League Workshops, Institutes, and Conferences

EVENT	DATES	LOCATION	LODGING	REIGISTRATION FEE
Chief Executives Workshop*	August 22-23	Elkhart Lake	Osthoff Resort • 800-876-3399 $135 single/double ID: League of WI Muni's-Chief Execs	**$190 Member** $220 Non-Member
Local Government 101*	September 13	Waupaca	Par 4 Resort • 1-day workshop Usually does not require overnight stay but small block is available	**$90 Member**
Municipal Assessors Institute	September 16-18	Oshkosh	Best Western Premier Waterfront Hotel & Convention Center • 920-230-1900 $82 single/$92 double ID: Municipal Assessors Institute LWM	**$190 Member** $220 Non-Member
Annual Conference and Engineering & Public Works Institute*	October 23-25	Green Bay	KI Center/Hyatt Regency • 888-421-1442 $82 single-quad ID: League of WI Municipalities	**$225 Member** $270 Non-Member
Police & Fire Commission Workshop	November 1	Stevens Point	Holiday Inn Hotel & Convention Center 1-day workshop Usually does not require overnight stay	**$130 Member** $155 Non-Member
Plumbing Inspectors Institute	November 6-8	Delavan	Lake Lawn Resort • 800-338-5253 $113-$133 depending on rm type ID: Plumbing Insp Institute	**$155 Member** $185 Non-Member

**** Register now at www.lwm-info.org***

★ The League's 121st Annual Conference ★

Want to know what participants thought of the 2018 Conference?



One-Day Registration is available! Register now using the Registration Form on page 26 of this magazine or register online **https://www.lwm-info.org/731/Annual-Conference**

In Transition

Please send changes, corrections, or additions to Robin Powers at rpowers@lwm-info.org, fax (608) 267-0645
or mail to the League at 131 West Wilson Street, Suite 505, Madison, WI 53703

CONGRATULATIONS!

Wisconsin Community Media (WCM) Best of the Midwest Media Fest Awards

The competition includes entries from Minnesota, North Dakota, South Dakota, Kansas, Iowa, Illinois, Missouri, and Wisconsin. Awards were presented at the 2019 WCM Annual Conference in May and included:

- Rice Lake Community Media received an award at Wisconsin Community Media's Best of the Midwest Media Fest for their new show, Council Countdown.
- Members of the City of Madison IT Media Team - Joe Schraven, Excellence Award for coverage of the Madison Common Council meetings; Paul Schmidt, Excellence Awards for "Madison Fire Department: In Your Neighborhood, At Your Service" and "Voting Absentee by Mail" and an Achievement Award for "City of Madison Community Bonds." Jesse Poole won Achievement Awards for "Overdose Prevention – We Can All Save a Life" and "Family Fun Night Spot."
- Programs produced by Oshkosh Community Media won Excellence Awards including the 2018 Oshkosh State of the City (Local Events category), City Manager's Report: 2018 Top 10 (Talk Show/Magazine category), Welcome to Oshkosh (Video Series category), Heavy Metal: Excavator (Short-Form/Feature category). In addition, Oshkosh Media earned four Achievement, and three Merit awards.

Rice Lake Community Media

Oshkosh Community Media

Wisconsin Women in Government Rising Star Award

Green Bay City Attorney Vanessa R. Chavez was born and raised in New Mexico. She holds a bachelor's degree in Philosophy from New Mexico State University, a Master of Science in Information Studies with a concentration in Legal Research and Reference from The University of Texas at Austin, and a Juris Doctor from the University of New Mexico School of Law. Prior to moving to Wisconsin in 2016, Ms. Chavez represented governmental clients throughout New Mexico. She is licensed to practice in both Wisconsin and New Mexico.

Ms. Chavez's community service includes serving on the Board of Directors of the Girl Scouts of the Northwestern Great Lakes, the New Mexico Hispanic Bar Association, the New Mexico Women's Bar Association, and chairing the 2008 National Latina/o Law Students Association National Conference Committee. In 2018, she was named one of Wisconsin's 32 Most Powerful Latinos by Madison 365.

Green Bay City Attorney Vanessa R. Chavez (R)

CONDOLENCES

Jerry Allen Edgar: June 22, 1929 – May 28, 2019. Jerry served as the League of Wisconsin Municipalities Legal Counsel in the 1970s. He was an expert in special assessments and co-wrote a Marquette Law Review paper on that issue, which is cited to this day. Jerry was a long-time municipal attorney, representing Germantown, Random Lake, and others, and maintained a municipal code service. In addition, he was a regular presence for more years than we can count at the League's Municipal Attorneys Institute where he enjoyed offering advice during the informal Cracker Barrel session based on his many years of experience. In 1988 he served as President of the Municipal Attorneys section.

Oconto Falls: Alderman Jay Kostreva passed away on April 23, 2019. He served on the City Council for the last 11 years, and was also a Police Chief for the city, retiring from that position in 2002.

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800-792-2473, ext. 3827
rwbaird.com/publicfinance

*Source: Ipreo MuniAnalytics as of March 31, 2019. Does not include Private Placements or Notes.

100 YEARS