

City of Richland Center Financial Policies

Accounting

Purpose

The purpose of this policy is to set uniform guidelines for the accounts payable/receivable process and for accounting-related matters for federal awards. Any mandatory applicable state or federal law or regulations will supersede this policy. The Finance Committee shall be charged with the enforcement of the rules that are set out by this policy.

General Information - City of Richland Center strives to maintain efficient business practices and good cost control. A well-managed accounts payable function can assist in accomplishing this goal from the purchasing decision through payment and check reconciliation. It is the policy of the City of Richland Center that the recording of assets or expenses and the related liability is performed by an employee independent of ordering and receiving. The amounts recorded are based on the vendor invoice for the related goods or services. The vendor invoice should be reviewed and approved by a Department Head or designee prior to being processed for payment. Invoices and related general ledger account distribution codes are reviewed prior to posting to the subsidiary system.

The primary objective for accounts payable and cash disbursements is to ensure that:

Disbursements are properly authorized

Invoices are processed in a timely manner

Vendor credit terms and operating cash are managed for maximum benefits

Basis of Accounting – Government-wide financial statements are prepared using the accrual basis of accounting, and proprietary and fiduciary funds also use the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, and in the presentation of expenses versus expenditures.

A. Recording of Accounts Payable – All original bills must be coded to the appropriate general ledger account and signed by the head of the applicable department before submitting for payment. In the event an incorrect code is placed on an invoice, the Clerk/Treasurer should be notified and the Clerk, Deputy Clerk, and the Department Head shall meet to resolve the issue. In the absence of the department head, the Council may approve the bills presented at each meeting or listed as a specific agenda item. Council meetings are held on the first and third Tuesdays of every month. Bills not turned in to the City Clerk's office by 12:00 PM on the Monday before the Council meeting may be postponed to the following Council meeting with the exception of the bills approved by the Library Board which should be paid immediately after turned into the Clerk/Treasurer's Office. The Library bills should then be presented to the next possible Council meeting to be reviewed. Bills are entered into the City's Accounts Payable Computer Program, checks are printed prior to the Council Meeting, and a detailed check register showing the account

number and check description detail will be presented to the City Council for final approval. Checks will be mailed, or made available for pickup, on the day after the Council meeting unless approved by the City Council, Mayor, or City Clerk due to unusual circumstances. Additional bills that are turned in between City Council meetings and which need to be paid before Council meets must be approved and signed by either the Chairperson of the Finance Committee, the Mayor, or the Council President. Payroll and employee benefits related payments may be made without being presented to Council. Employees requesting reimbursement for expenses related to City business must complete a business expense reimbursement form, attach all receipts for the purchase(s), obtain the signature of the department head, and turn it into the City Clerk/Treasurer's office for Council approval. Purchases should be charged if at all possible, to the City's account or on the City credit card.

B. Voucher Packages – Voucher packages shall be submitted for all account payables. These voucher packages shall consist of a purchase order (when necessary), the vendor invoice, and any other supporting documentation deemed appropriate. Voucher packages will be reviewed for accuracy prior to submission and processing staff shall ensure all necessary information and documentation is included. Department Heads may authorize subordinate staff to approve purchases and code invoices. Voucher packages shall be given to the Clerk/Treasurer by noon on the date of the Council meeting for review prior to the meeting. The Clerk/Treasurer shall scan the check register and upload it to the Council packet.

C. Payment Discounts – To the extent practical, it is the City's policy to take advantage of all prompt payment discounts offered by vendors. When availability of such discounts is noted, and all required documentation in support of payment is available, payments will be scheduled so as to take full advantage of the discounts.

D. User Fees and Charges – Fees and charges should be reviewed annually and should be modified as needed.

E. Accounts Receivable –

- a. Changes/Adjustments. Any invoice placed in the system shall not be reversed, adjusted, or discounted by the department that initiated the invoice. The department shall submit a change request to the Clerk-Treasurer for review and possible approval or if the cost is over \$300, the Finance Committee shall review and possibly approve. All bills incurred by the City for which another individual or other legal entity is liable to the City will be entered into the City's Accounts Receivable System and billed to the responsible party in the next monthly billing after receipt of the bill by the City. All charges to the City for services rendered to an individual or other legal entity will be entered into the City's Accounts Receivable System and billed to the responsible party in the next monthly billing after the City has received notice of such charge to the City. Monthly billings shall be prepared and mailed out by the City within the first 4 days of each month beginning August 1, 2013.

- b. Delinquent Payments and Collections. All invoices or statements which have not been paid within 30 days after the initial billing shall incur an additional 1% late fee for each month that they remain unpaid or such lesser amounts as limited by law, until paid in full. Accounts are to be kept up-to-date so that when a balance due in the “60 days” column, their statement is marked “Past Due” in the upper right corner of the statement in large red letters. A letter is issued at 30 days and at 60 days past due notifying the status of their account. A customer will receive up to three statements as follows: 1st statement-current balance, 2nd statement-30 days, 3rd statement 60 days (marked past due). All unpaid billings, invoices, or statements not paid within 60 days from the initial billing date will be aggressively pursued for collection with any means or procedure permitted under Wisconsin Statutes by the Clerk/Treasurer’s Office. One of the following four options shall be pursued that is most appropriate to the type of charges owed and does not requiring prior approval by the Finance Committee or Common Council to initiate collection:
1. The State of Wisconsin Tax Refund Intercept Program
 2. the State of Wisconsin Debt Collection System
 3. Small Claims Court or other suit through the Richland County Court System
 4. A Special Assessment on the property tax bill.

The Finance Committee will review all delinquent accounts at regular meetings.

- c. Payments from Accounts with Non-Sufficient Funds. If a payment is submitted to the City of Richland Center from a bank account with non-sufficient funds, the City Clerk-Treasurer, or designee, shall notify the issuer that the City will charge a \$25 collection fee for all NSF checks plus any additional fees charged by the bank. Anyone submitting an NSF check to the City more than once in a two-year period will be required to make all future payments to the City by cash, cashier check or money order.
- d. Landfill Account Delinquency. Accounts are to be kept up-to-date so that when a balance due in the “60 days” column, their statement is marked “Past Due” in the upper right corner of the statement in large red letters along with an additional note added to their statement notifying them at they need to pay their balance to avoid account closure. Accounts that are still not paid after the next billing period have their charge accounts closed and are denied access to the landfill facility until they pay their balance. A letter is issued at 30-days and at 60-days past due notifying them on the status of their account. A customer will receive up to three notices as follows: 1st statement-current balance, 2nd statement-30 days, 3rd statement-60 days (accounts gets closed and collection methods begin). All unpaid billings, invoices, or statements not paid within 60 days from the initial billing date will be aggressively pursued for collection with any means or procedure permitted under Wisconsin Statutes by the Clerk/Treasurer’s Office. After the balance has been paid in full, the account is reopened on a “probationary basis” (meaning that if they fall behind again, they lose the privilege of having a charge account permanently). After all payments clear the bank and a zero balance is

verified, the charge account is closed. From that point on, they can go to the landfill but will have to pay each time the facility is used.

F. Federal Awards – The City of Richland Center shall adhere to all federal rules and regulations with regards to charging costs to federal awards, either directly or indirectly. Only those costs that are allowable by law, regulation, or award rules shall be charged. All costs must conform to any limitations or exclusions of OMS Circular A-122 or the federal award itself.

- a. The City of Richland Center will adhere to all Wisconsin DOT Transit procurement procedures when 5311 Federal Grant monies are used.

G. Donation Policy – Each donation is required to follow a process to determine if such a donation is in the City residents' best interest and for the City to accept donations of tangible personal property to the City of Richland Center. In order to maintain proper records, historical documentation, and for audit and insurance purposes, the City will record the following information for every donation: description, reason for donation, donor's name, organization's name, address, phone number, email, use of donation, department/location, estimated or actual cost of donation, and the donor's signature. It is understood that with the acceptance of the donation of tangible personal property, it becomes property of the City. All donations must be received in full that are applied to a project before the project begins unless the project and appropriation of funds are authorized by a 2/3 vote of the Common Council to begin before payment is received. It will be at the discretion of the Department Head/City Council on whether it is cost effective to repair, replace or use the property in the future.

H. Office of Comptroller – All statutory duties of the comptroller shall be made part of the Clerk/Treasurer's duties with the exception of those duties expressly assigned by the Common Council to another officer or boards, or to the council or a committee thereof. The City Clerk/Treasurer will provide a Treasurer's report to the City Council at the first meeting of every month. The following comptroller duties shall be made part of the City Finance Committee's duties:

- a. The Finance Committee shall each month and as often as reported examine the treasurer's accounts as reported and as kept, and attach thereto a report to the council as to their correctness and as to any violation by the treasurer of the treasurer's duty in the manner of keeping accounts or disbursing moneys.
- b. The Finance Committee shall examine each claim presented against the city, and determine whether it is in proper form, and if it is on contract, whether authorized and correct. For these purposes the Finance Committee may swear witnesses and take testimony. If the Finance Committee finds no objection the Finance Committee shall mark its approval on the claim. If the Finance Committee disapproves in whole or in part, the Finance Committee shall report the reasons for that disapproval to the council. The Finance Committee shall in all cases report evidence taken. No claim shall be considered by the council or be referred to another committee until it has been so examined and reported on.

- c. The City Council may in writing, filed in the office of the clerk, appoint a Deputy who shall act under the Finance Committee's direction and in the Clerk/Treasurer's absence or disability, or in case of a vacancy shall perform the comptroller's duties designated to the Clerk/Treasurer. The Deputy shall receive such compensation as the Council provides. The acts of such Deputy shall be covered by official bond as the Council directs.

I. Financial Statement Preparation – Fund balances in governmental funds will be reported under the following categories using the definitions provided by GASB Statement No. 54:

- a. Non-spendable Fund Balance: Non-spendable fund balance includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. Non-spendable amounts will be determined before any other classifications. It is the responsibility of the City Clerk/Treasurer to report all Non-spendable Funds appropriately in the City's financial statements. Examples of Non-spendable Funds are: Inventory and prepaid expenditures.
- b. Restricted Fund Balance: Funds should be classified as restricted when constraints are placed on the use of resources, which constraints are either: externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or imposed by law through constitutional provisions or enabling legislation.
- c. Committed Fund Balance: Committed funds include amounts that can only be used for specific purposes determined by a formal action of the City's highest level of decision-making authority (i.e. City Council). Authority to Commit Commitments will only be used for specific purposes pursuant to a formal action of the City Council. A majority vote is required to approve a commitment and must take place within the fiscal reporting period, no later than December 31st; however, the amount can be determined subsequent to the release of the financial statements. A majority vote shall be required to make or change the specific use of a commitment.
- d. Assigned Fund Balance: This category includes amounts intended to be used by the City for specific purposes but which do not meet the criteria to be classified as restricted funds or committed funds. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. The City Council delegates the City Clerk/Treasurer to assign amounts to be used for specific purposes. Such assignments cannot exceed the available (spendable, unrestricted, uncommitted) fund balance in any particular fund.
- e. Unclassified Fund Balance: This category includes the residual classification for the City's general fund and includes all spendable amounts not contained in the other classifications. In other funds, the unassigned classification should be used

only to report a deficit balance from overspending for specific purposes from which amounts had been restricted, committed, or assigned.

J. Operational Guidelines: The following guidelines address the classification and use of fund balance in governmental all funds:

- a. **Classifying fund balance amounts:** Fund balance classifications depict the nature of the net resources that are reported in a governmental fund. An individual governmental fund may include non-spendable resources and amounts that are restricted, committed, or assigned, or any combination of those classifications. The general fund may also include an unassigned amount.
- b. **Prioritization** of fund balance use: When an expenditure is incurred for purposes for which both restricted and unrestricted (committed, assigned or unassigned) amounts are available, it shall be the policy of the City to consider restricted amounts to have been reduced first. When an expenditure is incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used, it shall be the policy of the City that committed amounts would be reduced first, followed by assigned amounts and then unassigned amounts.
- c. **Minimum unassigned fund balance:** The City will maintain a minimum unassigned fund balance in its General Fund ranging from 20 percent to 30 percent of the subsequent year's budgeted expenditures (including other financing uses). This minimum fund balance is to protect against cash flow shortfalls related to timing of projected revenue receipts and to maintain a budget stabilization commitment.
- d. **Replenishing deficiencies:** When a fund balance falls below the minimum 20 percent range, the City Clerk/Treasurer will develop a budgetary plan to replenish the fund balance to the established minimum level within five years.
- e. **Implementation and review:** The City Council authorizes the City Clerk/Treasurer to establish any standards and procedures which may be necessary for its implementation. The City Clerk/Treasurer shall review this policy and at least annually and make any recommendations for changes to the City Council.

K. Budget Formation Process: Budget process begins in August. City Clerk/Treasurer meets with Mayor for direction on next year's budget. City Clerk/Treasurer distributes revenue and expenditure worksheets to department heads in August. Worksheets are returned to City Clerk/Treasurer in early September. City Clerk/Treasurer has Accountant enter numbers into the Budgetary Program and prints total document for the Clerk/Treasurer. The Mayor meets with City Clerk/Treasurer to review and approve a preliminary budget. City Clerk/Treasurer's office compiles data for budget meetings to be held in September and October with finance committee as the committee sees fit. Department heads present requests to the finance committee if requested. Once approved by finance, notice is prepared for and turn into the local paper for publication of a public hearing. Budget is officially adopted through public hearing process.

Within one week of the end of every month, every department head and the council shall be emailed a budget report based on the expenditure and revenue activities of the previous month.

L. Records Retention Policy: The City of Richland Center has adopted the Wisconsin Municipal Records Schedule for the administration and disposition of public records approved by the Wisconsin Public Records Board.

Procurement

Purpose

The purpose of this policy is to set uniform guidelines for the purchase or lease of supplies, materials, equipment, and services by all staff and to ensure that transactions are completed in a transparent manner. The City shall apply this policy to all expenditures by a public agent irrespective of the source of the funds. When the procurement involved the expenditure of state or federal assistance or contract fund, the procurement shall be conducted in accordance with any mandatory applicable state or federal law and regulations.

The Clerk-Treasurer shall act as the purchasing agent for the City of Richland Center and shall be charged with enforcement of the rules that are set out by this policy.

Department Head Responsibility: All City department heads have the responsibility to make and keep purchases and expenditures of City funds within budgeted amounts, make the purchases within state and federal regulations, make purchases consistent with the provisions of this policy, and to make all reasonable efforts to secure for the City maximum value for the expenditure of City funds. The department head has the responsibility to charge purchases to the City's account. In the event problems arise with the charge account, the purchases will be made by the clerk/treasurer's office and the department will be removed as authorized to charge on the account. This responsibility is in addition to the other responsibilities as set forth in the department head's job description. Supplies required for operation of municipal offices and departments shall be purchased as required.

Requirement of Good Faith: All City department heads and employees shall demonstrate a reasonable and good faith effort to obtain goods and services for the City at the lowest possible cost consistent with the quality and service needed to maintain efficient operations of the City.

Purchases for the City of Richland Center are grouped into three categories:

1.) **Expenditures of Funds for Budgeted Items Costing Less than \$3000.00:** If an item has been specifically budgeted for, it will not be necessary to obtain approval in advance from the Finance

Committee or Common Council prior to the purchase of the purchase is under \$3000.00. This pertains to leased items and leases with a purchase option, as well.

2.) Expenditure of Funds for Budgeted Items Costing \$3000.00 or More: Any expenditure that has been specifically budgeted for in the current year's budget, and the purchase price of which is \$3000.00 or more, may be bid or quotes obtained per this policy. Once bids are received, the item shall be placed on the Council agenda for possible action on purchase. This pertains to leased items and leases with a purchase option, as well.

3.) Non-budgeted Expenditures: All expenditures which have not been specifically budgeted for in the current year's budget shall require Mayor and/or City Council approval with a recommendation from the Finance Committee.

Negotiations with Vendors Where Finance Committee or City Council Approval is Required.

All negotiations for agreements with vendors for proposed expenditures which by the terms of this policy require Finance Committee or City Council approval shall be carried on subject condition to that such approval is required before the agreement becomes final. Department Heads or other City employees' negotiation such agreements shall make it clear to the vendor that the purchase is conditioned.

Competitive Bidding Requirements:

1.) Expenditures of \$3000.00 or less for any one purchase or contract shall not require competitive bidding, but competitive bidding is encouraged for any significant expenditure for an item with a useful life expectancy of 5 years or more.

2.) All expenditures in excess of \$3000.00 shall require sealed bids with notice to prospective bidders published as a class 1 notice in the designated official newspaper.

3.) Exceptions to the requirement of obtaining competitive bids may be made for the following reasons:

a.) Participation in an intergovernmental cooperative purchasing program.

b.) The vendor is the sole source from whom it is feasible to obtain the purchase, due to location or the ability to provide maintenance after purchase or other considerations as determined by the City Council.

c.) **Emergency circumstances** necessitate immediate purchase, not allowing time to seek bids. The Mayor, Council President and the City Clerk shall be notified of any such emergency prior to the purchase and no purchase shall be made without their unanimous approval. Council Members shall be advised of the circumstances of such authorized emergency purchases via email as soon as possible.

Local Vendors: Local vendors will be given a chance to bid on any goods or services the City is seeking. Within the parameters of this policy, The City shall make every effort possible to use local business firms and contract with small, minority-owned, and women-owned businesses in the procurement process to purchase materials and services locally when possible. It is understood that there may be a premium on the cost of purchasing local and Department Heads must use their administrative discretion to make the appropriate purchase.

Award: Purchases shall be awarded to the low bidder unless there is a valid reason for doing otherwise. The City Council reserves the right to determine what is a valid reason. Valid reasons may include but are not limited to:

- a.) The low bidder has proven, from past experience, to provide goods or services that are inferior in quality.
- b.) The low bidder has, from past experience, had problems with late delivery, failure to meet specifications and/or not providing the necessary maintenance or service on a timely basis.
- c.) An award made to a local vendor that is not the low bidder if the ability to provide timely and convenient service or maintenance for an item is a significant concern, and the local vendor's ability to provide the time service or maintenance significant exceeds that of the low bidder
- d.) In all bidding situations, the City reserves the right to reject any and all bids.

Professional Services: As to legal, financial, engineering and consulting services, or any other service that may be considered complex or technical in nature: A request for proposals shall be used when the cost is expected to exceed \$20,000.00 in order to gain information from potential service providers. Evaluation criteria shall include but not be limited to price, ability to perform, experience, technical expertise, availability, and past services to the City. Exception: A request for proposals shall not be required for ongoing and continuous services, such as legal services provided by the City Attorney, auditing, or engineering services for ongoing projects, unless requested by Council.

Public Construction: All public construction, the estimated cost of which exceeds \$25,000.00 shall be let by contract to the lowest responsible bidder under the procedures set forth in sec. 62.15 Wisconsin Statutes. If the estimated cost of any public construction exceeds \$5,000.00 but is not greater than \$25,000.00, the Public Works Committee shall give a Class 1 notice of the proposed construction before the contract for construction is executed. All other public construction shall be let as the Council may direct.

Personal Gain Prohibited: No City employee shall derive a financial gain from any purchase or contract issued by the City, nor shall any City employee or officer accept any gratuities in exchange for preferential treatment relating to any purchase or agreement with the City.

Mayor's Power to Make Expenditures: In circumstances where it is not feasible to secure Common Council approval for the expenditure of such funds due to time constraints, the Mayor is hereby granted the power to authorize the expenditure of City funds in an aggregate amount of not more than \$5,000.00, provided such expenditures are made out of budgeted funds. The City Council shall be informed of all such authorized expenditures at the next meeting of the Council.

Petty Cash: The City Clerk/Treasurer's Office shall hold one petty cash box for the Clerk/Treasurer's Office, Parks & Grounds Department and Public Works Department, as well as a separate petty cash box for the Brewer Library. The Police Department will have a petty cash box in the Police Department. Department Heads may turn in a signed receipt for reimbursement stating what the items were purchased for. Such purchases for petty amounts (\$10.00 and under) are to be kept to a minimum. At no time with there be more than \$50.00 in each box.

Charge accounts at various businesses: The City Clerk/Treasurer's Office shall be responsible to create charge accounts and inform vendors which employees are authorized to charge to the account. At no time may any charges be made that are not directly for official City business. Any account used to charge any purchase for personal other than official City business will result in account closure and the Clerk/Treasurer's Office will make any future purchases through that vendor. In the event purchases are misrepresented to the City Clerk/Treasurer's Office and are not for City business, future purchases must be approved by the City Council prior to ordering.

Credit Cards: The Chief of the Police Department will hold a credit card that may be used in urgent situations for Police business only. The City Clerk/Treasurer's Office will hold the City's Credit Card and is the only department authorized to make charges for the remaining city departments. The maximum credit limit is \$5,000.00 per card. At no time may a credit card be used if the purchase is not in compliance with this purchasing policy.

No invoice will be paid unless turned into the City Clerk/Treasure's Office signed by the employee who made the purchase and authorized by the department head. All contacts must be authorized by the City Council.

Unauthorized Purchases

Any unauthorized purchases will be considered a personal purchase and the individual who made the purchase may be personally liable for payment as well as subject to further disciplinary actions.

Internal Controls

1. Appropriate documentation (supporting invoices) must be attached for all disbursements.
2. Original bills, not copies, must be used for documentation.
3. All invoices must have Department Head or designee approval prior to drawing the check.

4. The Clerk-Treasurer shall verify Committee or Council approval for unbudgeted capital purchases, when needed.
5. Every effort should be made to avoid finance or late charges.
6. Adequate security must be provided over unused checks.
7. Checks must not be signed prior to being completely filled out.
8. The Clerk-Treasurer will review all processed checks before the checks are distributed.
9. Checks shall not be mailed until approved by the Common Council.

The City shall ensure that awards are not made to any party which is debarred or suspended, or is otherwise excluded from or ineligible for participation in federal assistance programs when federal funds are utilized for a project.

The City maintains the right to reject any and all bid proposals.

PROCUREMENT PROTEST PROCEDURES

The City of Richland Center has developed the following procedures to handle and resolve disputes relating to the procurement process:

Notification

- Any party registering a bid award protest, must do so in writing within 10 days from the date of the issuance of the bid award. Upon receiving a written bid protest, City of Richland Center will provide the protester with a copy of the City of Richland Center protest procedures and a protest form, via e-mail or by fax within 15 days of the complainant's filing. No Verbal Protest Complaints will be addressed.
- Protests must be in written form and addressed to the City of Richland Center Clerk/Treasurer, 450 S. Main Street, Richland Center, WI 53581
 - The written protest should contain the following information:
 - Name and Title of Complainant
 - Name and Address of Business
 - Phone Number, E-Mail Address, Fax Number
 - Nature and extent of the protest
 - Documentation of Claims
 - Action requested

Response

- The City of Richland Center Clerk/Treasurer will review and respond in writing, to each substantive issue raised in the written protest within 15 working days. Depending on the nature of the complaint or protest, the Clerk/Treasurer may respond, or may refer the complaint or protest to the City of Richland Center Common Council. In either case, a response must be rendered within fifteen working days.
- The final step in the local protest procedure process rests with the City of Richland Center Common Council. If the complainant is not satisfied with the response made by the City of Richland Center Clerk/Treasurer, the complainant may request a review by the City of Richland Center Common Council via certified mail addressed to the City

of Richland Center Common Council and copy sent to the Clerk/Treasurer, no more than 5 days after the Clerk/Treasurer's written decision. The Common Council at its discretion has the right to review the request or by inaction, let the Clerk/Treasurer's decision stand. If there is no response from the Common Council within 5 business days the Clerk/Treasurer's decision is affirmed.

- If the Common Council chooses to review the complaint, the Council will invite the protester to provide the following written information and details:
- The information provided to the City of Richland Center Common Council should include:
 - Original complaint form
 - Clerk/Treasurer's written response
 - Additional information submitted to or requested by the Common Council
 - All documentation and pertinent facts relating to the dispute
 - Clerk/Treasurer's recommendation
- After reviewing the written protest information, the City of Richland Center Common Council will make a recommendation and provide a written response to the complainant's protest. If the Common Council so chooses, it may prior to its final recommendations, invite the complainant to address the protest issue at a meeting scheduled by the Common Council. However, the City of Richland Center Common Council at its sole discretion may choose to render its decision without consulting the complainant based solely on the evidence and information before it.
- After the conclusion of the Common Council's deliberations and decision, the Clerk/Treasurer shall provide the Common Council's record of decision to the complainant within 10 business days.
- All decisions rendered by the City of Richland Center Common Council are final. This completes the local portion of the protest procedure process.
- The complainant does have the option to request reconsideration only if data becomes available that was not previously known, or there has been an error of law or regulation.
- The Federal Transit Administration will only entertain a protest that alleges that the City of Richland Center has failed to follow their protest procedures. Any protest to the FTA must be filed in accordance with the FTA Guidance Circular 4220.1F or the most recently revised circular.

Adopted this 3rd day of November, 2020 by the Common Council of the City of Richland Center

Todd E. Coppernoll, Mayor

Attest:

Derek S. Kalish, Clerk/Treasurer