



Common Council

Regular Meeting

335 South Broadway
De Pere, WI 54115
<http://www.de-pere.org>

Agenda

Tuesday, September 17, 2019

7:30 PM

De Pere City Hall Council Chambers

Pursuant to Wisconsin Statutes 19.84, Notice is hereby given to the public that a meeting of the **Common Council** of the City of De Pere will be held on **September 17, 2019** at **7:30 PM** in the **De Pere City Hall Council Chambers**, 335 S. Broadway Street, De Pere, WI 54115.

This meeting can be viewed LIVE on Spectrum Cable Channel 4; AT&T U-verse Channel 99; www.depere.tv. This meeting is also rebroadcast on TV throughout the week and available on demand at www.depere.tv.

I. Call to Order

1. Roll Call
2. Pledge of Allegiance to the Flag.
3. Approval of the minutes of the September 3, 2019 Common Council meeting.
4. Public comment upon matters not on the agenda and other announcements.
5. Recommendation from the Finance-Personnel Committee to Approve the 2018 Audit Report.
6. Recommendation from the Board of Public Works to Award Contract 19-17 Employers Boulevard Water Relay to Kruczek Construction in the amount of \$164,600.
7. Recommendation from Plan Commission to Approve a Proposed Extraterritorial 2 Lot CSMat 2440 Oak Ridge Circle in the Town of Ledgeview (Parcel D-489-1). Submitted by Bryan L. Pfeffer, PLS, Robert E. Lee & Associates, authorized representative for Elaine LeDuc property owner.
8. Recommendation from Plan Commission to Approve a Proposed Extraterritorial 2 Lot CSM for unaddressed property located north from Heritage Road and Wayne Lane in the Town of Ledgeview (Parcel D-450-1). Submitted by Steven M. Bieda, PLS, Mau & Associates LLP, authorized representative for Gigot Properties LLC, property owner.
9. Recommendation from Plan Commission to Approve a Proposed Extraterritorial 1 Lot CSM at the 4800 BLK Tower Road in the Town of Glenmore (part of Parcel GL-107). Submitted by Leslie D. Van Horn, PLSS, Van Horn & Van Horn LLC, authorized representative for Shillcox Shamrock Lines LLC, property owner.
10. Recommendation from the Finance/Personnel Committee to accept \$250 sponsorship from the Kress Inn and Bemis Conference Center in support of De Pere TV.
11. Recommendation from the Finance & Personnel Committee to Approve and Accept the Proposed Eagle Scout Project for Improvements to the Fire Department Classroom, Station #1.
12. Recommendation from the Finance & Personnel Committee to accept \$500 donation from Casey Cuene to the Fire Department.
13. Recommendation from the Finance & Personnel Committee to accept \$1,100 donation from Green Bay Packers to the Fire Department.

14. Recommendation from the License Committee on an application for a Class "B" Fermented Malt Beverage and "Class B" Intoxicating Liquor License for Bullseye 708 LLC (DBA Pub 338), 338 Main Ave. Submitted by Bullseye 708 LLC, Agent Leslie Conard, De Pere.
15. Recommendation from the License Committee on an application for a Special Permit allowing consumption of alcohol beverages on public ways (George St from Broadway to Wisconsin St and a portion of Wisconsin St). Submitted by Definitely De Pere for the Food Truck Rally on Sunday, Sept. 29, 2019 from 1:00 pm to 5:00 pm.
16. Recommendation from the License Committee on an application for a Special Permit allowing consumption of alcohol beverages on public ways (George St from Broadway to Wisconsin St and a portion of Wisconsin St). Submitted by Definitely De Pere for the Street Yoga on Saturday, October 5, 2019 from 4:00 pm to 6:00 pm.
17. Recommendation from the License Committee on an application for a temporary premises description change submitted by La Vie Boheme.
18. Ordinance #19-19 Amending § 62-4 and § 62-12 De Pere Municipal Code Regarding Inspections and Electrical Permit Fees.
19. Resolution #19-103, A Resolution Authorizing and Providing for the Sale and Issuance of \$8,715,000* General Obligation Promissory Notes, series 2019A, and all Related Details.
20. Resolution #19-104, A Resolution Authorizing and Providing for the Sale and Issuance of \$880,000 Taxable General Obligation Promissory Notes, Series 2019B, and all Related Details.
21. Resolution #19-105 Naming New Street Right-of-Way (Drift Inn Drive).
22. Resolution #19-106 Authorizing Extensions of Cost Share Agreements for School Resource Officer Program with the Unified School District of De Pere and the West De Pere School District.
23. Resolution #19-107 Authorizing Submission of Georgia-Pacific Bucket Brigade Grant Application.
24. Resolution #19-108 Authorizing Submission of Wisconsin Department of Natural Resources Forest Fire Protection Grant Application for Dry Fire Hydrant Installation.
25. Resolution #19-109 Authorizing Property Manager Agreement with Blue Frog Property Management LLC.
26. Operator license applications.
27. Voucher approval.
28. Future agenda items.
29. Adjournment.

Lawrence M. Delo
City Administrator

Any person wishing to attend this meeting who, because of disability, requires special accommodations should contact the Clerk's office at 339-4050 by Noon, the previous day so that arrangements can be made.

Agenda Sent To:

Alderspersons

City Administrator

Mayor

Department Heads

TV, Newspapers & Radio Stations

Kress Family Library

De Pere Chamber of Commerce

Bryan Pfeffer, Robert E. Lee & Associates

Steven Bieda, Mau & Associates LLP

Leslie Van Horn, Van Horn & Van Horn LLC

Leslie Conard, Pub 338

Tina Quigley, Definitely De Pere

Doreen Martin, La Vie Boheme



City of De Pere, Wisconsin

Request For Common Council Action

MEETING DATE: September 17, 2019

DEPARTMENT: City Clerk

FROM: Carey Danen

SUBJECT: Approval of the minutes of the September 3, 2019 Common Council meeting.

ATTACHMENTS:

- 9-3-19 Common Council Minutes_Draft (DOC)



Common Council

Regular Meeting

335 South Broadway
De Pere, WI 54115
<http://www.de-pere.org>

Draft Minutes

Tuesday, September 3, 2019

7:30 PM

De Pere City Hall Council Chambers

1. Call to Order. The meeting was called to order at 7:30 PM by Mayor Michael J. Walsh.

Attendee Name	Title	Status	Arrived
Michael J. Walsh	Mayor	Present	
James Boyd	Aldersperson	Present	
Dan Carpenter	Aldersperson	Present	
Scott Crevier	Aldersperson	Present	
Jonathon Hansen	Aldersperson	Present	
Ryan Jennings	Aldersperson	Present	
Amy Chandik Kundinger	Aldersperson	Present	
Casey Nelson	Aldersperson	Excused	
Dean Raasch	Aldersperson	Present	

2. Pledge of Allegiance to the Flag.
3. Approval of the minutes of the August 20, 2019 Common Council meeting.

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Dean Raasch, Aldersperson
SECONDER:	James Boyd, Aldersperson
AYES:	Boyd, Carpenter, Crevier, Hansen, Jennings, Kundinger, Raasch
EXCUSED:	Casey Nelson

4. Public comment upon matters not on the agenda and other announcements.

Aldersperson Hansen announced that Bomier Boat Launch will be closed until October 5th for a project that includes expansion, resurfacing, and a new kayak/canoe launch. Mayor Walsh announced that the new art installation in the alley between Gyro Kabobs and Nicky's will be unveiled this Thursday at 3:00 PM.

5. Presentation of De Pere Beautification Committee.

Beautification Committee member Rose Smits thanked the Council for giving their group the opportunity to show off what has been done in the City this year. She summarized their projects and reported that the Beautification Committee consists of twelve volunteer members and two City staff advisors, who work year round to plan and raise funds. They also have 43 volunteers working on spring and fall cleanup, planting, and maintaining the beds; these volunteers have contributed over 1,400 total hours. Ms. Smits thanked the many community groups who provide financial support to the Beautification Committee. She also recognized the NEW Master Gardener project near the Locktenders' House on Riverwalk. This project started back in 2015, and last year the Corps of Engineers found erosion underneath the gardens so they had to be dug up. The Master Gardeners worked to save and store all of the plants at the Municipal Service Center over the winter and then replanted them this spring. The Mayor invited all of the volunteers to the front of the chambers, presenting them with a sign to be placed at the wildlife viewing pier recognizing their efforts.

6. Recommendation from the Board of Park Commissioners to Accept \$600 Donation from De Pere Men's Club for Two Events - Summer Carnival & Senior Picnic.

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Dean Raasch, Alderperson
SECONDER:	Dan Carpenter, Alderperson
AYES:	Boyd, Carpenter, Crevier, Hansen, Jennings, Kunding, Raasch
EXCUSED:	Casey Nelson

7. Recommendation from the Board of Park Commissioners to Accept \$250 Donation from Pink Flamingos to the Recreation Scholarship Fund.

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Amy Chandik Kunding, Alderperson
SECONDER:	Ryan Jennings, Alderperson
AYES:	Boyd, Carpenter, Crevier, Hansen, Jennings, Kunding, Raasch
EXCUSED:	Casey Nelson

8. Recommendation from the Board of Park Commissioners to Accept \$1,000 Donation from BCCWC to the De Pere Community Center.

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Amy Chandik Kunding, Alderperson
SECONDER:	Jonathon Hansen, Alderperson
AYES:	Boyd, Carpenter, Crevier, Hansen, Jennings, Kunding, Raasch
EXCUSED:	Casey Nelson

9. Resolution #19-100 Authorizing Agreement for Consulting Services Between the City of De Pere and Graef-USA, Inc. (VFW Aquatic Facility Design, Bid and Construction Management).

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Dean Raasch, Alderperson
SECONDER:	Ryan Jennings, Alderperson
AYES:	Boyd, Carpenter, Crevier, Hansen, Jennings, Kunding, Raasch
EXCUSED:	Casey Nelson

10. Resolution #19-101 Authorizing Submission of Wisconsin Economic Development Corporation Community Development Investment Grant Application.

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Scott Crevier, Alderperson
SECONDER:	James Boyd, Alderperson
AYES:	Boyd, Carpenter, Crevier, Hansen, Jennings, Kunding, Raasch
EXCUSED:	Casey Nelson

11. Resolution #19-102 Approving Agreement for Consulting Services Between the City of De Pere and Timothy F. Heggland (National Register of Historic Places Nomination Survey - Mansion Street WWII Defense Homes & Daviswood Ranch Homes).

Alderperson Crevier noted that the Committee vote in the agenda packet memo is incorrect; it should be listed as 3-2 instead of a unanimous vote. City Planner Peter Schleinz then answered questions about the bidding and selection process.

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Jonathon Hansen, Alderperson
SECONDER:	Ryan Jennings, Alderperson
AYES:	Boyd, Carpenter, Crevier, Hansen, Jennings, Kunding, Raasch
EXCUSED:	Casey Nelson

12. Appointments to the Board of Appeals and the Business Improvement District Board by Mayor Walsh.

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Dean Raasch, Alderperson
SECONDER:	Scott Crevier, Alderperson
AYES:	Boyd, Carpenter, Crevier, Hansen, Jennings, Kunding, Raasch
EXCUSED:	Casey Nelson

13. Operator license applications.

Alderperson Boyd moved, seconded by Alderperson Carpenter to table Previously Tabled Application #1. Upon vote, motion carried unanimously.

Alderperson Boyd moved, seconded by Alderperson Hansen to approve New Operator Applications #1-3. Upon vote, motion carried unanimously.

Alderperson Boyd moved, seconded by Alderperson Carpenter to table New Operator Application #4. Upon vote, motion carried unanimously.

14. Voucher approval.

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Dean Raasch, Alderperson
SECONDER:	Dan Carpenter, Alderperson
AYES:	Boyd, Carpenter, Crevier, Hansen, Jennings, Kunding, Raasch
EXCUSED:	Casey Nelson

15. Future agenda items.

Alderperson Hansen received a request from Brown County Supervisor Jim Kneizel to consider allowing dogs in City Parks. Supervisor Kneizel plans to attend the September 19th Park Board meeting.

16. Adjournment.

Alderperson Crevier moved, seconded by Alderperson Hansen to adjourn the meeting at 8:00 PM. Upon vote, motion carried unanimously.

Respectfully submitted,
Carey Danen, City Clerk



City of De Pere, Wisconsin

Request For Common Council Action

MEETING DATE: September 17, 2019

DEPARTMENT: Finance Department

FROM: Joe Zegers

SUBJECT: Recommendation from the Finance-Personnel Committee to Approve the 2018 Audit Report.

This item was unanimously approved at the September 10, 2019 Finance-Personnel Committee meeting.

ATTACHMENTS:

- Signed Management Letter - City of De Pere (PDF)
- Signed Final Report and Financial Statements - City of De Pere(PDF)

City of De Pere, Wisconsin
MANAGEMENT COMMUNICATIONS

December 31, 2018

Attachment: Signed Management Letter - City of De Pere (8753 : Presentation of 2018 prelim audit mgmt letter)

City of De Pere, Wisconsin

DECEMBER 31, 2018

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CliftonLarsonAllen LLP
CLAconnect.com

To the City Council
City of De Pere, Wisconsin

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of De Pere, Wisconsin (the "City") as of and for the year ended December 31, 2018. The City's financial statements, including our report thereon dated September 5, 2019, are presented in a separate audit report document. Professional standards require that we provide you with the following information related to our audit.

OUR RESPONSIBILITIES UNDER U.S. GENERALLY ACCEPTED AUDITING STANDARDS AND GOVERNMENT AUDITING STANDARDS

As stated in our engagement letter, our responsibility, as described by professional standards, is to express opinions about whether the financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your responsibilities.

In planning and performing our audit, we considered the City's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting.

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants. However, providing an opinion on compliance with those provisions is not an objective of our audit.

PLANNED SCOPE AND TIMING OF THE AUDIT

We performed the audit according to the planned scope and timing previously communicated to you in our correspondence about planning matters.

SIGNIFICANT AUDIT FINDINGS

Consideration of Internal Control

FINANCIAL STATEMENTS

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of and for the year ended December 31, 2018, in accordance with auditing standards generally accepted in the United States of America, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control. Our report on internal control over financial reporting and on compliance and other matters is presented on pages 84 - 85 of the annual report.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified deficiencies that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control, that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in the City's internal control to be significant deficiencies:

Finding 2018-001	Preparation of Annual Financial Report
Finding 2018-002	Adjustments to the City's Financial Records

These findings are described in detail in the schedule of findings and responses on pages 91 - 92 of the annual report.

The City's written response to the significant deficiencies identified in our audit has not been subjected to the audit procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. As described in Note 3.I. to the financial statements, the City changed accounting policies related to postemployment benefits by adopting Statement of Governmental Accounting Standards Board (GASB) No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions, in 2018. Accordingly, the cumulative effect of the accounting change as of the beginning of the year is reported in the statement of activities. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. To the best of our knowledge, all significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates included in the financial statements were:

- ▶ Management's estimate of the other postemployment benefits is based on an actuarial report. We evaluated the key factors and assumptions used to develop the other postemployment benefits in determining that it is reasonable in relation to the financial statements taken as a whole.
- ▶ Management's estimate of the depreciable life of the capital assets is based upon analysis of the expected useful life of the capital assets. We evaluated the key factors and assumptions and the consistency in these factors and assumptions used to develop the depreciable life in determining that it is reasonable in relation to the financial statements taken as a whole.
- ▶ Management's estimate of the fair value of the investments is based on ending market values as of December 31, 2018 as reported by the investment managers. We evaluated the key factors and assumptions used in valuing the investments in determining that they are reasonable in relation to the financial statements taken as a whole.
- ▶ Management's estimate of accumulated sick leave is based upon analysis of the employees sick leave balance. We evaluated the key factors and assumptions and the consistency in these factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

- ▶ Management's estimate of the net pension liability (asset) and related deferred outflows/inflows of resources is based on information received from the Wisconsin Retirement System. We evaluated the key factors and assumptions used to develop the net pension liability (asset) and related deferred outflows/inflows of resources in determining that they are reasonable in relation to the financial statements taken as a whole.
- ▶ Management's estimate of the self-insurance claims incurred but not reported is based on the historical data and claim lag study. We evaluated the key factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. Copies of the audit adjustments are available from management. The following material misstatements detected as a result of the audit procedures were corrected by management.

- ▶ Recorded depreciation expense and current year disposals for Sewer Utility
- ▶ Recorded correction of principal payments on short-term note
- ▶ Recorded reclassification of issuance costs and premiums for 2018A Bonds
- ▶ Recorded additional allocation of project 18-02 for GBMSD portion of sanitary sewer
- ▶ Recorded capital contribution adjustments for Water Utility for projects 18-04, 18-02 and 18-11

Management did not identify and we did not notify them of any uncorrected financial statement misstatements

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated September 5, 2019. The management representation letter follows this communication.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants. We were informed by management that there were no consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and, to the best of our knowledge, our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the schedules relating to pensions and other postemployment benefits, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information, including whether the RSI has been measured and presented in accordance with prescribed guidelines, whether the methods of measurement and preparation have been changed from the prior period and the reasons for any such changes, and whether there were any significant assumptions or interpretations underlying the measurement or presentation of the RSI. We compared the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the supplementary information, which accompanies the financial statements but is not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated September 5, 2019.

Restriction on Use

This information is intended solely for the information and use of the City Council, and management of City of De Pere and is not intended to be, and should not be, used by anyone other than these specified parties.



CliftonLarsonAllen LLP

Green Bay, Wisconsin
September 5, 2019

Summary Financial Information

GOVERNMENTAL FUND BALANCES

Presented below is a summary of the City's governmental fund balances on December 31, 2018 and 2017. This information is provided for assessing financial results for 2018 and for indicating financial resources available at the start of the 2019 budget year.

	12/31/18	12/31/17
General Fund		
Nonspendable for		
Inventories and prepaid items	\$ 166,996	\$ 147,989
Special assessments held by County	56,892	32,304
Advances to other funds	27,821	27,821
Restricted for		
Recreation scholarship	24,655	24,649
Fire UTV fund	630	3,947
Property tax relief and economic development	832,862	1,061,905
Committed for		
Non-lapsing funds	232,405	173,263
Unassigned	6,205,996	6,124,124
Total General Fund Balance	7,548,257	7,596,002
Debt Service Fund		
Restricted for debt service	1,506,754	2,783,701
Special Revenue Funds		
Restricted for		
Loans	931,168	861,073
Park land acquisition	71,487	68,892
Committed for		
Subsequent years' expenditures		
Dog Park	12,493	9,040
Riverwalk pier	1,172	1,172
Southwest Park equipment	14,517	26,767
Unassigned		
Cable Access	(30,333)	(167,117)
Total Special Revenue Funds	1,000,504	799,827

Capital Projects Funds**Restricted for**

TID No. 5	463,094	484,160
TID No. 6	9,252	18,278
TID No. 8	696,941	667,537
TID No. 10	494,627	-
TID No. 12	803,014	632,626
TID No. 13	752,992	-

Committed for**Subsequent years' expenditures**

Public Improvements	76,882	133,647
Capital Equipment	154,001	93,528
Community Center	7,376	5,521
Police/Fire Expansion	2,932	2,932

Unassigned

TID No. 7	(739,731)	(227,601)
TID No. 9	(393,413)	(325,526)
TID No. 10	-	(66,497)
TID No. 11	(300,706)	(1,169,997)
TID No. 13	-	(155,463)
TID No. 14	(6,750)	-

Total Capital Projects Funds	2,020,511	93,145
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Total Governmental Fund Balances	\$ 12,076,026	\$ 11,272,675
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Comments on specific accounts and funds included in the above governmental funds are presented in the following comments.

General Fund

In total, the City's general fund decreased \$47,745 in 2018.

Overall, the City's general fund balance continues to remain in stable financial condition entering the 2019 budget year. Additional information on various components of the City's general fund balance follows.

General Fund Minimum Fund Balance Policy

The City Council adopted a minimum unassigned general fund balance policy of 25% of the subsequent year General Fund budgeted expenditures. The purpose of the minimum fund balance amount is to ensure there are available cash funds for operating purposes and to segregate that portion of the general fund that is not available for current transfer or appropriation. On December 31, 2018, the City's unassigned general fund balance totaled \$6,205,996 and was higher than 25% of the 2019 budgeted expenditures which totaled \$4,426,600. Furthermore, the Council approved a policy whereby the unassigned reserve account should maintain a balance between 25% and 35% of the subsequent year General Fund budgeted expenditures; 35% of 2019 budgeted expenditures amounted to \$6,197,300.

Debt Service Fund

At December 31, 2018, the City has available resources of \$1,506,754. This amount is restricted to retire future debt.

TAX INCREMENTAL DISTRICTS

The City maintains separate accounting funds for each Tax Incremental Districts (TID) created in accordance with Section 66.1105 of the Wisconsin Statutes. At the time the Districts were created, the property tax base within each District was "frozen" and increment taxes resulting from increases to the property tax base are used to finance District improvements, including principal and interest on long-term debt issued by the City to finance such improvements. Information on the City's ten tax incremental districts on December 31, 2018 is presented below:

	TID 5	TID 6	TID 7	TID 8	TID 9
Date created	8/27/1996	3/3/1998	10/17/2006	8/21/2007	8/7/2012
Latest termination year	2023	2021	2033	2027	2039
			East		West
	West Side	West Side	Downtown	West Side	Downtown
Location	Downtown	Industrial	Business	al	Business
Status	Recipient	Donor	District	Development	District
Fund balance at year end	\$ 463,094	\$ 9,252	\$ (739,731)	\$ 696,941	\$ (393,413)
Net unreimbursed cost	2,709,771	(828,742)	4,006,564	1,913,689	779,604
2018 Tax increment	596,084	1,671,926	19,767	194,387	221,118
2019 Tax increment	757,570	1,793,690	135,823	293,367	35,056
Outstanding debt due	399,850	4,102,519	1,184,000	2,545,867	690,000
Advances from (to) City	2,773,015	(4,922,009)	2,082,833	64,763	(303,809)
	TID 10	TID 11	TID 12	TID 13	TID 14
Date created	8/7/2012	9/1/2015	9/1/2015	7/18/2017	9/19/2018
Latest termination year	2032	2035	2035	2037	2038
	East Side	West Side	West Side	West Side	
Location	Industrial	Industrial	Industrial	Main	Irwin
Status	Park	Park	Park	Avenue	School
Fund balance at year end	\$ 494,627	\$ (300,706)	\$ 803,014	\$ 752,992	\$ (6,750)
Net unreimbursed cost	1,925,709	600,706	(603,014)	2,352,008	6,750
2018 Tax increment	206,690	11,831	408	-	-
2019 Tax increment	200,385	40,691	-	-	-
Outstanding debt due	2,730,000	300,000	200,000	3,105,000	-
Advances from (to) City	(309,664)	-	-	-	-

Wisconsin Statutes require periodic compliance audits of tax incremental districts to be completed over the life of the TID.

EMPLOYEES MEDICAL SELF-INSURANCE FUNDS

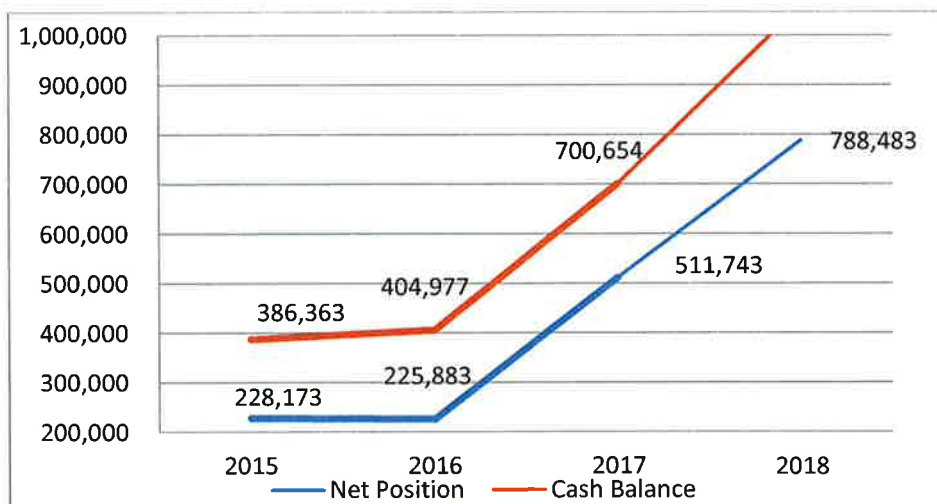
The City utilizes two separate self-insurance internal service funds to account for health and dental claims of City employees. The funds are financed from monthly insurance premiums charged to City employees. During 2018 and in prior years the monthly health insurance premiums were generally financed at 85% by the City with City employees contributing the remaining 15%. Presented below is a summary of each fund's financial transactions for 2018 including comparative totals of the health and dental funds for 2017.

	Health Self-Insurance		Dental Self-Insurance	
	2018	2017	2018	2017
Revenues				
Charges for employees medical and dental insurance premiums	\$ 2,473,024	\$ 2,419,602	\$ 163,201	\$ 145,204
Expenses				
Employees health and dental claims	1,759,689	1,742,158	144,684	147,331
Administrative fees	439,149	392,713	10,523	10,575
Total Expenses	2,198,838	2,134,871	155,207	157,906
Operating Income (Loss)	274,186	284,731	7,994	(12,702)
Nonoperating Revenues				
Interest revenue	2,554	1,129	-	-
Change in Net Position	276,740	285,860	7,994	(12,702)
Net Position - January 1	511,743	225,883	3,903	16,605
Net Position - December 31	\$ 788,483	\$ 511,743	\$ 11,897	\$ 3,903

Specific comments applicable to the above self-insurance funds follow:

The "key" component of an internal service fund is operating income since operating revenues should approximate operating expenses on an annual basis. For 2018, the health self-insurance fund showed operating income of \$274,186 compared to an operating income of \$284,731 in 2017. The dental insurance fund showed an operating income of \$7,994 in 2018 compared to an operating loss of \$12,702 in 2017. The health self-insurance net position at year end is 47% of health claims for 2018, which is in the range of the recommended amount for self-insurance funds. The dental self-insurance fund had an operating income in 2018 compared to a loss in the prior two years, leading to an increase in net position as of year-end for 2018.

Below is a chart illustrating the change in net position and cash in the Health Self-Insurance fund over the past 4 years.



WATER UTILITY

The Water Utility reported an increase in net position of \$814,585 for the year ended December 31, 2018 compared to a decrease of \$29,287 for the year ended December 31, 2017.

	2018	2017
Operating Revenues		
Metered sales	\$ 4,471,526	\$ 4,415,407
Fire protection	1,390,768	1,399,249
Other	348,524	333,325
Total Operating Revenues	6,210,818	6,147,981
Operating Expenses		
Operation and maintenance	5,180,589	5,040,274
Depreciation	648,497	570,582
Taxes	46,647	38,924
Total Operating Expenses	5,875,733	5,649,780
Operating Income	335,085	498,201
Nonoperating Revenues (Expenses)		
Interest revenue	1,681	656
Interest and fiscal charges	(64,910)	(78,241)
Total Nonoperating Revenues (Expenses)	(63,229)	(77,585)
Income before Contributions and Transfers	271,856	420,616
Capital contributions	1,010,345	-
Transfers out	(467,616)	(449,903)
Change in Net Position	\$ 814,585	\$ (29,287)

The last water rate increase implemented in 2011 established a rate of return of 6.5%. In 2018, the City's rate of return calculated to 0.33%. The City has submitted a rate case with the Wisconsin PSC to request a rate increase.

WASTEWATER UTILITY

The Wastewater Utility reported an increase in net position of \$1,366,760 for the year ended December 31, 2018 compared to an increase of \$1,413,207 for the year ended December 31, 2017.

	2018	2017
Operating Revenues		
Measured sales	\$ 7,030,726	\$ 6,255,901
Other	3,024,268	3,249,827
Total Operating Revenues	<u>10,054,994</u>	<u>9,505,728</u>
Operating Expenses		
Operation and maintenance	7,813,024	7,398,887
Depreciation	716,763	702,000
Total Operating Expenses	<u>8,529,787</u>	<u>8,100,887</u>
Operating Income	1,525,207	1,404,841
Nonoperating Expenses		
Interest and fiscal charges	<u>(37,050)</u>	<u>(43,101)</u>
Income before Contributions and Transfers	1,488,157	1,361,740
Capital contributions	147,857	-
Transfers in	-	320,970
Transfers out	<u>(269,253)</u>	<u>(269,503)</u>
Change in Net Position	<u>\$ 1,366,761</u>	<u>\$ 1,413,207</u>

Below is a summarized cash flow for the year ended December 31, 2018 for the Wastewater Utility:

	2018	2017
Cash Flows from Operating Activities	<u>\$ 2,677,277</u>	<u>\$ 2,307,648</u>
Transfer in (out) from the general fund	<u>(269,253)</u>	<u>51,467</u>
Cash Flows from Capital and Related Financing Activities		
Acquisition of capital assets	(1,619,949)	(981,266)
Principal payments on long-term debt	(365,000)	(357,500)
Interest payments on long-term debt	(52,018)	(55,968)
Net Cash Flows from Capital and Related Financing Activities	<u>(2,036,967)</u>	<u>(1,394,734)</u>
Change in Cash prior to interfund cash balance adjustment	371,057	964,381
Change in amount due to general fund	<u>-</u>	<u>(509,237)</u>
Net Change in Cash for Year Ended December 31	<u>\$ 371,057</u>	<u>\$ 455,144</u>

The City has increased rates each year with the last rate increase implemented in 2018, effective in the first quarter of 2019.

STORMWATER UTILITY

The Stormwater Utility reported an increase in net position of \$782,384 for the year ended December 31, 2018 compared to an increase of \$581,148 for the year ended December 31, 2017.

	2018	2017
Operating Revenues		
Charges for services	<u>\$ 1,624,661</u>	<u>\$ 1,519,144</u>
Operating Expenses		
Operation and maintenance	861,522	778,339
Depreciation	<u>457,957</u>	<u>410,051</u>
Total Operating Expenses	<u>1,319,479</u>	<u>1,188,390</u>
Operating Income	305,182	330,754
Nonoperating Revenue		
Nonoperating grants	94,612	-
Capital contributions	<u>382,590</u>	<u>250,394</u>
Change in Net Position	<u>\$ 782,384</u>	<u>\$ 581,148</u>

At year end, available cash of the Stormwater Utility totaled \$825,448. The Stormwater Utility purchased \$1,231,685 of capital assets in 2018.

APPENDIX

CITY OF DE PERE

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September 5, 2019

CliftonLarsonAllen LLP
2200 Riverside Drive
P.O. Box 23819
Green Bay, WI 54305-3819

This representation letter is provided in connection with your audit of the financial statements of City of De Pere, Wisconsin, which comprise the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information as of December 31, 2018, and the respective changes in financial position and, where applicable, cash flows for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm, to the best of our knowledge and belief, as of September 5, 2019, the following representations made to you during your audit.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated December 20, 2018, for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP. The financial statements include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
2. The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government required by generally accepted accounting principles to be included in the financial reporting entity.
3. We acknowledge and have fulfilled our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

6. In regards to accounting estimates:

- The measurement processes used by management in determining accounting estimates is appropriate and consistent.
 - The assumptions appropriately reflect management's intent and ability to carry out specific courses of action.
 - The disclosures related to accounting estimates are complete and appropriate.
 - No subsequent event has occurred that would require adjustment to the accounting estimates or disclosures included in the financial statements.
7. Related party relationships and transactions, including, but not limited to, revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
8. No events, including instances of noncompliance, have occurred subsequent to the financial statement date and through the date of this letter that would require adjustment to, or disclosure in, the financial statements
9. We have not identified or been notified of any uncorrected financial statement misstatements. In addition, you have proposed adjusting journal entries that have been posted to the City's accounts. We have reviewed and approved those adjusting journal entries and understand the nature of the changes and their impact on the financial statements. We are in agreement with those adjustments and accept responsibility for them.
10. The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
11. Guarantees, whether written or oral, under which the entity is contingently liable, if any, have been properly recorded or disclosed in accordance with U.S. GAAP.
12. Arrangements with financial institutions involving repurchase, reverse repurchase, or securities lending agreements, compensating balances, or other arrangements involving restrictions on cash balances and line-of-credit or similar arrangements, have been properly recorded or disclosed in the financial statements.
13. The fact that the amount of "uncollateralized" deposits or "uninsured, unregistered securities held by the counterparty, or by its trust department or agent but not in the entity's name" during the period significantly exceeded the amounts in those categories as of the financial statement date was properly disclosed in the financial statements.
14. Receivables recorded in the financial statements represent valid claims against debtors for transactions arising on or before the financial statement date and have been reduced to their estimated net realizable value.
15. The methods and significant assumptions used to determine fair values of financial instruments are as follows: Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date. The methods and significant assumptions used result in a measure of fair value appropriate for financial statement measurement and disclosure purposes.

16. Capital assets have been evaluated for impairment as a result of significant and unexpected decline in service utility. Impairment loss and insurance recoveries have been properly recorded.
17. We believe that the actuarial assumptions and methods used to measure pension and other postemployment benefits (OPEB) liabilities and costs for financial accounting purposes are appropriate in the circumstances.
18. We do not plan to make frequent amendments to our pension or other postretirement benefit plans.

Information Provided

1. We have provided you with:
 - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements such as records, documentation, and other matters.
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d. Complete minutes of the meetings of the governing board and related committees, or summaries of actions of recent meetings for which minutes have not yet been prepared.
2. All material transactions have been recorded in the accounting records and are reflected in the financial statements.
3. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
4. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - a. Management;
 - b. Employees who have significant roles in internal control; or
 - c. Others when the fraud could have a material effect on the financial statements.
5. We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, grantors, regulators, or others.
6. We have no knowledge of any instances of noncompliance or suspected noncompliance with laws and regulations and provisions of contracts and grant agreements, or abuse whose effects should be considered when preparing financial statements.
7. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.

8. We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.
9. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
10. The entity has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets, nor has any asset been pledged as collateral, except as made known to you and disclosed in the financial statements.
11. The City has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
12. We have followed all applicable laws and regulations in adopting, approving, and amending budgets.
13. The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
14. The financial statements properly classify all funds and activities, in accordance with GASB Statement No. 34.
15. We have a process to track the status of audit findings and recommendations.
16. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
17. We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
18. The City has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, deferred inflows/outflows of resources, or equity.
19. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to City of De Pere, including tax or debt limits and debt contracts; including legal and contractual provisions for reporting specific activities in separate funds.
20. We have identified and disclosed to you all instances, which have occurred or are likely to have occurred of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
21. We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
22. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.

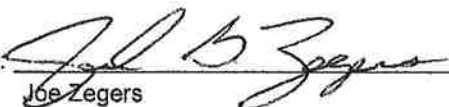
23. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
24. All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
25. Components of net position (net investment in capital assets; restricted; and unrestricted) and equity amounts are properly classified and, if applicable, approved.
26. Provisions for uncollectible receivables have been properly identified and recorded.
27. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
28. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
29. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
30. Deposits and investment securities and derivative instruments are properly classified as to risk and are properly valued and disclosed.
31. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
32. Joint ventures, jointly governed organizations, and other related organizations have been properly disclosed in the financial statements.
33. We have appropriately disclosed the entity's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
34. We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
35. We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.

36. We acknowledge our responsibility for presenting the nonmajor fund combining statements, individual statements, and supporting schedules (the supplementary information) in accordance with U.S. GAAP, and we believe the supplementary information, including its form and content, is fairly presented in accordance with U.S. GAAP. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information. If the supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditors' report thereon.
37. As part of your audit, you prepared the draft financial statements and related notes. We have designated an individual who possesses suitable skill, knowledge, and/or experience to understand and oversee your services; have made all management judgments and decisions; and have assumed all management responsibilities. We have evaluated the adequacy and results of the service. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.
38. We have not completed the process of evaluating the impact that will result from adopting Governmental Accounting Standards Board (GASB) Statements No. 84, *Fiduciary Activities*, and No. 87, *Leases*, as discussed in Note 4.E. The City is therefore unable to disclose the impact that adopting these GASB Statements will have on its financial position and the results of its operations when the Statements are adopted.
39. We have evaluated and classified any subsequent events as recognized or non-recognized through the date of this letter. No events, including instances of noncompliance, have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.
40. We agree with the findings of specialists in evaluating the other postemployment benefits, pension benefits, and incurred but not reported claims and have adequately considered the qualifications of the specialist in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialist.
41. Tax abatement agreements have been properly disclosed in the notes to the financial statements.
42. With respect to federal and state award programs:
 - a. We are responsible for understanding and complying with, and have complied with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the *Department of Health Services Audit Guide* issued by the Wisconsin Department of Health Services including requirements relating to preparation of the schedules of expenditures of federal and state awards and the schedule of settlement of DHS cost reimbursement award (the "schedules").

- b. We acknowledge our responsibility for presenting the schedules and related notes in accordance with the requirements of Uniform Guidance and the *Department of Health Services Audit Guide*, and we believe schedules, including their form and content, are fairly presented in accordance with Uniform Guidance and the *Department of Health Services Audit Guide*. The methods of measurement and presentation of the schedules have not changed from those used in the prior period (or, if they have changed, the reasons for such change), and we have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the schedules.
- c. We have identified and disclosed to you all of our government programs and related activities subject to Uniform Guidance and the *Department of Health Services Audit Guide*, and included in the schedules expenditures made during the audit period for all federal and state awards provided by federal and state agencies in the form of federal or state awards, federal or state cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance. The total federal awards expended for all programs is less than \$750,000. An audit in accordance with the Uniform Guidance is not required.
- d. We are responsible for understanding and complying with, and have complied with, the requirements of federal and state statutes, regulations, and the terms and conditions of federal and state awards related to each of our federal and state programs and have identified and disclosed to you the requirements of federal and state statutes, regulations, and the terms and conditions of federal and state awards that are considered to have a direct and material effect on each major federal and state program.
- e. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal and state programs that provides reasonable assurance that we are managing our federal and state awards in compliance with federal and state statutes, regulations, and the terms and conditions of federal and state awards that could have a material effect on our federal and state programs. We believe the internal control system is adequate and is functioning as intended.
- f. We have made available to you all federal and state awards (including amendments, if any) and any other correspondence with federal and state agencies or pass-through entities relevant to federal and state programs and related activities.
- g. We have received no requests from a federal or state agency to audit one or more specific programs as a major program.
- h. We have complied with the direct and material compliance requirements, including when applicable, those set forth in the *OMB Compliance Supplement* and *Department of Health Services Audit Guide*, relating to federal and state awards and confirm that there were no amounts questioned and no known noncompliance with the direct and material compliance requirements of federal and state awards.
- i. We have disclosed to you any communications from federal and state awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance

requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditors' report.

- j. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditors' report.
- k. Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB's Uniform Guidance (2 CFR part 200, subpart E) and *Department of Health Services Audit Guide*.
- l. We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- m. We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal and state program financial reports and claims for advances and reimbursements.
- n. We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- o. There are no known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditors' report.
- p. Federal and state program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared.
- q. The copies of federal and state program financial reports provided to you are true copies of the reports submitted, or electronically transmitted, to the respective federal or state agency or pass-through entity, as applicable.
- r. We have charged costs to federal and state awards in accordance with applicable cost principles.
- s. We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.

Signature:  Title: Finance Director
 Joe Zegers

Signature:  Title: Clerk
 Carey Danen

City of De Pere, Wisconsin

ANNUAL FINANCIAL REPORT

December 31, 2018

City of De Pere, Wisconsin

DECEMBER 31, 2018

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City of De Pere, Wisconsin

DECEMBER 31, 2018

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CliftonLarsonAllen LLP
CLAAconnect.com

Independent auditors' report

To the City Council
City of De Pere, Wisconsin

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of De Pere, Wisconsin (the "City") as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

AUDITORS' RESPONSIBILITY

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the City's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

OPINIONS

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of December 31, 2018, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

CHANGE IN ACCOUNTING PRINCIPLE

For the year ended December 31, 2017, the City early implemented GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, for its single-employer defined postemployment health plan. In the current year, the Local Retiree Life Insurance Fund (LRLIF), a cost-sharing, multiple-employer defined benefit OPEB plan, completed an actuarial study under GASB Statement No. 74, *Financial Reporting for Postemployment Benefit Plans*, which identified a net OPEB liability for the Plan. The City recorded its proportionate share of this liability as of December 31, 2017 as a cumulative effect of change in accounting principle in the 2018 government-wide financial statements. Our opinions are not modified with respect to this matter.

OTHER MATTERS

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 10 and the schedules relating to pensions and other postemployment benefits on pages 64 through 66 be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The financial information listed in the table of contents as supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statements. The schedules of expenditures of federal and state awards are presented for purposes of additional analysis, as required by the *Department of Health Services Audit Guide* issued by the State of Wisconsin and is also not a required part of the basic financial statements.

The supplementary information as listed in the table of contents and the schedules of expenditures of federal and state awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information, the schedules of expenditures of federal and state awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Schenck SC previously audited, in accordance with auditing standards generally accepted in the United States of America, the City of De Pere, Wisconsin's basic financial statements for the year ended December 31, 2017, which are not presented with the accompanying financial statements and expressed unmodified opinions on the respective financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information. That audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of De Pere, Wisconsin's basic financial statements as a whole. The 2017 actual amounts in the general fund budgetary comparison information, the combining nonmajor fund financial statements and the schedule of water utility operating revenues and expenses are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare used to prepare the 2017 basic financial statements. The report of Schenck SC stated that the information has been subjected to the auditing procedures applied in the audit of those basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In their opinion, the 2017 actual amounts in the general fund budgetary comparison information, the combining nonmajor fund financial statements and the schedule of water utility operating revenues and expenses were fairly stated in all material respects in relation to the basic financial statements from which they have been derived.

Prior Year Summarized Financial Information

The 2017 financial statements were audited by Schenck SC, whose practice became part of CliftonLarsonAllen LLP as of January 1, 2019, and whose report dated July 12, 2018, expressed unmodified opinions on those respective financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information from which the prior year summarized financial information was derived.

OTHER REPORTING REQUIRED BY GOVERNMENT AUDITING STANDARDS

In accordance with *Government Auditing Standards*, we have also issued our report dated September 5, 2019, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.



CliftonLarsonAllen LLP

Green Bay, Wisconsin
September 5, 2019

MANAGEMENT'S DISCUSSION AND ANALYSIS

City of De Pere, Wisconsin

MANAGEMENT'S DISCUSSION AND ANALYSIS DECEMBER 31, 2018

As management of the City of De Pere, Wisconsin, we offer readers of the City's basic financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended December 31, 2018.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of resources of the City exceeded its liabilities and deferred inflows of resources as of December 31, 2018 by \$101,845,846 (*net position*). Of this amount, \$10,612,954 (*unrestricted net position*) may be used to meet the City's ongoing obligations to citizens and creditors.
- As of December 31, 2018, the City's governmental funds reported combined ending fund balances of \$12,076,026, an increase of \$803,351 in comparison with the prior year. Approximately 39% of this total amount, \$4,735,063 is *available for spending* at the City's discretion (*unassigned fund balance*).
- As of December 31, 2018, unassigned fund balance for the general fund was \$6,205,996 or approximately 36% of total general fund expenditures.
- The City's total general-obligation debt increased by \$1,305,000 (4%) during 2018. The City issued \$8,145,000 of debt during 2018, and retired \$6,840,000.

Overview of the Basic Financial Statements

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements. This report also contains supplemental information in addition to the basic financial statements themselves.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the City's assets, liabilities and deferred outflows/inflows of resources, with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The *statement of activities* presents information showing how the City's net position changed during the most recent year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods. (e.g., earned but unused vacation leave.)

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City include general government, public safety, public works, sanitation, health and human services, culture and recreation, and conservation and development. The business-type activities of the City include the water, wastewater treatment, wastewater collection and stormwater utilities.

The government-wide financial statements can be found on pages 11 - 13 of this report.

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

City of De Pere, Wisconsin

MANAGEMENT'S DISCUSSION AND ANALYSIS DECEMBER 31, 2018

Governmental funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating the City's near-term financing requirements.

It is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the City's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The City maintains 22 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the general fund, debt service fund, and public improvements capital project fund, all of which are considered to be major funds. Data from the other 19 governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements* elsewhere in this report.

The City adopts an annual appropriated budget for all its governmental funds. As part of the basic governmental fund financial statements, budgetary comparison statements have been provided for the general fund to demonstrate compliance with the budget.

The basic governmental fund financial statements can be found on pages 14 - 20 of this report.

Proprietary funds. The City maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City uses enterprise funds to account for its water, wastewater treatment plant, stormwater utility, and wastewater utilities. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the City's various functions. The City uses internal service funds to account for its health and dental self-insurance funds. Because these services predominantly benefit governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the enterprise and internal service funds. The four enterprise funds are considered to be major funds of the City. The two internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of *combining statements* elsewhere in this report.

The basic proprietary fund financial statements can be found on pages 21 - 30 of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support the City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The basic fiduciary fund financial statements can be found on page 31 of this report.

City of De Pere, Wisconsin

MANAGEMENT'S DISCUSSION AND ANALYSIS DECEMBER 31, 2018

Notes to the basic financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 32 - 63 of this report.

Other information. Required supplementary information relating to pensions and other postemployment benefits and the combining statements referred to earlier in connection with nonmajor governmental funds, nonmajor enterprise funds and internal service funds are presented immediately following the notes to the basic financial statements. These statements and schedules can be found on pages 64 - 83.

Government-wide Financial Analysis

Net position. As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$101,845,846 at the close of 2018.

City of De Pere's Net Position (in thousands of dollars)						
	Governmental Activities		Business-type Activities		Totals	
	2018	2017	2018	2017	2018	2017
Current and other assets	\$ 38,683	\$ 30,298	\$ 5,972	\$ 6,505	\$ 44,655	\$ 36,803
Capital assets	67,585	66,607	55,837	52,259	123,422	118,866
Total Assets	106,268	96,905	61,809	58,764	168,077	155,669
Deferred Outflows of Resources	4,656	5,171	441	477	5,097	5,648
Other liabilities	3,884	2,675	2,351	1,923	6,235	4,598
Long-term liabilities outstanding	38,493	35,864	4,291	5,029	42,784	40,893
Total Liabilities	42,377	38,539	6,642	6,952	49,019	45,491
Deferred Inflows of Resources	21,848	17,045	461	200	22,309	17,245
Net Position						
Net Investment in Capital Assets	32,813	35,245	51,888	47,499	84,701	82,744
Restricted	6,097	3,521	435	201	6,532	3,722
Unrestricted	7,789	7,726	2,824	4,389	10,613	12,115
Total Net Assets	\$ 46,699	\$ 46,492	\$ 55,147	\$ 52,089	\$ 101,846	\$ 98,581

By far the largest portion of the City's net position (83%) reflects its investment in capital assets (e.g. land, buildings, machinery and equipment, infrastructure, etc.); less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although, the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City's net position (6%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position* (\$10,612,954) may be used to meet the City's ongoing obligations to citizens and creditors.

City of De Pere, Wisconsin

MANAGEMENT'S DISCUSSION AND ANALYSIS DECEMBER 31, 2018

Change in net position. Governmental activities increased the City's net position by \$995,081, while business-type activities increased \$3,132,171. Key elements of the changes in net position are as follows:

City of De Pere's Change in Net Position (In thousands of dollars)						
	Governmental Activities		Business-type Activities		Totals	
	2018	2017	2018	2017	2018	2017
Revenues						
Program Revenues						
Charges for services	\$ 3,595	\$ 3,430	\$ 17,891	\$ 17,173	\$ 21,486	\$ 20,603
Operating grants and contributions	1,628	1,500	-	-	1,628	1,500
Capital grants and contributions	2,769	472	1,635	250	4,404	722
General Revenues						
Property taxes	14,925	15,493	-	-	14,925	15,493
Other taxes	324	333	-	-	324	333
Grants and contributions not restricted to specific programs	2,116	1,899	-	-	2,116	1,899
Other	708	355	64	68	772	423
Total Revenues	26,065	23,482	19,590	17,491	45,655	40,973
Expenses						
General government	1,981	1,674	-	-	1,981	1,674
Public safety	9,523	9,067	-	-	9,523	9,067
Public works and sanitation	6,493	7,900	-	-	6,493	7,900
Health and human services	496	503	-	-	496	503
Culture and recreation	3,197	2,679	-	-	3,197	2,679
Conservation and development	3,125	583	-	-	3,125	583
Interest on long-term debt	992	922	-	-	992	922
Water utility	-	-	5,901	5,686	5,901	5,686
Wastewater Collection	-	-	8,509	8,084	8,509	8,084
Stormwater utility	-	-	1,311	1,179	1,311	1,179
Total Expenses	25,807	23,328	15,721	14,949	41,528	38,277
Change in Net Position Before Transfers	258	154	3,869	2,542	4,127	2,696
Transfers	737	719	(737)	(719)	-	-
Change in Net Position	995	873	3,132	1,823	4,127	2,696
Cumulative Effect of Change in Accounting Principle	(789)	-	(74)	-	(863)	-
Net Position - January 1	46,493	45,619	52,089	50,266	98,582	95,885
Net Position - December 31	\$ 46,699	\$ 46,492	\$ 55,147	\$ 52,089	\$ 101,846	\$ 98,581

Property taxes increased by \$245,738 (2%) during the year.

City of De Pere, Wisconsin

MANAGEMENT'S DISCUSSION AND ANALYSIS DECEMBER 31, 2018

Financial Analysis of the City's Funds

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the City's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the City's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of the City's net resources available for spending at the end of the fiscal year.

As of December 31, 2018, the City's governmental funds reported combined ending fund balances of \$12,076,026, an increase of \$803,351 in comparison with the prior year. Approximately 39% of this amount (\$4,735,063) constitutes *unassigned fund balance*, which is available for spending at the City's discretion. The remainder of fund balance is restricted (\$6,587,476), committed (\$501,778), or nonspendable (\$251,709).

The general fund is the main operating fund of the City. At the end of the current year, unassigned fund balance of the general fund was \$6,205,996 while total fund balance reached \$7,548,257. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 36% of total general fund expenditures, while total fund balance represents 44% of that same amount.

The fund balance of the City's general fund decreased by \$47,745 during the current year. The key factor in this decrease was unfavorable budget to actual variances in expenditures.

The debt service fund has a total fund balance of \$1,506,754 as of December 31, 2018. The fund balance represents 21% of total debt service fund expenditures.

The public improvements fund has a total fund balance of \$76,882. This decreased by \$56,765 during the current year.

Proprietary funds. The City's proprietary funds provide the same type of information found in the City's government-wide financial statements, but in more detail.

Unrestricted net position of the water utility fund at the end of the year amounted to -\$1,288,281. The total increase in net position was \$814,585.

Unrestricted net position of the wastewater treatment plant fund at the end of the year amounted to \$1,376,651.

Unrestricted net position of the wastewater utility fund at the end of the year amounted to \$1,698,440. The total increase in net position was \$1,366,761.

Unrestricted net position of the stormwater utility fund at the end of the year amounted to \$950,851. The total increase in net position was \$782,384.

Other factors concerning the finances of these funds have already been addressed in the discussion of the City's business-type activities.

General Fund Budgetary Highlights

Generally the original budget is modified in small amounts. The City allocated a total of \$153,341 from the contingency account to various expenditure accounts in the general fund as approved by the City Council.

City of De Pere, Wisconsin

MANAGEMENT'S DISCUSSION AND ANALYSIS DECEMBER 31, 2018

During the year, actual revenues were greater than budgeted revenues by \$63,526. Actual expenditures were greater than budgeted expenditures by \$53,684 primarily in culture & recreation and conservation & development.

Capital Asset and Debt Administration

Capital assets. The City's investment in capital assets for its governmental and business-type activities as of December 31, 2018 amounts to \$123,421,691 (net of accumulated depreciation). This investment in capital assets includes land, land improvements, buildings, machinery and equipment, vehicles, infrastructure (highways and bridges), and construction in progress. The total increase in the City's investment in capital assets for the current year was \$4,555,989 or 4% over last year.

City of De Pere's Capital Assets (in thousands of dollars)						
	Governmental Activities		Business-type Activities		Totals	
	2018	2017	2018	2017	2018	2017
Land	\$ 9,354	\$ 9,731	\$ 53	\$ 53	\$ 9,407	\$ 9,784
Construction in progress	93		623		716	-
Land improvements	6,139	6,139	-	-	6,139	6,139
Buildings	12,580	12,344	892	892	13,472	13,236
Machinery and equipment	4,501	4,267	6,449	6,299	10,950	10,566
Vehicles	6,146	6,039	-	-	6,146	6,039
Infrastructure	78,473	75,145	73,572	69,861	152,045	145,006
Accumulated depreciation	(49,701)	(47,058)	(25,752)	(24,846)	(75,453)	(71,904)
Net Capital Assets	\$ 67,585	\$ 66,607	\$ 55,837	\$ 52,259	\$ 123,422	\$ 118,866

Long-term debt. At the end of the current fiscal year, the City had total general obligation debt outstanding of \$36,885,000. The remainder of the City's debt represents bonds secured solely by specified revenue sources (i.e., revenue bonds).

City of De Pere's Outstanding Debt General Obligation Debt and Revenue Bonds (in thousands of dollars)						
	Governmental Activities		Business-type Activities		Totals	
	2018	2017	2018	2017	2018	2017
General Obligation Debt						
Bonds	\$ 20,230	\$ 18,630	\$ -	\$ -	\$ 20,230	\$ 18,630
Notes	13,880	13,715	2,775	3,235	16,655	16,950
Total General Obligation Debt	34,110	32,345	2,775	3,235	36,885	35,580
Revenue bonds	-	-	1,075	1,410	1,075	1,410
Total	\$ 34,110	\$ 32,345	\$ 3,850	\$ 4,645	\$ 37,960	\$ 36,990

The City's total general obligation debt increased by \$1,305,000 (4%) during the current fiscal year. The key factor in this increase was the newly incurred debt was more than debt retirements.

The City maintains an Aa2 rating from Moody's Investors Service for its general obligation debt.

State statutes limit the amount of general obligation debt the City may issue to 5% of its total equalized valuation. The current debt limitation for the City is \$105,880,785 which is significantly in excess of the City's \$36,885,000 in outstanding general obligation debt.

City of De Pere, Wisconsin

MANAGEMENT'S DISCUSSION AND ANALYSIS DECEMBER 31, 2018

Economic Factors and Next Year's Budgets and Rates

- The economic condition and outlook of the City has remained fairly stable based on a relatively healthy mix of manufacturing, tourism, service industry, retail, and farming activities which support our tax base.
- Inflationary trends in our region compare favorably to national indices.
- During the current year, unassigned fund balance in the general fund increased by \$81,872 to \$6,205,996.

All of these factors were considered in preparing the City's budget for the 2019 fiscal year.

Contacting the City's Financial Management

This financial report is designed to provide a general overview of the City's finances for all those with an interest in the City's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Joseph G. Zegers, Finance Director of the City of De Pere, 335 S. Broadway, De Pere, Wisconsin 54115.

BASIC FINANCIAL STATEMENTS

City of De Pere, Wisconsin

STATEMENT OF NET POSITION

DECEMBER 31, 2018

WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2017

	Governmental Activities	Business-type Activities	Totals	
			2018	2017
ASSETS				
Cash and investments	\$ 11,368,911	\$ 2,151,983	\$ 13,520,894	\$ 10,289,501
Receivables				
Taxes and special charges	16,931,655	-	16,931,655	14,924,977
Delinquent taxes	5,745	-	5,745	7,376
Accounts	402,446	3,966,036	4,368,482	4,834,416
Special assessments	2,433,691	-	2,433,691	674,073
Loans	467,629	-	467,629	526,866
Other	-	216,103	216,103	182,007
Internal balances	2,120,493	(2,120,493)	-	-
Due from other governments	-	1,140,701	1,140,701	1,239,225
Inventories and prepaid items	166,996	24,877	191,873	172,893
Restricted assets				
Cash and investments	2,317,795	361,281	2,679,076	3,951,433
Net pension asset	2,467,873	231,748	2,699,621	-
Capital assets, nondepreciable	9,447,320	675,874	10,123,194	9,784,578
Capital assets, depreciable	58,137,738	55,160,759	113,298,497	109,081,124
Total assets	106,268,292	61,808,869	168,077,161	155,668,469
DEFERRED OUTFLOWS OF RESOURCES				
Pension related amounts	4,527,547	429,242	4,956,789	5,648,828
Other postemployment related amounts	128,081	12,028	140,109	-
Total deferred outflows of resources	4,655,628	441,270	5,096,898	5,648,828
LIABILITIES				
Accounts payable	2,287,482	2,308,612	4,596,094	3,344,676
Accrued and other current liabilities	751,359	19,673	771,032	665,769
Due to other governments	1,136	-	1,136	96,184
Accrued interest payable	206,086	23,093	229,179	163,293
Special deposits	63,830	-	63,830	75,330
Unearned revenues	2,789	-	2,789	2,789
Short-term note payable	570,000	-	570,000	250,000
Long-term obligations				
Due within one year	5,084,345	831,575	5,915,920	5,342,655
Due in more than one year	32,029,498	3,365,313	35,394,811	34,436,388
Net pension liability	-	-	-	729,575
Other postemployment benefits	1,380,355	94,407	1,474,762	384,361
Total liabilities	42,376,880	6,642,673	49,019,553	45,491,020
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for subsequent year	16,931,655	-	16,931,655	14,924,977
Pension related amounts	4,889,812	459,181	5,348,993	2,319,662
Other postemployment related amounts	26,682	1,330	28,012	-
Total deferred inflows of resources	21,848,149	460,511	22,308,660	17,244,639
NET POSITION				
Net investment in capital assets	32,813,210	51,887,709	84,700,919	82,744,109
Restricted	6,096,972	435,001	6,531,973	3,722,370
Unrestricted	7,788,709	2,824,245	10,612,954	12,115,159
Total net position	\$ 46,698,891	\$ 55,146,955	\$ 101,845,846	\$ 98,581,638

The notes to the basic financial statements are an integral part of this statement.

City of De Pere, Wisconsin

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2018
WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2017

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
GOVERNMENTAL ACTIVITIES				
General government	\$ 1,980,886	\$ 567,218	\$ -	\$ -
Public safety	9,522,834	1,492,118	108,302	-
Public works	5,756,397	909,944	1,330,220	2,768,529
Sanitation	736,185	-	103,651	-
Health and human services	496,150	1,272	75,600	-
Culture and recreation	3,196,871	608,132	10,530	-
Conservation and development	3,124,938	16,041	-	-
Interest and fiscal charges	991,789	-	-	-
Total governmental activities	25,806,050	3,594,725	1,628,303	2,768,529
BUSINESS-TYPE ACTIVITIES				
Water utility	5,900,676	6,210,818	-	1,010,345
Wastewater collection	8,509,201	10,054,994	-	147,857
Stormwater utility	1,310,602	1,624,661	-	477,202
Total business-type activities	15,720,479	17,890,473	-	1,635,404
Total	\$ 41,526,529	\$ 21,485,198	\$ 1,628,303	\$ 4,403,933

General revenues

Taxes

Property taxes
Tax increments
Sales tax
Other taxes

Federal and state grants and other contributions
not restricted to specific functions

Interest and investment earnings

Miscellaneous

Gain on sale of asset

Transfers

Total general revenues and transfers

Change in net position

Net position - January 1, as originally presented

Cumulative effect of change in accounting principle

Net position - January 1, as restated

Net position - December 31

The notes to the basic financial statements are an integral part of this statement.

**Net (Expense) Revenue
and Changes in Net Position**

Governmental Activities	Business-type Activities	Totals	
		2018	2017
\$ (1,413,668)	\$ -	\$ (1,413,668)	\$ (1,259,923)
(7,922,414)	-	(7,922,414)	(7,547,656)
(747,704)	-	(747,704)	(4,576,084)
(632,534)	-	(632,534)	(557,711)
(419,278)	-	(419,278)	(434,252)
(2,578,209)	-	(2,578,209)	(2,060,606)
(3,108,897)	-	(3,108,897)	(566,936)
(991,789)	-	(991,789)	(922,725)
<u>(17,814,493)</u>	<u>-</u>	<u>(17,814,493)</u>	<u>(17,925,893)</u>
-	1,320,487	1,320,487	462,393
-	1,693,650	1,693,650	1,422,070
-	791,261	791,261	589,952
<u>-</u>	<u>3,805,398</u>	<u>3,805,398</u>	<u>2,474,415</u>
<u>(17,814,493)</u>	<u>3,805,398</u>	<u>(14,009,095)</u>	<u>(15,451,478)</u>
12,201,697	-	12,201,697	11,955,959
2,723,211	-	2,723,211	3,537,020
22,025	-	22,025	-
301,789	-	301,789	333,859
2,115,798	-	2,115,798	1,898,467
276,435	63,642	340,077	147,116
95,085	-	95,085	275,185
336,665	-	336,665	-
736,869	(736,869)	-	-
<u>18,809,574</u>	<u>(673,227)</u>	<u>18,136,347</u>	<u>18,147,606</u>
<u>995,081</u>	<u>3,132,171</u>	<u>4,127,252</u>	<u>2,696,128</u>
46,492,766	52,088,872	98,581,638	95,885,510
<u>(788,956)</u>	<u>(74,088)</u>	<u>(863,044)</u>	<u>-</u>
<u>45,703,810</u>	<u>52,014,784</u>	<u>97,718,594</u>	<u>95,885,510</u>
<u>\$ 46,698,891</u>	<u>\$ 55,146,955</u>	<u>\$ 101,845,846</u>	<u>\$ 98,581,638</u>

City of De Pere, Wisconsin

BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2018
WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2017

	General	Debt Service	Public Improvements	Other Governmental Funds
ASSETS				
Cash and investments	\$ 5,307,722	\$ -	\$ 1,278,743	\$ 3,696,988
Restricted cash and investments	-	1,506,754	-	811,041
Receivables				
Taxes and special charges	8,202,547	3,730,250	1,742,276	3,256,582
Delinquent taxes	5,745	-	-	-
Accounts	377,855	-	-	24,591
Special assessments	84,032	-	2,349,659	-
Loans	-	-	-	467,629
Due from other funds	3,697,639	-	-	-
Advance to other funds	27,821	-	-	-
Inventories and prepaid items	166,996	-	-	-
Total assets	\$ 17,870,357	\$ 5,237,004	\$ 5,370,678	\$ 8,256,831
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 733,389	\$ -	\$ 1,201,861	\$ 94,975
Accrued and other current liabilities	748,409	-	-	2,950
Due to other funds	-	-	-	1,490,562
Due to other governments	1,136	-	-	-
Special deposits	63,830	-	-	-
Unearned revenues	2,789	-	-	-
Short-term note payable	570,000	-	-	-
Total liabilities	2,119,553	-	1,201,861	1,588,487
Deferred inflows of resources				
Property taxes levied for subsequent year	8,202,547	3,730,250	1,742,276	3,256,582
Loans receivable	-	-	-	467,629
Special assessments	-	-	2,349,659	-
Total deferred inflows of resources	8,202,547	3,730,250	4,091,935	3,724,211
Fund balances				
Nonspendable	251,709	-	-	-
Restricted	858,147	1,506,754	-	4,222,575
Committed	232,405	-	76,882	192,491
Unassigned	6,205,996	-	-	(1,470,933)
Total fund balances	7,548,257	1,506,754	76,882	2,944,133
Total liabilities, deferred inflows of resources, and fund balances	\$ 17,870,357	\$ 5,237,004	\$ 5,370,678	\$ 8,256,831

The notes to the basic financial statements are an integral part of this statement.

Totals	
2018	2017
\$ 10,283,453	\$ 7,825,218
2,317,795	3,591,101
16,931,655	14,924,977
5,745	7,376
402,446	744,937
2,433,691	674,073
467,629	526,866
3,697,639	4,451,302
27,821	27,821
166,996	147,989
<u>\$ 36,734,870</u>	<u>\$ 32,921,660</u>
\$ 2,030,225	\$ 1,287,398
751,359	675,377
1,490,562	3,335,025
1,136	96,184
63,830	50,779
2,789	2,789
570,000	250,000
<u>4,909,901</u>	<u>5,697,552</u>
16,931,655	14,924,977
467,629	526,866
2,349,659	499,590
<u>19,748,943</u>	<u>15,951,433</u>
251,709	208,114
6,587,476	6,606,768
501,778	445,870
4,735,063	4,011,923
<u>12,076,026</u>	<u>11,272,675</u>
<u>\$ 36,734,870</u>	<u>\$ 32,921,660</u>

City of De Pere, Wisconsin

BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2018
WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2017

	2018	2017
RECONCILIATION TO THE STATEMENT OF NET POSITION		
Total fund balances as shown on previous page	\$ 12,076,026	\$ 11,272,675
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds.	67,585,058	66,606,961
Other long-term assets are not available to pay current period expenditures and therefore are deferred in the funds.	2,817,288	1,026,456
Net position of the internal service fund is reported in the statement of net position as governmental activities	713,796	535,542
Some deferred outflows and inflows of resources reflect changes in long-term liabilities and are not reported in the funds.		
Deferred outflows related to pensions	4,527,547	5,171,192
Deferred inflows related to pensions	(4,889,812)	(2,119,619)
Deferred outflows related to other postemployment benefits	128,081	-
Deferred inflows related to other postemployment benefits	(26,682)	-
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.		
Bonds and notes payable	(34,110,000)	(32,345,000)
Capital leases payable	(96,140)	-
Premium on debt	(1,135,708)	(705,902)
Compensated absences	(1,771,995)	(1,761,816)
Net pension liability (asset)	2,467,873	(666,658)
Other postemployment benefit	(1,380,355)	(384,361)
Accrued interest on long-term obligations	(206,086)	(136,704)
Net position of governmental activities as reported on the statement of net position (see page 11)	<u>\$ 46,698,891</u>	<u>\$ 46,492,766</u>

The notes to the basic financial statements are an integral part of this statement.

City of De Pere, Wisconsin

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018
WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2017

	General	Debt Service	Public Improvements	Other Governmental Funds
REVENUES				
Taxes	\$ 8,259,381	\$ 2,286,357	\$ 941,883	\$ 3,523,211
Special assessments	-	-	785,196	-
Intergovernmental	3,180,529	25,583	396,869	254,320
Licenses and permits	633,003	-	-	95,156
Fines and forfeits	404,015	-	-	-
Public charges for services	1,469,321	-	-	5,400
Intergovernmental charges for services	1,258,677	-	-	-
Miscellaneous	291,601	23,006	12,541	128,162
Total revenues	15,496,527	2,334,946	2,136,489	4,006,249
EXPENDITURES				
Current				
General government	1,873,365	-	-	-
Public safety	9,184,628	-	-	-
Public works	2,025,000	-	-	-
Sanitation	733,009	-	-	-
Health and human services	488,618	-	-	-
Culture and recreation	2,586,487	-	-	122,147
Conservation and development	452,951	-	-	685,530
Debt service				
Principal	-	6,380,000	-	-
Interest and fiscal charges	-	921,994	39,055	58,263
Capital outlay	-	-	3,437,554	4,473,274
Total expenditures	17,344,058	7,301,994	3,476,609	5,339,214
Excess of revenues under expenditures	(1,847,531)	(4,967,048)	(1,340,120)	(1,332,965)
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	1,642,105	6,502,895
Capital lease issued	168,635	-	-	-
Premium on debt issued	-	188,107	16,250	322,354
Proceeds from sale of capital assets	-	-	-	713,800
Transfers in	1,798,269	3,501,994	-	167,118
Transfers out	(167,118)	-	(375,000)	(4,188,394)
Total other financing sources (uses)	1,799,786	3,690,101	1,283,355	3,517,773
Net change in fund balances	(47,745)	(1,276,947)	(56,765)	2,184,808
Fund balances - January 1	7,596,002	2,783,701	133,647	759,325
Fund balances - December 31	\$ 7,548,257	\$ 1,506,754	\$ 76,882	\$ 2,944,133

The notes to the basic financial statements are an integral part of this statement.

Totals	
2018	2017
\$ 15,010,832	\$ 15,595,898
785,196	503,871
3,857,301	3,387,361
728,159	713,345
404,015	268,421
1,474,721	1,442,847
1,258,677	1,259,970
455,310	479,359
<u>23,974,211</u>	<u>23,651,072</u>
1,873,365	1,632,928
9,184,628	8,707,366
2,025,000	2,292,328
733,009	664,129
488,618	486,604
2,708,634	2,471,209
1,138,481	897,224
6,380,000	4,435,000
1,019,312	993,194
7,910,828	4,508,992
<u>33,461,875</u>	<u>27,088,974</u>
<u>(9,487,664)</u>	<u>(3,437,902)</u>
8,145,000	3,715,000
168,635	-
526,711	55,788
713,800	1,900
5,467,381	6,631,380
<u>(4,730,512)</u>	<u>(5,911,974)</u>
<u>10,291,015</u>	<u>4,492,094</u>
803,351	1,054,192
<u>11,272,675</u>	<u>10,218,483</u>
<u>\$ 12,076,026</u>	<u>\$ 11,272,675</u>

City of De Pere, Wisconsin

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018
WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2017

	2018	2017
RECONCILIATION TO THE STATEMENT OF ACTIVITIES		
Net change in fund balances as shown on previous page	\$ 803,351	\$ 1,054,192
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital assets reported as capital outlay in governmental fund statements	4,215,509	2,261,427
Depreciation expense reported in the statement of activities	(2,860,277)	(2,703,158)
Net book value of disposals	(377,135)	(2,405)
Governmental funds do not present revenues that are not available to pay current obligations. In contrast, such revenues are reported in the statement of activities when earned.	1,790,832	198,585
Debt issued provides current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		
Long-term debt issued	(8,145,000)	(3,715,000)
Capital leases issued	(168,635)	-
Premium on debt issued	(526,712)	(55,788)
Principal repaid	6,380,000	4,435,000
Capital leases paid	72,495	36,355
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds:		
Accrued interest on long-term debt	(69,382)	(11,225)
Amortization of debt premium	96,906	81,694
Compensated absences	(10,179)	(21,413)
Net pension asset	2,467,873	-
Net pension liability	666,658	628,456
Deferred outflows of resources related to pensions	(643,645)	(2,075,072)
Deferred inflows of resources related to pensions	(2,770,193)	615,970
Other postemployment benefits	(207,038)	(15,619)
Deferred outflows of resources related to other postemployment benefits	128,081	-
Deferred inflows of resources related to other postemployment benefits	(26,682)	-
Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenue (expense) of the internal service funds is reported with governmental activities.	178,254	161,591
Change in net position of governmental activities as reported in the statement of activities (see pages 12 - 13)	\$ 995,081	\$ 873,590

The notes to the basic financial statements are an integral part of this statement.

Attachment: Signed Final Report and Financial Statements - City of De Pere (8753 : Presentation of 2018 prelim audit mgmt letter)

City of De Pere, Wisconsin

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2018
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2017

	Budget			Variance Final Budget - Positive (Negative)	2017 Actual
	Original	Final	Actual		
REVENUES					
Taxes	\$ 8,241,347	\$ 8,241,347	\$ 8,259,381	\$ 18,034	\$ 8,142,752
Intergovernmental	3,155,324	3,155,324	3,180,529	25,205	2,830,068
Licenses and permits	632,525	632,525	633,003	478	620,969
Fines and forfeits	345,000	345,000	404,015	59,015	268,421
Public charges for services	1,495,475	1,495,475	1,469,321	(26,154)	1,438,647
Intergovernmental charges for services	1,269,700	1,269,700	1,258,677	(11,023)	1,259,970
Miscellaneous	293,630	293,630	291,601	(2,029)	186,915
Total revenues	15,433,001	15,433,001	15,496,527	63,526	14,747,742
EXPENDITURES					
Current					
General government	2,092,122	2,115,041	1,873,365	241,676	1,632,928
Public safety	9,307,016	9,366,845	9,184,628	182,217	8,707,366
Public works	2,153,749	2,153,749	2,025,000	128,749	2,292,328
Sanitation	663,411	663,411	733,009	(69,598)	664,129
Health and human services	519,095	519,095	488,618	30,477	486,604
Culture and recreation	2,232,377	2,302,970	2,586,487	(283,517)	2,343,364
Conservation and development	276,631	276,631	452,951	(176,320)	265,210
Total expenditures	17,244,401	17,397,742	17,344,058	53,684	16,391,929
Excess of revenues under expenditures	(1,811,400)	(1,964,741)	(1,847,531)	117,210	(1,644,187)
OTHER FINANCING SOURCES (USES)					
Capital lease issued	-	-	168,635	168,635	-
Proceeds from sale of capital assets	-	-	-	-	-
Transfers in	1,811,400	1,811,400	1,798,269	(13,131)	1,812,806
Transfers out	-	-	(167,118)	(167,118)	-
Total other financing sources (uses)	1,811,400	1,811,400	1,799,786	(11,614)	1,812,806
Net change in fund balance	-	(153,341)	(47,745)	105,596	168,619
Fund balance - January 1	7,596,002	7,596,002	7,596,002	-	7,427,383
Fund balance - December 31	<u>\$ 7,596,002</u>	<u>\$ 7,442,661</u>	<u>\$ 7,548,257</u>	<u>\$ 105,596</u>	<u>\$ 7,596,002</u>

The notes to the basic financial statements are an integral part of this statement.

Attachment: Signed Final Report and Financial Statements - City of De Pere (8753 : Presentation of 2018 prelim audit mgmt letter)

City of De Pere, Wisconsin

STATEMENT OF NET POSITION
 PROPRIETARY FUNDS
 DECEMBER 31, 2018
 WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2017

	Enterprise Funds			
	Water Utility	Wastewater Treatment Plant Utility	Wastewater Utility	Stormwater Utility
ASSETS				
Current assets				
Cash and investments	\$ -	\$ 235,950	\$ 825,448	\$ 1,090,585
Receivables				
Customer accounts	1,540,946	-	2,425,090	-
Other	216,103	-	-	-
Due from other governments	-	1,140,701	-	-
Inventories and prepaid items	24,877	-	-	-
Total current assets	1,781,926	1,376,651	3,250,538	1,090,585
Noncurrent assets				
Restricted assets				
Cash and investments	211,281	-	150,000	-
Other assets				
Net pension asset	97,845	-	76,042	57,861
Capital assets				
Nondepreciable	216,874	-	298,020	160,980
Depreciable	25,570,369	-	17,354,773	12,235,617
Total capital assets	25,787,243	-	17,652,793	12,396,597
Total assets	27,878,295	1,376,651	21,129,373	13,545,043
DEFERRED OUTFLOWS OF RESOURCES				
Pension related amounts	180,443	-	139,030	109,769
Other postemployment related amounts	5,078	-	3,947	3,003
Total deferred outflows of resources	185,521	-	142,977	112,772

The notes to the basic financial statements are an integral part of this statement.

Totals		Governmental Activities - Internal Service Funds	
2018	2017	2018	2017
\$ 2,151,983	\$ 1,745,339	\$ 1,085,458	\$ 718,944
3,966,036	4,089,479	-	-
216,103	182,007	-	-
1,140,701	1,239,225	-	-
24,877	24,904	-	-
7,499,700	7,280,954	1,085,458	718,944
361,281	360,332	-	-
231,748	-	-	-
675,874	53,207	-	-
55,160,759	52,205,534	-	-
55,836,633	52,258,741	-	-
63,929,362	59,900,027	1,085,458	718,944
429,242	477,636	-	-
12,028	-	-	-
441,270	477,636	-	-

City of De Pere, Wisconsin

STATEMENT OF NET POSITION

PROPRIETARY FUNDS

DECEMBER 31, 2018

WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2017

	Enterprise Funds			
	Water Utility	Wastewater Treatment Plant Utility	Wastewater Utility	Stormwater Utility
LIABILITIES				
Current liabilities				
Accounts payable	\$ 728,319	\$ -	\$ 1,553,815	\$ 26,478
Accrued and other current liabilities	8,246	-	6,490	4,937
Due to other funds	2,207,077	-	-	-
Current portion of long-term debt	445,501	-	385,773	301
Payable from restricted assets				
Accrued interest payable	8,028	-	15,065	-
Total current liabilities	3,397,171	-	1,961,143	31,716
Long-term obligations, less current portion				
Advance from other funds	-	-	-	-
General obligation debt	717,500	-	1,587,500	-
Revenue bonds	730,000	-	-	-
Debt premium	17,973	-	65,399	-
Compensated absences	77,497	-	87,201	82,243
Net pension liability	-	-	-	-
Other postemployment benefits	39,858	-	30,978	23,571
Total long-term liabilities	1,582,828	-	1,771,078	105,814
Total liabilities	4,979,999	-	3,732,221	137,530
DEFERRED INFLOWS OF RESOURCES				
Pension related amounts	193,868	-	150,669	114,644
Other postemployment related amounts	562	-	436	332
Total deferred inflows of resources	194,430	-	151,105	114,976
NET POSITION				
Net investment in capital assets	23,876,570	-	15,614,542	12,396,597
Restricted	301,098	-	76,042	57,861
Unrestricted	(1,288,281)	1,376,651	1,698,440	950,851
Total net position	\$ 22,889,387	\$ 1,376,651	\$ 17,389,024	\$ 13,405,309

Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds

Net position of business-type activities as reported on the Statement of Net Position (see page 11)

The notes to the basic financial statements are an integral part of this statement.

Attachment: Signed Final Report and Financial Statements - City of De Pere (8753 : Presentation of 2018 prelim audit mgmt letter)

Totals		Governmental Activities - Internal Service Funds	
2018	2017	2018	2017
\$ 2,308,612	\$ 1,881,801	\$ 257,257	\$ 175,477
19,673	14,943	-	-
2,207,077	1,116,277	-	-
831,575	810,552	-	-
23,093	26,589	-	-
5,390,030	3,850,162	257,257	175,477
-	-	27,821	27,821
2,305,000	2,775,000	-	-
730,000	1,075,000	-	-
83,372	98,924	-	-
246,941	206,849	-	-
-	62,917	-	-
94,407	-	-	-
3,459,720	4,218,690	27,821	27,821
8,849,750	8,068,852	285,078	203,298
459,181	200,043	-	-
1,330	-	-	-
460,511	200,043	-	-
51,887,709	47,499,265	-	-
435,001	200,924	-	-
2,737,661	4,408,579	800,380	515,646
55,060,371	52,108,768	\$ 800,380	\$ 515,646
86,584	(19,896)		
<u>\$ 55,146,955</u>	<u>\$ 52,088,872</u>		

City of De Pere, Wisconsin

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

PROPRIETARY FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2018

WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2017

	Enterprise Funds			
	Water Utility	Wastewater Treatment Plant Utility	Wastewater Utility	Stormwater Utility
OPERATING REVENUES				
Charges for services	\$ 5,862,294	\$ -	\$ 7,030,726	\$ 1,624,661
Other	348,524	-	3,024,268	-
Total operating revenues	6,210,818	-	10,054,994	1,624,661
OPERATING EXPENSES				
Claims and administrative fees	-	-	-	-
Operation and maintenance	5,180,589	-	7,813,024	861,522
Depreciation	648,497	-	716,763	457,957
Taxes	46,647	-	-	-
Total operating expenses	5,875,733	-	8,529,787	1,319,479
Operating income (loss)	335,085	-	1,525,207	305,182
NONOPERATING REVENUES (EXPENSES)				
Interest income	1,681	61,961	-	-
Nonoperating grants	-	-	-	94,612
Interest and fiscal charges	(64,910)	-	(37,050)	-
Total nonoperating revenues (expenses)	(63,229)	61,961	(37,050)	94,612
Income before contributions and transfers	271,856	61,961	1,488,157	399,794
Capital contributions	1,010,345	-	147,857	382,590
Transfers in	-	-	-	-
Transfers out	(467,616)	-	(269,253)	-
Change in net position	814,585	61,961	1,366,761	782,384
Net position - January 1, as originally presented	22,106,082	1,314,690	16,046,573	12,641,423
Cumulative effect of change in accounting principle	(31,280)	-	(24,310)	(18,498)
Net position - January 1, restated	22,074,802	1,314,690	16,022,263	12,622,925
Net position - December 31	<u>\$ 22,889,387</u>	<u>\$ 1,376,651</u>	<u>\$ 17,389,024</u>	<u>\$ 13,405,309</u>

Change in net position, per above

Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds

Change in net position of business-type activities as reported on the statement of activities (see pages 12 - 13)

The notes to the basic financial statements are an integral part of this statement.

Attachment: Signed Final Report and Financial Statements - City of De Pere (8753 : Presentation of 2018 prelim audit mgmt letter)

Totals		Governmental Activities - Internal Service Funds	
2018	2017	2018	2017
\$ 14,517,681	\$ 13,589,701	\$ 2,636,225	\$ 2,564,806
3,372,792	3,583,152	-	-
17,890,473	17,172,853	2,636,225	2,564,806
-	-	2,354,045	2,292,777
13,855,135	13,217,500	-	-
1,823,217	1,682,633	-	-
46,647	38,924	-	-
15,724,999	14,939,057	2,354,045	2,292,777
2,165,474	2,233,796	282,180	272,029
63,642	67,529	2,554	1,129
94,612	-	-	-
(101,960)	(121,342)	-	-
56,294	(53,813)	2,554	1,129
2,221,768	2,179,983	284,734	273,158
1,540,792	250,394	-	-
-	320,970	-	-
(736,869)	(1,040,376)	-	-
3,025,691	1,710,971	284,734	273,158
52,108,768	50,397,797	515,646	242,488
(74,088)	-	-	-
52,034,680	50,397,797	515,646	242,488
\$ 55,060,371	\$ 52,108,768	\$ 800,380	\$ 515,646
\$ 3,025,691	\$ 1,710,971		
106,480	111,567		
\$ 3,132,171	\$ 1,822,538		

City of De Pere, Wisconsin

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2018
 WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2017

	Enterprise Funds			
	Water Utility	Wastewater Treatment Plant Utility	Wastewater Utility	Stormwater Utility
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	\$ 6,272,866	\$ -	\$ 10,082,293	\$ 1,624,661
Cash paid for services provided	-	-	-	-
Cash paid for employee wages and benefits	(630,955)	-	(477,815)	(506,430)
Cash paid to suppliers	(4,536,543)	-	(6,927,954)	(326,914)
Net cash provided by operating activities	1,105,368	-	2,676,524	791,317
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Intergovernmental revenues	-	-	-	94,612
Due to/from other funds	1,090,800	-	-	-
Transfer in (out)	(467,616)	-	(269,253)	-
Net cash provided (used) by noncapital financing activities	623,184	-	(269,253)	94,612
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition of capital assets	(1,230,294)	-	(1,619,949)	(1,010,074)
Proceeds from sale of treatment plant	-	98,524	-	-
Capital contributions	-	-	-	-
Principal paid on long-term debt	(430,000)	-	(365,000)	-
Interest paid on long-term debt	(68,990)	-	(52,018)	-
Net cash provided (used) by capital and related financing activities	(1,729,284)	98,524	(2,036,967)	(1,010,074)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received	1,681	61,961	-	-
Change in cash and cash equivalents	949	160,485	370,304	(124,145)
Cash and cash equivalents - January 1	210,332	75,465	605,144	1,214,730
Cash and cash equivalents - December 31	<u>\$ 211,281</u>	<u>\$ 235,950</u>	<u>\$ 975,448</u>	<u>\$ 1,090,585</u>

Totals		Governmental Activities - Internal Service Funds	
2018	2017	2018	2017
\$ 17,979,820	\$ 17,066,238	\$ -	\$ -
-	-	2,636,225	2,564,806
(1,615,200)	(1,578,631)	-	-
(11,791,411)	(11,077,929)	(2,272,265)	(2,249,181)
4,573,209	4,409,678	363,960	315,625
94,612	-	-	-
1,090,800	607,040	-	(32,179)
(736,869)	(719,406)	-	-
448,543	(112,366)	-	(32,179)
(3,860,317)	(3,374,585)	-	-
98,524	93,832	-	-
-	250,394	-	-
(795,000)	(775,000)	-	-
(121,008)	(136,148)	-	-
(4,677,801)	(3,941,507)	-	-
63,642	67,529	2,554	1,129
407,593	423,334	366,514	284,575
2,105,671	1,682,337	718,944	434,369
<u>\$ 2,513,264</u>	<u>\$ 2,105,671</u>	<u>\$ 1,085,458</u>	<u>\$ 718,944</u>

City of De Pere, Wisconsin

STATEMENT OF CASH FLOWS

PROPRIETARY FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2018

WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2017

	Enterprise Funds			
	Water Utility	Wastewater Treatment Plant Utility	Wastewater Utility	Stormwater Utility
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES				
Operating income	\$ 335,085	\$ -	\$ 1,525,207	\$ 305,182
Adjustments to reconcile operating income to net cash provided by operating activities				
Depreciation	648,497	-	716,763	457,957
Depreciation charged to sewer utility	29,006	-	(29,006)	-
Change in liability (asset) and deferred outflows and inflows of resources				
Pension	3,246	-	8,443	1,178
Other postemployment benefits	4,062	-	3,157	2,402
Change in operating assets and liabilities				
Accounts receivables	62,048	-	27,299	-
Inventories and prepaid items	27	-	-	-
Accounts payable	9,052	-	408,306	9,453
Accrued and other current liabilities	1,736	-	1,961	1,033
Compensated absences	12,609	-	14,394	14,112
Net cash provided by operating activities	<u>\$ 1,105,368</u>	<u>\$ -</u>	<u>\$ 2,676,524</u>	<u>\$ 791,317</u>
Reconciliation of cash and cash equivalents to the statement of net position				
Cash and cash equivalents in current assets	\$ -	\$ 235,950	\$ 825,448	\$ 1,090,585
Cash and cash equivalents in restricted assets	211,281	-	150,000	-
Total cash and cash equivalents	<u>\$ 211,281</u>	<u>\$ 235,950</u>	<u>\$ 975,448</u>	<u>\$ 1,090,585</u>
Noncash capital and related financing activities				
Capital contributions	<u>\$ 1,010,345</u>	<u>\$ -</u>	<u>\$ 147,857</u>	<u>\$ 382,590</u>

The notes to the basic financial statements are an integral part of this statement.

Totals		Governmental Activities - Internal Service Funds	
2018	2017	2018	2017
\$ 2,165,474	\$ 2,233,796	\$ 282,180	\$ 272,029
1,823,217	1,682,633	-	-
-	-	-	-
12,867	88,761	-	-
9,621	-	-	-
89,347	(106,615)	-	-
27	277	-	-
426,811	494,685	81,780	43,596
4,730	5,944	-	-
41,115	10,197	-	-
<u>\$ 4,573,209</u>	<u>\$ 4,409,678</u>	<u>\$ 363,960</u>	<u>\$ 315,625</u>
\$ 2,151,983	\$ 1,745,339	\$ 1,085,458	\$ 718,944
361,281	360,332	-	-
<u>\$ 2,513,264</u>	<u>\$ 2,105,671</u>	<u>\$ 1,085,458</u>	<u>\$ 718,944</u>
<u>\$ 1,540,792</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

City of De Pere, Wisconsin

STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2018
WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2017

	Tax Collection	Trust Deposits	Totals	
			2018	2017
ASSETS				
Current assets				
Cash and investments	\$ 4,811,268	\$ 25,230	\$ 4,836,498	\$ 8,261,531
Receivables				
Taxes	24,612,900	-	24,612,900	20,672,856
Total assets	<u>\$ 29,424,168</u>	<u>\$ 25,230</u>	<u>\$ 29,449,398</u>	<u>\$ 28,934,387</u>
LIABILITIES				
Current liabilities				
Deposits held in trust	\$ -	\$ 25,230	\$ 25,230	\$ 25,130
Due to other governments	29,424,168	-	29,424,168	28,909,257
Total liabilities	<u>\$ 29,424,168</u>	<u>\$ 25,230</u>	<u>\$ 29,449,398</u>	<u>\$ 28,934,387</u>

The notes to the basic financial statements are an integral part of this statement.

City of De Pere, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2018

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the City of De Pere, Wisconsin (the "City"), have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting principles and policies utilized by the City are described below:

A. REPORTING ENTITY

The City is a municipal corporation governed by an elected eight member board. In accordance with GAAP, the basic financial statements are required to include the City and any separate component units that have a significant operational or financial relationship with the City. The City has not identified any component units that are required to be included in the basic financial statements in accordance with standards established in GASB Statement No. 61.

B. RELATED ORGANIZATIONS

The City's officials are also responsible for appointing the members of the Boards of other organizations, but the City's accountability for these organizations does not extend beyond making the appointments. Therefore, these organizations are not included in the City's reporting entity. The Mayor and the City Council appoints some or all of the members of the following related organization:

De Pere Housing Authority

C. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the City. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which are primarily supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for services.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Governmental funds include general, special revenue, debt service and capital projects funds. Proprietary funds include enterprise and internal service funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The City reports the following major governmental funds:

General Fund

This is the City's primary operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.

Debt Service Fund

This fund accounts for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds.

City of De Pere, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2018

Public Improvements Fund

This fund accounts for the acquisition or construction of major capital facilities other than those financed by proprietary fund types.

The City reports the following major enterprise funds:

Water Utility Fund

This fund accounts for the operations of the City's water utility.

Wastewater Treatment Plant Utility Fund

This fund is used to account for the collection of the long-term receivable from the sale of the City's wastewater treatment plant utility.

Wastewater Utility Fund

This fund accounts for the operations of the City's wastewater utility.

Stormwater Utility Fund

This fund accounts for the operations of the City's stormwater utility.

Additionally, the City reports the following fund types:

- ▶ *Internal service fund* accounts for health insurance and dental insurances services provided to other departments or agencies of the City, or to other governments, on a cost reimbursement basis.
- ▶ The City accounts for property taxes collected on behalf of other governments in an *agency fund*.

D. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Revenues susceptible to accrual include intergovernmental grants, intergovernmental charges for services, public charges for services and interest. Other revenues such as licenses and permits, fines and forfeits and miscellaneous revenues are recognized when received in cash or when measurable and available.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the City's water and sewer functions and various other functions of the City. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

City of De Pere, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2018

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, and fees and fines, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's proprietary funds are charges to customers for services. Operating expenses for proprietary funds include the costs of services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources, as they are needed.

E. ASSETS, LIABILITIES, DEFERRED OUTFLOWS/INFLOWS OF RESOURCES, AND NET POSITION OR FUND BALANCE

1. Cash and Investments

Cash and investments are combined in the financial statements. Cash deposits consist of demand and time deposits with financial institutions and are carried at cost. Investments are stated at fair value. Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date. For purposes of the statement of cash flows, all cash deposits and highly liquid investments (including restricted assets) with a maturity of three months or less from date of acquisition are considered to be cash equivalents.

2. Property Taxes and Special Charges/Receivable

Property taxes and special charges consist of taxes on real estate and personal property and user charges assessed against City properties. They are levied during December of the prior year and become an enforceable lien on property the following January 1. Property taxes are payable in various options depending on the type and amount. Personal property taxes and special charges are payable on or before January 31 in full. Real estate taxes are payable in full by January 31 or in two equal installments on or before January 31 and July 31. Real estate taxes not paid by January 31 are purchased by the County as part of the February tax settlement. Delinquent personal property taxes remain the collection responsibility of the City. Special charges not paid by January 31 are held in trust by the County and remitted to the City, including interest, when collected by the County.

In addition to its levy, the City also levies and collects taxes for the De Pere and West De Pere Schools, Brown County, and Northeast Wisconsin Technical College. Brown County currently collects the City's property taxes by agreement.

3. Accounts Receivable

Accounts receivable are recorded at gross amounts with uncollectible amounts recognized under the direct write-off method. No allowance for uncollectible accounts has been provided since it is believed that the amount of such allowance would not be material to the basic financial statements.

4. Special Assessments

Assessments against property owners for public improvements are generally not subject to full settlement in the year levied. Special assessments are placed on tax rolls on an installment basis. Revenue from special assessments recorded in governmental funds is recognized as collections are made or as current installments are placed on tax rolls. Installments placed on the 2018 tax roll are recognized as revenue in 2019. Special assessments are subject to collection procedures.

City of De Pere, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2018

5. Loans Receivable

The City has received federal and state grant funds for economic development and housing rehabilitation loan programs and has passed the funds to various businesses and individuals in the form of loans. The City records a loan receivable and expenditure when the loan has been made and the funds disbursed. No allowance for uncollectible accounts has been provided since it is believed that the amount of such allowance would not be material to the basic financial statements. In the governmental funds, the City records a deferred inflow of resources for the net amount of the receivable. As the loans are repaid, revenue is recognized. Any unspent loan proceeds are presented as restricted fund balance in the fund financial statements.

6. Interfund Receivables and Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" and "due to other funds" in the fund financial statements. Noncurrent portions of the interfund receivables for the governmental funds are reported as "advances to other funds" and are offset by nonspendable fund balance since they do not constitute expendable available financial resources and therefore are not available for appropriation.

The amount reported on the statement of net position for internal balances represents the residual balance outstanding between the governmental and business-type activities.

7. Inventories

Inventories are recorded at cost, which approximates market, using the first-in, first-out method. Inventories consist of expendable supplies held for consumption. The cost is recorded as an expenditure at the time individual inventory items are consumed rather than when purchased.

Inventories of governmental funds in the fund financial statements are offset by nonspendable fund balance to indicate that they do not represent spendable available financial resources.

8. Prepaid Items

Payments made to vendors that will benefit periods beyond the end of the current fiscal year are recorded as prepaid items and are accounted for on the consumption method.

Prepaid items of governmental funds in the fund financial statements are offset by nonspendable fund balance to indicate that they do not represent spendable available financial resources.

9. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of \$5,000 or higher and an estimated useful life in excess of a year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

City of De Pere, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2018

Capital assets of the City are depreciated using the straight-line method over the following estimated useful lives:

Assets	Governmental Activities	Business-type Activities
	Years	
Land improvements	15 - 25	-
Buildings and improvements	30 - 50	25 - 50
Machinery and equipment	5 - 25	3 - 10
Infrastructure	25 - 100	25 - 100

10. Compensated Absences

It is the City's policy to permit employees to accumulate earned but unused vacation and sick leave benefits in accordance with employee handbook policies and/or bargaining unit agreements. All vacation and sick leave is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in the governmental funds in the fund financial statements only if they have matured, for example, as a result of employee resignations and retirements.

11. Deferred Outflows/Inflows of Resources

Deferred outflows of resources are a consumption of net position by the government that is applicable to a future reporting period. Deferred inflows of resources are an acquisition of net position by the government that is applicable to a future reporting period. The recognition of those outflows and inflows as expenses or expenditures and revenues are deferred until the future periods to which the outflows and inflows are applicable.

Governmental funds may report deferred inflows of resources for unavailable revenues. The City reports unavailable revenues for special assessments and loan receivables. These inflows are recognized as revenues in the government-wide financial statements.

12. Long-term Obligations

In the government-wide financial statements, and proprietary funds in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed as incurred.

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

13. Pensions

For purposes of measuring the net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Wisconsin Retirement System (WRS) and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by WRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

City of De Pere, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2018

14. Other Postemployment Benefits Other Than Pensions (OPEB)

Local Retiree Life Insurance Fund

The fiduciary net position of the Local Retiree Life Insurance Fund (LRLIF) has been determined using the flow of economic resources measurement focus and the accrual basis of accounting. This includes for purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to other postemployment benefits, OPEB expense, and information about the fiduciary net position of the LRLIF and additions to/deductions from LRLIF's fiduciary net position have been determined on the same basis as they are reported by LRLIF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

15. Fund Equity

Governmental Fund Financial Statements

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- ▶ **Nonspendable fund balance.** Amounts that are not in spendable form (such as inventory, prepaid items, or long-term receivables) or are legally or contractually required to remain intact.
- ▶ **Restricted fund balance.** Amounts that are constrained for specific purposes by external parties (such as grantor or bondholders), through constitutional provisions, or by enabling legislation.
- ▶ **Committed fund balance.** Amounts that are constrained for specific purposes by action of the City Council. These constraints can only be removed or changed by the City Council using the same action that was used to create them.
- ▶ **Assigned fund balance.** Amounts that are constrained for specific purposes by action of City management. The City Council has not authorized any City official or committee to assign fund balance. Residual amounts in any governmental fund, other than the General Fund, are also reported as assigned.
- ▶ **Unassigned fund balance.** Amounts that are available for any purpose. Positive unassigned amounts are only reported in the General Fund.

The City has adopted a fund balance spend-down policy regarding the order in which fund balance will be utilized. Where applicable, the policy requires restricted funds to be spent first, followed by committed funds, and then assigned funds. Unassigned funds would be spent last.

Government-Wide and Proprietary Fund Statements

Equity is classified as net position and displayed in three components:

- ▶ **Net investment in capital assets.** Amount of capital assets, net of accumulated depreciation, and capital related deferred outflows of resources less outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets and any capital related deferred inflows of resources.
- ▶ **Restricted net position.** Amount of net position that is subject to restrictions that are imposed by 1) external groups, such as creditors, grantors, contributors or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.
- ▶ **Unrestricted net position.** Net position that is neither classified as restricted nor as net investment in capital assets.

City of De Pere, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2018

F. USE OF ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

G. PRIOR YEAR INFORMATION

Comparative amounts for the prior year have been presented in the basic financial statements to provide an understanding of changes in the City's financial position and operations. The comparative amounts may be summarized in total and not at the level of detail required for a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the government's financial statements for the year ended December 31, 2017, from which the summarized information was derived.

H. RECLASSIFICATIONS

Certain amounts in the prior year financial statements have been reclassified to conform with the presentation in the current year financial statements with no change in previously reported net position, changes in net position, fund balance or changes in fund balance.

NOTE 2: STEWARDSHIP AND COMPLIANCE

A. BUDGETS AND BUDGETARY ACCOUNTING

The City follows these procedures in establishing the budgetary data reflected in the basic financial statements:

1. During November, City management submits to the City Council a proposed operating budget for the calendar year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them. After submission to the governing body, public hearings are held to obtain taxpayer comments. Following the public hearings, the proposed budget, including authorized additions and deletions, is legally enacted by City Council action.
2. Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for all governmental funds. Budget is defined as the originally approved budget plus or minus approved amendments. Individual amendments throughout the year were not material in relation to the original budget. Budget appropriations not expended during the year are closed to fund balance unless authorized by the governing body to be forwarded into the succeeding year's budget.
3. During the year, formal budgetary integration is employed as a management control device for the governmental funds adopting a budget.
4. Expenditures may not exceed appropriations provided in detailed budget accounts maintained for each activity or department of the City. Amendments to the budget during the year require initial approval by management and are subsequently authorized by the City Council.
5. Encumbrance accounting is not used by the City to record commitments related to unperformed contracts for goods or services.

The City did not have any material violation of legal or contractual provisions for the fiscal year ended December 31, 2018.

City of De Pere, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2018

B. EXCESS OF EXPENDITURES OVER BUDGET APPROPRIATIONS

The following expenditure accounts of the governmental funds had actual expenditures in excess of budget appropriations for the year ended December 31, 2018 as follows:

<u>Funds</u>	<u>Excess Expenditures</u>
General	
Sanitation	\$ 69,598
Culture and Recreation	283,517
Conservation and Development	176,320

C. DEFICIT FUND EQUITY

The following funds had deficit fund balance as of December 31, 2018:

<u>Funds</u>	<u>Deficit Fund Balance</u>
Special Revenue Fund	
Cable Access	\$ 30,333
Capital Projects Funds	
TID No. 7	739,731
TID No. 9	393,413
TID No. 11	300,706
TID No. 14	6,750

The City anticipates funding the above deficits from future revenues of the funds.

D. PROPERTY TAX LEVY LIMIT

Wisconsin state statutes provide for a limit on the property tax levies for all Wisconsin cities, villages, towns and counties. For the 2018 and 2019 budget years, Wisconsin Statutes limit the increase in the maximum allowable tax levy to the change in the City's January 1 equalized value as a result of net new construction. The actual limit for the City for the 2018 budget was 1.13%. The actual limit for the City for the 2019 budget was 0.99%. Debt service for debt authorized after July 1, 2005 is exempt from the levy limit. In addition, Wisconsin statutes allow the limit to be adjusted for the increase in debt service authorized prior to July 1, 2005 and in certain other situations.

NOTE 3: DETAILED NOTES ON ALL FUNDS

A. CASH AND INVESTMENTS

The City maintains various cash and investment accounts, including pooled funds that are available for use by all funds. Each fund's portion of these accounts is displayed on the financial statements as "Cash and investments".

Invested cash consists of deposits and investments that are restricted by Wisconsin Statutes to the following:

Time deposits; repurchase agreements; securities issued by federal, state and local governmental entities; statutorily authorized commercial paper and corporate securities; and the Wisconsin local government investment pool.

City of De Pere, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2018

The carrying amount of the City's cash and investments totaled \$21,036,468 on December 31, 2018 as summarized below:

Petty cash and cash on hand	\$ 3,574
Deposits with financial institutions	5,252,208
Investments	
U.S. Treasury securities	4,887,508
Federal agency securities	1,672,415
Negotiable certificate of deposits	2,916,860
Municipal bonds	515,139
Money market mutual funds	815,549
Wisconsin local government investment pool	4,973,215
	<u>\$ 21,036,468</u>

Reconciliation to the basic financial statements:

Government-wide Statement of Net Position

Cash and investments	\$ 13,520,894
Restricted cash and investments	2,679,076

Fiduciary Fund Statement of Net Position

Cash and investments	4,836,498
	<u>\$ 21,036,468</u>

Fair Value Measurements

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant observable inputs; Level 3 inputs are significant unobservable inputs. The City has the following fair value measurements as of December 31, 2018:

	Fair Value Measurements Using:		
	Level 1	Level 2	Level 3
Investments			
U.S. Treasury securities	\$ -	\$ 4,887,508	\$ -
Federal agency securities	-	1,672,415	-
Municipal bonds	-	515,139	-
Money market mutual funds	815,549	-	-
Negotiable certificates of deposit	-	2,916,860	-
	<u>\$ 815,549</u>	<u>\$ 9,991,922</u>	<u>\$ -</u>

Deposits and investments of the City are subject to various risks. Presented below is a discussion of the City's deposits and investments and the related risks.

Custodial Credit Risk

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. Wisconsin statutes require repurchase agreements to be fully collateralized by bonds or securities issued or guaranteed by the federal government or its instrumentalities. The city's policy required collateralization for depository institutions rated average. Collateralization is not required for institutions rated superior or excellent.

City of De Pere, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2018

Deposits with financial institutions within the State of Wisconsin are insured by the Federal Deposit Insurance Corporation (FDIC) in the amount of \$250,000 for the combined amount of all time and savings deposits and \$250,000 for interest-bearing and noninterest-bearing demand deposits per official custodian per insured depository institution. Deposits with financial institutions located outside the State of Wisconsin are insured by the FDIC in the amount of \$250,000 for the combined amount of all deposit accounts per official custodian per depository institution. Also, the State of Wisconsin has a State Guarantee Fund which provides a maximum of \$400,000 per public depository above the amount provided by an agency of the U.S. Government. However, due to the relatively small size of the State Guarantee Fund in relation to the Fund's total coverage, total recovery of insured losses may not be available. This coverage has been considered in determining custodial credit risk.

As of December 31, 2018, \$5,024,201 of the City's deposits with financial institutions were in excess of federal and state depository insurance limits. \$5,024,201 was collateralized with securities held by the pledging financial institution or its trust department or agent but not in the City's name.

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Wisconsin statutes limit investment in securities to the top two ratings assigned by nationally recognized statistical rating organizations. The City does not have an additional credit risk policy. Presented below is the actual rating as of the year-end for each investment type.

Investment Type	Amount	Exempt from Disclosure	AAA	Aa	Not Rated
U.S. Treasury securities	\$ 4,887,508	\$ 4,887,508	\$ -	\$ -	\$ -
Federal agency securities	1,672,415	-	1,672,415	-	-
Negotiable certificates of deposit	2,916,860	-	2,916,860	-	-
Municipal bonds	515,139	-	401,477	113,662	-
Money market mutual funds	815,549	815,549	-	-	-
Wisconsin local government investment pool	4,973,215	-	-	-	4,973,215
Totals	<u>\$ 15,780,686</u>	<u>\$ 5,703,057</u>	<u>\$ 4,990,752</u>	<u>\$ 113,662</u>	<u>\$ 4,973,215</u>

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The City does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Information about the sensitivity of the fair values of the City's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the City's investments by maturity:

City of De Pere, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2018

Investment Type	Amount	Remaining Maturity (in Months)			
		12 Months or Less	13 to 24 Months	25 to 60 Months	More Than 60 Months
U.S. Treasury securities	\$ 4,887,508	\$ 4,363,331	\$ 371,903	\$ 152,274	\$ -
Federal agency securities	1,672,415	288,710	272,156	1,111,549	-
Negotiable certificates of deposit	2,916,860	-	731,851	2,185,009	-
Municipal Bonds	515,139	51,264	98,757	365,118	-
Money market mutual funds	815,549	815,549	-	-	-
Wisconsin local government investment pool	-	-	-	-	-
	4,973,215	4,973,215	-	-	-
Totals	<u>\$ 15,780,686</u>	<u>\$ 10,492,069</u>	<u>\$ 1,474,667</u>	<u>\$ 3,813,950</u>	<u>\$ -</u>

Investments with Fair Values Highly Sensitive to Interest Rate Fluctuations

The City's investments include the following investments that are highly sensitive to interest rate fluctuations (to a greater degree than already indicated in the information provided above):

Highly Sensitive Investments	Fair Value at Year End
Mortgage backed securities. These securities are subject to early payment in a period of declining interest rates. The resultant reduction in expected total cash flows affects the fair value of these securities and makes the fair values of these securities highly sensitive to changes in interest rates.	\$ 1,672,415

Wisconsin Local Government Investment Pool

The City has investments in the Wisconsin Local Government Investment Pool of \$4,973,215 at year-end. The LGIP is part of the State Investment Fund (SIF), and is managed by the State of Wisconsin Investment Board. The SIF is not registered with the Securities and Exchange Commission, but operates under the statutory authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2018, the fair value of the City's share of the LGIP's assets was substantially equal to the carrying value.

B. RESTRICTED ASSETS

Restricted assets on December 31, 2018 totaled \$2,679,076 and consisted of cash and investments held for the following purposes:

Funds	Amount	Purpose
Debt Service Fund		
Debt retirement	<u>\$ 1,506,754</u>	Resources available for debt retirement
Special Revenue Funds		
Development loans	<u>811,041</u>	Resources available for economic development loans
Enterprise Funds		
Water Utility		To reserve additional funds for debt retirement;
Revenue bond reserve fund	<u>211,281</u>	to be used if sufficient funds are not available.
Wastewater Utility		
Debt retirement	<u>150,000</u>	To reserve additional funds for debt retirement
Total Enterprise Funds	<u>361,281</u>	
Total	<u>\$ 2,679,076</u>	

City of De Pere, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2018

C. DUE FROM OTHER GOVERNMENTS

In prior years, the City of De Pere sold its wastewater treatment facility to the Green Bay Metropolitan Sewerage District (GBMSD) with the sale price repaid to the City over a 20 year period. The notes receivable from GBMSD was discounted using a 5% interest rate. Annual principal and interest payments of \$160,485 are due annually through 2027, with a notes receivable balance of \$1,140,701 as of December 31, 2018 as summarized below.

Year Ended December 31,	Principal	Interest	Total
2019	\$ 103,450	\$ 57,035	\$ 160,485
2020	108,622	51,863	160,485
2021	114,054	46,431	160,485
2022	119,756	40,729	160,485
2023	125,744	34,741	160,485
2024 - 2027	569,075	72,865	641,940
	<u>\$ 1,140,701</u>	<u>\$ 303,664</u>	<u>\$ 1,444,365</u>

D. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2018 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, nondepreciable:				
Land	\$ 9,731,371	\$ -	\$ 377,135	\$ 9,354,236
Construction in progress	-	93,084	-	93,084
Total capital assets, nondepreciable	<u>9,731,371</u>	<u>93,084</u>	<u>377,135</u>	<u>9,447,320</u>
Capital assets, depreciable:				
Land improvements	6,139,432	-	-	6,139,432
Buildings and improvements	12,343,337	236,840	-	12,580,177
Machinery and equipment	10,305,513	558,145	217,026	10,646,632
Infrastructure	75,145,183	3,327,440	-	78,472,623
Subtotals	<u>103,933,465</u>	<u>4,122,425</u>	<u>217,026</u>	<u>107,838,864</u>
Less accumulated depreciation for:				
Land improvements	2,560,025	114,315	-	2,674,340
Buildings and improvements	7,367,067	344,259	-	7,711,326
Machinery and equipment	6,936,227	619,194	217,026	7,338,395
Infrastructure	30,194,556	1,782,509	-	31,977,065
Subtotals	<u>47,057,875</u>	<u>2,860,277</u>	<u>217,026</u>	<u>49,701,126</u>
Total capital assets, depreciable, net	<u>56,875,590</u>	<u>1,262,148</u>	<u>-</u>	<u>58,137,738</u>
Governmental activities capital assets, net	<u>\$ 66,606,961</u>	<u>\$ 1,355,232</u>	<u>\$ 377,135</u>	<u>67,585,058</u>
Less: Capital related debt				33,636,140
Less: Debt premium				<u>1,135,708</u>
Net investment in capital assets				<u>\$ 32,813,210</u>

City of De Pere, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2018

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type activities:				
Capital assets, nondepreciable:				
Land	\$ 53,207	\$ -	\$ -	\$ 53,207
Construction in progress	-	622,667	-	622,667
Total capital assets, nondepreciable	<u>53,207</u>	<u>622,667</u>	<u>-</u>	<u>675,874</u>
Capital assets, depreciable:				
Buildings and improvements	892,181	-	-	892,181
Machinery and equipment	6,298,895	389,336	238,978	6,449,253
Infrastructure	69,860,901	4,389,106	678,707	73,571,300
Subtotals	<u>77,051,977</u>	<u>4,778,442</u>	<u>917,685</u>	<u>80,912,734</u>
Less accumulated depreciation	<u>24,846,443</u>	<u>1,823,217</u>	<u>917,685</u>	<u>25,751,975</u>
Total capital assets, depreciable, net	<u>52,205,534</u>	<u>2,955,225</u>	<u>-</u>	<u>55,160,759</u>
Business-type activities capital assets, net	<u>\$ 52,258,741</u>	<u>\$ 3,577,892</u>	<u>\$ -</u>	<u>55,836,633</u>
Less: Capital related debt				3,850,000
Less: Debt premium				<u>98,924</u>
Net investment in capital assets				<u>\$ 51,887,709</u>

Depreciation expense was charged to functions of the City as follows:

Governmental activities	
General government	\$ 77,929
Public safety	324,001
Public works	2,123,966
Culture and recreation	334,381
Total depreciation expense - governmental activities	<u>\$ 2,860,277</u>
Business-type activities	
Water utility	\$ 648,497
Wastewater utility	716,763
Stormwater utility	457,957
Total depreciation expense - business-type activities	<u>\$ 1,823,217</u>

City of De Pere, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2018

E. INTERFUND RECEIVABLE, PAYABLES, AND TRANSFERS

Interfund receivables and payables between individual funds of the City, as reported in the fund financial statements, as of December 31, 2018 are detailed below:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Temporary cash advances to finance operating cash deficits		
Governmental Funds		
General	\$ 3,697,639	\$ -
Cable Access	-	51,636
TID No. 7	-	739,203
TID No. 9	-	392,869
TID No. 11	-	300,104
TID No. 14	-	6,750
Proprietary Fund		
Water Utility	-	2,207,077
Subtotal	<u>3,697,639</u>	<u>3,697,639</u>
Long-term advances		
General Fund	27,821	-
Internal Service Funds		
Health Self Insurance	-	17,821
Dental Self Insurance	-	10,000
Subtotal	<u>27,821</u>	<u>27,821</u>
Totals	<u>\$ 3,725,460</u>	<u>\$ 3,725,460</u>

Interfund transfers for the year ended December 31, 2018 were as follows:

<u>Funds</u>	<u>Transfer In</u>	<u>Transfer Out</u>
General	\$ 1,798,269	\$ 167,118
Wastewater Utility	-	269,253
Water Utility	-	467,616
Public Improvements	-	375,000
Capital Equipment	-	800,000
TID No. 5	-	580,078
TID No. 6	-	1,651,540
TID No. 7	-	486,368
TID No. 8	-	358,368
TID No. 9	-	134,655
TID No. 10	-	177,385
Cable Access	167,118	-
Debt Service	3,501,994	-
	<u>\$ 5,467,381</u>	<u>\$ 5,467,381</u>

Attachment: Signed Final Report and Financial Statements - City of De Pere (8753 : Presentation of 2018 prelim audit mgmt letter)

City of De Pere, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2018

Interfund transfers were made for the following purposes:

Transfer to debt service for debt payments	\$ 3,501,994
Transfer to general fund for equipment purchases	1,478,518
Transfer to general fund for payment in lieu of taxes	486,869
	<u>\$ 5,467,381</u>

F. LONG-TERM OBLIGATIONS

The following is a summary of changes in long-term obligations of the City for the year ended December 31, 2018:

	Beginning Balance	Issued	Retired	Ending Balance	Due Within One Year
Governmental activities:					
General Obligation Debt					
Bonds	\$13,580,000	\$ -	\$3,350,000	\$10,230,000	\$1,650,000
Taxable bonds	5,050,000	-	595,000	4,455,000	515,000
Community development bonds	-	5,545,000	-	5,545,000	220,000
Notes	12,780,000	2,600,000	2,220,000	13,160,000	2,410,000
Taxable notes	935,000	-	215,000	720,000	90,000
Total General Obligation Debt	<u>32,345,000</u>	<u>8,145,000</u>	<u>6,380,000</u>	<u>34,110,000</u>	<u>4,885,000</u>
Debt premium	705,902	526,712	96,906	1,135,708	128,352
Capital leases	-	168,635	72,495	96,140	65,998
Compensated absences	<u>1,761,816</u>	<u>24,965</u>	<u>14,786</u>	<u>1,771,995</u>	<u>4,995</u>
Governmental activities Long-term obligations	<u>\$34,812,718</u>	<u>\$8,865,312</u>	<u>\$6,564,187</u>	<u>\$37,113,843</u>	<u>\$5,084,345</u>
Business-type activities:					
General Obligation Debt					
Notes	\$ 3,235,000	\$ -	\$ 460,000	\$ 2,775,000	\$ 470,000
Revenue bonds	1,410,000	-	335,000	1,075,000	345,000
Debt premium	114,476	-	15,552	98,924	15,552
Compensated absences	<u>206,849</u>	<u>41,115</u>	<u>-</u>	<u>247,964</u>	<u>1,023</u>
Business-type activities Long-term obligations	<u>\$ 4,966,325</u>	<u>\$ 41,115</u>	<u>\$ 810,552</u>	<u>\$ 4,196,888</u>	<u>\$ 831,575</u>

Total interest paid during the year on long-term debt totaled \$1,023,508.

City of De Pere, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2018

General Obligation Debt

General obligation debt currently outstanding is detailed as follows:

	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance 12/31/18
General obligation bonds:					
2007	11/07/07	2026	4.05%	\$ 2,020,000	\$ 1,050,000
2008A	08/01/08	2027	4.25-4.50%	1,000,000	575,000
2011A	08/15/11	2025	1.75-3.45%	2,245,000	1,145,000
2012A	09/20/12	2027	0.90-2.40%	2,980,000	1,495,000
2013A	08/13/13	2028	3.00-3.625%	5,650,000	2,670,000
2014A	11/20/14	2029	2.00-3.00%	1,075,000	815,000
2014B	11/20/14	2023	2.00-3.00%	2,530,000	780,000
2017B	10/18/17	2027	2.75%	1,700,000	1,700,000
General obligation taxable bonds:					
2009A	05/12/09	2028	4.50-5.625%	1,875,000	1,250,000
2012B	09/20/12	2031	1.30-3.90%	2,850,000	2,265,000
2013B	08/13/13	2023	2.00-3.50%	2,530,000	940,000
General obligation community development bonds:					
2018B	09/20/18	2033	3.25-5.00%	5,545,000	5,545,000
General obligation notes:					
2010	10/28/10	2020	1.50-3.00%	2,985,000	415,000
2011B	08/15/11	2020	2.00-2.70%	1,565,000	160,000
2015A	09/24/15	2025	2.00-3.00%	8,285,000	4,740,000
2016A	10/19/16	2026	1.00-2.00%	7,915,000	6,340,000
2017A	10/18/17	2027	2.00-2.25%	2,015,000	1,680,000
2018A	09/20/18	2028	3.00-5.00%	2,600,000	2,600,000
General obligation taxable notes:					
2016B	10/19/16	2026	2.00-2.25%	890,000	720,000
Total Outstanding General Obligation Debt					\$36,885,000

Annual principal and interest maturities of the outstanding general obligation debt of \$36,885,000 on December 31, 2018 are detailed below:

Year Ended December 31,	Governmental Activities		Business-type Activities		Totals	
	Principal	Interest	Principal	Interest	Principal	Interest
2019	\$ 4,885,000	\$ 1,004,856	\$ 470,000	\$ 59,988	\$ 5,355,000	\$ 1,064,844
2020	4,320,000	890,896	475,000	49,813	4,795,000	940,709
2021	3,185,000	768,560	490,000	39,219	3,675,000	807,779
2022	3,235,000	681,406	500,000	28,050	3,735,000	709,456
2023	3,200,000	583,984	205,000	18,800	3,405,000	602,784
2024 - 2028	12,245,000	1,534,782	635,000	33,900	12,880,000	1,568,682
2029 - 2033	3,040,000	272,255	-	-	3,040,000	272,255
	<u>\$ 34,110,000</u>	<u>\$ 5,736,739</u>	<u>\$ 2,775,000</u>	<u>\$ 229,770</u>	<u>\$ 36,885,000</u>	<u>\$ 5,966,509</u>

For governmental activities, the other long-term liabilities are generally funded by the general fund.

City of De Pere, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2018

Legal Margin for New Debt

The City's legal margin for creation of additional general obligation debt on December 31, 2018 was \$70,502,539 as follows:

Equalized valuation of the City		\$2,117,615,700
Statutory limitation percentage		(x) 5%
General obligation debt limitation, per Section 67.03 of the Wisconsin Statutes		<u>105,880,785</u>
Total outstanding general obligation debt applicable to debt limitation	\$ 36,885,000	
Less: Amounts available for financing general obligation debt		
Debt service fund	<u>1,506,754</u>	
Net outstanding general obligation debt applicable to debt limitation		<u>35,378,246</u>
Legal margin for new debt		<u>\$ 70,502,539</u>

Revenue Bonds

Revenue bonds outstanding on December 31, 2018 totaled \$1,075,000 and were comprised of the following issues:

	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>Balance 12/31/18</u>
Water utility revenue bond	03/07/07	2021	3.81%	\$ 4,395,000	<u>\$ 1,075,000</u>

Annual principal and interest maturities of the outstanding revenue bonds of \$1,075,000 on December 31, 2018 are detailed below:

<u>Year Ended</u> <u>December 31,</u>	<u>Business-type Activities</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$ 345,000	\$ 40,957	\$ 385,957
2020	360,000	27,813	387,813
2021	370,000	14,097	384,097
	<u>\$ 1,075,000</u>	<u>\$ 82,867</u>	<u>\$ 1,157,867</u>

Utility Revenues Pledged

The City has pledged future water customer revenues, net of specified operating expenses, to repay the water revenue bonds. Proceeds from the bonds provided financing for the construction or acquisition of capital assets used with the systems. The bonds are payable solely from water customer net revenues and are payable through 2021. The total principal and interest remaining to be paid on the bonds is \$1,157,867. Principal and interest paid for the current year and total customer net revenues were \$985,263 and \$388,721, respectively.

Capital Lease

The City is obligated under various leases accounted for as capital leases that were used to finance the acquisition of capital assets. The cost of the capital assets under the capital leases are \$168,635 and the related accumulated depreciation is \$72,495 as of December 31, 2018.

City of De Pere, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2018

The following is a schedule of the minimum lease payments under the lease agreements and the present values of the minimum lease payments at December 31, 2018:

Year Ending	Governmental Activities
2019	\$ 72,495
2020	32,101
Subtotal	104,596
Less: Amount representing interest	8,456
Present Value of Future Minimum Lease Payments	\$ 96,140

G. CONDUIT DEBT OBLIGATIONS

From time to time, the City has issued Industrial Revenue Bonds to provide financial assistance to private sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the City, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

As of December 31, 2018, there were two series of Industrial Revenue Bonds outstanding, with an aggregate principal amount payable of \$424,630.

H. PENSION PLAN

1. Plan Description

The WRS is a cost-sharing, multiple-employer, defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, and expected to work at least 1200 hours a year (880 hours for teachers and school City educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

ETF issues a standalone Comprehensive Annual Financial Report (CAFR), which can be found at <http://etf.wi.gov/publications/cafr.htm>.

For employees beginning participation on or after January 1, 1990, and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998, and prior to July 1, 2011, are immediately vested. Participants who initially became WRS eligible on or after July 1, 2011, must have five years of creditable service to be vested.

Employees who retire at or after age 65 (54 for protective occupation employees, 62 for elected officials and executive service retirement plan participants, if hired on or before December 31, 2016 are entitled to a retirement benefit based on a formula factor, their final average earnings, and creditable service.

Final average earnings is the average of the participant's three highest earnings periods. Creditable service includes current service and prior service for which a participant received earnings and made contributions as required. Creditable service also includes creditable military service. The retirement benefit will be calculated as a money purchase benefit based on the employee's contributions plus matching employer's contributions, with interest, if that benefit is higher than the formula benefit.

City of De Pere, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2018

Vested participants may retire at or after age 55 (50 for protective occupations) and receive an actuarially-reduced benefit. Participants terminating covered employment prior to eligibility for an annuity may either receive employee-required contributions plus interest as a separation benefit or leave contributions on deposit and defer application until eligible to receive a retirement benefit.

The WRS also provides death and disability benefits for employees.

2. Post-Retirement Adjustments

The Employee Trust Funds Board may periodically adjust annuity payments from the retirement system based on annual investment performance in accordance with s. 40.27, Wis. Stat. An increase (or decrease) in annuity payments may result when investment gains (losses), together with other actuarial experience factors, create a surplus (shortfall) in the reserves, as determined by the system's consulting actuary. Annuity increases are not based on cost of living or other similar factors. For Core annuities, decreases may be applied only to previously granted increases. By law, Core annuities cannot be reduced to an amount below the original, guaranteed amount (the "floor") set at retirement. The Core and Variable annuity adjustments granted during recent years are as follows:

Year	Core Fund Adjustment	Variable Fund Adjustment
2008	6.6	0
2009	(2.1)	(42)
2010	(1.3)	22
2011	(1.2)	11
2012	(7.0)	(7)
2013	(9.6)	9
2014	4.7	25
2015	2.9	2
2016	0.5	(5)
2017	2.0	4

3. Contributions

Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for general category employees, including teachers, and Executives and Elected Officials. Starting on January 1, 2016, the Executives and Elected Officials category was merged into the General Employee Category. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

During the year ending December 31, 2018, the WRS recognized \$976,961 in contributions from the City.

Contribution rates for the reporting period are:

Employee Category	Employee	Employer
General (including teachers, executives and elected officials)	6.8%	6.8%
Protective with Social Security	6.8%	10.6%
Protective without Social Security	6.8%	14.9%

City of De Pere, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2018

4. Pension Assets, Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2018, the City reported an asset of \$2,699,621 for its proportionate share of the net pension liability. The net pension asset was measured as of December 31, 2017, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2016 rolled forward to December 31, 2017. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The City's proportion of the net pension liability was based on the City's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2017, the City's proportion was 0.09092334%, which was an increase of 0.00240824% from its proportion measured as of December 31, 2016.

For the year ended December 31, 2018, the City recognized pension expense of \$1,172,113.

At December 31, 2018, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 3,429,935	\$ 1,604,410
Net differences between projected and actual earnings on pension plan investments	-	3,710,380
Changes in assumptions	533,392	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	16,501	34,203
Employer contributions subsequent to the measurement date	976,961	-
Total	<u>\$ 4,956,789</u>	<u>\$ 5,348,993</u>

\$976,961 reported as deferred outflows related to pension resulting from the City's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended December 31, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ended December 31,	Expense
2019	\$ 293,178
2020	(29,929)
2021	(934,267)
2022	(704,589)
2023	6,442
Total	<u>\$ (1,369,165)</u>

City of De Pere, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2018

5. Actuarial Assumptions

The total pension liability in the December 31, 2017, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial valuation date:	December 31, 2016
Measurement date of net pension liability (asset):	December 31, 2017
Actuarial cost method:	Entry Age
Asset valuation method:	Fair Market Value
Long-term expected rate of return:	7.2%
Discount rate:	7.2%
Salary increases:	
Inflation	3.2%
Seniority/Merit	0.2% - 5.6%
Mortality	Wisconsin 2012 Mortality Table
Post-retirement adjustments*	2.1%

* No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 2.1% is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.

Actuarial assumptions are based upon an experience study conducted in 2016 using experience from 2012 - 2014. The total pension liability for December 31, 2017 is based upon a roll-forward of the liability calculated from the December 31, 2016 actuarial valuation.

Long-term Expected Return on Plan Assets. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

	Current Asset Allocation %	Long-term Expected Nominal Rate of Return %	Long-term Expected Real Rate of Return %
Core Fund Asset Class			
Global equities	50%	8.2%	5.3%
Fixed income	24.5%	4.2%	1.4%
Inflation sensitive assets	15.5%	3.8%	1.0%
Real estate	8%	6.5%	3.6%
Private equity/debt	8%	9.4%	6.5%
Multi-asset	4%	6.5%	3.6%
Total Core Fund	110%	7.3%	4.4%
Variable Fund Asset Class			
U.S. equities	70%	7.5%	4.6%
International equities	30%	7.8%	4.9%
Total Variable Fund	100%	7.9%	5.0%

New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.75%

Asset Allocations are managed within established ranges, target percentages may differ from actual monthly allocations

City of De Pere, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2018

Single Discount Rate. A single discount rate of 7.20% was used to measure the total pension liability. This single discount rate was based on the expected rate of return on pension plan investments of 7.20% and a long-term bond rate of 3.31%. Because of the unique structure of WRS, the 7.20% expected rate of return implies that a dividend of approximately 2.1% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan members contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the City's proportionate share of the net pension liability (asset) to changes in the discount rate. The following presents the City's proportionate share of the net pension liability (asset) calculated using the discount rate of 7.2 percent, as well as what the City's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (6.20 percent) or 1-percentage-point higher (8.20 percent) than the current rate:

	1% Decrease to Discount Rate (6.20%)	Current Discount Rate (7.20%)	1% Increase to Discount Rate (8.20%)
City's proportionate share of the net pension liability (asset)	\$ 6,984,843	\$ (2,699,621)	\$ (10,060,115)

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at <http://etf.wi.gov/publications/cafr.htm>.

I. OTHER POSTEMPLOYMENT BENEFITS

For the year ended December 31, 2018, the Local Retiree Life Insurance Fund (LRLIF), a multiple-employer defined benefit OPEB plan, completed an actuarial study under GASB Statement No. 74, *Financial Reporting for Postemployment Benefit Plans*, which identified a net OPEB liability for the Plan. The City recorded its proportionate share of this liability as of December 31, 2016 as a cumulative effect of change in accounting principle in the 2018 government-wide financial statements. The cumulative effect of this change was to decrease the December 31, 2017 net position by \$863,044 as follows:

WI Local Retiree Life Insurance Plan	
OPEB liability balance previously reported	\$ -
Actuarially determined balance	863,044
Change in other postemployment liability	<u>\$ (863,044)</u>

The City reports OPEB related balances at December 31, 2018 as summarized below:

	OPEB Liability	Deferred Outflows of Resources	Deferred Inflows of Resources	OPEB Expense
Single-employer defined OPEB plan	\$ 375,030	\$ -	\$ 12,517	\$ 34,841
Local Retiree Life Insurance Fund (LRLIF)	1,099,732	140,109	15,495	119,614
Total	<u>\$ 1,474,762</u>	<u>\$ 140,109</u>	<u>\$ 28,012</u>	<u>\$ 154,455</u>

City of De Pere, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2018

1. Single-employer defined OPEB Plan

Plan Description

The Plan is a single-employer defined benefit postemployment health plan that covers retired employees of the City. Eligible retired employees have access to group medical coverage through the City's group plan. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75. City paid medical benefits are paid for as indicated below. All employees of the City are eligible for the Plan if they meet the following age and service requirements below.

Benefits Provided

The City provides medical (including prescription drugs) and dental coverage for retired employees through the City's self-insured plans.

Employees Covered by Benefit Terms

At December 31, 2018, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	5
Active employees	121
	<u>126</u>

Contributions

Certain retired plan members and beneficiaries currently receiving benefits are required to contribute specified amounts monthly towards the cost of insurance premiums based on the employee group and their retirement date. City paid medical and dental benefits are paid until the retiree or surviving spouse becomes eligible for Medicare.

Total OPEB Liability

The City's total OPEB liability was determined by an actuarial valuation as of December 31, 2016 and rolled forward to December 31, 2018.

Actuarial Assumptions. The total OPEB liability in the December 31, 2016 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation:	2.50%
Salary increases:	3.00%
Investment rate of return:	4.00%
Medical care cost trend rates:	7.5% decreasing by 0.50% per year down to 6.5%, then by 0.10% per year down to 5.0%, and level thereafter.

Mortality rates are the same as those used in the Wisconsin 2012 Mortality Table.

The actuarial assumptions used in the December 31, 2016 valuation were based on the "Wisconsin Retirement System 2012 - 2014 Experience Study" conducted in 2015.

The long-term expected rate of return on OPEB plan investments was valued at 3.5%. A blend of expected earnings on City funds and the current yield for 20 year tax-exempt AA Municipal bond rate or higher as of the measurement date was used for all years of benefit payments.

The discount rate was changed to the 20-year AA municipal bond rate (4%) as of the measurement date. All other assumptions and methods remained unchanged from the valuation performed as of December 31, 2016.

Discount Rate. The discount rate used to measure the total OPEB liability was based on the 20-year AA municipal bond note.

City of De Pere, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2018

Changes in the Total OPEB Liability

	<u>Increase (Decrease)</u> <u>Total OPEB</u> <u>Liability</u>
Balance at December 31, 2017	\$ 384,361
Changes for the year:	
Service cost	22,795
Interest	13,298
Changes of assumptions	(13,769)
Benefit payments	(31,655)
Net changes	(9,331)
Balance at December 31, 2018	\$ 375,030

Sensitivity of the total OPEB liability to changes in the discount rate. The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.0%) or 1-percentage-point higher (4.0%) than the current rate:

	<u>1% Decrease to</u> <u>Discount Rate</u> <u>(2.5%)</u>	<u>Current</u> <u>Discount Rate</u> <u>(3.5%)</u>	<u>1% Increase to</u> <u>Discount Rate</u> <u>(4.5%)</u>
Total OPEB liability	\$ 403,088	\$ 375,030	\$ 349,037

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates. The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (6.5% decreasing to 4.0%) or 1-percentage-point higher (8.5% decreasing to 6.0%) than the current healthcare cost trend rates:

	<u>1% Decrease</u> <u>(6.5% decreasing</u> <u>to 4.0%)</u>	<u>Healthcare Cost</u> <u>Trend Rates</u> <u>(7.5% decreasing</u> <u>to 5.0%)</u>	<u>1% Increase</u> <u>(8.5% decreasing</u> <u>to 6.0%)</u>
Total OPEB liability	\$ 332,765	\$ 375,030	\$ 424,665

OPEB Expense and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2018, the City recognized OPEB expense of \$34,841. At December 31, 2018, the City reported deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Inflows</u> <u>of Resources</u>
Changes in assumptions	\$ 12,517

The amounts above reported as deferred inflows of resources related to OPEB will be recognized in other postemployment benefit expense as follows:

<u>Year Ended</u> <u>December 31,</u>	<u>Expense</u>
2019	\$ (1,252)
2020	(1,252)
2021	(1,252)
2022	(1,252)
2023	(1,252)
Thereafter	(6,257)
Total	\$ (12,517)

City of De Pere, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2018

Plan Financial Report

The Plan does not prepare a separate standalone financial report..

2. Local Retiree Life Insurance Fund

Plan Description

The LRLIF is a multiple-employer defined benefit OPEB plan. LRLIF benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. The Wisconsin Department of Employee Trust Funds (ETF) and the Group Insurance Board have statutory authority for program administration and oversight. The plan provides postemployment life insurance benefits for all eligible employees.

OPEB Plan Fiduciary Net Position

ETF issues a standalone Comprehensive Annual Financial Report (CAFR), which can be found at <http://etf.wi.gov/publications/cafr.htm>.

Benefits Provided

The LRLIF plan provides fully paid up life insurance benefits for post-age 64 retired employees and pre-65 retirees who pay for their coverage.

Contributions

The Group Insurance Board approves contribution rates annually, based on recommendations from the insurance carrier. Recommended rates are based on an annual valuation, taking into consideration an estimate of the present value of future benefits and the present value of future contributions. A portion of employer contributions made during a member's working lifetime funds a post-retirement benefit.

Employers are required to pay the following contributions based on employee contributions for active members to provide them with Basic Coverage after age 65. There are no employer contributions required for pre-age 65 annuitant coverage. If a member retires prior to age 65, they must continue paying the employee premiums until age 65 in order to be eligible for the benefit after age 65.

Contribution rates as of December 31, 2018 are:

Coverage Type	Employer Contribution
50% Post-retirement coverage	40% of employee contribution

Employee contributions are based upon nine age bands through age 69 and an additional eight age bands for those age 70 and over. Participating employees must pay monthly contribution rates per \$1,000 of coverage until the age of 65 (age 70 if active). The employee contribution rates in effect for the year ended December 31, 2017 are listed below:

Life Insurance Employee Contribution Rates For the Year Ended December 31, 2017	
Attained Age	Basic
Under 30	\$0.05
30 - 34	0.06
35 - 39	0.07
40 - 44	0.08
45 - 49	0.12
50 - 54	0.22
55 - 59	0.39
60 - 64	0.49
65 - 69	0.57

City of De Pere, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2018

During the year ended December 31, 2018, the LRLIF recognized \$7,146 in contributions from the employer.

OPEB Liabilities, OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At December 31, 2018, the City reported a liability of \$1,099,732 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of December 31, 2017, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of December 31, 2016 rolled forward to December 31, 2017. No material changes in assumptions or benefits terms occurred between the actuarial valuation date and the measurement date. The City's proportion of the net OPEB liability was based on the City's share of contributions to the OPEB plan relative to the contributions of all participating employers. At December 31, 2017, the City's proportion was 0.365532%, which was an increase of 0.010058% from its proportion measured as of December 31, 2016.

For the year ended December 31, 2018, the City recognized OPEB expense of \$119,614.

At December 31, 2018, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 15,495
Net differences between projected and actual earnings on OPEB plan investments	12,663	-
Changes in assumptions	106,269	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	21,177	-
Total	<u>\$ 140,109</u>	<u>\$ 15,495</u>

The amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended December 31,	Expense
2019	\$ 20,310
2020	20,310
2021	20,310
2022	20,309
2023	17,144
Thereafter	26,231

Actuarial assumptions. The total OPEB liability in the January 1, 2017 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Actuarial valuation date:	January 1, 2017
Measurement date of net OPEB liability (asset):	December 31, 2017
Actuarial cost method:	Entry age normal
20 year tax-exempt municipal bond yield:	3.44%
Long-term expected rate of return:	5.00%
Discount rate:	3.63%
Salary increases:	
Inflation	3.20%
Seniority/Merit	0.2% - 5.6%
Mortality:	Wisconsin 2012 Mortality Table

City of De Pere, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2018

Long-term expected return on plan assets. The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. Investments for the LRLIF are held with Securian, the insurance carrier. Interest is calculated and credited to the LRLIF based on the rate of return for a segment of the insurance carriers' general fund, specifically 10-year A- Bonds (as a proxy, and not tied to any specific investments). The overall aggregate interest rate is calculated using a tiered approach based on the year the funds were originally invested and the rate of return for that year. Investment interest is credited based on the aggregate rate of return and assets are not adjusted to fair market value. Furthermore, the insurance carrier guarantees the principal amounts of the reserves, including all interest previously credited thereto.

Asset Class	Index	Target Allocation	Long-term Expected Geometric Real Rate of Return %
U.S. Government Bonds	Barclays Government	1%	1.13%
U.S. Credit Bonds	Barclays Credit	65%	2.61%
U.S. Long Credit Bonds	Barclays Long Credit	3%	3.08%
U.S. Mortgages	Barclays MBS	31%	2.19%
Inflation			2.30%
Long-term expected rate of return			5.00%

Single discount rate. A single discount rate of 3.63% was used to measure the total OPEB liability. The Plan's fiduciary net position was projected to be insufficient to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the Total OPEB Liability is equal to the single equivalent rate that results in the same actuarial present value as the long-term expected rate of return applied to benefit payments, to the extent that the plan's fiduciary net position is projected to be sufficient to make projected benefit payments, and the municipal bond rate applied to benefit payment to the extent that the plan's fiduciary net position is projected to be insufficient.

Sensitivity of the City's proportionate share of net OPEB liability to changes in the discount rate. The following presents the City's proportionate share of the net OPEB liability calculated using the discount rate of 3.63%, as well as what the City's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.63%) or 1-percentage-point higher (4.63%) than the current rate:

	1% Decrease to Discount Rate (2.63%)	Current Discount Rate (3.63%)	1% Increase to Discount Rate (4.63%)
City's proportionate share of the net OPEB liability (asset)	\$ 1,554,340	\$ 1,009,732	\$ 750,869

OPEB plan fiduciary net position. Detailed information about the OPEB plan's fiduciary net position is available in separately issued financial statements available at <http://etf.wi.gov/publications/cafr.htm>.

Payable to the OPEB Plan

At December 31, 2018, the City reported no payable for the outstanding amount of contribution to the Plan required for the year ended December 31, 2018.

City of De Pere, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2018

J. FUND EQUITY

Nonspendable Fund Balance

In the fund financial statements, portions of the governmental fund balances are amounts that cannot be spent because they are either 1) not in spendable form or 2) legally or contractually required to be maintained intact. At December 31, 2018, nonspendable fund balance was as follows:

General Fund

Nonspendable

Inventories and prepaid items	\$ 166,996
Special assessments	56,892
Advances to other funds	27,821

Total Nonspendable Fund Balance	<u>\$ 251,709</u>
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Restricted Fund Balance

In the fund financial statements, portions of governmental fund balances are not available for appropriation or are legally restricted for use for a specific purpose. At December 31, 2018, restricted fund balance was as follows:

General Fund

Restricted for

Property tax relief and economic development	\$ 832,862
Fire UTV Fund	630
Recreation scholarship	24,655
Total General Fund Restricted Fund Balance	<u>858,147</u>

Debt Service Fund	<u>1,506,754</u>
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Special Revenue Funds

Restricted for

Development loans	931,168
Public Land Acquisition	71,487
	<u>1,002,655</u>

Capital Projects Funds

Restricted for

Tax incremental financing district expenditures	
TID No. 5	463,094
TID No. 6	9,252
TID No. 8	696,941
TID No. 10	494,627
TID No. 12	803,014
TID No. 13	752,992
Total Tax incremental financing district expenditures	<u>3,219,920</u>

Total Restricted Fund Balance	<u>\$ 6,587,476</u>
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City of De Pere, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2018

Committed Fund Balance

In the fund financial statements, portions of government fund balances are committed by City Council action. At December 31, 2018, General Fund balance was committed as follows:

General Fund	
Committed for	
Non-lapsing funds	\$ 232,405
Special Revenue Funds	
Committed for	
Riverwalk pier	1,172
Dog park	12,493
Park equipment	14,517
Capital equipment	154,001
Community center	7,376
Police/fire expansion	2,932
Total Special Revenue Fund Committed Fund Balance	192,491
Public Improvements Fund	
Committed for	
Capital outlay	76,882
Total Committed Fund Balance	\$ 501,778

Minimum General Fund Balance Policy

The City has also adopted a minimum fund balance policy of 25% of subsequent year budgeted expenditures for the general fund. The minimum fund balance is maintained for cash flow and working capital purposes. The minimum fund balance amount is calculated as follows:

Budgeted 2019 General Fund Expenditures	\$ 17,706,536
Minimum Fund Balance %	(x) 25%
Minimum Fund Balance Amount	\$ 4,426,634

The City's unassigned general fund balance of \$6,205,996 is above the minimum fund balance amount.

City of De Pere, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2018

Net Position

The City reports restricted net position at December 31, 2018 as follows:

Governmental Activities

Restricted for	
Debt service	\$ 1,300,668
Pension benefits	2,467,873
Property tax relief and economic development	832,862
Development loans	1,398,797
Recreation scholarship	24,655
Fire UTV fund	630
Park land acquisition	71,487
Total Governmental Activities Restricted Net Position	<u>6,096,972</u>

Business-type Activities

Restricted for	
Debt service	203,253
Pension benefits	231,748
Total Business-type Activities Restricted Net Position	<u>435,001</u>

Total Restricted Net Position	<u>\$ 6,531,973</u>
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NOTE 4: OTHER INFORMATION

A. TAX INCREMENTAL FINANCING

The City has established separate capital projects funds for six Tax Incremental City (TID) which were created by the City in accordance with Section 66.1105 of the Wisconsin Statutes. At the time the City was created, the property tax base within the City was "frozen" and increment taxes resulting from increases to the property tax base are used to finance City improvements, including principal and interest on long-term debt issued by the City to finance such improvements. The Statutes allow eligible project costs to be incurred up to five years prior to the maximum termination date. The City's City is still eligible to incur project costs.

Since creation of the TID's, the City has provided various financing sources to the TID. The foregoing amounts are not recorded as liabilities in the TID capital project fund but can be recovered by the City from any future excess tax increment revenues. As of December 31, 2018, the City can recover \$11,892,250 from future excess tax increment revenues of the following. Furthermore, the intent of the City is to recover the above amounts from future TID surplus funds, if any, prior to termination of the respective Cities. Unless terminated by the City prior thereto, each TID has a statutory termination year as follows:

	TID No. 5	TID No. 6	TID No. 7	TID No. 8	TID No. 9
Creation date	8/27/1996	3/3/1998	10/17/2006	8/21/2007	8/7/2012
Termination date	8/27/2023	3/3/2021	10/17/2033	8/21/2027	8/7/2039
Tax increment property tax revenues for 2018	\$ 596,084	\$ 1,671,926	\$ 19,767	\$ 194,387	\$ 221,118
Net unreimbursed project costs due City	\$ 2,709,771	\$ (828,742)	\$ 4,006,564	\$ 1,913,689	\$ 779,604

	TID No. 10	TID No. 11	TID No. 12	TID No. 13	TID No. 14
Creation date	8/7/2012	9/1/2015	9/1/2015	7/18/2017	9/19/2018
Termination date	8/7/2032	9/1/2035	9/1/2035	7/18/2037	12/31/2038
Tax increment property tax revenues for 2018	\$ 206,690	\$ 11,831	\$ 408	\$ -	\$ -
Net unreimbursed project costs due City	\$ 1,925,709	\$ 600,706	\$ (603,014)	\$ 2,352,008	\$ 6,750

City of De Pere, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2018

B. RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. The City completes an annual review of its insurance coverage to ensure adequate coverage.

In addition to the above, the City has established separate internal service funds for the following risk management programs:

Health Self-Insurance Fund

City employees, retirees and employee dependents are eligible for medical benefits from a health self-insurance fund. Funding is provided by charges to City departments, employees and retirees. The program is supplemented by stop loss protection, which limits the City's annual liability. Fund expenses consist of payments to a third-party administrator for medical claims, stop loss insurance premiums and administrative fees. On December 31, 2018, the fund had a balance of \$788,483.

The claims liability of \$252,363 reported in the fund at December 31, 2018 is based on the requirements of GASB Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Changes in the fund's claims liability amount are as follows:

	Liability January 1	Current Year Claims and Changes in Estimates	Claims Payments	Liability December 31
2018	\$ 171,090	\$ 1,759,689	\$ 1,678,416	\$ 252,363
2017	129,094	1,742,158	1,700,162	171,090

Dental Self-Insurance Fund

City employees, retirees and employee dependents are eligible for dental benefits from a dental self-insurance fund. Funding is provided by charges to City departments, employees and retirees. The program is supplemented by stop loss protection, which limits the City's annual liability. Fund expenses consist of payments to a third-party administrator for dental claims, stop loss insurance premiums and administrative fees. On December 31, 2018, the fund had a balance of \$11,897.

The claims liability of \$4,894 reported in the fund at December 31, 2018, is based on the requirements of GASB Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Changes in the fund's claims liability amount are as follows:

	Liability January 1	Current Year Claims and Changes in Estimates	Claims Payments	Liability December 31
2018	\$ 4,387	\$ 147,331	\$ 146,824	\$ 4,894
2017	2,787	147,331	145,731	4,387

City of De Pere, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2018

C. CONTINGENCIES

From time to time, the City is party to other various pending claims and legal proceedings. Although the outcome of such matters cannot be forecast with certainty, it is the opinion of management and the City that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the City's financial position or results of operations.

D. WATER PURCHASE CONTRACT WITH CENTRAL BROWN COUNTY WATER AUTHORITY

The City of De Pere is a Charter member of the Central Brown County Water Authority with five other Brown County communities. The Authority was formed under Wisconsin Statutes in 1998 to provide a long-term solution to water quantity and quality concerns. In 2004, the Authority entered into a contract to purchase Lake Michigan water from the City of Manitowoc. In 2007 the Authority completed construction of a 30 mile water transmission main from the City of Manitowoc and a 35 mile long spoke transmission system to distribute the water to its individual members. To provide funds to complete construction projects, the Authority issued \$136,625,000 of revenue bonds in June of 2005.

Each Charter Member has entered into a water purchase contract under which they agree to purchase wholesale water from the Authority. Rates charged to each member are billed monthly and are based on (1) operation and maintenance costs, (2) fixed costs, including debt service on the revenue bond and (3) required Security Fund deposits. During 2018 the City paid the Authority \$3,874,219 in accordance with the water purchase contract.

E. UPCOMING ACCOUNTING PRONOUNCEMENTS

In June 2017, the GASB issued Statement No. 87, *Leases*. The Statement establishes a single model for lease accounting based on the principle that leases are financings of the right to use an underlying asset. This statement is effective for reporting periods beginning after December 15, 2019. The City is currently evaluating the impact this standard will have on the financial statements when adopted.

In January 2017, the GASB issued Statement No. 84, *Fiduciary Activities*. The statement establishes criteria for identifying fiduciary activities and addresses financial reporting for these activities. This statement is effective for reporting periods beginning after December 15, 2018. The City is currently evaluating the impact this standard will have on the financial statements when adopted.

REQUIRED SUPPLEMENTARY INFORMATION

City of De Pere, Wisconsin

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET) WISCONSIN RETIREMENT SYSTEM LAST 10 FISCAL YEARS

Plan Year Ending	Proportion of the Net Pension Liability (Asset)	Proportionate Share of the Net Pension Liability (Asset)	Covered Payroll (plan year)	Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)
12/31/14	0.08664090%	\$ (2,128,138)	\$ 9,073,681	23.45%	102.74%
12/31/15	0.08721909%	1,417,293	9,424,305	15.04%	98.20%
12/31/16	0.08851511%	729,575	9,577,125	7.62%	99.12%
12/31/17	0.09092334%	(2,699,621)	9,670,368	27.92%	102.93%

SCHEDULE OF CONTRIBUTIONS WISCONSIN RETIREMENT SYSTEM LAST 10 FISCAL YEARS

Fiscal Year Ending	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Payroll (fiscal year)	Contributions as a Percentage of Covered Payroll
12/31/15	\$ 853,538	\$ 853,538	\$ -	\$ 9,424,305	9.06%
12/31/16	862,667	862,667	-	9,577,125	9.01%
12/31/17	947,840	947,840	-	9,670,368	9.80%
12/31/18	976,961	976,961	-	10,029,997	9.74%

See notes to required supplementary information.

City of De Pere, Wisconsin

SCHEDULE OF CHANGES IN OPEB LIABILITY AND RELATED RATIOS LAST 10 FISCAL YEARS *

	2018	2017
Total OPEB liability		
Service cost	\$ 22,795	\$ 22,795
Interest	13,298	12,862
Changes of assumptions	(13,769)	(5,254)
Benefit payments	(31,655)	(14,784)
Net change in total OPEB liability	(9,331)	15,619
Total OPEB liability - beginning	384,361	368,742
Total OPEB liability - ending	<u>\$ 375,030</u>	<u>\$ 384,361</u>
Covered-employee payroll	\$ 7,447,066	\$ 7,447,066
District's total OPEB liability as a percentage of covered-employee payroll	5.04%	5.16%

* The amounts presented for each fiscal year were determined as of the current fiscal year end. Amounts for prior years were not available.

See notes to required supplementary information.

City of De Pere, Wisconsin

SCHEDULE OF PROPORTIONATE SHARE OF THE NET OPEB LIABILITY (ASSET) LOCAL RETIREE LIFE INSURANCE FUND LAST 10 FISCAL YEARS

<u>Plan Fiscal Year Ending</u>	<u>Proportion of the Net OPEB Liability (Asset)</u>	<u>Proportionate Share of the Net OPEB Liability (Asset)</u>	<u>Covered-employee Payroll</u>	<u>Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of Covered-employee Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)</u>
12/31/17	0.36553200%	\$ 1,099,732	\$ 9,670,368	11.37%	44.81%

SCHEDULE OF CONTRIBUTIONS LOCAL RETIREE LIFE INSURANCE FUND LAST 10 FISCAL YEARS

<u>Fiscal Year Ending</u>	<u>Contractually Required Contributions</u>	<u>Contributions in Relation to the Contractually Required Contributions</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered-employee Payroll</u>	<u>Contributions as a Percentage of Covered-employee Payroll</u>
12/31/17	\$ 6,917	\$ 6,917	\$ -	\$ 9,670,368	0.07%
12/31/18	7,146	7,146	-	10,029,997	0.07%

See notes to required supplementary information.

City of De Pere, Wisconsin

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION DECEMBER 31, 2018

A. WISCONSIN RETIREMENT SYSTEM

There were no changes of benefit terms for any participating employer in the WRS.

The City is required to present the last ten fiscal years of data; however accounting standards allow the presentation of as many years as are available until ten fiscal years are presented.

B. OTHER POSTEMPLOYMENT BENEFITS

The City implemented GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, for its single-employer defined postemployment health plan in 2017. The Local Retiree Life Insurance Fund (LRLIF), a cost-sharing, multiple-employer defined benefit OPEB plan, completed an actuarial study under GASB Statement No. 74, *Financial Reporting for Postemployment Benefit Plans*, which identified a net OPEB liability for the Plan. The City is required to present the last ten fiscal years of data; however accounting standard allow the presentation of as many years as are available until ten fiscal years are presented.

Single-employer Defined Postemployment Benefit Plan

The discount rate was changed to the 20-year AA municipal bond rate (4%) for the measurement date of December 31, 2017. All other assumptions and methods remained unchanged from the valuation performed as of December 31, 2016. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Local Retiree Life Insurance Fund (LRLIF)

The discount rate was changed to 3.63% for the measurement date of December 31, 2017. All other assumptions and methods remained unchanged from the valuation performed as of December 31, 2016. The amounts reported for each fiscal year were determined as of the calendar year-end that occurred within the fiscal year.

SUPPLEMENTARY INFORMATION

City of De Pere, Wisconsin

GENERAL FUND
DETAILED COMPARISON OF BUDGETED AND ACTUAL REVENUES
FOR THE YEAR ENDED DECEMBER 31, 2018
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2017

	Budget			Variance Final Budget - Positive (Negative)	2017 Actual
	Original	Final	Actual		
Taxes					
General property	\$ 8,173,527	\$ 8,173,527	\$ 8,173,457	\$ (70)	\$ 8,039,833
Mobile home	6,300	6,300	7,077	777	5,738
Excess stadium district sales tax	120	120	22,145	22,025	36,513
Room tax	7,900	7,900	9,428	1,528	9,319
Payments in lieu of taxes	1,300	1,300	1,692	392	1,332
Housing authority	30,000	30,000	29,593	(407)	28,919
Interest and penalties					
Taxes	1,200	1,200	1,478	278	876
Special assessments	21,000	21,000	14,511	(6,489)	20,222
Total taxes	8,241,347	8,241,347	8,259,381	18,034	8,142,752
Intergovernmental					
Law enforcement training	5,440	5,440	11,363	5,923	26,670
State shared taxes	1,496,385	1,496,385	1,496,278	(107)	1,280,663
Exempt computer aid	76,012	76,012	76,012	-	74,911
Fire insurance	86,000	86,000	84,732	(1,268)	85,434
Rescue squad	7,000	7,000	6,756	(244)	7,193
Transportation	1,035,430	1,035,430	1,035,430	-	900,374
Mass transit	294,790	294,790	294,790	-	294,790
Public health	56,757	56,757	75,600	18,843	62,523
Recycling	97,510	97,510	97,568	58	97,510
Other	-	-	2,000	2,000	-
Total intergovernmental	3,155,324	3,155,324	3,180,529	25,205	2,830,068
Licenses and permits					
Licenses					
Liquor and malt beverage	35,000	35,000	36,315	1,315	35,642
Operators	32,000	32,000	31,171	(829)	12,201
Cigarette	2,100	2,100	2,100	-	2,104
Food and beverage	-	-	65,193	65,193	66,987
DATCP licensing	72,000	72,000	6,179	(65,821)	11,790
Cable television	150,000	150,000	142,734	(7,266)	138,564
Trailer park	100	100	100	-	100
Dog	4,200	4,200	3,617	(583)	3,524
Bicycle	-	-	6	6	-
Other licenses/permits	11,500	11,500	10,255	(1,245)	10,523
Permits					
Electrical and plumbing	150,000	150,000	144,355	(5,645)	145,511
Sanitary sewer	5,250	5,250	6,925	1,675	5,850
Zoning	170,375	170,375	184,053	13,678	188,173
Total licenses and permits	632,525	632,525	633,003	478	620,969

Attachment: Signed Final Report and Financial Statements - City of De Pere (8753 : Presentation of 2018 prelim audit mgmt letter)

City of De Pere, Wisconsin

GENERAL FUND
DETAILED COMPARISON OF BUDGETED AND ACTUAL REVENUES
FOR THE YEAR ENDED DECEMBER 31, 2018
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2017

	Budget			Variance Final Budget - Positive (Negative)	2017 Actual
	Original	Final	Actual		
Fines and forfeits					
Court forfeitures and costs	300,000	300,000	363,178	63,178	222,292
Parking violations	45,000	45,000	40,837	(4,163)	46,129
Total fines and forfeits	345,000	345,000	404,015	59,015	268,421
Public charges for services					
General government	39,500	39,500	33,135	(6,365)	33,230
Police	3,650	3,650	2,162	(1,488)	3,333
Alarm monitoring fees	10,000	10,000	8,177	(1,823)	8,900
Ambulance	800,000	800,000	747,157	(52,843)	629,820
Streets	80,000	80,000	48,497	(31,503)	125,001
Snow removal	6,600	6,600	2,497	(4,103)	2,943
Weed cutting	10,000	10,000	6,232	(3,768)	3,115
Recycling	15,300	15,300	2,810	(12,490)	4,725
Public health	8,000	8,000	1,261	(6,739)	5,774
Community center	33,280	33,280	35,697	2,417	34,810
Swimming pools	117,821	117,821	122,114	4,293	119,867
Parks	10,115	10,115	9,981	(134)	10,977
Recreation	338,409	338,409	432,020	93,611	437,739
Concession sales	22,800	22,800	17,581	(5,219)	18,413
Total public charges for services	1,495,475	1,495,475	1,469,321	(26,154)	1,438,647
Intergovernmental charges for services					
General government	182,200	182,200	173,421	(8,779)	179,765
Public safety	359,500	359,500	357,248	(2,252)	353,013
Public works	728,000	728,000	728,008	8	727,192
Total intergovernmental charges for services	1,269,700	1,269,700	1,258,677	(11,023)	1,259,970
Miscellaneous					
Investment income	120,000	120,000	225,115	105,115	68,397
Donations	-	-	9,534	9,534	37,635
Sale of City property	66,500	66,500	4,333	(62,167)	5,466
Salvage products	5,000	5,000	787	(4,213)	1,616
Rental income	99,980	99,980	47,567	(52,413)	53,578
Department revenue	1,600	1,600	4,221	2,621	20,137
Other	550	550	44	(506)	86
Total miscellaneous	293,630	293,630	291,601	(2,029)	186,915
Total Revenues	\$ 15,433,001	\$ 15,433,001	\$ 15,496,527	\$ 63,526	\$ 14,747,742

Attachment: Signed Final Report and Financial Statements - City of De Pere (8753 : Presentation of 2018 prelim audit mgmt letter)

City of De Pere, Wisconsin

GENERAL FUND

DETAILED COMPARISON OF BUDGETED AND ACTUAL EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 2018

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2017

	Budget			Variance Final Budget - Positive (Negative)	2017 Actual
	Original	Final	Actual		
General government					
Council	\$ 84,068	\$ 84,068	\$ 82,288	\$ 1,780	\$ 75,082
Council outlay	5,200	5,200	4,740	460	3,648
Municipal court	105,174	105,174	103,673	1,501	101,024
Municipal court outlay	800	800	1,470	(670)	-
Mayor	40,012	40,012	37,800	2,212	38,472
Administrator	119,581	127,005	118,523	8,482	117,401
Administrator outlay	1,200	1,200	439	761	-
Clerk/treasurer	226,797	226,797	202,126	24,671	219,830
Clerk/treasurer outlay	-	-	185	(185)	-
Elections	45,650	45,650	60,685	(15,035)	16,406
Elections outlay	7,600	7,600	-	7,600	-
Assessment of property	57,889	57,889	66,383	(8,494)	37,522
Accounting and finance	132,274	132,274	130,548	1,726	115,523
Accounting and finance outlay	4,300	4,300	3,562	738	-
Data processing	108,968	124,463	109,856	14,607	113,102
Data processing outlay	41,200	41,200	30,736	10,464	-
Personnel and insurance	364,467	364,467	322,350	42,117	259,909
Personnel and insurance outlay	1,200	1,200	680	520	-
Legal	198,077	198,077	195,554	2,523	175,080
Legal outlay	900	900	340	560	451
City hall	116,283	116,283	113,492	2,791	109,682
City hall outlay	10,000	10,000	9,253	747	25,788
Other general government	420,482	420,482	278,682	141,800	224,008
Total general government	2,092,122	2,115,041	1,873,365	241,676	1,632,928
Public safety					
Police department	4,812,557	4,820,317	4,684,461	135,856	4,541,207
Police department outlay	131,640	161,840	260,096	(98,256)	60,385
Traffic control	96,610	96,610	86,509	10,101	83,413
Fire/ambulance department	3,900,791	3,922,660	3,792,937	129,723	3,674,819
Fire/ambulance department outlay	65,000	65,000	56,940	8,060	50,547
Building and electrical	291,418	291,418	295,285	(3,867)	288,352
Building and electrical outlay	-	-	-	-	383
Jail	9,000	9,000	8,400	600	8,260
Total public safety	9,307,016	9,366,845	9,184,628	182,217	8,707,366
Public works					
Street machinery repair	100,537	100,537	76,794	23,743	143,947
Street machinery repair outlay	3,723	3,723	6,710	(2,987)	22,513
Municipal service center	56,787	56,787	110,487	(53,700)	114,168
Municipal service center outlay	9,075	9,075	4,911	4,164	4,990
Mechanics	126,612	126,612	117,926	8,686	127,211
Administration	110,072	110,072	119,577	(9,505)	183,535
Engineer	198,129	198,129	215,575	(17,446)	268,510
Engineer outlay	3,000	3,000	2,497	503	4,052
Street maintenance	115,948	115,948	131,956	(16,008)	116,248

Attachment: Signed Final Report and Financial Statements - City of De Pere (8753 : Presentation of 2018 prelim audit mgmt letter)

City of De Pere, Wisconsin

GENERAL FUND

DETAILED COMPARISON OF BUDGETED AND ACTUAL EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 2018

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2017

	Budget			Variance	
	Original	Final	Actual	Final Budget - Positive (Negative)	2017 Actual
Public works					
Brush pickup	93,945	93,945	81,287	12,658	91,231
Weed cutting	9,120	9,120	7,592	1,528	11,914
Snow and ice control	245,044	245,044	187,382	57,662	224,122
Traffic signs and markings	143,152	143,152	108,321	34,831	113,663
Traffic signs and markings outlay	1,500	1,500	1,133	367	7,382
Traffic lights	42,000	42,000	40,154	1,846	45,301
Traffic lights outlay	40,000	40,000	2,428	37,572	9,736
Street lighting	419,595	419,595	411,157	8,438	408,619
Transit systems	435,510	435,510	399,113	36,397	395,186
Total public works	2,153,749	2,153,749	2,025,000	128,749	2,292,328
Sanitation					
Garbage and refuse collection	304,946	304,946	333,254	(28,308)	319,968
Landfill waste disposal	260,000	260,000	304,865	(44,865)	267,997
Recycling	98,465	98,465	94,890	3,575	76,164
Total sanitation	663,411	663,411	733,009	(69,598)	664,129
Health and human services					
Nurse	517,273	517,273	487,081	30,192	485,054
Board of health	1,822	1,822	1,537	285	1,550
Total health and human services	519,095	519,095	488,618	30,477	486,604
Culture and recreation					
Community center	317,299	317,299	346,232	(28,933)	325,820
Community center outlay	10,000	24,706	15,343	9,363	8,183
Special events and celebrations	10,835	10,835	229	10,606	-
Park and recreation administration	235,040	235,040	245,201	(10,161)	265,396
Recreation	530,687	530,687	427,277	103,410	424,584
Swimming pools	288,437	288,974	259,115	29,859	252,065
Swimming pools outlay	-	-	16,748	(16,748)	51,507
Parks - general	412,979	416,729	431,826	(15,097)	482,988
Parks outlay	95,000	146,600	485,063	(338,463)	195,782
Parks equipment maintenance	81,108	81,108	103,407	(22,299)	93,021
Parks equipment outlay	1,800	1,800	1,800	-	12,639
Boat ramps	19,906	19,906	22,790	(2,884)	19,617
Forestry	214,176	214,176	224,871	(10,695)	185,820
Forestry outlay	5,000	5,000	95	4,905	-
Historical society	10,110	10,110	6,490	3,620	25,942
Total culture and recreation	2,232,377	2,302,970	2,586,487	(283,517)	2,343,364
Conservation and development					
Economic development	276,631	276,631	452,951	(176,320)	265,210
Total Expenditures	\$ 17,244,401	\$ 17,397,742	\$ 17,344,058	\$ 53,684	\$ 16,391,929

Attachment: Signed Final Report and Financial Statements - City of De Pere (8753 : Presentation of 2018 prelim audit mgmt letter)

City of De Pere, Wisconsin

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2018
WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2017

	Special Revenue			
	Development Loan Program	Public Land Acquisition	Riverwalk Pier	Cable Access
ASSETS				
Cash and investments	\$ 120,127	\$ 71,487	\$ 1,172	\$ -
Restricted cash and investments	811,041	-	-	-
Receivables				
Taxes and special charges	-	-	-	-
Accounts	-	-	-	24,591
Loans	467,629	-	-	-
Total assets	<u>\$ 1,398,797</u>	<u>\$ 71,487</u>	<u>\$ 1,172</u>	<u>\$ 24,591</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities				
Accounts payable	\$ -	\$ -	\$ -	\$ 1,888
Accrued and other current liabilities	-	-	-	1,400
Due to other funds	-	-	-	51,636
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>54,924</u>
Deferred inflows of resources				
Property taxes levied for subsequent year	-	-	-	-
Loans receivable	467,629	-	-	-
Total deferred inflows of resources	<u>467,629</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances				
Restricted	931,168	71,487	-	-
Committed	-	-	1,172	-
Assigned	-	-	-	-
Unassigned	-	-	-	(30,333)
Total fund balances	<u>931,168</u>	<u>71,487</u>	<u>1,172</u>	<u>(30,333)</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,398,797</u>	<u>\$ 71,487</u>	<u>\$ 1,172</u>	<u>\$ 24,591</u>

Attachment: Signed Final Report and Financial Statements - City of De Pere (8753 : Presentation of 2018 prelim audit mgmt letter)

Capital Projects						
Dog Park	Southwest Park Equipment	Capital Equipment	Community Center	Police/Fire Expansion	TID No. 5	TID No. 6
\$ 12,493	\$ 14,517	\$ 233,254	\$ 7,400	\$ 2,932	\$ 463,419	\$ 9,647
-	-	-	-	-	-	-
-	-	-	-	-	757,570	1,793,690
-	-	-	-	-	-	-
<u>\$ 12,493</u>	<u>\$ 14,517</u>	<u>\$ 233,254</u>	<u>\$ 7,400</u>	<u>\$ 2,932</u>	<u>\$ 1,220,989</u>	<u>\$ 1,803,337</u>
\$ -	\$ -	\$ 79,253	\$ 24	\$ -	\$ 195	\$ 237
-	-	-	-	-	130	158
-	-	-	-	-	-	-
-	-	79,253	24	-	325	395
-	-	-	-	-	757,570	1,793,690
-	-	-	-	-	-	-
-	-	-	-	-	757,570	1,793,690
-	-	-	-	-	463,094	9,252
12,493	14,517	154,001	7,376	2,932	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>12,493</u>	<u>14,517</u>	<u>154,001</u>	<u>7,376</u>	<u>2,932</u>	<u>463,094</u>	<u>9,252</u>
<u>\$ 12,493</u>	<u>\$ 14,517</u>	<u>\$ 233,254</u>	<u>\$ 7,400</u>	<u>\$ 2,932</u>	<u>\$ 1,220,989</u>	<u>\$ 1,803,337</u>

City of De Pere, Wisconsin

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2018
WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2017

	Capital Projects				
	TID No. 7	TID No. 8	TID No. 9	TID No. 10	TID No. 11
ASSETS					
Cash and investments	\$ -	\$ 697,853	\$ -	\$ 500,171	\$ -
Restricted cash and investments	-	-	-	-	-
Receivables					
Taxes and special charges	135,823	293,367	35,056	200,385	40,691
Accounts	-	-	-	-	-
Loans	-	-	-	-	-
Total assets	<u>\$ 135,823</u>	<u>\$ 991,220</u>	<u>\$ 35,056</u>	<u>\$ 700,556</u>	<u>\$ 40,691</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 318	\$ 736	\$ 323	\$ 5,323	\$ 361
Accrued and other current liabilities	210	176	221	221	241
Due to other funds	739,203	-	392,869	-	300,104
Total liabilities	<u>739,731</u>	<u>912</u>	<u>393,413</u>	<u>5,544</u>	<u>300,706</u>
Deferred inflows of resources					
Property taxes levied for subsequent year	135,823	293,367	35,056	200,385	40,691
Loans receivable	-	-	-	-	-
Total deferred inflows of resources	<u>135,823</u>	<u>293,367</u>	<u>35,056</u>	<u>200,385</u>	<u>40,691</u>
Fund balances					
Restricted	-	696,941	-	494,627	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	(739,731)	-	(393,413)	-	(300,706)
Total fund balances	<u>(739,731)</u>	<u>696,941</u>	<u>(393,413)</u>	<u>494,627</u>	<u>(300,706)</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 135,823</u>	<u>\$ 991,220</u>	<u>\$ 35,056</u>	<u>\$ 700,556</u>	<u>\$ 40,691</u>

Attachment: Signed Final Report and Financial Statements - City of De Pere (8753 : Presentation of 2018 prelim audit mgmt letter)

			Totals	
TID No. 12	TID No. 13	TID No. 14	2018	2017
\$ 803,498	\$ 759,018	\$ -	\$ 3,696,988	\$ 2,229,736
-	-	-	811,041	1,044,106
-	-	-	3,256,582	2,495,521
-	-	-	24,591	25,225
-	-	-	467,629	280,086
<u>\$ 803,498</u>	<u>\$ 759,018</u>	<u>\$ -</u>	<u>\$ 8,256,831</u>	<u>\$ 6,074,674</u>
\$ 291	\$ 6,026	\$ -	\$ 94,975	\$ 52,596
193	-	-	2,950	1,005
-	-	6,750	1,490,562	425,924
<u>484</u>	<u>6,026</u>	<u>6,750</u>	<u>1,588,487</u>	<u>479,525</u>
-	-	-	3,256,582	2,495,521
-	-	-	467,629	280,086
-	-	-	3,724,211	2,775,607
803,014	752,992	-	4,222,575	3,081,257
-	-	-	192,491	137,663
-	-	-	-	-
-	-	(6,750)	(1,470,933)	(399,378)
<u>803,014</u>	<u>752,992</u>	<u>(6,750)</u>	<u>2,944,133</u>	<u>2,819,542</u>
<u>\$ 803,498</u>	<u>\$ 759,018</u>	<u>\$ -</u>	<u>\$ 8,256,831</u>	<u>\$ 6,074,674</u>

City of De Pere, Wisconsin

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2018
 WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2017

	Special Revenue			
	Development Loan Program	Public Land Acquisition	Riverwalk Pier	Cable Access
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Licenses and permits	-	-	-	95,156
Public charges for services	-	5,400	-	-
Miscellaneous	110,095	-	-	1,650
Total revenues	110,095	5,400	-	96,806
EXPENDITURES				
Current				
Culture and recreation	-	-	-	122,147
Conservation and development	40,000	-	-	4,993
Debt service				
Interest and fiscal charges	-	-	-	-
Capital outlay	-	2,805	-	-
Total expenditures	40,000	2,805	-	127,140
Excess of revenues over (under) expenditures	70,095	2,595	-	(30,334)
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Premium on debt issued	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Transfers in	-	-	-	167,118
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	167,118
Net change in fund balances	70,095	2,595	-	136,784
Fund balances - January 1	861,073	68,892	1,172	(167,117)
Fund balances - December 31	\$ 931,168	\$ 71,487	\$ 1,172	\$ (30,333)

Attachment: Signed Final Report and Financial Statements - City of De Pere (8753 : Presentation of 2018 prelim audit mgmt letter)

Capital Projects							
Dog Park	Southwest Park Equipment	Capital Equipment	Community Center	Police/Fire Expansion	TID No. 5	TID No. 6	TID No. 7
\$ -	\$ -	\$ 800,000	\$ -	\$ -	\$ 596,084	\$ 1,671,926	\$ 19,767
-	-	-	-	-	7,718	14,578	2,524
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
3,453	2,601	-	7,077	-	-	925	-
3,453	2,601	800,000	7,077	-	603,802	1,687,429	22,291
-	-	-	-	-	-	-	-
-	-	-	-	-	39,362	33,199	70,661
-	-	-	-	-	-	-	515
-	14,851	897,422	5,222	-	5,428	11,716	14,808
-	14,851	897,422	5,222	-	44,790	44,915	85,984
3,453	(12,250)	(97,422)	1,855	-	559,012	1,642,514	(63,693)
-	-	957,895	-	-	-	-	35,000
-	-	-	-	-	-	-	2,931
-	-	-	-	-	-	-	-
-	-	(800,000)	-	-	(580,078)	(1,651,540)	(486,368)
-	-	157,895	-	-	(580,078)	(1,651,540)	(448,437)
3,453	(12,250)	60,473	1,855	-	(21,066)	(9,026)	(512,130)
9,040	26,767	93,528	5,521	2,932	484,160	18,278	(227,601)
<u>\$ 12,493</u>	<u>\$ 14,517</u>	<u>\$ 154,001</u>	<u>\$ 7,376</u>	<u>\$ 2,932</u>	<u>\$ 463,094</u>	<u>\$ 9,252</u>	<u>\$ (739,731)</u>

City of De Pere, Wisconsin

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2018
 WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2017

	Capital Projects				
	TID No. 8	TID No. 9	TID No. 10	TID No. 11	TID No. 12
REVENUES					
Taxes	\$ 194,387	\$ 22,118	\$ 206,690	\$ 11,831	\$ 408
Intergovernmental	223,903	3,169	2,428	-	-
Licenses and permits	-	-	-	-	-
Public charges for services	-	-	-	-	-
Miscellaneous	2,361	-	-	-	-
Total revenues	<u>420,651</u>	<u>25,287</u>	<u>209,118</u>	<u>11,831</u>	<u>408</u>
EXPENDITURES					
Current					
Culture and recreation	-	-	-	-	-
Conservation and development	32,879	33,519	35,810	170,530	32,329
Debt service					
Interest and fiscal charges	-	751	17,136	2,885	1,995
Capital outlay	-	10,989	1,367,390	1,724	8,088
Total expenditures	<u>32,879</u>	<u>45,259</u>	<u>1,420,336</u>	<u>175,139</u>	<u>42,412</u>
Excess of revenues over (under) expenditures	<u>387,772</u>	<u>(19,972)</u>	<u>(1,211,218)</u>	<u>(163,308)</u>	<u>(42,004)</u>
OTHER FINANCING SOURCES (USES)					
Long-term debt issued	-	80,000	1,825,000	300,000	200,000
Premium on debt issued	-	6,740	124,727	18,799	12,392
Proceeds from sale of capital assets	-	-	-	713,800	-
Transfers in	-	-	-	-	-
Transfers out	(358,368)	(134,655)	(177,385)	-	-
Total other financing sources (uses)	<u>(358,368)</u>	<u>(47,915)</u>	<u>1,772,342</u>	<u>1,032,599</u>	<u>212,392</u>
Net change in fund balances	<u>29,404</u>	<u>(67,887)</u>	<u>561,124</u>	<u>869,291</u>	<u>170,388</u>
Fund balances - January 1	<u>667,537</u>	<u>(325,526)</u>	<u>(66,497)</u>	<u>(1,169,997)</u>	<u>632,626</u>
Fund balances - December 31	<u>\$ 696,941</u>	<u>\$ (393,413)</u>	<u>\$ 494,627</u>	<u>\$ (300,706)</u>	<u>\$ 803,014</u>

Attachment: Signed Final Report and Financial Statements - City of De Pere (8753 : Presentation of 2018 prelim audit mgmt letter)

		Totals	
TID No. 13	TID No. 14	2018	2017
\$ -	\$ -	\$ 3,523,211	\$ 2,022,279
-	-	254,320	237,577
-	-	95,156	103,631
-	-	5,400	10,870
-	-	128,162	128,568
-	-	4,006,249	2,502,925
-	-	122,147	151,586
185,498	6,750	685,530	1,825,847
34,981	-	58,263	29,465
2,132,831	-	4,473,274	576,540
2,353,310	6,750	5,339,214	2,583,438
(2,353,310)	(6,750)	(1,332,965)	(80,513)
3,105,000	-	6,502,895	1,620,000
156,765	-	322,354	27,265
-	-	713,800	658,210
-	-	167,118	-
-	-	(4,188,394)	(2,519,968)
3,261,765	-	3,517,773	(214,493)
908,455	(6,750)	2,184,808	(295,006)
(155,463)	-	759,325	3,114,548
<u>\$ 752,992</u>	<u>\$ (6,750)</u>	<u>\$ 2,944,133</u>	<u>\$ 2,819,542</u>

City of De Pere, Wisconsin

COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
DECEMBER 31, 2018
WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2017

	Health Self Insurance	Dental Self Insurance	Totals	
			2018	2017
ASSETS				
Current assets				
Cash and investments	\$ 1,058,667	\$ 26,791	\$ 1,085,458	\$ 718,944
LIABILITIES				
Current liabilities				
Accounts and claims payable	252,363	4,894	257,257	175,477
Advance from other funds	17,821	10,000	27,821	27,821
Total liabilities	270,184	14,894	285,078	203,298
NET POSITION				
Unrestricted	\$ 788,483	\$ 11,897	\$ 800,380	\$ 515,646

Attachment: Signed Final Report and Financial Statements - City of De Pere (8753 : Presentation of 2018 prelim audit mgmt letter)

City of De Pere, Wisconsin

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
 INTERNAL SERVICE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2018
 WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2017

	Health Self Insurance	Dental Self Insurance	Totals	
			2018	2017
OPERATING REVENUES				
Charges for services	\$ 2,473,024	\$ 163,201	\$ 2,636,225	\$ 2,564,806
OPERATING EXPENSES				
Claims and administrative fees	2,198,838	155,207	2,354,045	2,292,777
Operating income	274,186	7,994	282,180	272,029
NONOPERATING REVENUES				
Interest income	2,554	-	2,554	1,129
Change in net position	276,740	7,994	284,734	273,158
Net position - January 1	511,743	3,903	515,646	242,488
Net position - December 31	\$ 788,483	\$ 11,897	\$ 800,380	\$ 515,646

Attachment: Signed Final Report and Financial Statements - City of De Pere (8753 : Presentation of 2018 prelim audit mgmt letter)

City of De Pere, Wisconsin

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018
WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2017

	Health Self Insurance	Dental Self Insurance	Totals	
			2018	2017
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from interfund services	\$ 2,473,024	\$ 163,201	\$ 2,636,225	\$ 2,564,806
Cash paid to suppliers	(2,117,565)	(154,700)	(2,272,265)	(2,249,181)
Net cash provided by operating activities	355,459	8,501	363,960	315,625
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Repayment of interfund advance	-	-	-	(32,179)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received	2,554	-	2,554	1,129
Change in cash and cash equivalents	358,013	8,501	366,514	284,575
Cash and cash equivalents - January 1	700,654	18,290	718,944	434,369
Cash and cash equivalents - December 31	<u>\$ 1,058,667</u>	<u>\$ 26,791</u>	<u>\$ 1,085,458</u>	<u>\$ 718,944</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES				
Operating income	\$ 274,186	\$ 7,994	\$ 282,180	\$ 272,029
Change in operating assets and liabilities				
Accounts and claims payable	81,273	507	81,780	43,596
Net cash provided by operating activities	<u>\$ 355,459</u>	<u>\$ 8,501</u>	<u>\$ 363,960</u>	<u>\$ 315,625</u>
Noncash capital and related financing activities				
None				

City of De Pere, Wisconsin

SCHEDULE OF WATER UTILITY OPERATING REVENUES AND EXPENSES FOR THE YEAR ENDED DECEMBER 31, 2018 WITH COMPARATIVE AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2017

	2018	2017
OPERATING REVENUES		
Charges for services		
Residential	\$ 2,709,460	\$ 2,776,404
Commercial	1,000,689	959,557
Industrial	564,277	499,819
Public authority	197,100	179,627
Private fire protection	124,499	126,059
Public fire protection	1,266,269	1,273,190
Total charges for services	<u>5,862,294</u>	<u>5,814,656</u>
Other revenues		
Forfeited discounts	38,934	44,840
Other water revenues	309,590	288,485
Total other revenues	<u>348,524</u>	<u>333,325</u>
Total operating revenues	<u>6,210,818</u>	<u>6,147,981</u>
OPERATING EXPENSES		
Operation and maintenance		
Source of supply	3,877,466	3,778,121
Pumping	60,581	108,118
Water treatment	34,980	41,154
Transmission and distribution	509,245	527,124
Customer accounts	276,838	226,032
Administrative and general	421,479	359,725
Total operation and maintenance	<u>5,180,589</u>	<u>5,040,274</u>
Depreciation	648,497	570,582
Taxes	46,647	38,924
Total operating expenses	<u>5,875,733</u>	<u>5,649,780</u>
Operating income	<u>\$ 335,085</u>	<u>\$ 498,201</u>

ADDITIONAL INDEPENDENT AUDITORS' REPORT FOR BASIC FINANCIAL STATEMENTS



CliftonLarsonAllen LLP
CLAAconnect.com

Independent auditors' report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards* and the *Department of Health Services Audit Guide*

To the City Council
City of De Pere, Wisconsin

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States and the *Department of Health Service Audit Guide*, issued by the State of Wisconsin, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of De Pere, Wisconsin (the "City") as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon which included an emphasis of matter paragraph as indicated on page 2 dated September 5, 2019.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses as items 2018-001 and 2018-002 that we consider to be significant deficiencies.

COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards or the *Department of Health Services Audit Guide*.

CITY OF DE PERE, WISCONSIN'S RESPONSE TO FINDINGS

The City's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. The City's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

PURPOSE OF THIS REPORT

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* and the *Department of Health Services Audit Guide* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CliftonLarsonAllen LLP

Green Bay, Wisconsin
September 5, 2019

FEDERAL AND STATE AWARDS

City of De Pere, Wisconsin

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2018

Grantor Agency/Federal Program Title	CFDA Number
U.S. DEPARTMENT OF INTERIOR	
Natural Resource Damage Assessment, Restoration and Implementation	15.658
U.S. DEPARTMENT OF TRANSPORTATION	
Highway Safety Cluster	
Alcohol Impaired Driving Countermeasures Incentive Grants	20.601
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES	
Public Health Emergency Preparedness	93.069
Public Health Emergency Preparedness	93.069
Total Public Health Emergency Preparedness	
Public Health Emergency Preparedness Aligned Cooperative Agreements	93.074
Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure	93.539
Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure	93.733
Preventive Health and Health Services Block Grant	93.758
Preventive Health and Health Services Block Grant	93.758
Total Preventative Health and Health Services Block Grant	
Medical Assistance Program	93.778
Maternal and Child Health Services Block Grant to the States	93.994
Total U.S. Department of Health and Human Services	
TOTAL FEDERAL AWARDS	

The notes to the schedule of expenditures of federal awards are an integral part of this schedule.

Attachment: Signed Final Report and Financial Statements - City of De Pere (8753 : Presentation of 2018 prelim audit mgmt letter)

Pass-Through Agency	Pass-Through Entity Identifying Number	(Accrued) Deferred Revenue 1/1/18	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/18	Total Expenditures	Subrecipient Payments
WI Department of Natural Resources	Unknown	\$ -	\$ 44,000	\$ -	\$ 44,000	\$ -
City of Green Bay	Unknown	-	5,280	-	5,280	-
WI Department of Human Services	155050	(2,286)	2,286	-	-	-
WI Department of Human Services	155015	-	31,224	8,633	39,857	-
		(2,286)	33,510	8,633	39,857	-
WI Department of Human Services	155015	(12,550)	12,550	-	-	-
WI Department of Human Services	155020	-	5,750	1,487	7,237	-
WI Department of Human Services	155032	(297)	297	-	-	-
WI Department of Human Services	159220	(811)	5,137	433	4,759	-
WI Department of Human Services	155800	-	10	-	10	-
		(811)	5,147	433	4,769	-
WI Department of Health Services	159320	-	-	-	-	-
WI Department of Human Services	159320	-	9,537	-	9,537	-
		(15,944)	66,791	10,553	61,400	-
		<u>\$ (15,944)</u>	<u>\$ 116,071</u>	<u>\$ 10,553</u>	<u>\$ 110,680</u>	<u>\$ -</u>

City of De Pere, Wisconsin

SCHEDULE OF EXPENDITURES OF STATE AWARDS FOR THE YEAR ENDED DECEMBER 31, 2018

Grantor Agency/State Program Title	State I.D. Number	Pass-Through Agency	Pass-Through Entity Identifying Number
DEPARTMENT OF NATURAL RESOURCES			
Recycling Grant	370.658 370.670	Direct Program Direct Program	Unknown Unknown
Total Department of Natural Resources			
DEPARTMENT OF HEALTH SERVICES			
Consolidated Contracts - Childhood Lead	435.157720	Direct Program	157720
Communicable Disease Control & Prevention	435.1558	Direct Program	159320
Total Department of Health Services			
TOTAL STATE PROGRAMS			

The notes to the schedule of expenditures of state awards are an integral part of this schedule.

(Accrued) Deferred Revenue 1/1/18	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/18	Total Expenditures	Subrecipient Payments
\$ -	\$ 94,612	\$ -	\$ 94,612	\$ -
-	97,568	-	97,568	-
-	192,180	-	192,180	-
(512)	2,236	-	1,724	-
-	2,474	-	2,474	-
(512)	4,710	-	4,198	-
<u>\$ (512)</u>	<u>\$ 196,890</u>	<u>\$ -</u>	<u>\$ 196,378</u>	<u>\$ -</u>

City of De Pere, Wisconsin

NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 1: BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards and Schedule of Expenditures of State Awards include the federal and state grant activity of the City of De Pere, Wisconsin and are presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the *Department of Health Services Audit Guide*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

NOTE 2: SIGNIFICANT ACCOUNTING POLICIES

Revenues and expenditures in the schedules are presented in accordance with the modified accrual basis of accounting and are generally in agreement with revenues and expenditures reported in the City's 2018 fund financial statements. Accrued revenue at year-end consists of federal and state program expenditures scheduled for reimbursement to the City in the succeeding year while unearned revenue represents advances for federal and state programs that exceed recorded City expenditures. Because of subsequent program adjustments, these amounts may differ from the prior year's ending balances.

The City has not elected to charge a de minimis indirect cost rate of 10% allowed under the Uniform Guidance.

NOTE 3: STATE OF WISCONSIN REPORTING SYSTEMS

The Wisconsin Department of Health Services (DHS) utilize the Community Aids Reporting System (CARS) for reimbursing the City for various federal and state program expenditures. The expenditures reported on the Schedule of Expenditures of Federal Awards and the Schedule of State Financial Assistance for various DHS programs agree with the expenditures reported on the December, 2018 CARS.

City of De Pere, Wisconsin

SCHEDULE OF FINDINGS AND RESPONSES FOR THE YEAR ENDED DECEMBER 31, 2018

SECTION I - SUMMARY OF AUDITORS' RESULTS

BASIC FINANCIAL STATEMENTS

Type of auditors' report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	Yes
Noncompliance material to basic financial statements noted?	No

SECTION II - FINANCIAL STATEMENT FINDINGS

Finding No.	Internal Control Deficiencies
2018-001	Preparation of Annual Financial Report Repeat of Finding 2017-001
Condition:	Current City staff maintains accounting records which reflect the City's financial transactions; however, preparing the City's annual financial report, including note disclosures, involves the selection and application of specific accounting principles which would require additional experience and knowledge. The City contracts with us and our knowledge of applicable accounting principles, financial statement formats, and note disclosures to assist in the preparation of the annual financial report in an efficient manner.
Criteria:	The preparation and review of the annual financial report by staff with expertise in financial reporting is an internal control intended to prevent, detect and correct a potential omission or misstatement in the financial statements or notes.
Context:	While performing audit procedures, it was noted that management does not have internal controls in place to provide reasonable assurance that financial statements are prepared in accordance with U.S. GAAP.
Cause:	City management has determined that the additional costs associated with training staff to become experienced in applicable accounting principles and note disclosures outweigh the derived benefits.
Effect:	Without our involvement, the City may not be able to completely prepare an annual financial report in accordance with accounting principles generally accepted in the United States of America.
Recommendation:	We recommend the City continue reviewing the annual financial report. While it may not be cost beneficial to train additional staff to completely prepare the report, a thorough review of this information by appropriate staff of the City is necessary to obtain a complete and adequate understanding of the City's annual financial report.
Management Response:	Management agrees it may not be cost effective to train additional staff to completely prepare the report, but will more thoroughly review the information to gain an increased understanding in hopes of assisting with the annual report preparation in 2019.

City of De Pere, Wisconsin

SCHEDULE OF FINDINGS AND RESPONSES FOR THE YEAR ENDED DECEMBER 31, 2018

Finding No.	Internal Control Deficiencies
2018-002	Adjustments to the City's Financial Records Repeat of Finding 2017-002
Condition:	As part of our 2018 audit, we proposed adjusting journal entries that were material to the City's financial statements.
Criteria:	Material adjusting journal entries proposed by the auditors are considered to be an internal control deficiency.
Context:	While performing audit procedures, it was noted that management does not have sufficient controls in place related to year end closing procedures.
Cause:	While City staff maintains financial records which accurately report revenues and expenditures throughout the year, preparing year-end adjusting and closing entries requires additional expertise that would entail additional training and staff time to develop.
Effect:	Year-end financial records prepared by the City may contain material misstatements.
Recommendation:	We recommend the City Finance Director work to prepare the adjusting and closing entries necessary, prior to the audit, to reduce the risk of material misstatement to the financial statements.
Management Response:	The City intends to have all enterprise fund capital asset and debt related entries completed before the 2019 final audit work is commenced.

City of De Pere, Wisconsin

SCHEDULE OF SETTLEMENT OF DHS COST REIMBURSEMENT AWARD PUBLIC HEALTH DEPARTMENT FOR THE YEAR ENDED DECEMBER 31, 2018

DHS identification number	155015	155020	155800
Grant Award	\$ 45,372	\$ 7,474	\$ 13,330
Award period	7/1/17 - 6/30/18	1/1/18 - 12/31/18	7/1/17 - 6/30/18
Period of award within audit period	1/1/18 - 6/30/18	1/1/18 - 12/31/18	1/1/18 - 6/30/18
Expenditures reported to DHS for payment	\$ 29,213	\$ 8,184	\$ 13,330
Contract Year	860	860	860
Actual allowable costs of award			
Program expenses			
Compensation of current officers, directors, trustees, and key employees	\$ 12,301	\$ 4,227	\$ 6,990
Pension plan contributions	824	284	468
Other employee benefits	5,791	1,955	3,688
Other costs	10,297	1,718	2,184
Total program expenses	29,213	8,184	13,330
Less program revenue and other offsets to costs	-	-	-
Total allowable costs	\$ 29,213	\$ 8,184	\$ 13,330

157720	159220	159320	155015
<u>\$ 5,545</u>	<u>\$ 5,566</u>	<u>\$ 11,692</u>	<u>\$ 17,054</u>
1/1/18 - 12/31/18	10/1/16 - 8/31/18	1/1/18 - 12/31/18	7/1/18 - 6/30/19
1/1/18 - 12/31/18	1/1/18 - 8/31/18	1/1/18 - 12/31/18	7/1/18 - 12/31/18
<u>\$ 6,054</u>	<u>\$ 4,450</u>	<u>\$ 12,468</u>	<u>\$ 20,000</u>
860	860	860	960
\$ 3,403	\$ 2,853	\$ 6,367	\$ 9,682
228	190	427	649
1,828	1,175	3,204	4,995
595	232	2,470	4,674
<u>6,054</u>	<u>4,450</u>	<u>12,468</u>	<u>20,000</u>
-	-	-	-
<u>\$ 6,054</u>	<u>\$ 4,450</u>	<u>\$ 12,468</u>	<u>\$ 20,000</u>



City of De Pere, Wisconsin

Request For Common Council Action

MEETING DATE: September 17, 2019

DEPARTMENT: Board of Public Works

FROM: Scott Thoresen

SUBJECT: Recommendation from the Board of Public Works to Award Contract 19-17 Employers Boulevard Water Relay to Kruczek Construction in the amount of \$164,600.

The Board of Public Works at the July 8, 2019 meeting approved awarding Contract 19-17 Employers Boulevard Water Relay to Kruczek Construction in the amount of \$164,600 and moved to send it to the Common Council for approval. The motion passed with a 5-0 vote.

ATTACHMENTS:

- 2019 0708 CI_BOPW_Consider_Award_of_Contract_19-17 (PDF)
- 2019 0627 CE_19-17 Bid Tab (PDF)

CITY OF DE PERE MEMO



To: Honorable Mayor Walsh
Members of the Board of Public Works

From: Eric P. Rakers, P.E., City Engineer

Date: July 8, 2019

RE: **Consider Award of Contract 19-17 Employers Boulevard Water Relay***

The Engineering Department received bids on Project 19-17 Employers Boulevard Water Relay on June 27, 2019. This work was requested and will be funded by Humana, Inc. at 1000 Employers Boulevard. The water service to Humana is a long, dead end line starting at Lawrence Drive. They need to relay the water main starting at Lawrence Drive to the end of the City right-of-way on Employers Boulevard to improve fire suppression flows. Humana has a private project relaying the water line from the right-of-way line to their building that would occur in conjunction to the City's work.

The bid received is as follows:

Contractor	Base Bid
Kruczek Construction, Inc.	\$164,600.00

Prior to the bid opening there were 10 prequalified construction firms holding plans for this work. It is staff's belief that the tight construction window for this work coupled with the overabundance of work in the area led to the lack of bidders for this project.

This project will be entirely funded by Humana through a Public Infrastructure Improvement Agreement. Staff's recommendation is to award the contract to Kruczek Construction, Inc. in the amount of \$164,600.00. If approved, consideration for award will go to Common Council once the Public Infrastructure Improvement Agreement is approved and finalized.

PROJECT 19-17
EMPLOYERS BOULEVARD WATER RELAY
BID TAB

BIDDER NO. 1

**Kruczek Construction
Inc.**

ITEM	DESCRIPTION	UNIT	QTY	UNIT PRICE	AMOUNT BID
WATER MAIN					
W-01	Provide 12" PVC Water Main (Granular Backfill) Open cut or Directional Drilling	LF	200	\$ 100.00	\$ 20,000.00
W-02	Provide 12" PVC Water Main (Natural Backfill) Open Cut or Directional Drilling	LF	980	\$ 60.00	\$ 58,800.00
W-03	Provide 10" PVC Water Main (Granular Backfill)	LF	20	\$ 85.00	\$ 1,700.00
W-04	Provide 2" Corporation with Plug/Saddle with 2" HDPE	EA	2	\$ 1,850.00	\$ 3,700.00
W-05	Provide 12" Gate Valve	EA	3	\$ 3,000.00	\$ 9,000.00
W-06	Provide 6" Gate Valve	EA	2	\$ 1,300.00	\$ 2,600.00
W-07	Provide Connection to Existing Water Main	EA	3	\$ 1,400.00	\$ 4,200.00
W-08	Provide Hydrant (6.5' Bury)	EA	2	\$ 4,200.00	\$ 8,400.00
W-09	Provide 6" PVC Hydrant Lead	LF	40	\$ 77.00	\$ 3,080.00
W-10	Abandon/Remove Water Main and Appurtenances	LS	1	\$ 5,000.00	\$ 5,000.00
STREET AND DRAINAGE					
SD-01	Provide Asphaltic Concrete Pavement Type 4 LT 58-28 S, 1 3/4" Upper Layer	TON	20	\$ 200.00	\$ 4,000.00
SD-02	Provide Asphaltic Concrete Pavement Type 3 LT 58-28 S, 2 1/4" Lower Layer	TON	20	\$ 200.00	\$ 4,000.00
SD-03	Remove and Replace 30" Concrete Curb and Gutter	LF	80	\$ 66.00	\$ 5,280.00
SD-04	Remove and Replace 24" Concrete Curb and Gutter (Integral)	LF	50	\$ 43.00	\$ 2,150.00
SD-05	Remove and Replace 9-Inch Concrete Pavement with Integral Curb (HES 3-Day)	SY	100	\$ 112.00	\$ 11,200.00
SD-06	Remove and Replace 6" Concrete Ramp	SY	10	\$ 80.00	\$ 800.00
SD-07	Remove and Replace 4" Concrete Sidewalk	SY	20	\$ 72.00	\$ 1,440.00
SD-08	Provide #4 Reinforcement Bars for Curb and Sidewalk	LF	200	\$ 1.25	\$ 250.00
SD-09	Drilled Tie Bars (Existing Sidewalk, Driveways, Pavement, Curb and Gutter)	EA	30	\$ 10.00	\$ 300.00
SD-10	Drilled Dowel Bars	EA	90	\$ 13.00	\$ 1,170.00
SD-11	Provide Detectable Warning Field (Natural)	EA	1	\$ 350.00	\$ 350.00
SD-12	Pavement Marking Epoxy 8-Inch White	LF	20	\$ 69.00	\$ 1,380.00
SD-13	Pavement Marking Epoxy 6-Inch White	LF	10	\$ 100.00	\$ 1,000.00
SD-14	Pavement Marking Epoxy 4-Inch White	LF	10	\$ 40.00	\$ 400.00
SD-15	Pavement Marking Epoxy 4-Inch Yellow	LF	10	\$ 40.00	\$ 400.00
SD-16	Landscaping-Topsoil, Seed, Fertilizer and Mulch	SY	1,400	\$ 6.50	\$ 9,100.00
SPECIAL CONSTRUCTION					
SC-01	Inlet Protection Type D	EA	7	\$ 100.00	\$ 700.00
SC-02	Traffic Control Detour Route	LS	1	\$ 4,200.00	\$ 4,200.00
BID TOTALS				\$164,600.00	

Attachment: 2019 0627 CE_19-17 Bid Tab (8709 : Recommendation from BOPW to Award Contract 19-17 Employers Boulevard Water Relay)



City of De Pere, Wisconsin

Request For Common Council Action

MEETING DATE: September 17, 2019

DEPARTMENT: Plan Commission

FROM: Peter Schleinz

SUBJECT: Recommendation from Plan Commission to Approve a Proposed Extraterritorial 2 Lot CSMat 2440 Oak Ridge Circle in the Town of Ledgeview (Parcel D-489-1). Submitted by Bryan L. Pfeffer, PLS, Robert E. Lee & Associates, authorized representative for Elaine LeDuc property owner.

On August 26, 2019 the Plan Commission recommended approval of the certified survey map with a vote of 7-0.

ATTACHMENTS:

- CSM - Oak Ridge Circle - Plan Commission Report (DOCX)
- Application Form - LeDuc (PDF)
- Preliminary CSM - LeDuc (PDF)

- ITEM 3:** Staff recommendation and possible action regarding a Proposed Extraterritorial 2 Lot Certified Survey Map at 2440 Oak Ridge Circle in the Town of Ledgeview (Parcel D-489-1). Submitted by Bryan L. Pfeffer, PLS, Robert E. Lee & Associates, authorized representative for Elaine LeDuc property owner. *

SITE MAP

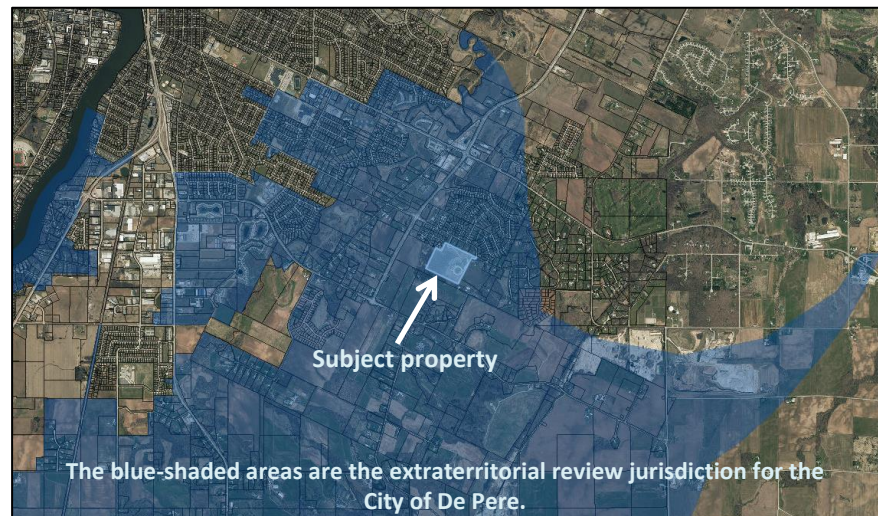


PROPOSED CERTIFIED SURVEY MAP AREA



REQUESTED ACTION:	Extraterritorial Certified Survey Map Review	
COMMON DESCRIPTION:	440 Oak Ridge Circle in the Town of Ledgeview, located approximately 1.25 miles east from the City of De Pere limits (Ledgeview Road).	
PARCEL NUMBER(S):	D-489-1	
EXISTING ZONING:	R-R (Rural Residential) for the Town of Ledgeview, which allows for large lot and estate single family residential development with rural character.	
SURROUNDING LAND USES:	Residential, agricultural, and natural areas to the north, south, and east. Unity Hospice to the west.	
COMPREHENSIVE PLAN:	Single Family Residential (Ledgeview).	
APPLICANT/OWNER NAME:	Bryan L. Pfeffer, PLS Robert E. Lee & Associates Authorized representative 1250 Centennial Centre Boulevard Hobart, WI 54155	Elaine LeDuc Property Owner 2440 Oak Ridge Circle De Pere, WI 54115
SITE HISTORY:	After a review of air photographs, the site has had an agricultural and residential use, with one residential structure, since 1938. In July 2019, a CSM was submitted to the City for review. The intent of the CSM is to divide the property into two lots for future estate residential development and development for Unity Hospice in the Town of Ledgeview. The land division is inside of the Sewer Service Area for the Town of Ledgeview. There are potential environmentally sensitive areas on the property, including potential waterways and steep slopes, which will be addressed by Brown County Planning Commission.	
STAFF REVIEW:	When reviewing a Certified Survey Map, staff considers State Statutes 236, Section 46-8 of the De Pere Platting and Division of Land Code, the future land use recommendation of the Comprehensive Plan, surrounding land uses, and desired development patterns. • The proposed CSM is located in Ledgeview, about 1.25 miles from the De Pere City limits, and within the extraterritorial review jurisdiction of the City. • The proposed land division will create two new lots for future estate residential development (Lot 1) and for future development for Unity Hospice (Lot 2), which is adjacent to the west. ○ A Town of Ledgeview rezoning of the property is required when the Unity Hospice (Lot 2) development occurs. A rezoning is not proposed at this time in order for the Town to allow the property to continue to be farmed.	

- The proposed east side boundary for Lot 1 will be rotated slightly in order to be perpendicular to Oak Ridge Circle. This change request was made by the Town of Ledgeview and is also referenced in City Code 46-4(g)(3)(6) for 'lot lines.'
- The proposed lots meet and exceed the City of De Pere minimum lot size requirement of 8,000 square feet and the minimum street frontage requirement of 75 feet.
 - Lot 1 is 4.0 acres in size with 150.0 feet of frontage.
 - Lot 2 is 12.3 acres in size with 201.4 feet of frontage.
- Both proposed lots also meet and exceed the Town of Ledgeview minimum lot size requirement of 60,000 square feet (1.4 acres) and the minimum street frontage requirement of 150 feet.
- There are two issues that must be addressed for the CSM:
 - The City of De Pere Certificate should be modified to reference the date the Clerk signs the document AND the date the City of De Pere approved the document.
 - Also the signature line name should be revised to read Carey E. Danen, City Clerk.



The Certified Survey Map meets the criteria of State Statutes 236 and Section 46-8 of the De Pere Platting and Division of Land Code. The proposed land division provides opportunities for development and does not impact the Comprehensive Plan negatively. The proposed lot sizes, street frontages, and setbacks meet City requirements.

REVIEW PROCESS:

For extraterritorial certified survey map petitions the Plan Commission provides either an approval, rejection with reason, or approval with conditions decision. The Common Council also reviews and provides a final decision of approval or rejection. Common Council is expected to take action on September 17, 2019.

**STAFF
RECOMMENDATION:**

Staff recommends APPROVAL of the certified survey map, subject to:

1. Meeting all other state and local regulations, including Brown County Planning Commission and Town of Ledgeview.
2. The City of De Pere Certificate should be modified to reference the date the Clerk signs the document and the date the City of De Pere approves the document. Also the signature line name should be updated to read Carey E. Danen, City Clerk.

	CITY OF DE PERE APPLICATION FOR CSM REVIEW	Fee: \$ 368.00
		Receipt #:
		Date:

Read all instructions provided before completing. If additional space is needed, attach additional pages. Type or use black ink.

SECTION 1: Applicant / Permittee Information

Applicant Name (Ind., Org. or Entity) Robert E. Lee & Associates	Authorized Representative Bryan L. Pfeffer	Title Land Surveyor	
Mailing Address 1250 Centennial Centre Blvd	City Hobart	State WI	ZIP Code 54155
Email Address bpfeffer@releeinc.com	Phone Number (incl. area code) 9201-662-9641	Fax Number (incl. area code)	

SECTION 2: Landowner Information (complete these fields when project site owner is different than applicant)

Name (Ind. Org. or Entity) Elaine LeDuc	Contact Person	Title	
Mailing Address 2440 Oak Ridge Circle	City De Pere	State WI	ZIP Code 54155
Email Address	Phone Number (incl. area code)	Fax Number (incl. area code)	

SECTION 3: Project or Site Location

Project Address/Description 2440 Oak Ridge Circle	Parcel No. D-489-1
--	-----------------------

SECTION 4: CSM Information

Existing Zoning:	R-R Rural Residential
Present Use of Parcel:	Residential / Agricultural
Proposed Use of Lots:	Residential - Lot 1, Unity Hospice - Lot 2

Please submit 1 hard copy and 1 PDF copy of the CSM if the property is located within the City or if the property is located within the extraterritorial jurisdiction.

SECTION 5: Certification and Permission

Certification: I hereby certify that I am the owner or authorized representative of the owner of the property which is the subject of this Permit Application. I certify that the information contained in this form and attachments is true and accurate. I certify that the project will be in compliance with all permit conditions. I understand that failure to comply with any or all of the provisions of the permit may result in permit revocation and a fine and/or forfeiture under the provisions of applicable laws.

Permission: I hereby give the City permission to enter and inspect the property at reasonable times, to evaluate this notice and application, and to determine compliance with any resulting permit coverage.

Name of Owner/Authorized Representative (please print) Bryan Pfeffer	Title Land Surveyor	Phone Number (920) 662-9641
Signature of Applicant 		Date Signed 7/19/19

TO BE COMPLETED BY CITY STAFF

CSM Review authorized by the De Pere Municipal Code, Chapter 46.

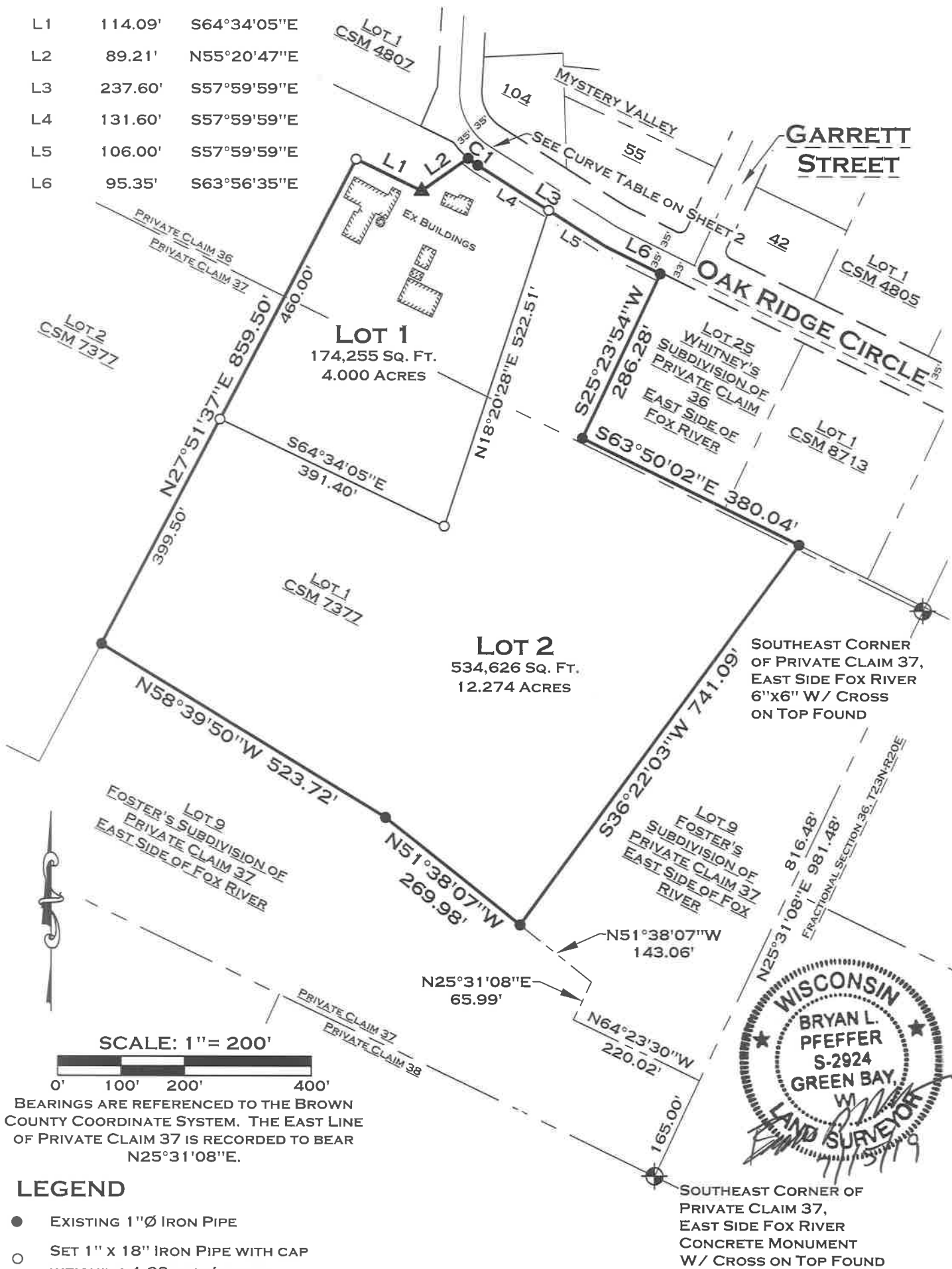
Attachment: Application Form - LeDuc (8697 : Recommendation from Plan Commission to approve a Proposed Extraterritorial 2 Lot Certified

CERTIFIED SURVEY MAP

ALL OF LOT 1 OF VOLUME 50, CERTIFIED SURVEY MAPS, PAGE 177, MAP NUMBER 7377, DOCUMENT NUMBER 2216489, BEING PART OF PRIVATE CLAIMS 36 AND 37, EAST SIDE OF FOX RIVER, TOWN OF LEDGEVIEW, BROWN COUNTY, WISCONSIN

LINE TABLE

LINE #	LENGTH	DIRECTION
L1	114.09'	S64°34'05"E
L2	89.21'	N55°20'47"E
L3	237.60'	S57°59'59"E
L4	131.60'	S57°59'59"E
L5	106.00'	S57°59'59"E
L6	95.35'	S63°56'35"E



BEARINGS ARE REFERENCED TO THE BROWN COUNTY COORDINATE SYSTEM. THE EAST LINE OF PRIVATE CLAIM 37 IS RECORDED TO BEAR N25°31'08"E.

LEGEND

- EXISTING 1"Ø IRON PIPE
- SET 1" x 18" IRON PIPE WITH CAP WEIGHING 1.38 LBS./LIN. FT.
- () PREVIOUSLY RECORDED BEARING OR DISTANCE
- ⊙ RECORDED COUNTY MONUMENT

R:\4400\4402\4402005\DWG\4402005CSM.DWG

SHEET 1 OF 4



ROBERT E. LEE & ASSOCIATES, INC.
ENGINEERING, SURVEYING, ENVIRONMENTAL SERVICES
1250 CENTENNIAL CENTRE BOULEVARD
HOBART, WI 54155
INTERNET: WWW.RELEEINC.COM
PHONE: (920) 662-9641
FAX: (920) 662-9642

Attachment: Preliminary CSM - LeDuc (8697 : Recommendation from Plan Commission to approve a Proposed Extraterritorial 2 Lot Certified Survey Ma

CERTIFIED SURVEY MAP

ALL OF LOT 1 OF VOLUME 50, CERTIFIED SURVEY MAPS, PAGE 177, MAP NUMBER 7377, DOCUMENT NUMBER 2216489, BEING PART OF PRIVATE CLAIMS 36 AND 37, EAST SIDE OF FOX RIVER, TOWN OF LEDGEVIEW, BROWN COUNTY, WISCONSIN

SURVEYOR'S CERTIFICATE:

I, BRYAN L. PFEFFER, PROFESSIONAL LAND SURVEYOR, DO HEREBY CERTIFY THAT BY THE ORDER AND UNDER THE DIRECTION OF ELAINE LeDUC, I HAVE SURVEYED, MAPPED AND DIVIDED ALL OF LOT 1 OF VOLUME 50, CERTIFIED SURVEY MAPS, PAGE 177, MAP NUMBER 7377, DOCUMENT NUMBER 2216489, BEING PART PRIVATE CLAIMS 36 AND 37 EAST SIDE FOX RIVER, SECTION 28, LOCATED IN THE TOWN OF LEDGEVIEW, BROWN COUNTY, WISCONSIN.

SAID PARCEL CONTAINS 708,881 SQUARE FEET (16.274 ACRES) OF LAND MORE OR LESS.

DATED THIS 15th DAY OF JULY, 2019.


BRYAN L. PFEFFER PLS #2924
ROBERT E. LEE & ASSOCIATES, INC.



EROSION CONTROL NOTE

THE PROPERTY OWNERS, AT THE TIME OF CONSTRUCTION, SHALL IMPLEMENT THE APPROPRIATE SOIL EROSION CONTROL METHODS OUTLINED IN THE WISCONSIN CONSTRUCTION SITE EROSION AND SEDIMENT CONTROL TECHNICAL STANDARDS (AVAILABLE FROM THE WISCONSIN DEPARTMENT OF NATURAL RESOURCES) TO PREVENT SOIL EROSION, HOWEVER, IF AT THE TIME OF CONSTRUCTION THE VILLAGE HAS AN ADOPTED SOIL EROSION CONTROL ORDINANCE, IT SHALL GOVERN OVER THIS REQUIREMENT. THIS PROVISION APPLIES TO ANY GRADING, CONSTRUCTION, OR INSTALLATION-RELATED ACTIVITIES.

LOT DRAINAGE RESTRICTIVE COVENANT

THE LAND ON ALL SIDE AND REAR LOT LINES OF ALL LOTS SHALL BE GRADED BY THE LOT OWNER AND MAINTAINED BY THE ABUTTING PROPERTY OWNERS TO PROVIDE FOR ADEQUATE DRAINAGE OF SURFACE WATER.

CURVE TABLE

CURVE #	DELTA	RADIUS	LENGTH	CHORD DIRECTION	CHORD LENGTH	TANGENT BEARING	SECOND TANGENT BEARING
C1	7°48'58"	135.00'	18.42'	S54°05'30"E	18.40'	S50°11'01"E	S57°59'59"E



Attachment: Preliminary CSM - LeDuc (8697 : Recommendation from Plan Commission to approve a Proposed Extraterritorial 2 Lot Certified Survey Map)

CERTIFIED SURVEY MAP

ALL OF LOT 1 OF VOLUME 50, CERTIFIED SURVEY MAPS, PAGE 177, MAP NUMBER 7377, DOCUMENT NUMBER 2216489, BEING PART OF PRIVATE CLAIMS 36 AND 37, EAST SIDE OF FOX RIVER, TOWN OF LEDGEVIEW, BROWN COUNTY, WISCONSIN

TOWN OF LEDGEVIEW APPROVAL

APPROVED BY THE TOWN OF LEDGEVIEW ON THIS _____ DAY OF _____, 2019.

PHILIP DANEN DATE
TOWN CHAIRMAN

CITY OF DE PERE APPROVAL

APPROVED BY THE CITY OF DE PERE ON THIS _____ DAY OF _____, 2019.

CAREY DANEN DATE
CITY CLERK

TREASURER'S CERTIFICATE

AS DULY ELECTED BROWN COUNTY TREASURER, I HEREBY CERTIFY THAT THE RECORDS IN OUR OFFICE SHOW NO UNREDEEMED TAXES AND NO UNPAID OR SPECIAL ASSESSMENTS AFFECTING ANY OF THE LANDS INCLUDED IN THIS CERTIFIED SURVEY MAP (VP-PI78-1-658) AS OF THE DATE LISTED BELOW.

PAUL ZELLER DATE
BROWN COUNTY TREASURER

BROWN COUNTY PLANNING COMMISSION:

APPROVED BY THE BROWN COUNTY PLANNING COMMISSION THIS _____ DAY OF _____, 2019.

DAN TEATERS, SENIOR PLANNER



ROBERT E. LEE & ASSOCIATES, INC.
ENGINEERING, SURVEYING, ENVIRONMENTAL SERVICES
1250 CENTENNIAL CENTRE BOULEVARD
HOBART, WI 54155 PHONE: (920) 662-9641
INTERNET: WWW.RELEEINC.COM FAX: (920) 662-9642

Attachment: Preliminary CSM - LeDuc (8697 : Recommendation from Plan Commission to approve a Proposed Extraterritorial 2 Lot Certified Survey Map)



City of De Pere, Wisconsin

Request For Common Council Action

MEETING DATE: September 17, 2019

DEPARTMENT: Plan Commission

FROM: Peter Schleinz

SUBJECT: Recommendation from Plan Commission to Approve a Proposed Extraterritorial 2 Lot CSM for unaddressed property located north from Heritage Road and Wayne Lane in the Town of Ledgeview (Parcel D-450-1). Submitted by Steven M. Bieda, PLS, Mau & Associates LLP, authorized representative for Gigot Properties LLC, property owner.

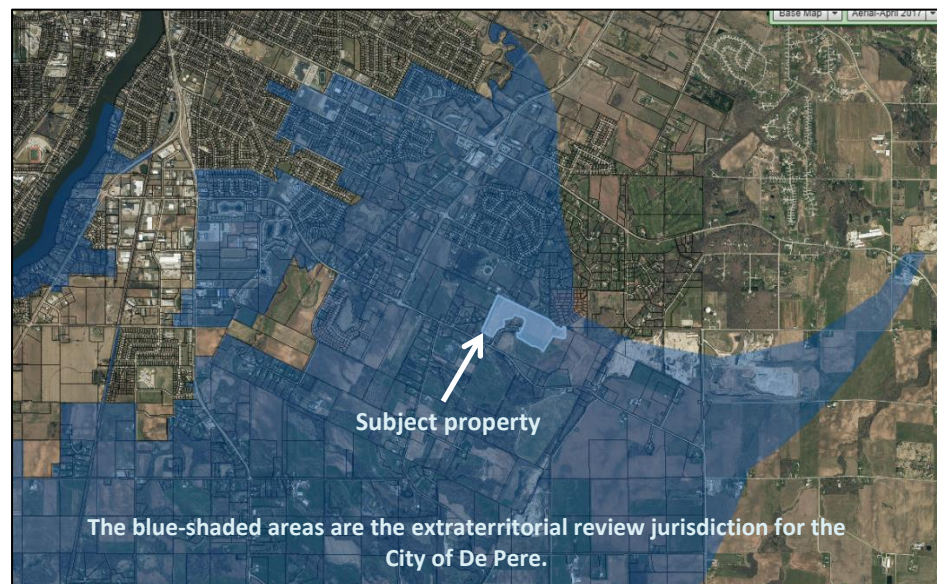
On August 26, 2019 the Plan Commission recommended approval of the certified survey map with a vote of 7-0.

ATTACHMENTS:

- CSM - Wayne Lane - Plan Commission Report(DOCX)
- Application Form - Gigot (PDF)
- Preliminary CSM - Gigot (PDF)

REQUESTED ACTION:	Extraterritorial Certified Survey Map Review	
COMMON DESCRIPTION:	An unaddressed property located north from Heritage Road and Wayne Lane in the Town of Ledgeview, located approximately 1.1 miles east from the City of De Pere limits (Heritage Road).	
PARCEL NUMBER(S):	D-450-1	
EXISTING ZONING:	R-R (Rural Residential) for the Town of Ledgeview, which allows for large lot and estate single family residential development with rural character.	
SURROUNDING LAND USES:	Residential and developing residential to the north, residential and agricultural to the south, east and west. A drainageway lies on the east end of the property.	
COMPREHENSIVE PLAN:	Planned Neighborhood (Ledgeview).	
APPLICANT/OWNER:	Steven M. Bieda, PLS Mau & Associates LLP Authorized representative 400 Security Boulevard Green Bay, WI 54301	Garot Properties LLC Property Owner 203 S. Monroe Avenue Green Bay, WI 54301
SITE HISTORY:	After a review of air photographs, the site has had an agricultural use since 1938. On March 1, 2019 a CSM was recorded in the area and lot 1 of that CSM created the subject area under review. De Pere was not requested to review the March 1 CSM, likely due to the large lot sizes. The land division is inside of the Sewer Service Area for the Town of Ledgeview. There are potential environmentally sensitive areas on the property, including potential waterways and steep slopes, which will be addressed by Brown County Planning Commission.	
STAFF REVIEW:	When reviewing a Certified Survey Map, staff considers State Statutes 236, Section 46-8 of the De Pere Platting and Division of Land Code, the future land use recommendation of the Comprehensive Plan, surrounding land uses, and desired development patterns. • The proposed CSM is located in Ledgeview, about 1.1 miles from the De Pere City limits, and within the extraterritorial review jurisdiction of the City. • The proposed land division will create two new lots for future estate residential development. • The proposed lots meet and exceed the City of De Pere minimum lot size requirement of 8,000 square feet and the minimum street frontage requirement of 75 feet.	

- Lot 1 is 39.3 acres with nearly 500 feet of frontage.
- Lot 2 is 14.6 acres in size with nearly 182 feet of frontage.
- Both proposed lots also meet and exceed the Town of Ledgeview minimum lot size requirement of 60,000 square feet (1.4 acres) and the minimum street frontage requirement of 150 feet.
- There are three issues that must be addressed for the CSM:
 - The City of De Pere Certificate should be modified to reference the date the Clerk signs the document AND the date the City of De Pere approved the document.
 - The signature line name should be revised to read Carey E. Danen, City Clerk.
 - The street Royal Vista Trail is expected to extend through Lot 2 and eventually provide a connection to Heritage Road. The dedicated right-of-way, or a future street, through Lot 2 should be shown.
 - The surveyor indicated in an email to City staff that the street will get dedicated through Lot 2 in a plat that will follow.



The Certified Survey Map meets the criteria of State Statutes 236 and Section 46-8 of the De Pere Platting and Division of Land Code. The proposed land division provides opportunities for development and does not impact the Comprehensive Plan negatively. The proposed lot sizes, street frontages, and setbacks meet City requirements.

REVIEW PROCESS:

For extraterritorial certified survey map petitions the Plan Commission provides either an approval, rejection with reason, or approval with conditions decision. The Common Council also reviews and provides a final decision of approval or rejection. Common Council is expected to take action on September 17, 2019.

**STAFF
RECOMMENDATION:**

Staff recommends APPROVAL of the certified survey map, subject to:

1. Meeting all other state and local regulations, including Brown County Planning Commission and Town of Ledgeview.
2. The City of De Pere Certificate should be modified to reference the date the Clerk signs the document and the date the City of De Pere approves the document. Also the signature line name should be updated to read Carey E. Danen, City Clerk.
3. The extension of Royal Vista Trail should be shown on the CSM as either a future street or a dedication right-of-way.
 - a. The surveyor confirmed that that the street will get dedicated through Lot 2 in a plat that will follow.

AUG 19 2019

1.8.b

Print Form

	CITY OF DE PERE APPLICATION FOR CSM REVIEW	Fee: \$ 368.00
		Receipt #: 145474
		Date: 8-19-19

Read all instructions provided before completing. If additional space is needed, attach additional pages. Type or use black ink.

SECTION 1: Applicant / Permittee Information

Applicant Name (Ind., Org. or Entity) Mau & Associates	Authorized Representative Steven M. Bieda	Title Professional Land Surveyor	
Mailing Address 400 Security Blvd.	City Green Bay	State WI	ZIP Code 54313
Email Address sbieda@mau-associates.com	Phone Number (incl. area code) 920-434-9670	Fax Number (incl. area code)	

SECTION 2: Landowner Information (complete these fields when project site owner is different than applicant)

Name (Ind. Org. or Entity) Gigot Properties LLC	Contact Person Mark Gigot	Title Partner	
Mailing Address 118 S. Adams	City Green Bay	State WI	ZIP Code 54301
Email Address markgigot@yahoo.com	Phone Number (incl. area code)	Fax Number (incl. area code)	

SECTION 3: Project or Site Location

Project Address/Description Wayne Lane / Royal Vista Trail	Parcel No. D-450-1
---	-----------------------

SECTION 4: CSM Information

Existing Zoning:	RR
Present Use of Parcel:	agriculture
Proposed Use of Lots:	Single Family

Please submit 1 hard copy and 1 PDF copy of the CSM if the property is located within the City
or if the property is located within the extraterritorial jurisdiction.**SECTION 5: Certification and Permission**

Certification: I hereby certify that I am the owner or authorized representative of the owner of the property which is the subject of this Permit Application. I certify that the information contained in this form and attachments is true and accurate. I certify that the project will be in compliance with all permit conditions. I understand that failure to comply with any or all of the provisions of the permit may result in permit revocation and a fine and/or forfeiture under the provisions of applicable laws.

Permission: I hereby give the City permission to enter and inspect the property at reasonable times, to evaluate this notice and application, and to determine compliance with any resulting permit coverage.

Name of Owner/Authorized Representative (please print) Steven M. Bieda	Title Agent	Phone Number 920-434-9670
Signature of Applicant 		Date Signed 08/14/2019

TO BE COMPLETED BY CITY STAFF

CSM Review authorized by the De Pere Municipal Code, Chapter 46.

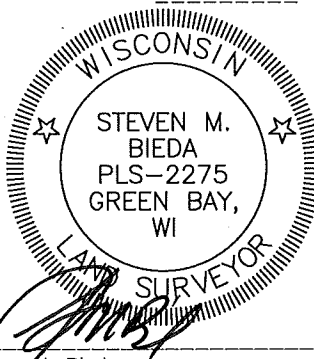
2 Lot
Wayne Lane

Row in Lot 2?

Attachment: Application Form - Gigot (8701 : Recommendation from Plan Commission to approve a Proposed Extraterritorial 2 Lot Certified

Certified Survey Map

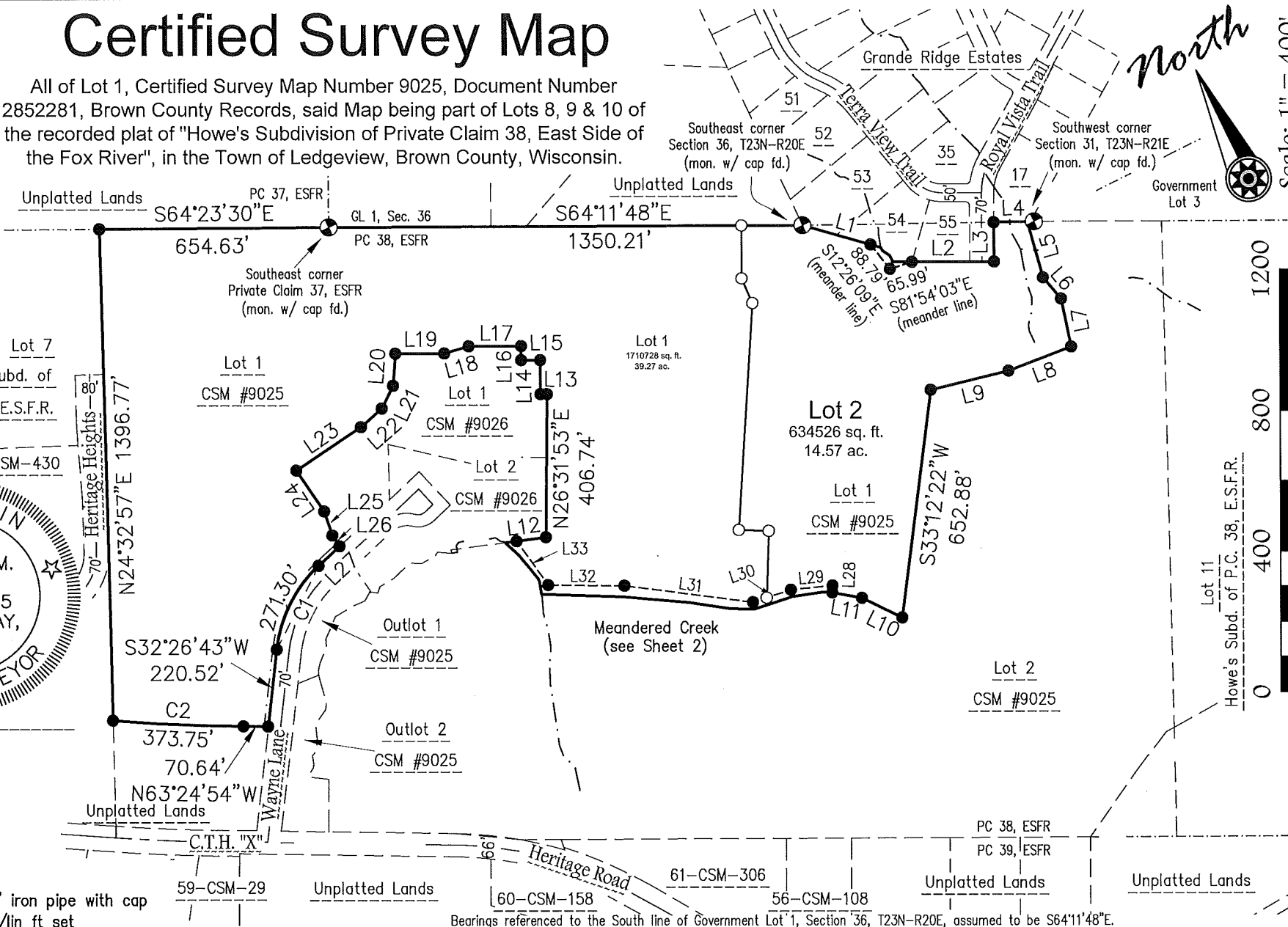
All of Lot 1, Certified Survey Map Number 9025, Document Number 2852281, Brown County Records, said Map being part of Lots 8, 9 & 10 of the recorded plat of "Howe's Subdivision of Private Claim 38, East Side of the Fox River", in the Town of Ledgeview, Brown County, Wisconsin.



Steven M. Bieda
PLS-2275
August 13, 2019

Legend

- 1.32" (o.d.) x 18" iron pipe with cap weighing 1.68 lbs/lin ft set
- 1" iron pipe found
- ⊙ Brown County monument - type noted
- () recorded as bearing / distance



Bearings referenced to the South line of Government Lot 1, Section 36, T23N-R20E, assumed to be S64°11'48"E.

The County Monuments used in this survey are shown and their ties have been found and verified and/or Brown County Planning and Land Services has been notified of any discrepancies.

Any land below the ordinary high water mark of a lake or a navigable stream is subject to the public trust in navigable waters that is established under article IX, section 1, of the state constitution.



Scale: 1" = 400'

0 400 800 1200

Client: Gigot Properties LLC

Tax Parcel: D-450-1

Drafted By: BAR

File: V-16410CSM 080719.dwg

Data File: V-16410.txt

Mau & Associates, LLP

LAND SURVEYING & PLANNING

CIVIL & WATER RESOURCE ENGINEERING

Phone: 920-434-9670 Website: www.mau-associates.com

400 Security Blvd Ste 1, Green Bay, WI 54313-9712

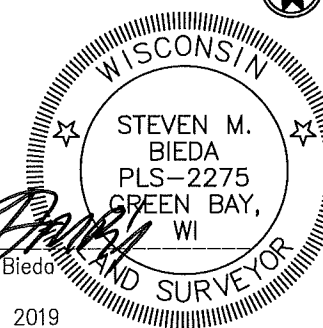
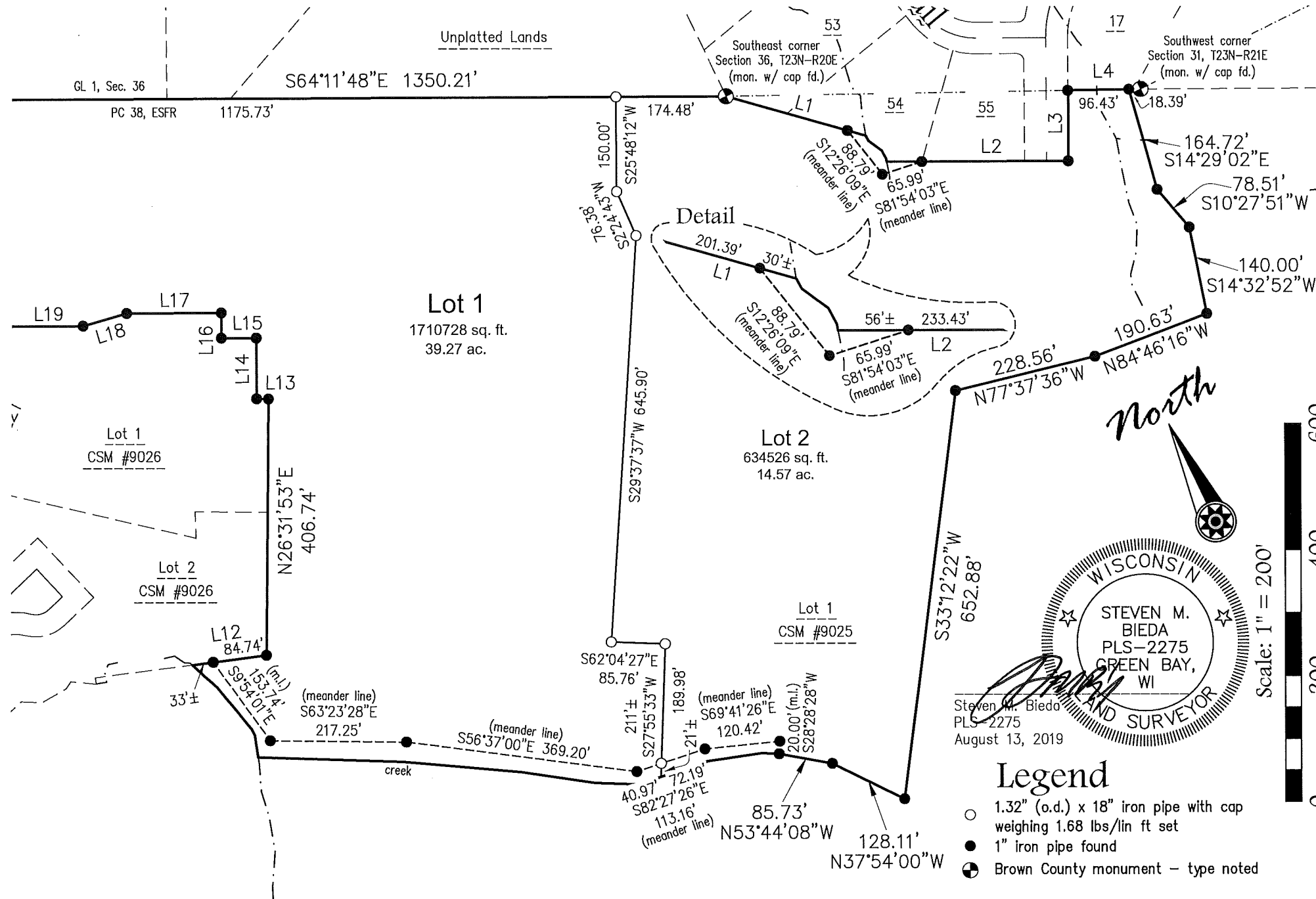
Sheet One of Four

Project No.: V-16410

Drawing No.: L-10798

Fieldwork Completed: 12/10/18

Attachment: Preliminary CSM - Gigot (8701 : Recommendation from Plan Commission to approve a



Sheet Two of Four
Project No.: V-16410
Drawing No.: L-10798

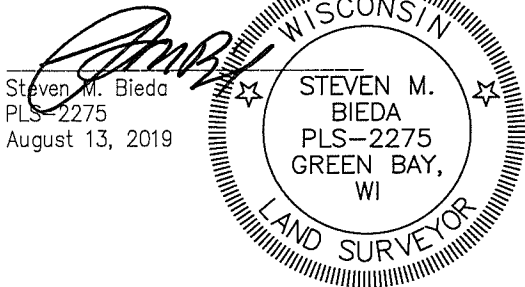


SURVEYOR'S CERTIFICATE

I, Steven M. Bieda, Professional Land Surveyor, PLS-2275, do hereby certify that I have surveyed, divided and mapped all of Lot 1, Certified Survey Map Number 9025, Document Number 2852281, Brown County Records, said Map being part of Lots 8, 9 & 10 of the recorded plat of "Howe's Subdivision of Private Claim 38, East Side of the Fox River", in the Town of Ledgeview, Brown County, Wisconsin.

Parcel contains 2,345,254 square feet / 53.84 acres, more or less.
Parcel subject to easements and restrictions of record.

That such plat is a correct representation of all the exterior boundaries of the land survey and the division thereof. That I have made such a survey, land division and plat by the direction of the owners listed hereon. That I have fully complied with the provisions of Chapter 236, section 236.34 of the Wisconsin Statutes, the Town of Ledgeview, and the Brown County Planning Commission in surveying, dividing and mapping the same.



Curve Table

Curve #	Arc Length	Radius	Chord Length	Chord Bearing	Central Angle	Tangent Bearing
C1	271.30	385.00	265.72	S52°37'58"W	40°22'30"	—
C2	373.75	5398.00	373.67	N61°25'54"W	3°58'00"	N59°26'54"W

Line Table

Line #	Direction	Length
L1	S48°15'04"E	231'±
		201.39'
		30'±
L2	S64°11'48"E	289'±
		233.43'
		56'±
L3	N25°48'12"E	111.64'
L4	S64°53'43"E	96.43'
L5	S14°29'02"E	164.72'
L6	S10°27'51"W	78.51'
L7	S14°32'52"W	140.00'
L8	N84°46'16"W	190.63'
L9	N77°37'36"W	228.56'
L10	N37°54'00"W	128.11'

Line #	Direction	Length
L11	N53°44'08"W	85.73'
L12	S71°36'21"E	118'±
		84.74'
		33'±
L13	N63°28'07"W	18.67'
L14	N25°48'12"E	96.57'
L15	N64°11'48"W	55.00'
L16	N25°48'12"E	40.00'
L17	N64°11'48"W	150.00'
L18	N80°08'32"W	72.80'
L19	N64°11'48"W	140.00'
L20	S30°09'05"W	91.58'
L21	S52°15'27"W	71.97'
L22	S74°37'47"W	79.55'

Line #	Direction	Length
L23	S81°51'55"W	220.00'
L24	S08°08'05"E	140.00'
L25	S07°33'58"W	72.71'
L26	S07°23'01"E	36.41'
L27	S72°49'13"W	81.38'
L28	S28°28'28"W	20.00'
L29	S69°41'26"E	120.42'
L30	S82°27'26"E	113.16'
		72.19'
		40.97'
L31	S56°37'00"E	369.20'
L32	S63°23'28"E	217.25'
L33	N09°54'01"W	153.74'

NOTES

The property owners, at the time of construction, shall implement the appropriate soil erosion control methods outlined in the Wisconsin Construction Site Erosion and Sediment Control Technical Standards (available from the Wisconsin Department of Natural Resources) to prevent soil erosion. However, if at the time of construction the Town has adopted a soil erosion control ordinance, it shall govern over this requirement. This provision applies to any grading, construction, or installation-related activities.

A Shoreland Permit from the Brown County Zoning Administrator's office is required for Lots 1 and 2 prior to any construction, fill, excavation or grading activity within 300 feet of a stream.

RESTRICTIVE COVENANTS

The land on all side and rear lot lines of all lots shall be graded by the lot owner and maintained by the abutting property owners to provide for adequate drainage of surface water.

Sheet Three of Four
Project No.: V-16410
Drawing No.: L-10798

Attachment: Preliminary CSM - Gigot (8701 : Recommendation from Plan Commission to approve a Proposed Extraterritorial 2 Lot Certified Survey Ma



LIMITED LIABILITY COMPANY OWNER’S CERTIFICATE

Gigot Properties, LLC, a limited liability company duly organized and existing under and by virtue of the laws of the State of Wisconsin, does hereby certify that said limited liability company caused the land on this Certified Survey Map to be surveyed, divided and mapped as represented hereon. Gigot Properties LLC does further certify that this Certified Survey Map is required to be submitted to the Brown County Planning Commission, the Town of Ledgeview and the City of De Pere for approval or objection in accordance with current Land Subdivision Ordinances.

In Witness Whereof, the said Gigot Properties, LLC has caused these presents to be signed by _____, its Member, on this ____ day of _____, 20__.

Mark Gigot Member

Personally came before me this ____ day of _____, 20__, the above named Member of said Limited Liability Company and acknowledged that he executed the foregoing instrument as such Member as the deed of said Limited Liability Company, by its authority.

Notary Public My Commission Expires _____
Brown County, Wisconsin

STATE OF WISCONSIN]
] SS
COUNTY OF BROWN]

CERTIFICATE OF THE TOWN OF LEDGEVIEW

Approved for the Town of Ledgeview this ____ day of _____, 20__.

Charlotte Nagel
Town Clerk

CERTIFICATE OF THE BROWN COUNTY PLAN COMMISSION

Approved for the Brown County Plan Commission this ____ day of _____, 20__.

Dan Teaters
Senior Planner

CERTIFICATE OF THE BROWN COUNTY TREASURER

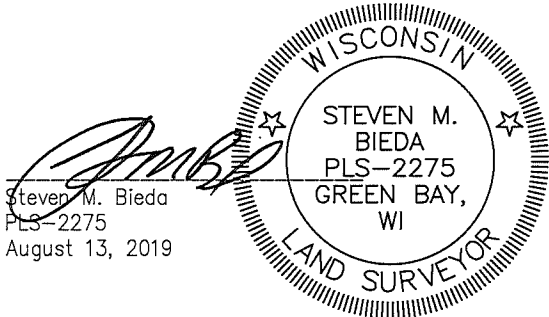
As duly elected Brown County Treasurer, I hereby certify that the records in our office show no unredeemed taxes and no unpaid or special assessments affecting any of the lands included in this Certified Survey Map as of the dates listed below.

Paul D. Zeller Date
Brown County Treasurer

CERTIFICATE OF THE CITY OF DE PERE

Approved for the City of DePere this ____ day of _____, 20__.

Shana Ledvina
City Clerk



Sheet Four of Four
Project No.: V-16410
Drawing No.: L-10798

Attachment: Preliminary CSM - Gigot (8701 : Recommendation from Plan Commission to approve a Proposed Extraterritorial 2 Lot Certified Survey Ma



City of De Pere, Wisconsin

Request For Common Council Action

MEETING DATE: September 17, 2019

DEPARTMENT: Plan Commission

FROM: Peter Schleinz

SUBJECT: Recommendation from Plan Commission to Approve a Proposed Extraterritorial 1 Lot CSM at the 4800 BLK Tower Road in the Town of Glenmore (part of Parcel GL-107). Submitted by Leslie D. Van Horn, PLSS, Van Horn & Van Horn LLC, authorized representative for Shillcox Shamrock Lines LLC, property owner.

On August 26, 2019 the Plan Commission recommended approval of the certified survey map with a vote of 7-0.

ATTACHMENTS:

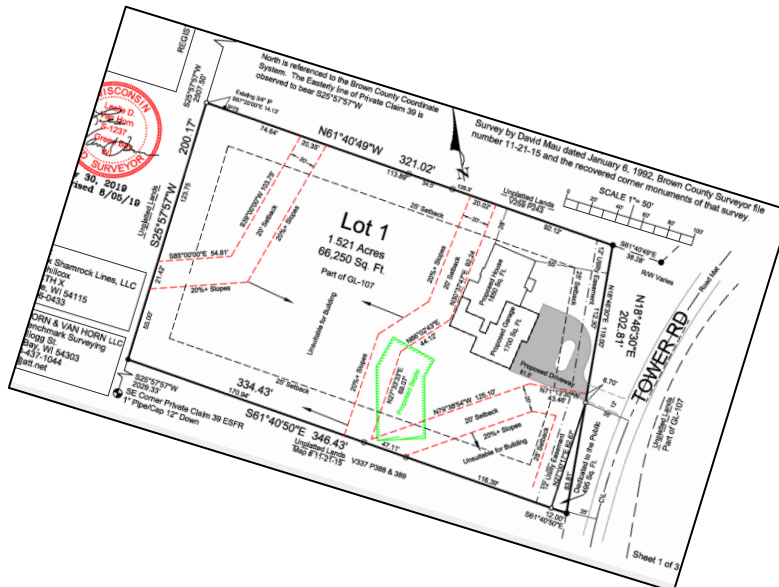
- CSM - Tower Road - Plan Commission Report (DOCX)
- Application Form - Shillcox (PDF)
- Preliminary CSM - Shillcox (PDF)

- ITEM 5:** Staff recommendation and possible action regarding a Proposed Extraterritorial 1 Lot Certified Survey Map at the 4800 BLK Tower Road in the Town of Glenmore (part of Parcel GL-107). Submitted by Leslie D. Van Horn, PLSS, Van Horn & Van Horn LLC, authorized representative for Shillcox Shamrock Lines LLC, property owner. *

SITE MAP



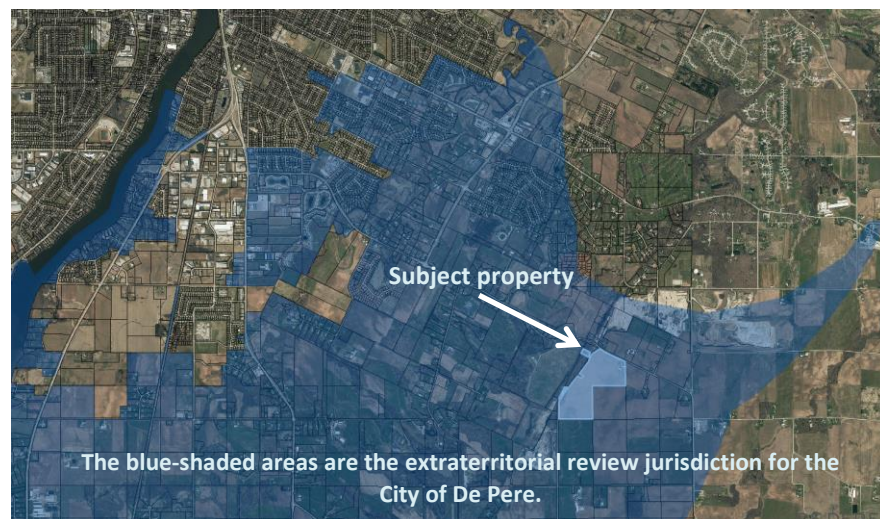
PROPOSED CERTIFIED SURVEY MAP AREA



REQUESTED ACTION:	Extraterritorial Certified Survey Map Review	
COMMON DESCRIPTION:	4800 BLK Tower Road in the Town of Glenmore, approximately 1.5 miles east from the City of De Pere limits (Heritage Road).	
PARCEL NUMBER(S):	GL-107	
EXISTING ZONING:	R-R (Rural Residential) for the Town of Glenmore, which allows for agricultural and residential uses on one to two acre lots with 150 feet of street frontage.	
SURROUNDING LAND USES:	Wooded and natural space to the north and south, County solid waste & recovery facility to the west, and agricultural to the east.	
COMPREHENSIVE PLAN:	Woodlands / Natural Areas (Glenmore).	
APPLICANT/OWNER:	Leslie D. Van Horn, PLS Van Horn & Van Horn LLC Authorized representative 832 Kellogg Street Green Bay, WI 54303	Shillcox Shamrock Lines LLC Property Owner 5128 CTH X De Pere, WI 54115
SITE HISTORY:	The subject site was part of a much larger lot that is bisected by Tower Road. The subject area is outlined in red on the Site Map and the remainder of the parcel (not part of the CSM review) is outlined in blue. After a review of air photographs, the site has had woodland and agricultural uses since 1938. Tower Road was constructed in the 1950's, which divided the subject area on the west side of the street from the larger parcel on the east side of the street. The land division is outside of the Sewer Service Area for the Town of Glenmore. There are potential environmentally sensitive areas on the property, including steep slopes, which will be addressed by Brown County Planning Commission.	
STAFF REVIEW:	When reviewing a Certified Survey Map, staff considers State Statutes 236, Section 46-8 of the De Pere Platting and Division of Land Code, the future land use recommendation of the Comprehensive Plan, surrounding land uses, and desired development patterns. • The proposed CSM is located in Glenmore, about 1.5 miles from the De Pere City limits, and within the extraterritorial review jurisdiction of the City. • The purpose of the land division is to dedicate 495 square feet of right-of-way along Tower Drive. ○ Tower Drive will split the lot from the parent parcel, creating a new parcel number. ○ No more new parcels are created on the west side of	

Tower Drive.

- The proposed lots meet and exceed the City of De Pere minimum lot size requirement of 8,000 square feet and the minimum street frontage requirement of 75 feet.
 - Lot 1 is 1.5 acres in size with 195.0 feet of frontage.
- Both proposed lots also meet and exceed the Town of Glenmore minimum lot size requirement of 1-2 acre minimum/maximum range 60 and the minimum street frontage requirement of 150 feet.
- There are two issues that must be addressed for the CSM:
 - The City of De Pere Certificate should be modified to reference the date the Clerk signs the document AND the date the City of De Pere approved the document.
 - Also the signature line name should be revised to read Carey E. Danen, City Clerk.
 - Because the site will be served by a private sewage disposal facility, any residential development must comply with related rules of the State (issue to be addressed by the Town/County).



The Certified Survey Map meets the criteria of State Statutes 236 and Section 46-8 of the De Pere Platting and Division of Land Code. The proposed land division provides opportunities for development and does not impact the Comprehensive Plan negatively. The proposed lot sizes, street frontages, and setbacks meet City requirements.

REVIEW PROCESS:

For extraterritorial certified survey map petitions the Plan Commission provides either an approval, rejection with reason, or approval with conditions decision. The Common Council also reviews and provides a final decision of approval or rejection. Common Council is expected to take action on September 17, 2019.

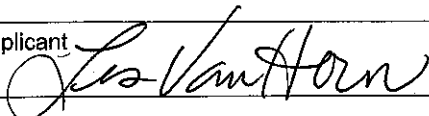
**STAFF
RECOMMENDATION:**

Staff recommends APPROVAL of the certified survey map, subject to:

1. Meeting all other state and local regulations, including Brown County Planning Commission and Town of Glenmore.
2. The City of De Pere Certificate should be modified to reference the date the Clerk signs the document and the date the City of De Pere approves the document. Also the signature line name should be updated to read Carey E. Danen, City Clerk.

	CITY OF DE PERE APPLICATION FOR CSM REVIEW	Fee: \$ 368.00
		Receipt #:
		Date:

Read all instructions provided before completing. If additional space is needed, attach additional pages. Type or use black ink.

SECTION 1: Applicant / Permittee Information			
Applicant Name (Ind., Org. or Entity) Les Van Horn		Authorized Representative Les Van Horn	
Title Land Surveyor			
Mailing Address 832 Kellogg St		City Green Bay	State wi
ZIP Code 54303			
Email Address Lesvh@att.net		Phone Number (incl. area code) 920-437-1044	Fax Number (incl. area code)
SECTION 2: Landowner Information (complete these fields when project site owner is different than applicant)			
Name (Ind. Org. or Entity) Shillcox Shamrock Lines, LLC		Contact Person Mark Shillcox	
Title Owner			
Mailing Address 5128 CTH X		City De Pere	State WI
ZIP Code 54303			
Email Address		Phone Number (incl. area code) 920-336-0433	Fax Number (incl. area code)
SECTION 3: Project or Site Location			
Project Address/Description Gov't Lot 6, T22 R22 Section 6			Parcel No. Part of GL-107
SECTION 4: CSM Information			
Existing Zoning:		Town of Glenmore Rural Residential	
Present Use of Parcel:		Woods	
Proposed Use of Lots:		Home Site	
Please submit 1 hard copy and 1 PDF copy of the CSM if the property is located within the City or if the property is located within the extraterritorial jurisdiction.			
SECTION 5: Certification and Permission			
Certification: I hereby certify that I am the owner or authorized representative of the owner of the property which is the subject of this Permit Application. I certify that the information contained in this form and attachments is true and accurate. I certify that the project will be in compliance with all permit conditions. I understand that failure to comply with any or all of the provisions of the permit may result in permit revocation and a fine and/or forfeiture under the provisions of applicable laws. Permission: I hereby give the City permission to enter and inspect the property at reasonable times, to evaluate this notice and application, and to determine compliance with any resulting permit coverage.			
Name of Owner/Authorized Representative (please print) Les Van Horn		Title Land Surveyor	Phone Number 920-437-1044
Signature of Applicant 		Date Signed 8/20/2019	

TO BE COMPLETED BY CITY STAFF

CSM Review authorized by the De Pere Municipal Code, Chapter 46.

Attachment: Application Form - Shillcox (8702) : Recommendation from Plan Commission to approve Proposed Extraterritorial 1 Lot Certified

CERTIFIED SURVEY MAP

Part of Government Lot 6, Section 6, Township 22 North, Range 21 East, Town of Glenmore, Brown County, Wisconsin, described in document number 2438703 lying west of Tower Road which is also described as an exception to the lands described in Volume 337 pages 388 and 389.

NOTE: The boundaries of this parcel are based on the ALTA/ACSM Survey by David Mau dated January 6, 1992, Brown County Surveyor file number 11-21-15 and the recovered corner monuments of that survey.

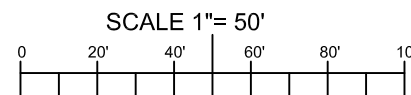
NE Corner Private Claim 39 ESFR

1" Pipe

LEGEND

-  Corners of the Private Claims at Green Bay Monument Record on file with County Surveyor
-  1 1/4" OD x 18" Iron Pipe Set with ID Cap 1.35 lbs. Per Lineal Ft.
-  Existing 1"ID Iron Pipe, Unless Noted

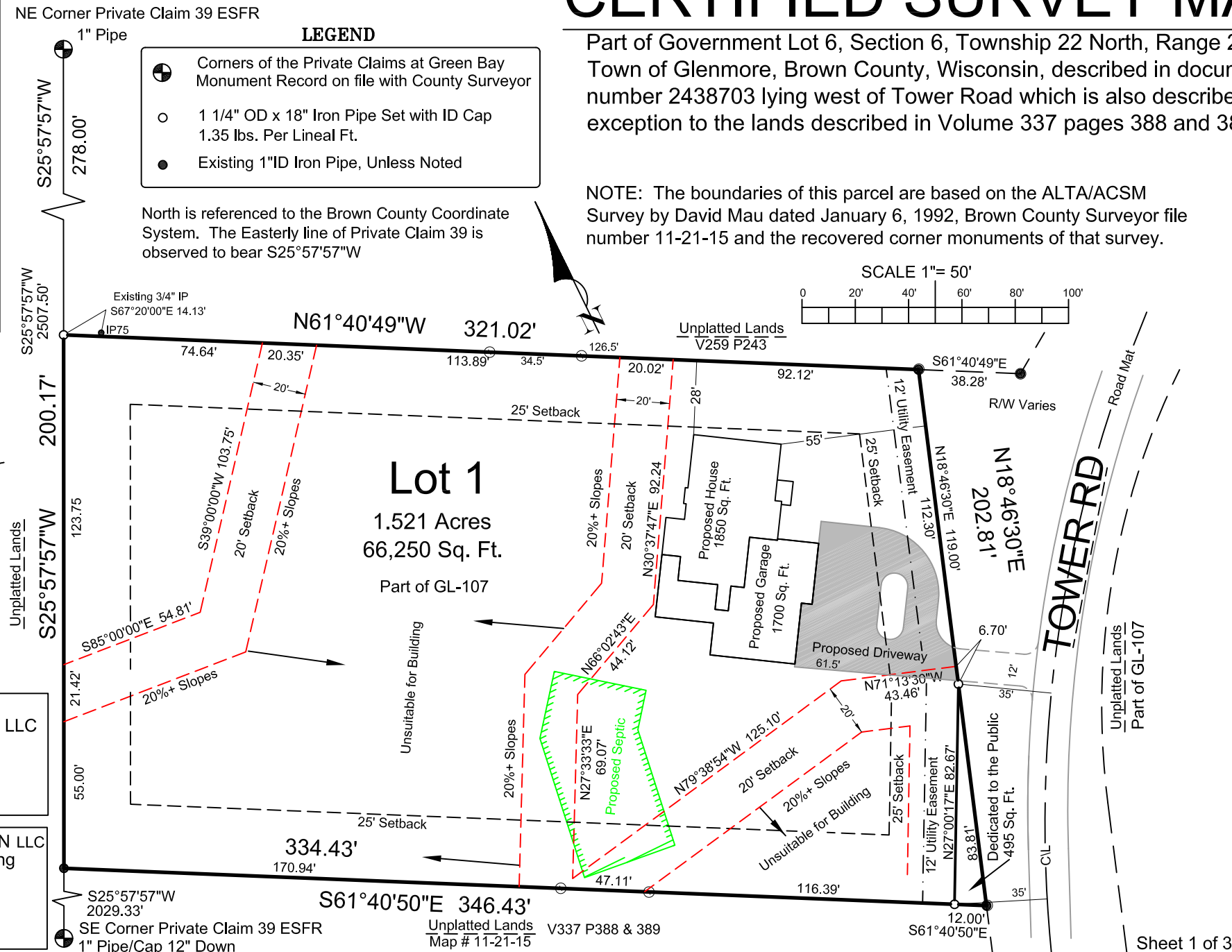
North is referenced to the Brown County Coordinate System. The Easterly line of Private Claim 39 is observed to bear S25°57'57"W



May 30, 2019
Revised 8/05/19

Owner:
Shillcox Shamrock Lines, LLC
Mark Shillcox
5128 CTH X
De Pere, WI 54115
920-336-0433

VAN HORN & VAN HORN LLC
AKA Benchmark Surveying
832 Kellogg St.
Green Bay, WI 54303
PH 920-437-1044
Lesvh@att.net



Note: The property owners, at the time of construction, shall implement the appropriate soil erosion control methods outlined in the Wisconsin Construction Site Erosion and Sediment Control Technical Standards (available from the Wisconsin Department of Natural Resources) to prevent soil erosion. However, if at the time of construction the Town has an adopted soil erosion control ordinance, it shall govern over this requirement. This provision applies to any grading, construction, or installation-related activities."

Attachment: Preliminary CSM - Shillcox (8702 : Recommendation from Plan Commission to approve

Part of Government Lot 6, Section 6, Township 22 North, Range 21 East, Town of Glenmore, Brown County, Wisconsin, described in document number 2438703 lying west of Tower Road which is also described as an exception to the lands described in Volume 337 pages 388 and 389.

Owners Certificate

As owner I hereby certify that I have caused the lands described on this Certified Survey Map to be surveyed, divided, mapped and dedicated as represented heron. I also certify that this Certified Survey Map is required by ss236.10 or ss236.12 to be submitted to the Town of Glenmore and City of De Pere, Brown County for approval or objection.

Shillcox Shamrock Lines LLC

Dated

STATE OF WISCONSIN)
COUNTY OF BROWN) ss

Personally came before me this day of 2019, the above named owner to me known to be the person who executed the foregoing instrument and acknowledged the same.

Notary Public Dated

Printed Name Expires

Town of Glenmore

Approved by the Town of Glenmore this
day of ,2019

Cindy Ossmann, Town Clerk

City of DePere (Extraterritorial Jurisdiction)

Approved by the City of DePere) this
day of ,2019

Cindy Ossmann, Town Clerk



May 30, 2019
Revised 8/05/19

Attachment: Preliminary CSM - Shillcox (8702 : Recommendation from Plan Commission to approve Proposed Extraterritorial 1 Lot Certified Survey Map.)



City of De Pere, Wisconsin

Request For Common Council Action

MEETING DATE: September 17, 2019

DEPARTMENT: Information Technology

FROM: Kevin Clark

SUBJECT: Recommendation from the Finance/Personnel Committee to accept \$250 sponsorship from the Kress Inn and Bemis Conference Center in support of De Pere TV.

The Finance/Personnel Committee voted unanimously to accept this item at its September 10, 2019 meeting.

Staff is requesting approval to accept a \$250 sponsorship from the Kress Inn & Bemis Conference Center in support of De Pere TV. They will be recognized as a supporter on TV and online for one year and acknowledged with a letter of thanks and appreciation. The donation will be used to support ongoing De Pere TV operations.



City of De Pere, Wisconsin

Request For Common Council Action

MEETING DATE: September 17, 2019

DEPARTMENT: Fire Department

FROM: Lea Taylor

SUBJECT: Recommendation from the Finance & Personnel Committee to Approve and Accept the Proposed Eagle Scout Project for Improvements to the Fire Department Classroom, Station #1.

Unanimously approved

ATTACHMENTS:

- EAGLE SCOUT PROPOSED PROJECT (PDF)

CITY OF DE PERE MEMO



To: Honorable Mayor Walsh
Members of the Finance and Personnel Committee

From: Alan Matzke, Fire Chief *A.M.*

Date: September 4, 2019

RE: Consider Proposed Eagle Scout Project for Fire Department Station #1

Isaac Hermans, a Boy Scout from Troop 1043 in De Pere, approached the Fire Department for an Eagle Scout project. The proposed Eagle Scout project would take place at Fire Station #1, 400 Lewis Street, in the department classroom. This project would consist of new cabinets and countertop. This would allow the Fire Department to make the room more user friendly for training and hosting other departments, as well as displaying some of the antiques and artifacts that have been collected over the years. Costs associated with this project will be paid for jointly through fundraising by Mr. Hermans and \$1,300 from the Fire Department donation account.

Mr. Hermans will be presenting his proposal and available to answer any questions the Council may have.

Thank you for your consideration.

Attachment: EAGLE SCOUT PROPOSED PROJECT (8740 : Recommendation from Finance & Personnel Committee to accept Eagle Scout



City of De Pere, Wisconsin

Request For Common Council Action

MEETING DATE: September 17, 2019

DEPARTMENT: Fire Department

FROM: Lea Taylor

SUBJECT: Recommendation from the Finance & Personnel Committee to accept \$500 donation from Casey Cuene to the Fire Department.

Unanimously approved.

ATTACHMENTS:

- CUENE DONATION (PDF)



CITY OF DE PERE MEMO

To: Honorable Mayor Walsh
Members of the Finance and Personnel Committee

From: Alan Matzke, Fire Chief *AM*

Date: August 28, 2019

RE: Consider Donation from Casey Cuene

The Fire Department is requesting acceptance of a donation from Casey Cuene. He has graciously donated \$500.00 to the Fire Department. The accepted donation would be placed in the Fire Department donation account.

Thank you for your consideration of this request. We respectfully ask for your support to move this item forward to the City's Common Council for final action and acceptance. If you have any questions, please do not hesitate to ask.

Attachment: CUENE DONATION (8743 : Recommendation from Finance & Personnel to accept donation from Casey Cuene to the Fire Dept.)



City of De Pere, Wisconsin

Request For Common Council Action

MEETING DATE: September 17, 2019

DEPARTMENT: Fire Department

FROM: Lea Taylor

SUBJECT: Recommendation from the Finance & Personnel Committee to accept \$1,100 donation from Green Bay Packers to the Fire Department.

Unanimously approved.

ATTACHMENTS:

- GREEN BAY PACKERS DONATION (PDF)

CITY OF DE PERE MEMO



To: Honorable Mayor Walsh
Members of the Finance and Personnel Committee

From: Alan Matzke, Fire Chief *AM*

Date: August 28, 2019

RE: Consider Donation from Green Bay Packers, Inc.

The Fire Department is requesting acceptance of a donation from the Green Bay Packers, Inc. De Pere Fire Rescue participated in the first annual Packers flag football tournament, which took place on July 20, 2019. The Green Bay Packers, Inc. have graciously donated \$1,100.00 to the Fire Department. The accepted donation would be placed in the Fire Department donation account.

Thank you for your consideration of this request. We respectfully ask for your support to move this item forward to the City's Common Council for final action and acceptance. If you have any questions, please do not hesitate to ask.

Attachment: GREEN BAY PACKERS DONATION (8745 : Recommendation from Finance & Personnel to accept donation from Green Bay



City of De Pere, Wisconsin

Request For Common Council Action

MEETING DATE: September 17, 2019

DEPARTMENT: City Clerk

FROM: Ann Ledvina

SUBJECT: Recommendation from the License Committee on an application for a Class "B" Fermented Malt Beverage and "Class B" Intoxicating Liquor License for Bullseye 708 LLC (DBA Pub 338), 338 Main Ave. Submitted by Bullseye 708 LLC, Agent Leslie Conard, De Pere.

ATTACHMENTS:

- PUB 338 License Application (PDF)

Original Alcohol Beverage Retail License Application

(Submit to municipal clerk.)

For the license period beginning: 7/1/19 ending: 06/30/2020
(mm dd yyyy) (mm dd yyyy)To the Governing Body of the: ☐ Town of } De Pere
☐ Village of }
☒ City of }County of Brown Aldermanic Dist. No. _____
(if required by ordinance)Check one: ☐ Individual ☒ Limited Liability Company
☐ Partnership ☐ Corporation/Nonprofit Organization

Applicant's Wisconsin Seller's Permit Number	
FEIN Number <u>46-4513994</u>	
TYPE OF LICENSE REQUESTED	FEE
☐ Class A beer	\$
☒ Class B beer	\$
☐ Class C wine	\$
☐ Class A liquor	\$
☐ Class A liquor (cider only)	\$ N/A
☒ Class B liquor	\$
☐ Reserve Class B liquor	\$
☐ Class B (wine only) winery	\$
Publication fee	\$ <u>30.00</u> # <u>145</u>
TOTAL FEE	\$ <u>82</u>

Name (individual / partners give last name, first, middle; corporations / limited liability companies give registered name)
Bullseye 708 LLC Leslie Conard sole member

An "Auxiliary Questionnaire," Form AT-103, must be completed and attached to this application by each individual applicant, by each member of a partnership, and by each officer, director and agent of a corporation or nonprofit organization, and by each member/manager and agent of a limited liability company. List the full name and place of residence of each person.

President / Member Last Name <u>Conard</u>	(First) <u>Leslie</u>	(Middle Name) <u>M</u>	Home Address (Street, City or Post Office, & Zip Code)
Vice President / Member Last Name	(First)	(Middle Name)	Home Address (Street, City or Post Office, & Zip Code)
Secretary / Member Last Name	(First)	(Middle Name)	Home Address (Street, City or Post Office, & Zip Code)
Treasurer / Member Last Name	(First)	(Middle Name)	Home Address (Street, City or Post Office, & Zip Code)
Agent Last Name	(First)	(Middle Name)	Home Address (Street, City or Post Office, & Zip Code)
Directors / Managers Last Name	(First)	(Middle Name)	Home Address (Street, City or Post Office, & Zip Code)

1. Trade Name Pub 338 Business Phone Number 920 366-0933
2. Address of Premises 338 Main ave De Pere Post Office & Zip Code 54115

3. Premises description: Describe building or buildings where alcohol beverages are to be sold and stored. The applicant must include all rooms including living quarters, if used, for the sales, service, consumption, and/or storage of alcohol beverages and records. (Alcohol beverages may be sold and stored only on the premises described.)

bar area, kitchen, bathrooms, basement, all coolers, hallways

4. Legal description (omit if street address is given above): _____

5. (a) Was this premises licensed for the sale of liquor or beer during the past license year? ☒ Yes ☐ No(b) If yes, under what name was license issued? Firehouse

6. Is individual, partners or agent of corporation/limited liability company subject to completion of the responsible beverage server training course for this license period? If yes, explain ☐ Yes ☒ No
7. Is the applicant an employee or agent of, or acting on behalf of anyone except the named applicant? ☐ Yes ☒ No
If yes, explain.
8. Does any other alcohol beverage retail licensee or wholesale permittee have any interest in or control of this business? If yes, explain ☐ Yes ☒ No
9. (a) Corporate/limited liability company applicants only: Insert state WI and date 7/31/2019 of registration.
- (b) Is applicant corporation/limited liability company a subsidiary of any other corporation or limited liability company? If yes, explain ☐ Yes ☒ No
- (c) Does the corporation, or any officer, director, stockholder or agent or limited liability company, or any member/manager or agent hold any interest in any other alcohol beverage license or permit in Wisconsin? ☒ Yes ☐ No
If yes, explain.
George Street Bar LLC dba Mcgeorges Pub 415 George St. De Pere WI 54115
Bullseye 708 LLC dba The Lounge 708 Badart St. Green Bay WI 54301
10. Does the applicant understand they must register as a Retail Beverage Alcohol Dealer with the federal government, Alcohol and Tobacco Tax and Trade Bureau (TTB) by filing (TTB form 5630.5d) before beginning business? [phone 1-877-882-3277] ☒ Yes ☐ No
11. Does the applicant understand they must hold a Wisconsin Seller's Permit? [phone (608) 266-2776] ☒ Yes ☐ No
12. Does the applicant understand that they must purchase alcohol beverages only from Wisconsin wholesalers, breweries and brewpubs? ☒ Yes ☐ No

READ CAREFULLY BEFORE SIGNING: Under penalty provided by law, the applicant states that each of the above questions has been truthfully answered to the best of the knowledge of the signer. Any person who knowingly provides materially false information on this application may be required to forfeit not more than \$1,000. Signer agrees to operate this business according to law and that the rights and responsibilities conferred by the license(s), if granted, will not be assigned to another. (Individual applicants, or one member of a partnership applicant must sign; one corporate officer, one member/manager of Limited Liability Companies must sign.) Any lack of access to any portion of a licensed premises during inspection will be deemed a refusal to permit inspection. Such refusal is a misdemeanor and grounds for revocation of this license.

Contact Person's Name (Last, First, M.I.) <u>Conard, Leslie</u>	Title/Member <u>Owner</u>	Date <u>8-21-19</u>
Signature <u>Leslie Conard</u>	Phone Number <u>920 366 0933</u>	Email Address <u>leslieconard@gmail.com</u>

TO BE COMPLETED BY CLERK

Date received and filed with municipal clerk <u>8-21-19</u>	Date reported to council / board	Date provisional license issued	Signature of Clerk / Deputy Clerk
Date license granted	Date license issued	License number issued	



City of De Pere, Wisconsin

Request For Common Council Action

MEETING DATE: September 17, 2019

DEPARTMENT: City Clerk

FROM: Ann Ledvina

SUBJECT: Recommendation from the License Committee on an application for a Special Permit allowing consumption of alcohol beverages on public ways (George St from Broadway to Wisconsin St and a portion of Wisconsin St). Submitted by Definitely De Pere for the Food Truck Rally on Sunday, Sept. 29, 2019 from 1:00 pm to 5:00 pm.

ATTACHMENTS:

- Food Truck - Outdoor Consumption (PDF)



Wednesday, September 11, 2019

City of De Pere
335 S Broadway
De Pere WI 54114

Dear Mayor Walsh, Members of the License Committee, and De Pere Alderpersons:

On behalf of Definitely De Pere, I am respectfully requesting that we be granted a special permit allowing consumption of beer outdoors during the recently added De Pere Food Truck Rally event on Sunday, September 29 from 1 - 5 pm.

We have submitted the necessary special event permit and will obtain a temporary liquor license for this event and are working with the Department of Public Works to coordinate the required street closure and site plan.

Food Trucks will gather in the heart of downtown De Pere this fall for an evening of good food and wholesome family fun.

Guests can enjoy favorite bites, ethnic specialties, sweet treats, and craft beer. The family friendly event will include live music from local artists, outdoor games including life size Connect Four, Cornhole Toss, Jenga, and Tic-Tac-Toe as well as other activities for all to enjoy. There will be face painting, henna, balloon animals, and other fun for the kids.

Food Truck Rally will be located at George Street Plaza (George Street from Broadway to Wisconsin Street and a portion of Wisconsin Street). Located just steps from the Fox River Trail, the De Pere Food Truck Rally is a special place to be on Sunday evening.

We look forward to the continued success of the De Pere Food Truck Rally and our partnership with the City of De Pere. If you have any questions please do not hesitate to contact me.

Best Regards,

Tina Quigley, Executive Director



City of De Pere, Wisconsin

Request For Common Council Action

MEETING DATE: September 17, 2019

DEPARTMENT: City Clerk

FROM: Ann Ledvina

SUBJECT: Recommendation from the License Committee on an application for a Special Permit allowing consumption of alcohol beverages on public ways (George St from Broadway to Wisconsin St and a portion of Wisconsin St). Submitted by Definitely De Pere for the Street Yoga on Saturday, October 5, 2019 from 4:00 pm to 6:00 pm.

ATTACHMENTS:

- Street Yoga - Outdoor Consumption (PDF)



Friday, September 6, 2019

City of De Pere
335 S Broadway
De Pere WI 54114

Dear Mayor Walsh, Members of the License Committee, and De Pere Alderpersons:

On behalf of Definitely De Pere, I am respectfully requesting that we be granted a special permit allowing consumption of alcoholic beverages outdoors during Street Yoga on Saturday, October 5 from 4:00 - 6:00 pm. The beer, wine, and mixed drinks will be provided by La Vie Boheme.

We have submitted the necessary special event permit and are working with the Department of Public Works to coordinate the required street closure and site plan.

Street Yoga, lead by Flow Yoga Studio, will gather in the heart of downtown De Pere this fall for an evening of yoga, live music, adult beverages, and socializing. The hour long yoga session will take place from 4:00 - 5:00 pm with socializing to follow.

Street Yoga will be located at George Street Plaza (George Street from Broadway to Wisconsin Street).

We look forward to the success of the first Street Yoga and our partnership with the City of De Pere. If you have any questions please do not hesitate to contact me.

Best Regards,

Tina Quigley, Executive Director

Attachment: Street Yoga - Outdoor Consumption (8771 : Application for Outdoor Consumption - Street Yoga)



City of De Pere, Wisconsin

Request For Common Council Action

MEETING DATE: September 17, 2019

DEPARTMENT: City Clerk

FROM: Ann Ledvina

SUBJECT: Recommendation from the License Committee on an application for a temporary premises description change submitted by La Vie Boheme.

ATTACHMENTS:

- La Vie Premises Change (PDF)

Original Alcohol Beverage Retail License Application

(Submit to municipal clerk.)

For the license period beginning: 7-1-19 ending: 6-30-20
(mm dd yyyy) (mm dd yyyy)To the Governing Body of the: ☐ Town of } De Pere
☐ Village of }
☒ City of }County of Brown Aldermanic Dist. No. _____
(if required by ordinance)Check one: ☐ Individual ☒ Limited Liability Company
☐ Partnership ☐ Corporation/Nonprofit Organization

Applicant's Wisconsin Seller's Permit Number <u>456-1027271202-03</u>	
FEIN Number <u>27-3285574</u>	
TYPE OF LICENSE REQUESTED	FEE
☐ Class A beer	\$
☐ Class B beer	\$
☐ Class C wine	\$
☐ Class A liquor	\$
☐ Class A liquor (cider only)	\$ N/A
☐ Class B liquor	\$
☐ Reserve Class B liquor	\$
☐ Class B (wine only) winery	\$
Publication fee	\$
TOTAL FEE	\$

Name (individual / partners give last name, first, middle; corporations / limited liability companies give registered name)

LA VIE BOHEME LLC

An "Auxiliary Questionnaire," Form AT-103, must be completed and attached to this application by each individual applicant, by each member of a partnership, and by each officer, director and agent of a corporation or nonprofit organization, and by each member/manager and agent of a limited liability company. List the full name and place of residence of each person.

President / Member Last Name <u>MARTIN</u>	(First) <u>DEE</u>	(Middle Name) <u>DANIEL</u>	Home Address (Street, City or Post Office, & Zip Code)
Vice President / Member Last Name <u>MARTIN</u>	(First) <u>DOREEN</u>	(Middle Name) <u>MARIE</u>	Home Address (Street, City or Post Office, & Zip Code)
Secretary / Member Last Name	(First)	(Middle Name)	Home Address (Street, City or Post Office, & Zip Code)
Treasurer / Member Last Name	(First)	(Middle Name)	Home Address (Street, City or Post Office, & Zip Code)
Agent Last Name <u>MARTIN</u>	(First) <u>DOREEN</u>	(Middle Name) <u>MARIE</u>	Home Address (Street, City or Post Office, & Zip Code)
Directors / Managers Last Name	(First)	(Middle Name)	Home Address (Street, City or Post Office, & Zip Code)

1. Trade Name LA VIE BOHEME Business Phone Number 920 403 17702. Address of Premises 421 George St #101 Post Office & Zip Code 54115

3. Premises description: Describe building or buildings where alcohol beverages are to be sold and stored. The applicant must include all rooms including living quarters, if used, for the sales, service, consumption, and/or storage of alcohol beverages and records. (Alcohol beverages may be sold and stored only on the premises described.)

1450 sq ft Bldg, seating, supply rm, outdoor overhang seatingBeer, wine, DRINKS in plastic / cansFoodtruck Rally 9/29 1-5 pm
(George + Wisconsin Streets)
Yoga in the Street 10/5 4:00pm to 6pm

4. Legal description (omit if street address is given above): _____

5. (a) Was this premises licensed for the sale of liquor or beer during the past license year? ☒ Yes ☐ No(b) If yes, under what name was license issued? LA VIE BOHEME

6. Is individual, partners or agent of corporation/limited liability company subject to completion of the responsible beverage server training course for this license period? **If yes, explain** ☒ Yes ☐ No
11/2010
7. Is the applicant an employee or agent of, or acting on behalf of anyone except the named applicant? ☐ Yes ☒ No
If yes, explain.
8. Does any other alcohol beverage retail licensee or wholesale permittee have any interest in or control of this business? **If yes, explain** ☐ Yes ☒ No
9. (a) **Corporate/limited liability company applicants only:** Insert state WI and date 12/2010 of registration.
- (b) Is applicant corporation/limited liability company a subsidiary of any other corporation or limited liability company? **If yes, explain** ☐ Yes ☒ No
- (c) Does the corporation, or any officer, director, stockholder or agent or limited liability company, or any member/manager or agent hold any interest in any other alcohol beverage license or permit in Wisconsin? **If yes, explain.** ☐ Yes ☒ No
10. Does the applicant understand they must register as a Retail Beverage Alcohol Dealer with the federal government, Alcohol and Tobacco Tax and Trade Bureau (TTB) by filing (TTB form 5630.5d) before beginning business? [phone 1-877-882-3277] ☒ Yes ☐ No
11. Does the applicant understand they must hold a Wisconsin Seller's Permit? [phone (608) 266-2776] ☒ Yes ☐ No
12. Does the applicant understand that they must purchase alcohol beverages only from Wisconsin wholesalers, breweries and brewpubs? ☒ Yes ☐ No

READ CAREFULLY BEFORE SIGNING: Under penalty provided by law, the applicant states that each of the above questions has been truthfully answered to the best of the knowledge of the signer. Any person who knowingly provides materially false information on this application may be required to forfeit not more than \$1,000. Signer agrees to operate this business according to law and that the rights and responsibilities conferred by the license(s), if granted, will not be assigned to another. (Individual applicants, or one member of a partnership applicant must sign; one corporate officer, one member/manager of Limited Liability Companies must sign.) Any lack of access to any portion of a licensed premises during inspection will be deemed a refusal to permit inspection. Such refusal is a misdemeanor and grounds for revocation of this license.

Contact Person's Name (Last, First, M.I.) <u>DOREEN M MARTIN</u>	Title/Member <u>CO-OWNER</u>	Date <u>8-26-19</u>
Signature <u>Doreen Martin</u>	Phone Number <u>920 403 1770</u>	Email Address <u>lavieboheme11c@gmail.com</u>

TO BE COMPLETED BY CLERK

Date received and filed with municipal clerk <u>8-26-19</u>	Date reported to council / board	Date provisional license issued	Signature of Clerk / Deputy Clerk
Date license granted	Date license issued	License number issued	

AT-106 (R. 3-19)

Attachment: La Vie Premises Change (8770 : Application for a temporary premises description change)

Temporary Extension of Premises for La Vie Boheme:

Food Truck Rally – Sept. 29, 2019; 1-5 pm

Yoga in the Street – Oct. 5, 2019; 4-6pm

The public sidewalk on George Street immediately contiguous to the licensed premises, approximately 23 feet; and the public sidewalk on Wisconsin Street immediately contiguous to the licensed premises; approximately 25 feet.



City of De Pere, Wisconsin

Request For Common Council Action

MEETING DATE: September 17, 2019

DEPARTMENT: City Attorney

FROM: Angela Zills

SUBJECT: Ordinance #19-19 Amending § 62-4 and § 62-12 De Pere Municipal Code Regarding Inspections and Electrical Permit Fees.

ATTACHMENTS:

- Ord19-19 (DOCX)
- Sec. 62.4. Inspections and Sec. 62-12 Electrical Permit Fees - Redlined (DOCX)
- Mayor & CC Memo 9-17-19 Electrical Code Changes (PDF)
- CE_DSPS_mUNICIPAL_ELECTRICAL_AGENT_STATUS (PDF)

ORDINANCE #19-19

AMENDING § 62-4 and § 62-12 DE PERE MUNICIPAL CODE REGARDING
INSPECTIONS AND ELECTRICAL PERMIT FEES

THE COMMON COUNCIL OF THE CITY OF DE PERE, WISCONSIN, DO ORDAIN AS FOLLOWS:

SECTION 1. Section 62-4(b)(1), *Rough Inspections*, is hereby amended by deleting “before concealment” and replacing it with “within two (2) business days after notification is received or as otherwise agreed between the wiring installer and inspector.”

SECTION 2. Section 62-12(a), *Permits required*, is hereby amended by deleting the last sentence in said sub-section.

SECTION 3. All ordinances or parts of ordinances in conflict herewith are hereby repealed.

SECTION 4. This ordinance shall take effect on and after its passage and publication.

Adopted by the Common Council of the City of De Pere, Wisconsin, this 17th day of September, 2019.

APPROVED:

Michael J. Walsh, Mayor

ATTEST:

Carey E. Danen, City Clerk

Ayes: _____

Nays: _____

Publication Date: _____

Sec. 62-4. - Inspections.

In addition to the requirements of the adopted codes, the following regulations are imposed:

- (a) *Generally.* Upon the completion of the wiring of any building or before any wiring is to be concealed, it shall be the duty of the person, firm, or corporation doing the wiring to notify the inspector, who shall inspect the installation. If, upon inspection, the inspector determines such installation is fully in compliance with this chapter and does not constitute a hazard to life or property, the installation shall be approved and concealment of such wiring or connection for electrical service authorized. If the inspector determines the installation is incomplete or not strictly in accordance with this chapter, the inspector shall issue orders to the person installing the wiring to remove all hazards and make the necessary changes or additions.
- (b) *Types required.*
 - (1) *Rough inspections.* All wiring systems covered under this chapter, which are to be concealed within the building, shall be inspected—within two (2) business days after notification is received or as otherwise agreed between the wiring installer and inspector before concealment.
 - (2) *Service inspections.* When a wiring system is to become energized, it shall first be approved by the inspector.
 - (3) *Final inspections.* Prior to occupancy, a general inspection of all equipment and systems shall be required.

...

Sec. 62-12. - Electrical permit fees.

- (a) *Permits required.* The inspector shall issue permits for all electrical installations upon filing of a proper application, which shall be made on forms furnished by the inspector, and upon payment of the proper fee. The application shall prescribe the nature of work, as well as such other information as may be required for inspection. ~~Permits may only be issued to those persons possessing a valid license under this chapter, with the sole exception that a permit may be issued to a property owner pursuant to section 62-10. Work shall not begin prior to issuance of a permit.~~
- (b) *Fees.* At the time the application for an electrical permit is filed, the applicant shall pay such fee for such services as are determined by resolution of the common council, such fees may include inspection fees, late fees and fees for expedited process.
- (c) *Square footage calculation.* For all fees based upon building square footage, the square footage calculation shall include all floor levels, basements, attached garages and all spaces enclosed under a roof. All fees so calculated shall be rounded to the nearest dollar.
- (d) *Permits may be refused.* The electrical inspector, or other person authorized to issue permits pursuant to this chapter, may refuse to issue permits to any person who has refused or neglected to pay for previous permits after due notice. Permits may also be refused to any person who has refused or neglected to correct any violations of this chapter after due notice.

CITY OF DE PERE MEMO



TO: Mayor Michael J. Walsh
Common Council Members

FROM: Kristen K. Johnson, Assistant City Attorney

DATE: September 17, 2019 (meeting date)

RE: Amending Sections 62-4 & 62-12 De Pere Municipal Code Regarding Electrical
Inspections and Permits

In March 2019, the Common Council approved Ordinance #19-07 repealing and recreating DPMC Chapter 62 in order to align the municipal code with the State Administrative Code. Those revisions were required so that De Pere was able to register with the State in order to continue conducting commercial electrical reviews and inspections. On June 21, 2019, the Division of Industry Services sent a letter to Senior Building Inspector Dennis Jensen informing him that our ordinance does not meet all of the requirements set forth by the Wisconsin Administrative Code (see attached). As a result, Inspector Jensen has requested that the ordinance be amended to reflect the necessary changes as required by the Wisconsin Administrative Code.

If you have any questions or concerns in advance of the Council meeting on September 17, 2019, feel free to call me at 339-4070.

KKJ

Wisconsin Department of Safety and Professional Services
 Division of Industry Services
 PO Box 7302
 Madison WI 53707-7302



Phone: 608-266-2112
 Web: <http://dsps.wi.gov>
 Email: dsps@wisconsin.gov

Tony Evers, Governor
Dawn Crim, Secretary

June 21, 2019

Dennis Jensen
 Senior Building Inspector
 City of De Pere
 335 South Broadway St.
 De Pere, WI 54115

Re: City of De Pere Jurisdiction Request for Commercial Electrical Permitting and Inspecting

Dear Dennis Jensen,

Your municipality has not met all the requirements under the provisions of Wis. Admin. Code § SPS 316.011(1) to exercise jurisdiction over the inspection of electrical wiring installations at farms, public buildings, places of employment, campgrounds, manufactured home communities, public marinas, piers, docks, or wharves and recreational vehicle parks.

Your municipality's ordinance sections §§ 62-4 and 62-12 do not meet the requirements set forth within the Wisconsin Administrative Code ch. SPS 316.

- § 62-4 specifies the specific types of installations be inspected before concealment. This provision is more restrictive than the provision of Wis. Admin. Code § SPS 316.013(3)(c)1, which would allow the installation to proceed if inspection has not been completed within 2 business days after notification is received or as otherwise agreed between the wiring installer and municipality.
- § 62-12 specifies that permits may only be issued to those persons possessing a valid license under this chapter, with the sole exception that a permit may be issued to a property owner pursuant to Section 62-10. This provision violates Wis. Admin. Code § SPS 316.012(2)(e)2, which allows an individual exempted under Wis. Stat. § 101.862(4) to apply for a permit.

Please resubmit your municipality's ordinance after the changes have been made addressing the issues discovered by the Department.

If your municipality has any questions related to the Wisconsin Electrical Code ch. SPS 316, please contact the Electrical Program within the Department's Division of Industry Services at (608) 264-7823 or DSPSSBElectrictch@wi.gov.

Respectfully,

Michael D. McNally Jr.
 Section Chief, Division of Industry Services

cc: Garry Krause, Bureau Director, Technical Services Bureau
 Electrical program staff, Technical Services Bureau

Attachment: CE_DSPS_mUNICIPAL_ELECTRICAL_AGENT_STATUS (8761 : Ord #19-19 Amending § 62-4 and § 62-12 DPMC re: Inspections and



City of De Pere, Wisconsin

Request For Common Council Action

MEETING DATE: September 17, 2019

DEPARTMENT: Finance Department

FROM: Joe Zegers

SUBJECT: Resolution #19-103, A Resolution Authorizing and Providing for the Sale and Issuance of \$8,715,000* General Obligation Promissory Notes, series 2019A, and all Related Details.

ATTACHMENTS:

- Reso19-103 (DOCX)

**COMMON COUNCIL
OF THE
CITY OF DE PERE, WISCONSIN**

September 17, 2019

Resolution No.: 19-103

**A Resolution Authorizing and Providing for the Sale and Issuance of
\$8,715,000* General Obligation Promissory Notes, Series 2019A,
and All Related Details**

RECITALS

The Common Council (the “**Governing Body**”) of the City of De Pere, Wisconsin (the “**Issuer**”) makes the following findings and determinations:

1. The Issuer is in need of funds to finance (A) City Hall improvements; boiler replacement for the fire department; improvements to municipal buildings; grants for façade improvements in the Issuer’s Tax Incremental Districts No. 7 and No. 9; installation of street lighting; purchase of replacement vehicles and equipment for the public works and parks departments; improvements to park basketball courts and parking lots; renovation of a boat launch; construction of and improvements to detention ponds; and construction of and improvements to streets and sidewalks (collectively, the “**Project**”), and (B) the current refunding of (i) the outstanding 2026 maturity of the Issuer’s \$2,020,000 General Obligation Corporate Purpose Bonds, Series 2007B, dated November 1, 2007, (ii) the 2021, 2024, and 2027 maturities of the Issuer’s \$1,000,000 General Obligation Corporate Purpose Bonds, Series 2008A, dated August 1, 2008, and (iii) the 2021, 2024, and 2028 maturities of the Issuer’s \$1,875,000 Taxable General Obligation Street Improvement Bonds, Series 2009A, dated May 1, 2009 (collectively, the “**Refunding**”).

2. On August 20, 2019, the Governing Body adopted an initial resolution authorizing the issuance of general obligation promissory notes of the Issuer in the principal amount of approximately \$7,565,000 for the purposes of the Project and a portion of the Refunding (the “**Initial Resolution**”).

3. On August 20, 2019, the Governing Body also adopted an initial resolution authorizing the issuance of taxable general obligation promissory notes to finance, among other things, the refunding of the maturities of the bonds described in recital 1(B)(iii) above (the “**2009A Refunded Bonds**”).

4. Subsequent to the adoption of the Initial Resolution, the Issuer decided to refund the 2009A Refunded Bonds on a tax-exempt basis.

5. The Governing Body now wishes to borrow the funds needed for the Project and the Refunding by selling and issuing its \$8,715,000 General Obligation Promissory

Attachment: Reso19-103 (8736 : Reso #19-103 General Obligation Promissory Notes)

Notes, Series 2019A (the “**Obligations**”) pursuant to the provisions of Section 67.12 (12) of the Wisconsin Statutes.

6. The Issuer has taken all actions required by law and has the power to sell and issue the Obligations.

7. The Governing Body is adopting this resolution to sell the Obligations and provide for their issuance upon the terms and conditions set forth in this resolution.

RESOLUTIONS

The Governing Body resolves as follows:

Section 1. Definitions.

In this resolution, the following terms have the meanings given in this section, unless the context clearly requires another meaning.

“**Book-Entry System**” means a system in which no physical distribution of certificates representing ownership of the Obligations is made to the owners of the Obligations but instead all outstanding Obligations are registered in the name of a securities depository appointed by the Issuer, or in the name of such a depository’s nominee, and the depository and its participants record beneficial ownership and effect transfers of the Obligations electronically.

“**Code**” means the Internal Revenue Code of 1986, as amended.

“**Continuing Disclosure Agreement**” means the Continuing Disclosure Agreement, dated as of the Original Issue Date, to be executed by the Issuer and delivered on the closing date of the Obligations.

“**Debt Service Fund**” means the fund created by the Issuer pursuant to Section 67.11 of the Wisconsin Statutes to provide for the payment of debt service on its general obligations.

“**Debt Service Fund Account**” has the meaning set forth in Section 18.

“**Depository**” means DTC or any successor appointed by the Issuer and acting as securities depository for the Obligations.

“**DTC**” means The Depository Trust Company.

“**Financial Officer**” means the Issuer’s Treasurer.

“**Fiscal Agent**” means Associated Trust Company, National Association, or any successor fiscal agent appointed by the Issuer to act as authentication agent, paying agent, and registrar for the Obligations pursuant to Section 67.10 (2) of the Wisconsin Statutes.

“**Governing Body**” means the Issuer’s Common Council.

“**Issuer**” means the City of De Pere, Wisconsin.

“**Municipal Officers**” means the Mayor and the Clerk of the Issuer. These are the officers required by law to execute general obligations on the Issuer’s behalf.

“**Obligations**” means the \$8,715,000 City of De Pere, Wisconsin General Obligation Promissory Notes, Series 2019A, which will be issued pursuant to this resolution.

“**Original Issue Date**” means October 21, 2019.

“**Prior Bonds**” means collectively, the 2007B Bonds, the 2008A Bonds, and the 2009A Bonds.

“**Project**” has the meaning given in the recitals to this resolution.

“**Purchase Agreement**” means the note purchase agreement signed and presented by the Purchaser to evidence the purchase of the Obligations as described in Section 16.

“**Purchase Price**” has the meaning given in the recitals to this resolution.

“**Purchaser**” means Robert W. Baird & Co. Incorporated.

“**Record Date**” means the 15th day (whether or not a business day) of the calendar month just before a regularly scheduled interest payment date for the Obligations.

“**Recording Officer**” means the Issuer’s Clerk.

“**Redemption Date**” means (i) October 22, 2019 for the 2007B Refunded Bonds and the 2008A Refunded Bonds, and (ii) December 1, 2019 for the 2009A Refunded Bonds.

“**Refunded Bonds**” means collectively (i) the 2007B Refunded Bonds, (ii) the 2008A Refunded Bonds, and (iii) the 2009A Refunded Bonds.

“**Refunding**” has the meaning given in the recitals to this resolution.

“**Register**” means the register maintained by the Fiscal Agent at its designated office, in which the Fiscal Agent records:

- (i) The name and address of the registered owner of each Obligation.
- (ii) All transfers of each Obligation.

“**Treasurer**” means the Issuer’s Treasurer.

“**2007B Bonds**” means the Issuer’s \$2,020,000 General Obligation Corporate Purpose Bonds, Series 2007B, dated November 1, 2007.

“**2007B Refunded Bonds**” means the 2020 through and including 2026 maturities of the 2007B Bonds.

“**2008A Bonds**” mean the Issuer’s \$1,000,000 General Obligation Corporate Purpose Bonds, Series 2008A, dated August 1, 2008.

“**2008A Refunded Bonds**” means the 2021, 2024, and 2027 maturities of the 2008A Bonds.

“**2009A Bonds**” means the Issuer’s \$1,875,000 Taxable General Obligation Street Improvement Bonds, Series 2009A, dated May 1, 2009 (which are Build America Bonds).

“**2009A Refunded Bonds**” the 2021, 2024, and 2028 maturities of the 2009A Bonds.

Section 2. Exhibits.

The attached exhibits are also a part of this resolution as though they were fully written out in this resolution:

- (i) *Exhibit A* — Form of Obligation.
- (ii) *Exhibit B* — Notice to Electors of Sale.

Section 3. Purposes of Borrowing; Issuance of Obligations.

The Governing Body authorizes the Obligations and orders that they be prepared, executed, and issued. The Obligations will be fully registered, negotiable, general obligation promissory notes of the Issuer in the aggregate principal amount of \$8,715,000. The Obligations will be issued pursuant to the provisions of Section 67.12(12) of the Wisconsin Statutes to pay the costs of the Project and the Refunding and certain expenses of issuing the Obligations (including printing costs and fees for financial consultants, bond counsel, fiscal agent, rating agencies, insurance, and registration, as applicable).

Section 4. Terms of Obligations.

The Obligations will be named “City of De Pere, Wisconsin General Obligation Promissory Notes, Series 2019A.” The Obligations will be dated the Original Issue Date, even if they are actually issued or executed on another date. Each Obligation will also be dated the date on which it is authenticated by the Fiscal Agent. That date is its registration date.

The face amount of each Obligation will be \$5,000 or any multiple thereof up to the principal amount authorized for that maturity.

The Obligations will bear interest from the Original Issue Date. Interest will be payable semiannually on each March 1 and September 1, beginning on March 1, 2020, until the principal of the Obligations has been paid. Interest on each Obligation will be (i) computed on the basis of a 360-day year of twelve 30-day months and (ii) payable to the person or entity in whose name the Obligation is registered on the Register at the end of the day on the applicable Record Date. The Obligations will be numbered consecutively as may be required to comply with any applicable rules or customs or as determined by the Municipal Officers executing the

Obligations. The Issuer and the Fiscal Agent may treat the person or entity in whose name any Obligation is registered on the Register as the absolute owner of the Obligations for all purposes whatsoever under this resolution. The following table shows when the Obligations will mature and the rate of interest each maturity will bear:

<u>Maturity Date</u> <u>(September 1)</u>	<u>Principal Amount</u>	<u>Interest Rate</u>
2020	\$1,040,000	.00%
2021	985,000	.00
2022	835,000	.00
2023	860,000	.00
2024	885,000	.00
2025	905,000	.00
2026	940,000	.00
2027	820,000	.00
2028	780,000	.00
2029	665,000	.00

To comply with statutory limitations on maximum maturity, the Issuer specifies that the Obligations are being issued to first pay and discharge the original debts represented by the Refunded Bonds. This means that the original debt represented by the Prior Bonds will be repaid within twenty years of the original date of such debt.

The principal of, and interest on, the Obligations will be payable in lawful money of the United States of America.

Section 5. Refunding of Refunded Bonds.

To provide for the redemption of the Refunded Bonds on the respective Redemption Dates, the Financial Officer is directed to transfer proceeds of the Obligations to the respective debt service fund accounts for the Prior Bonds. The transfers shall be made on or prior to the respective Redemption Dates. The amounts transferred shall be sufficient, together with all other funds then on deposit in such respective debt service fund accounts, to pay the redemption price of the Refunded Bonds on the respective Redemption Dates.

Section 6. Redemption of Refunded Bonds.

Subject to the delivery of the Obligations and the receipt of the Purchase Price for the Obligations from the Purchaser, the Issuer irrevocably directs that the principal amount of the Refunded Bonds be redeemed and paid in full in advance of their stated maturity dates on the respective Redemption Dates. The appropriate officers of the Issuer are directed to instruct the fiscal agent for each of the Prior Bonds to take all actions required to call the Refunded Bonds for redemption on the respective Redemption Dates, including giving notice in the manner required by the governing documents for each of the Prior Bonds; *provided, however*, that no such action may be taken to redeem the Refunded Bonds until after the Obligations are delivered and paid for. Notwithstanding the foregoing, the Issuer ratifies and approves any action that has

been taken prior to the date of this resolution in connection with the Refunding and the redemption of the Refunded Bonds.

Section 7. Fiscal Agent.

The Issuer appoints the Fiscal Agent to act as authentication agent, paying agent, and registrar for the Obligations. The appropriate officers of the Issuer are directed to enter into a fiscal agency agreement with the Fiscal Agent on behalf of the Issuer. The fiscal agency agreement may provide for the Issuer to pay the reasonable and customary charges of the Fiscal Agent for those services. The fiscal agency agreement shall require the Fiscal Agent to comply with all applicable federal and state regulations. Among other things, the Fiscal Agent shall maintain the Register.

Section 8. Appointment of Depository.

The Issuer appoints DTC to act as securities depository for the Obligations. An authorized representative of the Issuer has previously executed a blanket issuer letter of representations with DTC on the Issuer's behalf, and the Issuer ratifies and approves that document.

Section 9. Book-Entry System.

On the date of their initial delivery, the Obligations will be registered in the name of DTC or its nominee and maintained in a Book-Entry System. If the Issuer's relationship with DTC is terminated, then the Issuer may appoint another securities depository to maintain the Book-Entry System.

The Issuer may decide on any date not to maintain the Obligations in a Book-Entry System. If the Issuer decides not to maintain a Book-Entry System, then it will do the following:

- (i) At its expense, the Issuer will prepare, authenticate, and deliver to the beneficial owners of the Obligations fully-registered, certificated Obligations in the denomination of \$5,000 or any multiple thereof in the aggregate principal amount then outstanding. The beneficial owners will be those shown on the records of the Depository and its direct and indirect participants.
- (ii) The Issuer will appoint a fiscal agent to act as authentication agent, paying agent, and registrar for the Obligations under Section 67.10 (2) of the Wisconsin Statutes (the Fiscal Agent may be reappointed in this capacity).

Section 10. Redemption.

The Obligations maturing on and after September 1, 2027 are subject to redemption before their stated maturity dates, at the Issuer's option, in whole or in part, in the order of maturity selected by the Issuer, on September 1, 2026 and on any date thereafter. The redemption price will be 100% of the principal amount redeemed, plus accrued interest to the

redemption date, and no premium will be paid. If payment of an Obligation called for redemption has been made or provided for, then interest on the Obligation stops accruing on the stated redemption date. If less than all outstanding Obligations of a specific maturity are redeemed, then such Obligations will be redeemed in multiples of \$5,000 in accordance with Sections 11 and 12 hereof.

Section 11. Manner of Payment/Transfers/Redemption Notices Under Book-Entry System.

So long as the Obligations are being maintained in a Book-Entry System, the following provisions apply:

Payment. The Fiscal Agent is directed to pay the principal of, and interest on, the Obligations by wire transfer to the Depository or its nominee in accordance with the Depository's rules that are then in effect.

Transfers. The Obligations are transferable, only upon the Register and only if the Depository ceases to act as securities depository for the Obligations and the Issuer appoints a successor securities depository. If that happens, then upon the surrender of the Obligations to the Fiscal Agent, the Issuer will issue new fully registered Obligations in the same aggregate principal amount to the successor securities depository, and the Obligations will be recorded as transferred to the successor securities depository in the Register.

The Fiscal Agent will not be required to make any transfer of the Obligations (i) during the 15 calendar days before the date of the sending of notice of any proposed redemption of the Obligations, or (ii) with respect to any particular Obligation, after such Obligation has been called for redemption.

Partial Redemption. If less than all the Obligations of a particular maturity are to be redeemed, then the Depository and its direct and indirect participants will select the beneficial owners of the Obligations to be redeemed. If less than all the principal amount of a specific maturity is redeemed, then on the redemption date, upon surrender to the Fiscal Agent of the Obligation, the Issuer will issue one or more new Obligations in the aggregate principal amount outstanding after the redemption.

Notice of Redemption. Notice of the redemption of any of the Obligations will be sent to the Depository, in the manner required by the Depository, not less than 30, and not more than 60, days prior to the proposed redemption date. A notice of redemption may be revoked by sending notice to the Depository, in the manner required by the Depository, not less than 15 days prior to the proposed redemption date.

Section 12. Manner of Payment/Transfers/Redemption Notices Not Under Book-Entry System.

If on any date the Obligations are *not* being maintained in a Book-Entry System, then the following provisions apply:

Payment. The Fiscal Agent will pay the principal of each Obligation upon its presentation and surrender on or after its maturity or earlier redemption date at the designated office of the Fiscal Agent, and the Fiscal Agent will pay, on each interest payment date, the interest on each Obligation by wire or other electronic money transfer, or by check of the Fiscal Agent sent by first class mail, to the person or entity in whose name the Obligation is registered on the Register at the end of the day on the applicable Record Date.

Transfers. Each Obligation is transferable, only upon the Register, for a like aggregate principal amount of the same maturity and interest rate in denominations of \$5,000 or any multiple thereof. A transfer may be requested by the registered owner in person or by a person with a written power of attorney. The Obligation shall be surrendered to the Fiscal Agent, together with a written instrument of transfer satisfactory to the Fiscal Agent signed by the registered owner or by the person with the written power of attorney. The Issuer will issue one or more new fully registered Obligations in the same aggregate principal amount to the transferee or transferees, as applicable, in exchange for the surrendered Obligations and upon the payment of a charge sufficient to reimburse the Issuer or the Fiscal Agent for any tax, fee, or other governmental charge required to be paid with respect to such registration.

The Fiscal Agent will not be required to make any transfer of the Obligations (i) during the 15 calendar days before the date of the sending of notice of any proposed redemption of the Obligations, or (ii) with respect to any particular Obligation, after the Obligation has been called for redemption.

Partial Redemptions. If less than all the Obligations of a particular maturity are to be redeemed, then the Issuer or the Fiscal Agent will randomly select the Obligations to be redeemed. If less than all the principal amount of a particular Obligation is redeemed, then on the redemption date, upon surrender to the Fiscal Agent of the Obligation, the Issuer will issue one or more new Obligations in the aggregate principal amount outstanding after the redemption.

Notice of Redemption. Notice of the redemption of any of the Obligations shall be sent by first class mail, not less than 30, and not more than 60, days before the redemption date, to the registered owners of the Obligations to be redeemed, at the respective addresses set forth in the Register. A notice of redemption may be revoked by sending a notice by first class mail, not less than 15 days prior to the proposed redemption date, to the registered owners of the Obligations which have been called for redemption.

Section 13. Form of Obligations.

The Obligations shall be in substantially the form shown in Exhibit A. Omissions, insertions, or variations are permitted if they are deemed necessary or desirable and are consistent with this resolution or any supplemental resolution. The Issuer may cause the approving opinion of bond counsel to be printed or reproduced on the Obligations.

Section 14. Execution of Obligations.

The Obligations shall be signed by the persons who are the Municipal Officers on the date on which the Obligations are signed. The Obligations shall be sealed with the Issuer's

corporate seal (or a facsimile), if the Issuer has one, and they shall also be authenticated by the manual signature of an authorized representative of the Fiscal Agent.

The Obligations will be valid and binding even if before they are delivered any person whose signature appears on the Obligations is no longer living or is no longer the person authorized to sign the Obligations. In that event, the Obligations will have the same effect as if the person were living or were still the person authorized to sign the Obligations.

A facsimile signature may be used as long as at least one signature of a Municipal Officer is a manual signature or the Fiscal Agent's certificate of authentication has a manual signature. If a facsimile signature is used, then it will be treated as the officer's own signature.

Section 15. Continuing Disclosure.

The appropriate officers of the Issuer are directed to sign the Continuing Disclosure Agreement, and the Issuer agrees to comply with all its terms.

Section 16. Sale of Obligations.

The Issuer awards the sale of the Obligations to the Purchaser at the Purchase Price. The Issuer approves and accepts the Purchase Agreement. The Municipal Officers are directed (i) to sign the Purchase Agreement in the Issuer's name and (ii) to take any additional actions needed to complete the sale of the Obligations, including arranging for a specific date, time, and location of closing of the sale.

The officers of the Issuer are directed to sign the Obligations and to arrange for delivery of the Obligations to the Purchaser through the facilities of DTC in accordance with the the Purchase Agreement and this resolution. The Obligations shall be delivered to the Purchaser upon payment by the Purchaser of the Purchase Price as required by this resolution.

Unless waived by the Purchaser, the delivery of the Obligations is conditioned upon the Issuer furnishing the following items to the Purchaser:

- (i) The Obligations, together with the written, unqualified approving opinion of the law firm of Foley & Lardner LLP, bond counsel, evidencing the legality of the Obligations and that interest on the Obligations will be excluded from gross income for federal income tax purposes.
- (ii) A transcript of the proceedings relating to the issuance of the Obligations.
- (iii) A certificate showing that no litigation has been threatened or is pending that would affect the legality of the Obligations or the right of the Issuer to issue them at the time of their delivery.

Section 17. General Obligation Pledge; Tax Levy.

For the prompt payment of the principal of, and interest on, the Obligations, the Issuer irrevocably pledges its full faith and credit. The Issuer hereby levies upon all taxable

property in its territory a direct, annual, and irrevocable tax in an amount sufficient to pay, and for the express purpose of paying, the interest on the Obligations as it falls due and also to pay and discharge the principal of the Obligations on their maturity dates.

This tax shall be carried from year to year into the Issuer's tax roll. It shall be collected in addition to all other taxes and in the same manner and at the same time as all other taxes. The amount of this tax that is carried into the Issuer's tax roll may be reduced in any year by the amount of any surplus money in the Debt Service Fund Account available to pay debt service on the Obligations for such year. This tax for each year the levy is made will be in the following amounts:

<u>Levy Year</u>	<u>Debt Service Amount Due in Following Year</u>	<u>Levy Year</u>	<u>Debt Service Amount Due in Following Year</u>
2019	\$_____	2024	\$_____
2020	_____	2025	_____
2021	_____	2026	_____
2022	_____	2027	_____
2023	_____	2028	_____

Section 18. Debt Service Fund Account.

The Issuer shall create a separate account within the Debt Service Fund solely for the Obligations (the "**Debt Service Fund Account**"), which shall be maintained and administered as provided in Section 67.11 of the Wisconsin Statutes. The Treasurer is directed to keep the proceeds of the taxes levied under this resolution, when they are collected, in the Debt Service Fund Account. Any accrued interest received on the date of delivery of the Obligations and the premium, if any, paid to the Issuer by the Purchaser in excess of the stated principal amount of the Obligations shall be deposited into the Debt Service Fund Account and used to pay interest on the Obligations. If the money in the Debt Service Fund Account is insufficient to make a payment of principal of, or interest on, the Obligations on a date on which such a payment is due, then the Issuer will promptly provide the necessary funds to make the payment from other available sources.

Section 19. Borrowed Money Fund.

The sale proceeds of the Obligations (not including any accrued interest or premium received) shall be deposited in and kept by the Treasurer in a separate fund. The fund shall be designated with both the name of the Obligations and the name Borrowed Money Fund (herein referred to as the "**Borrowed Money Fund**"). Money in the Borrowed Money Fund, including any earnings, shall be (a) used to pay the costs of the Project, the Refunding, and issuing the Obligations, or (b) transferred to the Debt Service Fund Account as provided by law.

Section 20. Official Statement.

The Issuer approves and ratifies the preliminary offering document prepared and distributed in connection with the sale of the Obligations, and the Issuer authorizes and approves the final version of such document (the “**Official Statement**”) to be prepared prior to the issuance of the Obligations; *provided, however*, that the Official Statement shall be substantially in the form submitted to this meeting, with such modifications as the Municipal Officers approve. The Municipal Officers are directed to deliver copies of the Official Statement to the Purchaser and, if the Purchaser requests, execute one or more copies on behalf of the Issuer. Execution and delivery of the Official Statement will conclusively evidence the approval of the Municipal Officers.

Section 21. Publication of Notice.

The Recording Officer is directed to publish notice that the Issuer has agreed to sell the Obligations. The notice shall be published in the Issuer’s official newspaper as a class 1 notice under Chapter 985 of the Wisconsin Statutes promptly after the execution of the Purchase Agreement. The notice shall be in substantially the form shown in Exhibit B. The Recording Officer shall obtain proof, in affidavit form, of the publication, and shall compare the notice as published with the attached form to make sure that no mistake was made in publication.

Section 22. Authorization of Officers.

The appropriate officers of the Issuer are directed to prepare and furnish the following items to the Purchaser and the attorneys approving the legality of the Obligations:

- (i) Certified copies of proceedings and records of the Issuer relating to the Obligations and to the financial condition and affairs of the Issuer.
- (ii) Other affidavits, certificates, and information that may be required to show the facts about the legality of the Obligations, as such facts appear on the books and records under the officer’s custody or control or as are otherwise known to the officer.

All certified copies, affidavits, certificates, and information furnished for such purpose will be representations of the Issuer as to the facts they present.

Section 23. Qualified Tax-Exempt Obligations.

The Issuer designates the Obligations as “qualified tax-exempt obligations” for purposes of Section 265(b)(3) of the Code.

Section 24. Tax Law Covenants.

The Issuer covenants that it will comply with all requirements of the Code and the Treasury Regulations promulgated thereunder that must be satisfied so that interest on the Obligations will be excluded from gross income for federal income tax purposes.

Section 25. Further Authorization.

The Issuer authorizes its officers, attorneys, and other agents or employees to do all acts required of them to carry out the purposes of this resolution.

Section 26. Conflict with Prior Acts.

In case any part of a prior action of the Governing Body conflicts with this resolution, that part of the prior action is hereby rescinded.

Section 27. Severability of Invalid Provisions.

If a court holds any provision of this resolution to be illegal or invalid, then the illegality or invalidity shall not affect any other provision of this resolution.

Section 28. Effective Date

This resolution takes effect upon its adoption and approval in the manner provided by law.

Adopted: September 17, 2019

Approved: September __, 2019

Michael J. Walsh, Mayor

Carey E. Danen, City Clerk

EXHIBIT A
FORM OF OBLIGATION

Unless this certificate is presented by an authorized representative of The Depository Trust Company, a New York corporation (“DTC”), to the issuer or its agent for registration of transfer, exchange, or payment, and any certificate issued is registered in the name of Cede & Co. or in such other name as is requested by an authorized representative of DTC (and any payment is made to Cede & Co. or to such other entity as is requested by an authorized representative of DTC), ANY TRANSFER, PLEDGE, OR OTHER USE HEREOF FOR VALUE OR OTHERWISE BY OR TO ANY PERSON IS WRONGFUL inasmuch as the registered owner hereof, Cede & Co., has an interest herein.

STATE OF WISCONSIN
CITY OF DE PERE

Registered

No. R-____

\$_____

GENERAL OBLIGATION PROMISSORY NOTE, SERIES 2019A

<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Original Issue Date</u>	<u>CUSIP</u>
_____%	September 1, 20__	October 21, 2019	241361 ____

REGISTERED OWNER: CEDE & CO.

PRINCIPAL AMOUNT: _____ DOLLARS

THE CITY OF DE PERE, WISCONSIN (herein called the “**Issuer**”), hereby acknowledges itself to owe and for value received promises to pay the Principal Amount to the Registered Owner on the Maturity Date, and to pay interest on the Principal Amount from the Original Issue Date at the annual rate of the Interest Rate. Interest is payable semiannually on March 1 and September 1, beginning on March 1, 2020, until the Principal Amount has been paid. Interest is computed on the basis of a 360-day year of twelve 30-day months.

This Obligation is one of a duly authorized issue of notes (the “**Obligations**”) of the Issuer of an aggregate principal amount of \$8,715,000, all of like tenor, except as to denomination, interest rate, and maturity date, issued by the Issuer pursuant to the provisions of Section 67.12(12) of the Wisconsin Statutes, and is authorized by the resolution duly adopted by the governing body of the Issuer on September 17, 2019, entitled: “A Resolution Authorizing and Providing for the Sale and Issuance of \$8,715,000 General Obligation Promissory Notes, Series 2019A, and All Related Details” (the “**Resolution**”). The Obligations are issuable only in the form of fully registered notes.

On the date of their initial delivery, the Obligations will be maintained in a system in which no physical distribution of certificates representing ownership of the Obligations is made to the owners of the Obligations but instead all outstanding Obligations are registered in the name of a securities depository appointed by the Issuer (a “**Depository**”), or in the name of the Depository’s nominee, and the Depository and its participants record beneficial ownership and effect transfers of the Obligations electronically (a “**Book-Entry System**”). So long as the Obligations are maintained in a Book-Entry System, then the principal of, and interest on, this Obligation will be paid by wire transfer to the Depository or its nominee in accordance with the Depository’s rules that are then in effect by ASSOCIATED TRUST COMPANY, NATIONAL ASSOCIATION, or any successor fiscal agent appointed by the Issuer under Section 67.10 (2) of the Wisconsin Statutes (the “**Fiscal Agent**”), which will act as authentication agent, paying agent, and registrar for the Obligations.

If on any date the Issuer decides *not* to maintain the Obligations in a Book-Entry System, then (i) the principal of this Obligation will be paid by the Fiscal Agent upon its presentation and surrender on or after its maturity date at the designated office of the Fiscal Agent, and (ii) the interest on this Obligation will be paid, on each interest payment date, by wire or other electronic transfer or by check of the Fiscal Agent sent by first class mail to the person or entity in whose name this Obligation is registered on the register (the “**Register**”) maintained by the Fiscal Agent at the end of the day on the 15th day (whether or not a business day) of the calendar month just before each regularly scheduled interest payment date (the “**Record Date**”). The Issuer and the Fiscal Agent may treat the person or entity in whose name this Obligation is registered on the Register as the absolute owner of this Obligation for all purposes.

The principal of, and interest on, this Obligation is payable in lawful money of the United States of America. For the prompt payment of the principal of and interest on this Obligation, the Issuer has irrevocably pledged its full faith and credit. The Issuer has levied upon all taxable property in its territory a direct, annual, and irrevocable tax sufficient in amount to pay, and for the express purpose of paying, the interest on this Obligation as it falls due and the principal of this Obligation on the Maturity Date.

The Obligations maturing on or after September 1, 2027 are subject to redemption before their stated maturity dates, at the Issuer’s option, in whole or in part, in the order of maturity selected by the Issuer, on September 1, 2026 and on any date thereafter. The redemption price will be 100% of the principal amount redeemed, plus accrued interest to the redemption date, and no premium will be paid. If payment of an Obligation called for redemption has been made or provided for, then interest on the Obligation stops accruing on the stated redemption date. If less than all outstanding Obligations of a specific maturity are redeemed, then such Obligations will be redeemed in multiples of \$5,000 as set forth below.

So long as the Obligations are being maintained in a Book-Entry System, the following provisions apply:

Transfers. The Obligations are transferable, only upon the Register and only if the Depository ceases to act as securities depository for the Obligations and the Issuer appoints a successor securities depository. If that happens, then upon the surrender of the Obligations to the Fiscal Agent, the Issuer will issue new fully

registered Obligations in the same aggregate principal amount to the successor securities depository and the Obligations will be recorded as transferred to the successor securities depository in the Register.

The Fiscal Agent will not be required to make any transfer of the Obligations (i) during the 15 calendar days before the date of the sending of notice of any proposed redemption of the Obligations, or (ii) with respect to any particular Obligation, after such Obligation has been called for redemption.

Partial Redemption. If less than all the Obligations of a particular maturity are to be redeemed, then the Depository and its direct and indirect participants will select the beneficial owners of the Obligations to be redeemed. If less than all the principal amount of a specific maturity is redeemed, then on the redemption date and upon surrender to the Fiscal Agent of the Obligation, the Issuer will issue one or more new Obligations in the aggregate principal amount outstanding after the redemption.

Notice of Redemption. Notice of the redemption of any of the Obligations will be sent to the Depository, in the manner required by the Depository, not less than 30, and not more than 60, days prior to the proposed redemption date. A notice of redemption may be revoked by sending notice to the Depository, in the manner required by the Depository, not less than 15 days prior to the proposed redemption date.

If on any date the Obligations are *not* being maintained in a Book-Entry System, then the following provisions apply:

Transfers. Each Obligation is transferable, only upon the Register, for a like aggregate principal amount of the same maturity and interest rate in denominations of \$5,000 or any multiple thereof. A transfer may be requested by the registered owner in person or by a person with a written power of attorney. The Obligation shall be surrendered to the Fiscal Agent, together with a written instrument of transfer satisfactory to the Fiscal Agent signed by the registered owner or by the person with the written power of attorney. The Issuer will issue one or more new fully registered Obligations, in the same aggregate principal amount to the transferee or transferees, as applicable, in exchange for the surrendered Obligations and upon the payment of a charge sufficient to reimburse the Issuer or the Fiscal Agent for any tax, fee, or other governmental charge required to be paid with respect to such registration.

The Fiscal Agent will not be required to make any transfer of the Obligations (i) during the 15 calendar days before the date of the sending of notice of any proposed redemption of the Obligations, or (ii) with respect to any particular Obligation, after such Obligation has been called for redemption.

Partial Redemption. If less than all the Obligations of a particular maturity are to be redeemed, then the Issuer or the Fiscal Agent will randomly select the

Obligations to be redeemed. If less than all the principal amount of a particular Obligation is redeemed, then on the redemption date and upon surrender to the Fiscal Agent of the Obligation, the Issuer will issue one or more new Obligations in the aggregate principal amount outstanding after the redemption.

Notice of Redemption. Notice of the redemption of any of the Obligations shall be sent by first class mail, not less than 30, and not more than 60, days before the redemption date, to the registered owners of any Obligations to be redeemed, at the respective addresses set forth in the Register. A notice of redemption may be revoked by sending a notice by first class mail, not less than 15 days prior to the proposed redemption date, to the registered owners of the Obligations which have been called for redemption.

The Issuer certifies, recites, and declares that all acts, conditions, and procedures required by law to exist, to have happened, and to be performed, leading up to and in the issuing of this Obligation and of the issue of which it is a part, do exist, have happened, and have been performed in regular and due form, time, and manner as required by law; that the indebtedness of the Issuer, including this Obligation and the issue of which it is a part, does not exceed any limitation, general or special, imposed by law; and that a valid, direct, annual and irrevocable tax has been levied by the Issuer sufficient to pay the interest on this Obligation when it falls due and also to pay and discharge the principal of this Obligation at maturity.

IN WITNESS WHEREOF, the Issuer, by its governing body, has caused this Obligation to be executed in its name and on its behalf by the manual or facsimile signatures of its Mayor and Clerk and to be sealed with its corporate seal (or a facsimile thereof), if any, all as of the Original Issue Date.

CITY OF DE PERE, WISCONSIN

By: _____
Michael J. Walsh, Mayor

[SEAL]

And: _____
Carey E. Danen, City Clerk

Certificate of Authentication

Dated: October ____, 2019

This Obligation is one of the Obligations
described in the Resolution.

ASSOCIATED TRUST COMPANY, NATIONAL ASSOCIATION,
as Fiscal Agent

By: _____
Authorized Signatory

Attachment: Reso19-103 (8736 : Reso #19-103 General Obligation Promissory Notes)

ASSIGNMENT

For value received, the undersigned hereby sells, assigns, and transfers unto

PLEASE INSERT SOCIAL SECURITY OR
OTHER IDENTIFYING NUMBER OF ASSIGNEE

(Please Print or Type Name and Address of Assignee)

the within-mentioned Obligation and all rights thereunder and does hereby irrevocably constitute and appoint _____ attorney-in-fact, to transfer the same on the books of the registry in the office of the Fiscal Agent, with full power of substitution in the premises.

Dated: _____

Signature Guaranteed

NOTICE: Signatures must be guaranteed by an “eligible guarantor institution” meeting the requirements of the Fiscal Agent. Those requirements include membership or participation in the Securities Transfer Association Medallion Program (“STAMP”) or such other “signature guarantee program” as may be determined by the Fiscal Agent in addition to, or in substitution for, STAMP, all in accordance with the Securities Exchange Act of 1934, as amended.

Note: The signature to this assignment must correspond with the name as written on the face of the within Obligation in every particular, without any alteration or change. When assignment is made by a guardian, trustee, executor or administrator, an officer of a corporation, or anyone in a representative capacity, proof of the person’s authority to act must accompany this Obligation.

Attachment: Reso19-103 (8736 : Reso #19-103 General Obligation Promissory Notes)

EXHIBIT B

NOTICE TO THE ELECTORS OF THE
CITY OF DE PERE, WISCONSIN
RELATING TO NOTE SALE

On September 17, 2019, pursuant to Section 67.12(12) of the Wisconsin Statutes, a resolution was offered, read, approved, and adopted whereby the City of De Pere, Wisconsin authorized the borrowing of money and entered into a contract to sell general obligation promissory notes in the principal amount of \$8,715,000. It is anticipated that the closing of this note financing will be held on or about October 21, 2019. A copy of all proceedings had to date with respect to the authorization and sale of said notes is on file and may be examined in the office of the City Clerk, at 335 South Broadway Street, De Pere, Wisconsin between the hours of 9:00 a.m. and 4:30 p.m. on weekdays.

This notice is given pursuant to Section 893.77 of the Wisconsin Statutes, which provides that an action or proceeding to contest the validity of such financing, for other than constitutional reasons, must be commenced within 30 days after the date of publication of this notice.

Publication Date: September ____, 2019

/s/ Carey E. Danen
City Clerk

Attachment: Reso19-103 (8736 : Reso #19-103 General Obligation Promissory Notes)

CERTIFICATIONS OF CLERK

I, Carey E. Danen, certify that I am the duly qualified and acting Clerk of the City of De Pere, Wisconsin (the “**Municipality**”), and as such I have in my possession, or have access to, the complete corporate records of the Municipality and of its Common Council (the “**Governing Body**”), and that attached to this certificate is a true, correct, and complete copy of the resolution (the “**Resolution**”) entitled:

A Resolution Authorizing and Providing for the Sale and Issuance of \$8,715,000 General Obligation Promissory Notes, Series 2019A and All Related Details

I further certify as follows:

1. **Meeting Date.** On September 17, 2019, a meeting of the Governing Body was held beginning at _____ p.m.
2. **Posting.** On September ____, 2019 (and not less than 24 hours prior to the meeting), I posted, or caused to be posted, at the Municipality’s offices in De Pere, Wisconsin a notice setting forth the date, time, location, and subject matter of said meeting. The notice specifically referred to the Resolution.
3. **Notification of Media.** On September ____, 2019 (and not less than 24 hours prior to the meeting), I communicated or caused to be communicated, the date, time, location, and subject matter of said meeting to those news media who have filed a written request for such notice and to the official newspaper of the Municipality. The communication specifically referred to the Resolution.
4. **Open Meeting Law Compliance.** The meeting was a regular meeting of the Governing Body that was held in open session in compliance with Subchapter V of Chapter 19 of the Wisconsin Statutes and any other applicable local rules and state statutes.
5. **Members Present.** The meeting was duly called to order by the Mayor (the “**Presiding Officer**”), who chaired the meeting. Upon roll call, I noted and recorded that there were ____ members of the Governing Body present at the meeting, such number being a quorum of the Governing Body.
6. **Consideration of and Roll Call Vote on Resolution.** Various matters and business were taken up during the course of the meeting without intervention of any closed session. One of the matters taken up was the Resolution. A proper quorum of the Governing Body was present for the consideration of the Resolution, and each member of the Governing Body had received a copy of the Resolution. All rules of the Governing Body that interfered with the consideration of the Resolution, if any, were suspended by a two-thirds vote of the Governing Body. The Resolution was then introduced, moved, and seconded, and after due consideration, upon roll call, ____ of the Governing Body members voted Aye, ____ voted Nay, and ____ Abstained.

7. **Adoption of Resolution.** The Resolution was supported by the affirmative vote of a majority of a quorum of the members of the Governing Body in attendance. The Presiding Officer then declared that the Resolution was adopted, and I recorded the adoption of the Resolution.

8. **Approval of Presiding Officer.** The Resolution was approved by the Presiding Officer on September ____, 2019, and I have recorded the approval. The approval is evidenced by the signature of the Presiding Officer on the copy of the Resolution to which this certificate is attached.

9. **Publication of Notice.** I have caused the Notice to Electors, in the form of Exhibit B to the Resolution, to be published in the place specified in the Resolution.

IN WITNESS WHEREOF, I have signed my name and affixed the seal of the Municipality, if any, on this certificate on September ____, 2019.

Clerk

[SEAL]

Attachment: Reso19-103 (8736 : Reso #19-103 General Obligation Promissory Notes)



City of De Pere, Wisconsin

Request For Common Council Action

MEETING DATE: September 17, 2019

DEPARTMENT: Finance Department

FROM: Joe Zegers

SUBJECT: Resolution #19-104, A Resolution Authorizing and Providing for the Sale and Issuance of \$880,000 Taxable General Obligation Promissory Notes, Series 2019B, and all Related Details.

ATTACHMENTS:

- Reso19-104 (DOCX)

**COMMON COUNCIL
OF THE
CITY OF DE PERE, WISCONSIN**

September 17, 2019

Resolution No.: 19-104

**A Resolution Authorizing and Providing for the Sale and Issuance of
\$880,000 Taxable General Obligation Promissory Notes, Series 2019B,
and All Related Details**

RECITALS

The Common Council (the “**Governing Body**”) of the City of De Pere, Wisconsin (the “**Issuer**”) makes the following findings and determinations:

1. The Issuer is in need of funds to finance the purchase of property and provision of grants in the form of development rebates relating to the Irwin School property (the “**Project**”).
2. On August 20, 2019, the Governing Body adopted an initial resolution authorizing the issuance of taxable general obligation promissory notes of the Issuer in the principal amount of approximately \$2,065,000 for the purposes of the Project and refunding certain outstanding bonds (the “**Initial Resolution**”).
3. Subsequent to the adoption of the Initial Resolution, the Issuer decided to refund such outstanding bonds on a tax-exempt basis.
4. The Governing Body now wishes to borrow the funds needed for the Project by selling and issuing its \$880,000 Taxable General Obligation Promissory Notes, Series 2019B (the “**Obligations**”) pursuant to the provisions of Section 67.12 (12) of the Wisconsin Statutes.
5. The Issuer has taken all actions required by law and has the power to sell and issue the Obligations.
6. The Governing Body is adopting this resolution to sell the Obligations and provide for their issuance upon the terms and conditions set forth in this resolution.

RESOLUTIONS

The Governing Body resolves as follows:

Attachment: Reso19-104 (8737 : Reso #19-104 Taxable General Obligation Promissory Notes)

Section 1. Definitions.

In this resolution, the following terms have the meanings given in this section, unless the context clearly requires another meaning.

“**Book-Entry System**” means a system in which no physical distribution of certificates representing ownership of the Obligations is made to the owners of the Obligations but instead all outstanding Obligations are registered in the name of a securities depository appointed by the Issuer, or in the name of such a depository’s nominee, and the depository and its participants record beneficial ownership and effect transfers of the Obligations electronically.

“**Continuing Disclosure Agreement**” means the Continuing Disclosure Agreement, dated as of the Original Issue Date, to be executed by the Issuer and delivered on the closing date of the Obligations.

“**Debt Service Fund**” means the fund created by the Issuer pursuant to Section 67.11 of the Wisconsin Statutes to provide for the payment of debt service on its general obligations.

“**Debt Service Fund Account**” has the meaning set forth in Section 16.

“**Depository**” means DTC or any successor appointed by the Issuer and acting as securities depository for the Obligations.

“**DTC**” means The Depository Trust Company.

“**Financial Officer**” means the Issuer’s Treasurer.

“**Fiscal Agent**” means Associated Trust Company, National Association, or any successor fiscal agent appointed by the Issuer to act as authentication agent, paying agent, and registrar for the Obligations pursuant to Section 67.10 (2) of the Wisconsin Statutes.

“**Governing Body**” means the Issuer’s Common Council.

“**Issuer**” means the City of De Pere, Wisconsin.

“**Municipal Officers**” means the Mayor and the Clerk of the Issuer. These are the officers required by law to execute general obligations on the Issuer’s behalf.

“**Obligations**” means the \$880,000 City of De Pere, Wisconsin Taxable General Obligation Promissory Notes, Series 2019B, which will be issued pursuant to this resolution.

“**Original Issue Date**” means October 21, 2019.

“**Project**” has the meaning given in the recitals to this resolution.

“**Purchase Agreement**” means the note purchase agreement signed and presented by the Purchaser to evidence the purchase of the Obligations as described in Section 14.

“**Purchase Price**” has the meaning given in the recitals to this resolution.

“**Purchaser**” means Robert W. Baird & Co. Incorporated.

“**Record Date**” means the 15th day (whether or not a business day) of the calendar month just before a regularly scheduled interest payment date for the Obligations.

“**Recording Officer**” means the Issuer’s Clerk.

“**Register**” means the register maintained by the Fiscal Agent at its designated office, in which the Fiscal Agent records:

- (i) The name and address of the registered owner of each Obligation.
- (ii) All transfers of each Obligation.

“**Treasurer**” means the Issuer’s Treasurer.

Section 2. Exhibits.

The attached exhibits are also a part of this resolution as though they were fully written out in this resolution:

- (i) *Exhibit A* — Form of Obligation.
- (ii) *Exhibit B* — Notice to Electors of Sale.

Section 3. Purposes of Borrowing; Issuance of Obligations.

The Governing Body authorizes the Obligations and orders that they be prepared, executed, and issued. The Obligations will be fully registered, negotiable, taxable general obligation promissory notes of the Issuer in the aggregate principal amount of \$880,000. The Obligations will be issued pursuant to the provisions of Section 67.12(12) of the Wisconsin Statutes to pay the costs of the Project and certain expenses of issuing the Obligations (including printing costs and fees for financial consultants, bond counsel, fiscal agent, rating agencies, insurance, and registration, as applicable).

Section 4. Terms of Obligations.

The Obligations will be named “City of De Pere, Wisconsin Taxable General Obligation Promissory Notes, Series 2019B.” The Obligations will be dated the Original Issue Date, even if they are actually issued or executed on another date. Each Obligation will also be dated the date on which it is authenticated by the Fiscal Agent. That date is its registration date.

The face amount of each Obligation will be \$5,000 or any multiple thereof up to the principal amount authorized for that maturity.

The Obligations will bear interest from the Original Issue Date. Interest will be payable semiannually on each March 1 and September 1, beginning on March 1, 2020, until the

principal of the Obligations has been paid. Interest on each Obligation will be (i) computed on the basis of a 360-day year of twelve 30-day months and (ii) payable to the person or entity in whose name the Obligation is registered on the Register at the end of the day on the applicable Record Date. The Obligations will be numbered consecutively as may be required to comply with any applicable rules or customs or as determined by the Municipal Officers executing the Obligations. The Issuer and the Fiscal Agent may treat the person or entity in whose name any Obligation is registered on the Register as the absolute owner of the Obligations for all purposes whatsoever under this resolution. The following table shows when the Obligations will mature and the rate of interest each maturity will bear:

<u>Maturity Date</u> <u>(September 1)</u>	<u>Principal Amount</u>	<u>Interest Rate</u>
2022	\$ 65,000	.00%
2023	65,000	.00
2024	65,000	.00
2025	65,000	.00
2026	70,000	.00
2027	180,000	.00
2028	185,000	.00
2029	185,000	.00

The principal of, and interest on, the Obligations will be payable in lawful money of the United States of America.

Section 5. Fiscal Agent.

The Issuer appoints the Fiscal Agent to act as authentication agent, paying agent, and registrar for the Obligations. The appropriate officers of the Issuer are directed to enter into a fiscal agency agreement with the Fiscal Agent on behalf of the Issuer. The fiscal agency agreement may provide for the Issuer to pay the reasonable and customary charges of the Fiscal Agent for those services. The fiscal agency agreement shall require the Fiscal Agent to comply with all applicable federal and state regulations. Among other things, the Fiscal Agent shall maintain the Register.

Section 6. Appointment of Depository.

The Issuer appoints DTC to act as securities depository for the Obligations. An authorized representative of the Issuer has previously executed a blanket issuer letter of representations with DTC on the Issuer's behalf, and the Issuer ratifies and approves that document.

Section 7. Book-Entry System.

On the date of their initial delivery, the Obligations will be registered in the name of DTC or its nominee and maintained in a Book-Entry System. If the Issuer's relationship with DTC is terminated, then the Issuer may appoint another securities depository to maintain the Book-Entry System.

The Issuer may decide on any date not to maintain the Obligations in a Book-Entry System. If the Issuer decides not to maintain a Book-Entry System, then it will do the following:

- (i) At its expense, the Issuer will prepare, authenticate, and deliver to the beneficial owners of the Obligations fully-registered, certificated Obligations in the denomination of \$5,000 or any multiple thereof in the aggregate principal amount then outstanding. The beneficial owners will be those shown on the records of the Depository and its direct and indirect participants.
- (ii) The Issuer will appoint a fiscal agent to act as authentication agent, paying agent, and registrar for the Obligations under Section 67.10 (2) of the Wisconsin Statutes (the Fiscal Agent may be reappointed in this capacity).

Section 8. Redemption.

The Obligations maturing on and after September 1, 2027 are subject to redemption before their stated maturity dates, at the Issuer's option, in whole or in part, in the order of maturity selected by the Issuer, on September 1, 2026 and on any date thereafter. The redemption price will be 100% of the principal amount redeemed, plus accrued interest to the redemption date, and no premium will be paid. If payment of an Obligation called for redemption has been made or provided for, then interest on the Obligation stops accruing on the stated redemption date. If less than all outstanding Obligations of a specific maturity are redeemed, then such Obligations will be redeemed in multiples of \$5,000 in accordance with Sections 9 and 10 hereof.

Section 9. Manner of Payment/Transfers/Redemption Notices Under Book-Entry System.

So long as the Obligations are being maintained in a Book-Entry System, the following provisions apply:

Payment. The Fiscal Agent is directed to pay the principal of, and interest on, the Obligations by wire transfer to the Depository or its nominee in accordance with the Depository's rules that are then in effect.

Transfers. The Obligations are transferable, only upon the Register and only if the Depository ceases to act as securities depository for the Obligations and the Issuer appoints a successor securities depository. If that happens, then upon the surrender of the Obligations to the Fiscal Agent, the Issuer will issue new fully registered Obligations in the same aggregate principal amount to the successor securities depository, and the Obligations will be recorded as transferred to the successor securities depository in the Register.

The Fiscal Agent will not be required to make any transfer of the Obligations (i) during the 15 calendar days before the date of the sending of notice of any proposed redemption of the Obligations, or (ii) with respect to any particular Obligation, after such Obligation has been called for redemption.

Partial Redemption. If less than all the Obligations of a particular maturity are to be redeemed, then the Depository and its direct and indirect participants will select the beneficial owners of the Obligations to be redeemed. If less than all the principal amount of a specific maturity is redeemed, then on the redemption date, upon surrender to the Fiscal Agent of the Obligation, the Issuer will issue one or more new Obligations in the aggregate principal amount outstanding after the redemption.

Notice of Redemption. Notice of the redemption of any of the Obligations will be sent to the Depository, in the manner required by the Depository, not less than 30, and not more than 60, days prior to the proposed redemption date. A notice of redemption may be revoked by sending notice to the Depository, in the manner required by the Depository, not less than 15 days prior to the proposed redemption date.

Section 10. Manner of Payment/Transfers/Redemption Notices Not Under Book-Entry System.

If on any date the Obligations are *not* being maintained in a Book-Entry System, then the following provisions apply:

Payment. The Fiscal Agent will pay the principal of each Obligation upon its presentation and surrender on or after its maturity or earlier redemption date at the designated office of the Fiscal Agent, and the Fiscal Agent will pay, on each interest payment date, the interest on each Obligation by wire or other electronic money transfer, or by check of the Fiscal Agent sent by first class mail, to the person or entity in whose name the Obligation is registered on the Register at the end of the day on the applicable Record Date.

Transfers. Each Obligation is transferable, only upon the Register, for a like aggregate principal amount of the same maturity and interest rate in denominations of \$5,000 or any multiple thereof. A transfer may be requested by the registered owner in person or by a person with a written power of attorney. The Obligation shall be surrendered to the Fiscal Agent, together with a written instrument of transfer satisfactory to the Fiscal Agent signed by the registered owner or by the person with the written power of attorney. The Issuer will issue one or more new fully registered Obligations in the same aggregate principal amount to the transferee or transferees, as applicable, in exchange for the surrendered Obligations and upon the payment of a charge sufficient to reimburse the Issuer or the Fiscal Agent for any tax, fee, or other governmental charge required to be paid with respect to such registration.

The Fiscal Agent will not be required to make any transfer of the Obligations (i) during the 15 calendar days before the date of the sending of notice of any proposed redemption of the Obligations, or (ii) with respect to any particular Obligation, after the Obligation has been called for redemption.

Partial Redemptions. If less than all the Obligations of a particular maturity are to be redeemed, then the Issuer or the Fiscal Agent will randomly select the Obligations to be redeemed. If less than all the principal amount of a particular Obligation is redeemed, then on the redemption date, upon surrender to the Fiscal Agent of the Obligation, the Issuer will issue one or more new Obligations in the aggregate principal amount outstanding after the redemption.

Notice of Redemption. Notice of the redemption of any of the Obligations shall be sent by first class mail, not less than 30, and not more than 60, days before the redemption date, to the registered owners of the Obligations to be redeemed, at the respective addresses set forth in the Register. A notice of redemption may be revoked by sending a notice by first class mail, not less than 15 days prior to the proposed redemption date, to the registered owners of the Obligations which have been called for redemption.

Section 11. Form of Obligations.

The Obligations shall be in substantially the form shown in Exhibit A. Omissions, insertions, or variations are permitted if they are deemed necessary or desirable and are consistent with this resolution or any supplemental resolution. The Issuer may cause the approving opinion of bond counsel to be printed or reproduced on the Obligations.

Section 12. Execution of Obligations.

The Obligations shall be signed by the persons who are the Municipal Officers on the date on which the Obligations are signed. The Obligations shall be sealed with the Issuer's corporate seal (or a facsimile), if the Issuer has one, and they shall also be authenticated by the manual signature of an authorized representative of the Fiscal Agent.

The Obligations will be valid and binding even if before they are delivered any person whose signature appears on the Obligations is no longer living or is no longer the person authorized to sign the Obligations. In that event, the Obligations will have the same effect as if the person were living or were still the person authorized to sign the Obligations.

A facsimile signature may be used as long as at least one signature of a Municipal Officer is a manual signature or the Fiscal Agent's certificate of authentication has a manual signature. If a facsimile signature is used, then it will be treated as the officer's own signature.

Section 13. Continuing Disclosure.

The appropriate officers of the Issuer are directed to sign the Continuing Disclosure Agreement, and the Issuer agrees to comply with all its terms.

Section 14. Sale of Obligations.

The Issuer awards the sale of the Obligations to the Purchaser at the Purchase Price. The Issuer approves and accepts the Purchase Agreement. The Municipal Officers are directed (i) to sign the Purchase Agreement in the Issuer's name and (ii) to take any additional actions needed to complete the sale of the Obligations, including arranging for a specific date, time, and location of closing of the sale.

The officers of the Issuer are directed to sign the Obligations and to arrange for delivery of the Obligations to the Purchaser through the facilities of DTC in accordance with the Purchase Agreement and this resolution. The Obligations shall be delivered to the Purchaser upon payment by the Purchaser of the Purchase Price as required by this resolution.

Unless waived by the Purchaser, the delivery of the Obligations is conditioned upon the Issuer furnishing the following items to the Purchaser:

- (i) The Obligations, together with the written, unqualified approving opinion of the law firm of Foley & Lardner LLP, bond counsel, evidencing the legality of the Obligations.
- (ii) A transcript of the proceedings relating to the issuance of the Obligations.
- (iii) A certificate showing that no litigation has been threatened or is pending that would affect the legality of the Obligations or the right of the Issuer to issue them at the time of their delivery.

Section 15. General Obligation Pledge; Tax Levy.

For the prompt payment of the principal of, and interest on, the Obligations, the Issuer irrevocably pledges its full faith and credit. The Issuer hereby levies upon all taxable property in its territory a direct, annual, and irrevocable tax in an amount sufficient to pay, and for the express purpose of paying, the interest on the Obligations as it falls due and also to pay and discharge the principal of the Obligations on their maturity dates.

This tax shall be carried from year to year into the Issuer's tax roll. It shall be collected in addition to all other taxes and in the same manner and at the same time as all other taxes. The amount of this tax that is carried into the Issuer's tax roll may be reduced in any year by the amount of any surplus money in the Debt Service Fund Account available to pay debt service on the Obligations for such year. This tax for each year the levy is made will be in the following amounts:

<u>Levy Year</u>	<u>Debt Service Amount Due in Following Year</u>	<u>Levy Year</u>	<u>Debt Service Amount Due in Following Year</u>
2019	\$_____	2024	\$_____
2020	_____	2025	_____
2021	_____	2026	_____
2022	_____	2027	_____
2023	_____	2028	_____

The Issuer appropriates an amount of proceeds of the Obligations equal to \$_____ to pay interest on the Obligations on the interest payment dates [in the years 20____ and 20____]. The amount shall be applied as provided in Section 17 hereof. As a result of the appropriation, the taxes levied for said interest payment dates will be abated.

Section 16. Debt Service Fund Account.

The Issuer shall create a separate account within the Debt Service Fund solely for the Obligations (the “**Debt Service Fund Account**”), which shall be maintained and administered as provided in Section 67.11 of the Wisconsin Statutes. The Treasurer is directed to keep the proceeds of the taxes levied under this resolution, when they are collected, in the Debt Service Fund Account. Any accrued interest received on the date of delivery of the Obligations and the premium, if any, paid to the Issuer by the Purchaser in excess of the stated principal amount of the Obligations shall be deposited into the Debt Service Fund Account and used to pay interest on the Obligations. If the money in the Debt Service Fund Account is insufficient to make a payment of principal of, or interest on, the Obligations on a date on which such a payment is due, then the Issuer will promptly provide the necessary funds to make the payment from other available sources.

Section 17. Borrowed Money Fund.

The sale proceeds of the Obligations (not including any accrued interest or premium received) shall be deposited in and kept by the Treasurer in a separate fund. The fund shall be designated with both the name of the Obligations and the name Borrowed Money Fund (herein referred to as the “**Borrowed Money Fund**”). Money in the Borrowed Money Fund, including any earnings, shall be (a) used to pay the costs of the Project and issuing the Obligations, and to pay capitalized interest, or (b) transferred to the Debt Service Fund Account as provided by law. The portion of the proceeds of the Obligations that has been appropriated to pay capitalized interest on the Obligations will be held in the Borrowed Money Fund until needed to pay interest on the Obligations, at which time the necessary amount will be transferred to the Debt Service Fund Account and applied to the required interest payment.

Section 18. Official Statement.

The Issuer approves and ratifies the preliminary offering document prepared and distributed in connection with the sale of the Obligations, and the Issuer authorizes and approves the final version of such document (the “**Official Statement**”) to be prepared prior to the issuance of the Obligations; *provided, however*, that the Official Statement shall be substantially in the form submitted to this meeting, with such modifications as the Municipal Officers approve. The Municipal Officers are directed to deliver copies of the Official Statement to the Purchaser and, if the Purchaser requests, execute one or more copies on behalf of the Issuer. Execution and delivery of the Official Statement will conclusively evidence the approval of the Municipal Officers.

Section 19. Publication of Notice.

The Recording Officer is directed to publish notice that the Issuer has agreed to sell the Obligations. The notice shall be published in the Issuer’s official newspaper as a class 1 notice under Chapter 985 of the Wisconsin Statutes promptly after the execution of the Purchase Agreement. The notice shall be in substantially the form shown in Exhibit B. The Recording Officer shall obtain proof, in affidavit form, of the publication, and shall compare the notice as published with the attached form to make sure that no mistake was made in publication.

Section 20. Authorization of Officers.

The appropriate officers of the Issuer are directed to prepare and furnish the following items to the Purchaser and the attorneys approving the legality of the Obligations:

- (i) Certified copies of proceedings and records of the Issuer relating to the Obligations and to the financial condition and affairs of the Issuer.
- (ii) Other affidavits, certificates, and information that may be required to show the facts about the legality of the Obligations, as such facts appear on the books and records under the officer's custody or control or as are otherwise known to the officer.

All certified copies, affidavits, certificates, and information furnished for such purpose will be representations of the Issuer as to the facts they present.

Section 21. Further Authorization.

The Issuer authorizes its officers, attorneys, and other agents or employees to do all acts required of them to carry out the purposes of this resolution.

Section 22. Conflict with Prior Acts.

In case any part of a prior action of the Governing Body conflicts with this resolution, that part of the prior action is hereby rescinded.

Section 23. Severability of Invalid Provisions.

If a court holds any provision of this resolution to be illegal or invalid, then the illegality or invalidity shall not affect any other provision of this resolution.

Section 24. Effective Date

This resolution takes effect upon its adoption and approval in the manner provided by law.

Adopted: September 17, 2019

Approved: September __, 2019

Michael J. Walsh, Mayor

Carey E. Danen, City Clerk

EXHIBIT A
FORM OF OBLIGATION

Unless this certificate is presented by an authorized representative of The Depository Trust Company, a New York corporation (“DTC”), to the issuer or its agent for registration of transfer, exchange, or payment, and any certificate issued is registered in the name of Cede & Co. or in such other name as is requested by an authorized representative of DTC (and any payment is made to Cede & Co. or to such other entity as is requested by an authorized representative of DTC), ANY TRANSFER, PLEDGE, OR OTHER USE HEREOF FOR VALUE OR OTHERWISE BY OR TO ANY PERSON IS WRONGFUL inasmuch as the registered owner hereof, Cede & Co., has an interest herein.

STATE OF WISCONSIN
CITY OF DE PERE

Registered

No. R-____

\$_____

TAXABLE GENERAL OBLIGATION PROMISSORY NOTE, SERIES 2019B

<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Original Issue Date</u>	<u>CUSIP</u>
_____%	September 1, 20__	October 21, 2019	241361 ____

REGISTERED OWNER: CEDE & CO.

PRINCIPAL AMOUNT: _____ DOLLARS

THE CITY OF DE PERE, WISCONSIN (herein called the “**Issuer**”), hereby acknowledges itself to owe and for value received promises to pay the Principal Amount to the Registered Owner on the Maturity Date, and to pay interest on the Principal Amount from the Original Issue Date at the annual rate of the Interest Rate. Interest is payable semiannually on March 1 and September 1, beginning on March 1, 2020, until the Principal Amount has been paid. Interest is computed on the basis of a 360-day year of twelve 30-day months.

This Obligation is one of a duly authorized issue of notes (the “**Obligations**”) of the Issuer of an aggregate principal amount of \$880,000, all of like tenor, except as to denomination, interest rate, and maturity date, issued by the Issuer pursuant to the provisions of Section 67.12(12) of the Wisconsin Statutes, and is authorized by the resolution duly adopted by the governing body of the Issuer on September 17, 2019, entitled: “A Resolution Authorizing and Providing for the Sale and Issuance of \$880,000 Taxable General Obligation Promissory Notes, Series 2019B, and All Related Details” (the “**Resolution**”). The Obligations are issuable only in the form of fully registered notes.

On the date of their initial delivery, the Obligations will be maintained in a system in which no physical distribution of certificates representing ownership of the Obligations is made to the owners of the Obligations but instead all outstanding Obligations are registered in the name of a securities depository appointed by the Issuer (a “**Depository**”), or in the name of the Depository’s nominee, and the Depository and its participants record beneficial ownership and effect transfers of the Obligations electronically (a “**Book-Entry System**”). So long as the Obligations are maintained in a Book-Entry System, then the principal of, and interest on, this Obligation will be paid by wire transfer to the Depository or its nominee in accordance with the Depository’s rules that are then in effect by ASSOCIATED TRUST COMPANY, NATIONAL ASSOCIATION, or any successor fiscal agent appointed by the Issuer under Section 67.10 (2) of the Wisconsin Statutes (the “**Fiscal Agent**”), which will act as authentication agent, paying agent, and registrar for the Obligations.

If on any date the Issuer decides *not* to maintain the Obligations in a Book-Entry System, then (i) the principal of this Obligation will be paid by the Fiscal Agent upon its presentation and surrender on or after its maturity date at the designated office of the Fiscal Agent, and (ii) the interest on this Obligation will be paid, on each interest payment date, by wire or other electronic transfer or by check of the Fiscal Agent sent by first class mail to the person or entity in whose name this Obligation is registered on the register (the “**Register**”) maintained by the Fiscal Agent at the end of the day on the 15th day (whether or not a business day) of the calendar month just before each regularly scheduled interest payment date (the “**Record Date**”). The Issuer and the Fiscal Agent may treat the person or entity in whose name this Obligation is registered on the Register as the absolute owner of this Obligation for all purposes.

The principal of, and interest on, this Obligation is payable in lawful money of the United States of America. For the prompt payment of the principal of and interest on this Obligation, the Issuer has irrevocably pledged its full faith and credit. The Issuer has levied upon all taxable property in its territory a direct, annual, and irrevocable tax sufficient in amount to pay, and for the express purpose of paying, the interest on this Obligation as it falls due and the principal of this Obligation on the Maturity Date.

The Obligations maturing on or after September 1, 2027 are subject to redemption before their stated maturity dates, at the Issuer’s option, in whole or in part, in the order of maturity selected by the Issuer, on September 1, 2026 and on any date thereafter. The redemption price will be 100% of the principal amount redeemed, plus accrued interest to the redemption date, and no premium will be paid. If payment of an Obligation called for redemption has been made or provided for, then interest on the Obligation stops accruing on the stated redemption date. If less than all outstanding Obligations of a specific maturity are redeemed, then such Obligations will be redeemed in multiples of \$5,000 as set forth below.

So long as the Obligations are being maintained in a Book-Entry System, the following provisions apply:

Transfers. The Obligations are transferable, only upon the Register and only if the Depository ceases to act as securities depository for the Obligations and the Issuer appoints a successor securities depository. If that happens, then upon the surrender of the Obligations to the Fiscal Agent, the Issuer will issue new fully

registered Obligations in the same aggregate principal amount to the successor securities depository and the Obligations will be recorded as transferred to the successor securities depository in the Register.

The Fiscal Agent will not be required to make any transfer of the Obligations (i) during the 15 calendar days before the date of the sending of notice of any proposed redemption of the Obligations, or (ii) with respect to any particular Obligation, after such Obligation has been called for redemption.

Partial Redemption. If less than all the Obligations of a particular maturity are to be redeemed, then the Depository and its direct and indirect participants will select the beneficial owners of the Obligations to be redeemed. If less than all the principal amount of a specific maturity is redeemed, then on the redemption date and upon surrender to the Fiscal Agent of the Obligation, the Issuer will issue one or more new Obligations in the aggregate principal amount outstanding after the redemption.

Notice of Redemption. Notice of the redemption of any of the Obligations will be sent to the Depository, in the manner required by the Depository, not less than 30, and not more than 60, days prior to the proposed redemption date. A notice of redemption may be revoked by sending notice to the Depository, in the manner required by the Depository, not less than 15 days prior to the proposed redemption date.

If on any date the Obligations are *not* being maintained in a Book-Entry System, then the following provisions apply:

Transfers. Each Obligation is transferable, only upon the Register, for a like aggregate principal amount of the same maturity and interest rate in denominations of \$5,000 or any multiple thereof. A transfer may be requested by the registered owner in person or by a person with a written power of attorney. The Obligation shall be surrendered to the Fiscal Agent, together with a written instrument of transfer satisfactory to the Fiscal Agent signed by the registered owner or by the person with the written power of attorney. The Issuer will issue one or more new fully registered Obligations, in the same aggregate principal amount to the transferee or transferees, as applicable, in exchange for the surrendered Obligations and upon the payment of a charge sufficient to reimburse the Issuer or the Fiscal Agent for any tax, fee, or other governmental charge required to be paid with respect to such registration.

The Fiscal Agent will not be required to make any transfer of the Obligations (i) during the 15 calendar days before the date of the sending of notice of any proposed redemption of the Obligations, or (ii) with respect to any particular Obligation, after such Obligation has been called for redemption.

Partial Redemption. If less than all the Obligations of a particular maturity are to be redeemed, then the Issuer or the Fiscal Agent will randomly select the

Obligations to be redeemed. If less than all the principal amount of a particular Obligation is redeemed, then on the redemption date and upon surrender to the Fiscal Agent of the Obligation, the Issuer will issue one or more new Obligations in the aggregate principal amount outstanding after the redemption.

Notice of Redemption. Notice of the redemption of any of the Obligations shall be sent by first class mail, not less than 30, and not more than 60, days before the redemption date, to the registered owners of any Obligations to be redeemed, at the respective addresses set forth in the Register. A notice of redemption may be revoked by sending a notice by first class mail, not less than 15 days prior to the proposed redemption date, to the registered owners of the Obligations which have been called for redemption.

The Issuer certifies, recites, and declares that all acts, conditions, and procedures required by law to exist, to have happened, and to be performed, leading up to and in the issuing of this Obligation and of the issue of which it is a part, do exist, have happened, and have been performed in regular and due form, time, and manner as required by law; that the indebtedness of the Issuer, including this Obligation and the issue of which it is a part, does not exceed any limitation, general or special, imposed by law; and that a valid, direct, annual and irrevocable tax has been levied by the Issuer sufficient to pay the interest on this Obligation when it falls due and also to pay and discharge the principal of this Obligation at maturity.

IN WITNESS WHEREOF, the Issuer, by its governing body, has caused this Obligation to be executed in its name and on its behalf by the manual or facsimile signatures of its Mayor and Clerk and to be sealed with its corporate seal (or a facsimile thereof), if any, all as of the Original Issue Date.

CITY OF DE PERE, WISCONSIN

By: _____
Michael J. Walsh, Mayor

[SEAL]

And: _____
Carey E. Danen, City Clerk

Certificate of Authentication

Dated: October ____, 2019

This Obligation is one of the Obligations
described in the Resolution.

ASSOCIATED TRUST COMPANY, NATIONAL ASSOCIATION,
as Fiscal Agent

By: _____
Authorized Signatory

Attachment: Reso19-104 (8737 : Reso #19-104 Taxable General Obligation Promissory Notes)

ASSIGNMENT

For value received, the undersigned hereby sells, assigns, and transfers unto

PLEASE INSERT SOCIAL SECURITY OR
OTHER IDENTIFYING NUMBER OF ASSIGNEE

(Please Print or Type Name and Address of Assignee)

the within-mentioned Obligation and all rights thereunder and does hereby irrevocably constitute and appoint _____ attorney-in-fact, to transfer the same on the books of the registry in the office of the Fiscal Agent, with full power of substitution in the premises.

Dated: _____

Signature Guaranteed

NOTICE: Signatures must be guaranteed by an “eligible guarantor institution” meeting the requirements of the Fiscal Agent. Those requirements include membership or participation in the Securities Transfer Association Medallion Program (“STAMP”) or such other “signature guarantee program” as may be determined by the Fiscal Agent in addition to, or in substitution for, STAMP, all in accordance with the Securities Exchange Act of 1934, as amended.

Note: The signature to this assignment must correspond with the name as written on the face of the within Obligation in every particular, without any alteration or change. When assignment is made by a guardian, trustee, executor or administrator, an officer of a corporation, or anyone in a representative capacity, proof of the person’s authority to act must accompany this Obligation.

Attachment: Reso19-104 (8737 : Reso #19-104 Taxable General Obligation Promissory Notes)

EXHIBIT B

NOTICE TO THE ELECTORS OF THE
CITY OF DE PERE, WISCONSIN
RELATING TO TAXABLE NOTE SALE

On September 17, 2019, pursuant to Section 67.12(12) of the Wisconsin Statutes, a resolution was offered, read, approved, and adopted whereby the City of De Pere, Wisconsin authorized the borrowing of money and entered into a contract to sell taxable general obligation promissory notes in the principal amount of \$880,000. It is anticipated that the closing of this note financing will be held on or about October 21, 2019. A copy of all proceedings had to date with respect to the authorization and sale of said notes is on file and may be examined in the office of the City Clerk, at 335 South Broadway Street, De Pere, Wisconsin between the hours of 9:00 a.m. and 4:30 p.m. on weekdays.

This notice is given pursuant to Section 893.77 of the Wisconsin Statutes, which provides that an action or proceeding to contest the validity of such financing, for other than constitutional reasons, must be commenced within 30 days after the date of publication of this notice.

Publication Date: September ____, 2019

/s/ Carey E. Danen
City Clerk

Attachment: Reso19-104 (8737 : Reso #19-104 Taxable General Obligation Promissory Notes)

CERTIFICATIONS OF CLERK

I, Carey E. Danen, certify that I am the duly qualified and acting Clerk of the City of De Pere, Wisconsin (the “**Municipality**”), and as such I have in my possession, or have access to, the complete corporate records of the Municipality and of its Common Council (the “**Governing Body**”), and that attached to this certificate is a true, correct, and complete copy of the resolution (the “**Resolution**”) entitled:

A Resolution Authorizing and Providing for the Sale and Issuance of \$880,000 Taxable General Obligation Promissory Notes, Series 2019B and All Related Details

I further certify as follows:

1. **Meeting Date.** On September 17, 2019, a meeting of the Governing Body was held beginning at _____ p.m.
2. **Posting.** On September ____, 2019 (and not less than 24 hours prior to the meeting), I posted, or caused to be posted, at the Municipality’s offices in De Pere, Wisconsin a notice setting forth the date, time, location, and subject matter of said meeting. The notice specifically referred to the Resolution.
3. **Notification of Media.** On September ____, 2019 (and not less than 24 hours prior to the meeting), I communicated or caused to be communicated, the date, time, location, and subject matter of said meeting to those news media who have filed a written request for such notice and to the official newspaper of the Municipality. The communication specifically referred to the Resolution.
4. **Open Meeting Law Compliance.** The meeting was a regular meeting of the Governing Body that was held in open session in compliance with Subchapter V of Chapter 19 of the Wisconsin Statutes and any other applicable local rules and state statutes.
5. **Members Present.** The meeting was duly called to order by the Mayor (the “**Presiding Officer**”), who chaired the meeting. Upon roll call, I noted and recorded that there were ____ members of the Governing Body present at the meeting, such number being a quorum of the Governing Body.
6. **Consideration of and Roll Call Vote on Resolution.** Various matters and business were taken up during the course of the meeting without intervention of any closed session. One of the matters taken up was the Resolution. A proper quorum of the Governing Body was present for the consideration of the Resolution, and each member of the Governing Body had received a copy of the Resolution. All rules of the Governing Body that interfered with the consideration of the Resolution, if any, were suspended by a two-thirds vote of the Governing Body. The Resolution was then introduced, moved, and seconded, and after due consideration, upon roll call, ____ of the Governing Body members voted Aye, ____ voted Nay, and ____ Abstained.

7. **Adoption of Resolution.** The Resolution was supported by the affirmative vote of a majority of a quorum of the members of the Governing Body in attendance. The Presiding Officer then declared that the Resolution was adopted, and I recorded the adoption of the Resolution.

8. **Approval of Presiding Officer.** The Resolution was approved by the Presiding Officer on September ____, 2019, and I have recorded the approval. The approval is evidenced by the signature of the Presiding Officer on the copy of the Resolution to which this certificate is attached.

9. **Publication of Notice.** I have caused the Notice to Electors, in the form of Exhibit B to the Resolution, to be published in the place specified in the Resolution.

IN WITNESS WHEREOF, I have signed my name and affixed the seal of the Municipality, if any, on this certificate on September ____, 2019.

Carey E. Danen, City Clerk

[SEAL]

Attachment: Reso19-104 (8737 : Reso #19-104 Taxable General Obligation Promissory Notes)



City of De Pere, Wisconsin

Request For Common Council Action

MEETING DATE: September 17, 2019

DEPARTMENT: Plan Commission

FROM: Peter Schleinz

SUBJECT: Resolution #19-105 Naming New Street Right-of-Way (Drift Inn Drive).

On August 26, 2019 the Plan Commission recommended approval of the street name with a vote of 6-1.

ATTACHMENTS:

- Reso19-105 (DOCX)
- Report to Plan Commission - Street Name Drift Inn DR (DOCX)
- Application Form (PDF)

RESOLUTION #19-105
NAMING NEW STREET RIGHT-OF-WAY
(Drift Inn Drive)

WHEREAS, as part of its reconstruction efforts to improve safety at the intersection of Ashland Avenue (State Highway 32) and Parkview Road, the Wisconsin Department of Transportation acquired new street right-of-way from Parcel No. WD-68-3 to connect Ashland Avenue to Parkview Road; and

WHEREAS, it is proposed that said new right-of-way be named "Drift Inn Drive;" and

WHEREAS, the Plan Commission has reviewed the location of such new right-of-way and recommends the Common Council approve naming the same "Drift Inn Drive."

NOW THEREFORE, BE IT RESOLVED THAT:

The Common Council approves naming the new street right-of way described above "Drift Inn Drive."

BE IT FURTHER RESOLVED THAT:

The City Clerk is directed to record a certified copy of this Resolution with the Brown County Register of Deeds.

BE IT FURTHER RESOLVED THAT:

All City officials, officers and employees are authorized and directed to take such steps as are lawful and necessary in furtherance thereof.

Adopted by the Common Council of the City of De Pere, Wisconsin, this 17th day of September, 2019.

APPROVED:

Michael J. Walsh, Mayor

ATTEST:

Carey E. Danen, City Clerk

Ayes: ____

Nays: ____

Attachment: Reso19-105 (8696 : Resolution #19-105 Naming New Street Right-of-Way (Drift Inn Drive))

- Item 6: Staff recommendation and possible action regarding a street name change to establish the name Drift Inn Drive for an unnamed street, located between the 600 block of Parkview Road and the 1500 block of Ashland Avenue. Submitted by City of De Pere. *

SITE MAP



Year 2017 Air Photograph.

REQUESTED ACTION: Street Name Change request.

Establish the name Drift Inn Drive for a new unnamed street.

COMMON DESCRIPTION: A new unnamed street, located south from the 600 block of Parkview Road and west from the 1500 block of Ashland Avenue.

PARCEL NUMBERS:	Not applicable
EXISTING ZONING:	Adjacent is B-2 (General Business District) to the east and south, and I-3 (General Industrial District) to the southwest.
SURROUNDING LAND USES:	Vacant to north (proposed residential). Residential to south, east and west.
COMPREHENSIVE PLAN:	Commercial.
APPLICANT/OWNER NAME:	City of De Pere Applicant / Owner 335 S. Broadway Street De Pere, WI 54115
SITE HISTORY:	Over the past few years the Wisconsin Department of Transportation has worked with the City of De Pere and nearby property owners to create an improved vehicle and bicycle traffic flow at the Parkview Road and Ashland Avenue intersection. The resulting design included disconnecting Parkview Drive from Ashland Avenue and looping a new street around the western and southern sides of the Drift Inn restaurant. In the summer of 2019, the construction of a new intersection began, creating an unnamed street. For improved emergency and navigation movements, the unnamed street requires a name.
REVIEW	When reviewing a street name change request, staff considers the logic and appropriateness of a new name, the avoiding of repeating names, and ease of wayfinding for the public, businesses, and emergency vehicles. The proposed street name change addresses the following: • The name does not appear to be inappropriate. • The name (with suffix) does not repeat elsewhere in Brown County. • The name has been reviewed by County and City staff. • The name was elected in reference to an adjacent local and well known business. The Drift Inn business owner is aware of and agreeable to the use of the proposed name. The proposed new name does not impact any mailing addresses as all businesses with frontage on Ashland Avenue have an Ashland Avenue address.
REVIEW PROCESS:	For street name change petitions the Plan Commission recommends either approval or rejection. The Common Council reviews the Plan Commission recommendation and makes the final decision on the street name change. The anticipated Council review date is September 17, 2019.
STAFF RECOMMENDATION:	Staff recommends APPROVAL of the street name change to establish the street name Drift Inn Drive and forwarding the request to Common Council for final approval.

	CITY OF DE PERE APPLICATION FOR STREET NAME CHANGE	Fee: <u>\$ 220.00</u>
		Receipt #: <u>NO FEE -- CITY</u>
		Date: <u>29 Jul 2019</u>

Read all instructions provided before completing. If additional space is needed, attach additional pages. Type or use black ink.

SECTION 1: Applicant / Permittee Information

Applicant Name (Ind., Org. or Entity)	Authorized Representative	Title	
Mailing Address	City	State	ZIP Code
Email Address	Phone Number (incl. area code)	Fax Number (incl. area code)	

SECTION 2: Landowner Information (complete these fields when project site owner is different than applicant)

Name (Ind. Org. or Entity)	Contact Person	Title	
Mailing Address	City	State	ZIP Code
Email Address	Phone Number (incl. area code)	Fax Number (incl. area code)	

SECTION 3: Street Name Change

Current Street Name:	
New Street Name:	

SECTION 4: Street Name Change Information

Reason for Requesting Name Change:	
------------------------------------	--

SECTION 5: Certification and Permission

Certification: I hereby certify that I am the owner or authorized representative for this Application. I certify that the information contained in this form and attachments is true and accurate.

Name of Owner/Authorized Representative (please print)	Title	Phone Number
Signature of Applicant <i>Peter Schlegel</i>		Date Signed

Maps and scaled drawings which help explain the request are strongly encouraged.

Attachment: Application Form (8696 : Resolution #19-105 Naming New Street Right-of-Way (Drift Inn Drive))



City of De Pere, Wisconsin

Request For Common Council Action

MEETING DATE: September 17, 2019

DEPARTMENT: Police

FROM: Derek Beiderwieden

SUBJECT: Resolution #19-106 Authorizing Extensions of Cost Share Agreements for School Resource Officer Program with the Unified School District of De Pere and the West De Pere School District.

The City of De Pere, the Unified School District of De Pere (USDDP) and the West De Pere School District (WDPSP) have maintained a partnership and agreement to have De Pere police officers in various schools since 1999. The agreements and cost sharing exhibits have changed over the years to our current versions that are attached for your convenience.

As you may recall, the cost sharing between the districts in recent past years involved one school resource officer (SRO) in each high school shared 50/50 for 10 months of the year between each individual school district and the City, and one floating SRO that was shared 1/3 each for 10 months between each school district and the City. We had a total of 3 SROs working.

In 2018/2019 WDPSP approached the City and requested another SRO for a total of four SROs, two dedicated in each school district. Levy limits and budget restraints prevented the City from being able to provide the additional SRO. WDPSP agreed to provide the full funding for the second SRO for their district and USDDP then agreed to pay the increased difference between 1/3 and 50/50 for their second officer. There are now a total of four SROs, two in each school district.

Because of the changes in the agreements, funding formulas and the exhibits, they are all now before you for consideration and possible approval.

Please let me know if there are any questions.

ATTACHMENTS:

- Reso19-106 (DOCX)
- Exhibit 1 - Unified School District of De Pere (PDF)
- Exhibit 2 - West De Pere School District SRO w-attachments (PDF)

RESOLUTION #19-106

AUTHORIZING EXTENSIONS OF COST SHARE AGREEMENTS FOR SCHOOL
RESOURCE OFFICER PROGRAM WITH THE UNIFIED SCHOOL DISTRICT OF DE PERE
AND THE WEST DE PERE SCHOOL DISTRICT

WHEREAS, the City and the Unified School District of De Pere are parties to an Agreement Regarding Cost Sharing of School Resource Officer Program Costs (f/k/a Police School Liaison Program); and

WHEREAS, the City and the West De Pere School District are parties to a Cost Sharing Agreement Regarding Cost Sharing of School Resource Officer (SRO) Program Costs; and

WHEREAS, both Agreements are in need of renewal for the 2019-2020 school year; and

WHEREAS, the costs of the SRO program, including the costs shares identified in these Agreements were included in the 2019 City Budget.

NOW, THEREFORE, BE IT HEREBY RESOLVED THAT:

The Mayor and City Clerk are hereby authorized and directed to enter into the following Agreements, subject to such changes as deemed necessary by the City Attorney:

1. Extension of Cost Sharing Agreement Regarding School Resource Officer Program Between the City of De Pere and the Unified School District of De Pere (attached and incorporated as Exhibit 1);
2. Extension of Cost Sharing Agreement Regarding School Resource Officer Program Between the City of De Pere and the West De Pere School District (attached and incorporated as Exhibit 2).

BE IT FURTHER RESOLVED THAT:

The Mayor and City Clerk are further authorized and directed to execute future extensions of the aforementioned Agreements as provided in Exhibit B of said Agreements provided they are properly budgeted therefore.

BE IT FURTHER RESOLVED THAT:

All City officials, officers, employees, and agents are further authorized and directed to take such steps as are lawful and necessary in furtherance thereof.

Adopted by the Common Council of the City of De Pere, Wisconsin, this 17th day of September, 2019.

APPROVED:

Michael J. Walsh, Mayor

ATTEST:

Carey E. Danen, City Clerk

Ayes: _____

Nays: _____

**EXTENSION OF COST SHARING AGREEMENT REGARDING
SCHOOL RESOURCE OFFICER PROGRAM BETWEEN THE
CITY OF DE PERE AND THE UNIFIED SCHOOL DISTRICT OF DE PERE**

This Agreement is entered into as of July 1, 2019, by and between the City of De Pere, a Wisconsin Municipal Corporation ("City") and the Unified School District of De Pere ("the District"), hereinafter referred to collectively as "the Parties."

WHEREAS, City and the District entered into an agreement as of July 1, 2001 regarding School Resource Officer (f/k/a Police Liaison Officer) Program cost sharing, which has been extended from time to time; and

WHEREAS, the Parties wish to memorialize, in writing, their continued desire to cost share the school resource officer program costs upon the terms and conditions set forth below.

NOW THEREFORE, in consideration of the fulfillment of the obligations of the Parties hereinafter set forth and such other good and valuable consideration, the receipt of which is hereby acknowledged, it is mutually agreed as follows:

1. This Agreement is effective as of July 1, 2019 through June 30, 2020.
2. The City and the District agree to equally share (50% each) the wage and benefit cost of two full time City police officers for the school resource officer program for the school term covered by the length of this Agreement in accordance with the attached Wage, Benefit and Equipment Costs Schedule ("Cost Schedule") as defined herein, attached hereto and incorporated by reference as Exhibit A.
 - A. "Fringe" benefits identified therein shall include the following: City contributions to the Wisconsin Retirement System, social security contribution, medical insurance premiums, dental insurance premiums, workers compensation premiums, disability insurance premiums and life insurance premiums.

- B. "Equipment" costs mean computer equipment, body cameras, protective gear, tactical gear and other such usual and customary equipment supplied to police officers by the City.
 - C. "Administrative charge" includes supervision time, administrative and support staff assistance, cell phone costs, administrative processing, vehicle costs, fuel costs and the like.
3. The City shall be solely responsible for the selection, direction, control, and supervision of the officer assigned pursuant to this Agreement. All other scheduling of work for the assigned officer during the portion of the year not covered by the school term will be the responsibility of the City. Any costs associated with work scheduled for the assigned officer by the City for regular police duty during breaks in and between school years are not shared costs between the City and the District.
 4. All overtime costs incurred by City for the District functions or activities beyond the normal school day (Monday-Friday, 7:45 a.m. to 3:30 p.m.) shall be the sole responsibility of the District.
 5. On or before July 1st of each year under this Agreement, City will invoice the District for its share of the officer costs incurred over the preceding 6-month period (January-June). Such invoice shall be paid on or before July 31st of the year invoiced. On or before January 1st of each year, the City will invoice the District for its share of the officer costs incurred over the preceding six-month period (July-December). Said invoice shall be paid on or before January 31st of the year invoiced. All invoices will be itemized to include a breakdown of costs associated with the program.
 6. This Agreement will not become effective unless and until authorized by the City and the School Board of the District.

7. This Agreement will terminate June 30, 2020. This Agreement may not be terminated earlier by any party without mutual written consent of all Parties herein.
8. This Agreement may be renewed upon the terms and conditions herein upon the approval in subsequent years of an Updated Cost Schedule in the form shown as Exhibit B, by both the District and the City, provided the same has been properly budgeted therefore.

Dated this ____ day of _____, 2019.

CITY OF DE PERE

UNIFIED SCHOOL DISTRICT OF DE PERE

Michael J. Walsh, Mayor

Dr. Benjamin Villarruel, Superintendent

Carey E Danen, City Clerk

David Youngquist, School Board President

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EXHIBIT A
Cost Schedule
Wage, Benefit and Equipment Costs for School Liaison Officer
Unified School District of De Pere

2019 Costs

Salary	\$ 79,268
SED ¹	\$ 2,762
Insurance	\$ 29,775
WRS ²	\$ 8,258
Social Security	\$ 5,893
Uniform Allowance	\$ 500
Equipment	\$ 800
	<u>\$122,256</u>
4% Administrative Charge	\$ 4,890
Total Costs	\$127,146
84% of Year per SRO ³	\$ 106,803
2019 Six Month Cost per SRO	$\$ 106,803 / 2 = \$53,402 \times 50\% = \$26,701$
<u>2019 District Cost Per 6 Month Period is \$26,701 x 2 = \$53,402</u>	

2020 Costs

Salary	\$ 79,380
SED	\$ 2,954
Insurance	\$ 29,824
WRS	\$ 9,666
Social Security	\$ 6,299
Uniform Allowance	\$ 500
Equipment	\$ 800
Subtotal	<u>\$ 129,423</u>
4% Administrative Charge	<u>\$ 20,707</u>
Total Costs	\$ 134,600
84% of Year per SRO	\$ 113,064
2020 Six Month Cost per SRO	$\$ 113,064 / 2 = \$56,532 \times 50\% = \$28,266$
<u>2020 District Cost Per 6 month period is \$28,266 x 2 = \$56,532</u>	

J:\Law\Agreements\2019\Exhibit A-USDDP Extension of Cost Sharing 9-2019 159-002-03.docx

¹ SED means schedule equalization day

² WRD means Wisconsin Retirement System

³ District is funding two (2) SRO positions at 50% each

2020 Extension of Cost Sharing Agreement
School Resource Officer (USDDP)
Exhibit A

EXHIBIT B

Updated Cost Schedule for _____
(Years)

TO

EXTENSION OF COST SHARING AGREEMENT REGARDING
SCHOOL RESOURCE OFFICER PROGRAM BETWEEN
THE CITY OF DE PERE AND THE UNIFIED SCHOOL DISTRICT OF DE PERE

Pursuant to Paragraph 8 of the Extension of Cost Sharing Agreement ("Agreement") entered into as of July 1, 2019, the City of De Pere ("City") and the Unified School District of De Pere (the "District") may renew the terms and conditions of the Agreement by approving an Updated Cost Schedule for subsequent years after it has been approved by both the District and the City, provided the same has been properly budgeted therefore.

The Parties wish to memorialize, in writing, their continued desire to cost share the police school liaison position upon the terms and conditions set forth below:

1. The Agreement is effective as of July 1, 20____ through June 30, 20____.
2. Cost Schedule for 20____ / 20____

Wage, Benefit and Equipment Costs for School Resource Officer
Unified School District of De Pere

20 Costs

Salary	\$
SED ¹	\$
Insurance	\$
WRS ²	\$
Social Security	\$
Equipment	\$
Subtotal	\$
4% Administrative Charge	\$
Total Costs	\$
84% of Year per SRO ³	\$
20__ Six Month Cost per SRO	\$
20__ District Cost Per 6 Months is	\$

¹ SED means schedule equalization day

² WRS means Wisconsin Retirement System

³ District is funding two (2) SRO positions at 50% each

20 Costs

Salary	\$
SED ¹	\$
Insurance	\$
WRS ²	\$
Social Security	\$
Equipment	\$
Subtotal	\$
4 % Administrative Charge	\$
Total Costs	\$
84% of Year Per SRO ³	\$
20__ Six Month Cost per SRO	\$

20__ District Cost Per 6 Months is \$

3. Except as set forth in this Updated Cost Schedule, all other terms and conditions of the Agreement are incorporated herein by reference and shall continue in full force and effect in accordance with its terms.

Dated: _____

CITY OF DE PERE

SCHOOL DISTRICT OF WEST DE PERE

Michael J. Walsh, Mayor

Dr. Benjamin Villarruel, Superintendent

Carey E. Danen, City Clerk

David Youngquist, School Board President

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¹ SED means schedule equalization day

² WRS means Wisconsin Retirement System

³ District is funding 50% of two (2) SRO

**EXTENSION OF COST SHARING AGREEMENT REGARDING
SCHOOL RESOURCE OFFICER PROGRAM BETWEEN
THE CITY OF DE PERE AND THE SCHOOL DISTRICT OF WEST DE PERE**

This Agreement is entered into as of July 1, 2019, by and between the City of De Pere, a Wisconsin Municipal Corporation ("City") and the School District of West De Pere ("West De Pere"), hereinafter referred to collectively as "the Parties."

WHEREAS, City and West De Pere entered into an agreement as of July 1, 1999 regarding School Resource Officer (f/k/a Police School Liaison) Program cost sharing, which has been extended from time to time; and

WHEREAS, the Parties wish to memorialize, in writing, their continued desire to cost share the school resource officer program costs upon the terms and conditions set forth below.

NOW THEREFORE, in consideration of the fulfillment of the obligations of the Parties hereinafter set forth and such other good and valuable consideration, the receipt of which is hereby acknowledged, it is mutually agreed as follows:

1. This Agreement is effective as of July 1, 2019 through June 30, 202.
2. The City and West De Pere agree to fund as set forth in Exhibits A, attached and incorporated herein, the wage and benefit cost of two full time City police officer for the school resource officer program for the school terms covered by this Agreement.
 - A. "Fringe" benefits identified therein shall include the following: City contributions to the Wisconsin Retirement System, social security contribution, medical insurance premiums, dental insurance premiums, workers compensation premiums, disability insurance premiums and life insurance premiums.
 - B. "Equipment" costs include computer equipment, body cameras, protective gear, tactical gear and other such usual and customary equipment supplied to police officers by the City.

- C. "Administrative charge" includes supervision time, administrative and support staff assistance, cell phone costs, administrative processing, vehicle costs, fuel costs and the like.
3. The City shall be solely responsible for the selection, direction, control, and supervision of the officers assigned pursuant to this Agreement. All other scheduling of work for the assigned officers during the portion of the year not covered by the school term will be the responsibility of the City. Any costs associated with work scheduled for the assigned officers by the City for regular police duty during breaks in and between school years are not shared costs between the City and West De Pere.
 4. All overtime costs incurred by City for West De Pere functions or activities beyond the normal school day (Monday-Friday, 7:45 a.m. to 3:30 p.m.) shall be the sole responsibility of West De Pere.
 5. On or before July 1st of each year under this Agreement, City will invoice West De Pere for its share of the officer costs incurred over the preceding 6-month period (January-June). Such invoice shall be paid on or before July 31st of the year invoiced. On or before January 1st of each year, the City will invoice West De Pere for its share of the officer costs incurred over the preceding six-month period (July-December). Said invoice shall be paid on or before January 31st of the year invoiced. All invoices will be itemized to include a breakdown of costs associated with the program.
 6. This Agreement will not become effective unless and until authorized by the City and West De Pere.

7. This Agreement will terminate June 30, 2020. This Agreement may not be terminated earlier by any party without mutual written consent of all Parties herein.
8. This Agreement may be renewed upon the terms and conditions herein upon the approval in subsequent years of an Updated Cost Schedule in the form shown as Exhibit B, by both West De Pere and the City, provided the same has been properly budgeted therefore.

Dated this ____ day of _____, 2019.

CITY OF DE PERE

SCHOOL DISTRICT OF WEST DE PERE

Michael J. Walsh, Mayor

Dennis Krueger, Superintendent

Carey E. Danen, City Clerk

Joe Bergner, School Board President

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EXHIBIT A
Cost Schedule
Wage, Benefit and Equipment Costs for School Liaison Officer
School District of West De Pere

2019 Costs

Salary	\$ 79,268
SED ¹	\$ 2,762
Insurance	\$ 29,775
WRS ²	\$ 8,258
Social Security	\$ 5,893
Uniform Allowance	\$ 500
Equipment	\$ 800
	<u>\$122,256</u>
4% Administrative Charge	\$ 4,890
Total Costs	\$127,146
84% of Year per SRO ³	\$ 106,803
2019 Six Month Cost per SRO	$\$ 106,803 / 2 = \$53,402 \times 50\% = \$26,701$
<u>2019 District Cost Per 6 Months is \$26,701 x 3 = \$80,103</u>	

2020 Costs

Salary	\$ 79,380
SED	\$ 2,954
Insurance	\$ 29,824
WRS	\$ 9,666
Social Security	\$ 6,299
Uniform Allowance	\$ 500
Equipment	\$ 800
Subtotal	<u>\$ 129,423</u>
4% Administrative Charge	<u>\$ 20,707</u>
Total Costs	\$ 134,600
84% of Year per SRO	\$ 113,064
2020 Six Month Cost per SRO	$\$ 113,604 / 2 = \$56,532 \times 50\% = \$28,266$
<u>2020 District Per 6 Months is \$28,266 x 3= \$84,798</u>	

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¹ SED means schedule equalization day

² WRD means Wisconsin Retirement System

³ District is funding one full time SRO and 50% of another SRO

2020 Extension of Cost Sharing Agreement
School Resource Officer (WDP)
Exhibit A

EXHIBIT B

Updated Cost Schedule for _____
(Years)

TO

EXTENSION OF COST SHARING AGREEMENT REGARDING
SCHOOL RESOURCE OFFICER PROGRAM BETWEEN
THE CITY OF DE PERE AND THE SCHOOL DISTRICT OF WEST DE PERE

Pursuant to Paragraph 8 of the Extension of Cost Sharing Agreement ("Agreement") entered into as of July 1, 2019, the City of De Pere ("City") and the School District of West De Pere (the "District") may renew the terms and conditions of the Agreement by approving an Updated Cost Schedule for subsequent years after it has been approved by both the District and the City, provided the same has been properly budgeted therefore.

The Parties wish to memorialize, in writing, their continued desire to cost share the police school liaison position upon the terms and conditions set forth below:

1. The Agreement is effective as of July 1, 20____ through June 30, 20____.
2. Cost Schedule for 20____ / 20____

Wage, Benefit and Equipment Costs for School Resource Officer
School District of De West Pere

20 Costs

Salary	\$
SED ¹	\$
Insurance	\$
WRS ²	\$
Social Security	\$
Equipment	\$
Subtotal	\$
4% Administrative Charge	\$
Total Costs	\$
84% of Year per SRO ³	\$
20__ Six Month Cost per SRO	\$
20__ District Cost Per 6 Months is	\$

¹ SED means schedule equalization day

² WRS means Wisconsin Retirement System

³ District is funding one full time SRO and 50% of another SRO

20 Costs

Salary	\$
SED ¹	\$
Insurance	\$
WRS ²	\$
Social Security	\$
Equipment	\$
Subtotal	\$
4 % Administrative Charge	\$
Total Costs	\$
84% of Year Per SRO ³	\$
20__ Six Month Cost per SRO	\$

20__ District Cost Per 6 Months is \$

3. Except as set forth in this Updated Cost Schedule, all other terms and conditions of the Agreement are incorporated herein by reference and shall continue in full force and effect in accordance with its terms.

Dated: _____

CITY OF DE PERE

SCHOOL DISTRICT OF WEST DE PERE

Michael J. Walsh, Mayor

Dennis Krueger, Superintendent

Carey E. Danen, City Clerk

Joe Bergner, School Board Vice-President

J:\Law\Agreements\2019\Exhibit B-WDPSD School District of De Pere - Extension of Cost Sharing 9-20197 159-002-03.docx

¹ SED means schedule equalization day

² WRS means Wisconsin Retirement System

³ District is funding one full time SRO and 50% of another SRO



City of De Pere, Wisconsin

Request For Common Council Action

MEETING DATE: September 17, 2019

DEPARTMENT: Fire Department

FROM: Lea Taylor

SUBJECT: Resolution #19-107 Authorizing Submission of Georgia-Pacific
Bucket Brigade Grant Application.

Unanimously approved.

ATTACHMENTS:

- Reso19-107 (DOCX)
- GEORGIA PACIFIC BUCKET BRIGADE GRANT REQUEST (PDF)

RESOLUTION #19-107

AUTHORIZING SUBMISSION OF GEORGIA-PACIFIC
BUCKET BRIGADE GRANT APPLICATION

WHEREAS, Georgia-Pacific offers grants for local fire departments for the purchase of new protective clothing to replace aging equipment and damaged safety gear under its Bucket Brigade Program; and

WHEREAS, such grant, if awarded, will be used by De Pere Fire Rescue to replace critical technical rescue equipment that is reaching the end of its service life; and

WHEREAS, this matter has been reviewed by the Finance/Personnel Committee which recommends approval thereof.

NOW, THEREFORE, BE IT HEREBY RESOLVED THAT:

The Common Council authorizes the Fire Chief to submit an application to Georgia-Pacific for funding to acquire the above-described equipment.

BE IT FURTHER RESOLVED THAT:

Any such grant awarded shall be brought before the Common Council for formal acceptance thereof.

BE IT FURTHER RESOLVED THAT:

All City officials, officers, employees, and agents are further authorized and directed to take such steps as are lawful and necessary in furtherance thereof.

Adopted by the Common Council of the City of De Pere, Wisconsin, this 17th day of September, 2019.

APPROVED:

Michael J. Walsh, Mayor

ATTEST:

Carey E. Danen, City Clerk

Ayes: _____

Nays: _____

Attachment: Reso19-107 (8741 : Reso #19-107 Authorizing Submission of Georgia-Pacific Bucket Brigade Grant.)

CITY OF DE PERE MEMO



To: Honorable Mayor Walsh
Members of the Finance and Personnel Committee

From: Alan Matzke, Fire Chief *AM*

Date: September 4, 2019

RE: Request to Apply for Georgia Pacific Bucket Brigade Grant

De Pere Fire Rescue would like to respectfully request permission to apply for the Georgia Pacific Bucket Brigade Grant. This grant would allow us to replace some of our critical technical rescue equipment that is reaching the end of its service life. "Technical rescue" refers to the aspects of saving lives that employ the use of tools and skills that exceed those normally reserved for emergency medical services or firefighting. These specialized rescues include: confined space, high angle, silo and grain storage, trench and excavation, structural collapse, and ice and water rescues. The dollar value of this grant is \$6,000.

De Pere Fire Rescue is in the Fox River Valley of Wisconsin. This area is known for its paper industry. De Pere Fire Rescue works with local paper mill and pulp plants in planning for emergencies in their numerous confined spaces. There are many examples and needs for the use of high angle rescue in the area. These include grain silos, cellular towers and water towers, among others. Our Auto Aid District includes rural areas that are home to many agricultural farms. As a result, we must stay proficient with agricultural rescues. Trenches are dug in almost every work site or building foundations and the piping for all underground utilities. The upper Midwest area is susceptible to tornadoes, derechos, and thunderstorms. Buildings that are affected by this weather may be at risk of collapsing or being blown over. De Pere and the Fox River Valley are bisected by the Fox River. This is a major recreational waterway, home to a nationally recognized fishery resulting in many recreational boaters. Due to the river valley, it is common for seasonal flooding with potential to trap citizens in areas unable to be reached on foot.

Thank you for your consideration. I respectfully request your support to move this item forward to the City Council for final action and acceptance. If you have any questions, please do not hesitate to ask.



City of De Pere, Wisconsin

Request For Common Council Action

MEETING DATE: September 17, 2019

DEPARTMENT: Fire Department

FROM: Lea Taylor

SUBJECT: Resolution #19-108 Authorizing Submission of Wisconsin
Department of Natural Resources Forest Fire Protection Grant
Application for Dry Fire Hydrant Installation.

Unanimously approved.

ATTACHMENTS:

- Reso19-108 (DOCX)
- WI FOREST FIRE PROTECTION GRANT REQUEST (PDF)

RESOLUTION #19-108

AUTHORIZING SUBMISSION OF WISCONSIN DEPARTMENT OF NATURAL
RESOURCES FOREST FIRE PROTECTION GRANT APPLICATION
FOR DRY FIRE HYDRANT INSTALLATION

WHEREAS, the Wisconsin Department of Natural Resources (WDNR) offers grants to Wisconsin fire departments and fire associations under its Forest Fire Protection (FFP) Grant Program to expand the use of local fire departments to augment and strengthen WDNR forest fire suppression capabilities; and

WHEREAS, such grant, if awarded, will be used by the City to install five (5) dry fire hydrants along the banks of the Fox River, with the WDNR covering approximately 50% of costs up to a maximum grant amount of \$7,480; and

WHEREAS, this matter has been reviewed by the Finance/Personnel Committee which recommends approval thereof.

NOW, THEREFORE, BE IT HEREBY RESOLVED THAT:

The Common Council authorizes the Fire Chief to:

- submit an application to the WDNR for financial assistance as described above;
- sign necessary documents; and
- take all other necessary action to undertake, direct and complete the approved project.

BE IT FURTHER RESOLVED THAT:

Any such grant awarded shall be brought before the Common Council for formal acceptance thereof.

BE IT FURTHER RESOLVED THAT:

All City officials, officers, employees, and agents are further authorized and directed to take such steps as are lawful and necessary in furtherance thereof.

Resolution #19-108
Page 2 of 2

Adopted by the Common Council of the City of De Pere, Wisconsin, this 17th day of
September, 2019.

APPROVED:

Michael J. Walsh, Mayor

ATTEST:

Carey E. Danen, City Clerk

Ayes: _____

Nays: _____

Attachment: Reso19-108 (8742 : Reso #19-108 Authorizing Submission of WDNR Forest Fire Protection Grant.)

CITY OF DE PERE MEMO



To: Honorable Mayor Walsh
Members of the Finance and Personnel Committee

From: Alan Matzke, Fire Chief *A.M.*

Date: September 4, 2019

RE: Request to Apply for 2019 Wisconsin Forest Fire Protection Grant

De Pere Fire Rescue would like to respectfully request permission to apply for the 2019 Wisconsin Forest Fire Protection Grant. This grant would assist with the cost of providing the installation of five (5) dry fire hydrants along the banks of the Fox River. Three (3) hydrants are proposed on the east side below the current bridge, two (2) hydrants are proposed on the west side in front of Ahlstrom-Munksjo Paper Mill. This project would allow the Fire Department to supplement the water supply in the event of a large building or multi-building fire. Due to the age and construction of our downtown business district, the potential for a large fire is considerable. The ability for us to augment the City's water supply with river water is invaluable. The total cost of this proposal is \$14,960.

These "dry hydrants" are pipes that are placed along the river shoreline that will allow fire vehicles to pump water from the river irregardless of weather conditions.

This Wisconsin Forest Fire Protection Grant would cover 50% of the funding for this project. The cost to the City would be approximately \$7,480.

Thank you for your consideration. I respectfully request your support to move this item forward to the City Council for final action and acceptance. If you have any questions, please do not hesitate to ask.



City of De Pere, Wisconsin

Request For Common Council Action

MEETING DATE: September 17, 2019

DEPARTMENT: City Clerk

FROM: Carey Danen

SUBJECT: Resolution #19-109 Authorizing Property Manager Agreement with Blue Frog Property Management LLC.

The Finance-Personnel Committee voted unanimously at its September 10, 2019 to recommend Blue Frog Property Management.

ATTACHMENTS:

- Reso19-109 (DOCX)
- Memo to Finance - property management services (PDF)
- Blue Frog (PDF)

RESOLUTION #19-109

AUTHORIZING PROPERTY MANAGER AGREEMENT WITH
BLUE FROG PROPERTY MANAGEMENT LLC

WHEREAS, the City of De Pere is in need of a property manager for certain residential property it owns at 2186 Lost Dauphin Road, City of De Pere, Brown County, Wisconsin; and

WHEREAS, Blue Frog Property Management LLC (Blue Frog P.M.) has available and offers to provide such services necessary to properly maintain said property for the benefit of the City, as further described in the Property Manager Agreement attached hereto and incorporated as Exhibit A; and

WHEREAS, this matter has been reviewed by the Finance/Personnel Committee, which recommends approval thereof.

NOW, THEREFORE, BE IT HEREBY RESOLVED THAT:

The Mayor and City Clerk are authorized and directed to execute the attached Agreement (Exhibit A), as is attached hereto, subject to such changes as deemed necessary by the City Attorney.

BE IT FURTHER RESOLVED THAT:

All City officials, officers, and employees are authorized and directed to take such steps as are lawful and necessary in furtherance thereof.

Adopted by the Common Council of the City of De Pere, Wisconsin, this 17th day of September, 2019.

APPROVED:

Michael J. Walsh, Mayor

ATTEST:

Carey E. Danen, City Clerk

Ayes: _____

Nays: _____

CITY OF DE PERE MEMO



To: Honorable Mayor Michael J. Walsh
Members of the Finance-Personnel Committee

From: Carey Danen, City Clerk

Date: September 3, 2019

RE: **Property management services for 2186 Lost Dauphin**

The City of De Pere owns a single family home at 2186 Lost Dauphin, which has been leased and maintained by a property management company, Advisor Management LLC, since 2010. Due to recent structure and personnel changes, the City is in need of a new property manager. Below is a comparison of three local companies who are able to provide this service:

	Monthly Fee	Leasing Fee (to fill vacancy)	Lease Renewal Fee	Maintenance Fees
Safehold Property Management	8% of collected rent	\$250	\$150	\$50/hr
Blue Frog Property Management	8% of collected rent	\$195	\$150	\$30-55/hr Depending on type
Vantage Point Property Management	10%	\$0	\$0	\$30-55/hr Depending on type

All of these companies have experience managing single family rentals, and offer online reporting for owners. Customer references were verified for each company as well. I have attached additional information provided by each company for your review.

I recommend choosing Blue Frog Property Management based upon their fee structure, positive recommendations, and years in business. Please contact me with any questions you may have.



Business Partner Package

Congratulations on your selection of Blue Frog Property Management (Blue Frog P.M.) as a potential partner to manage your properties. We know that your selection of Blue Frog to manage your real estate investments will be one of the best investment decisions you will ever make. We created our Business Partner Package to lay the groundwork of what you can expect from Blue Frog and why we know our partnership will be successful.

At Blue Frog P.M. we have two main objectives:

1. Minimize your rental headaches
2. Maximize your return on investment

We simplify this into 2 categories: Tenant Operations & Owner Operations

Tenant Operations

Blue Frog realizes that successfully managing tenants is critical to your success and has a major impact on your properties financial return. We manage everything from rental applications, rental showings, tenant screening, leasing, maintenance, evictions, rent increases, etc. etc. However, at Blue Frog, just managing these day-to-day items is not enough for us. As you will hear us refer to repeatedly, our #1 priority is to improve your properties financial performance. By actively managing 6 key tenant operating drivers our goal is to significantly improve your investment return.

1. Tenant Screening

Blue Frog P.M. understands that one of the most important drivers when it comes to financial return is our ability to get the best tenants into your units. Having tenants that take care of your property and pay their rent on time is critical to success. With Blue Frog's robust screening process which includes:

- ✚ Criminal History
- ✚ Credit History
- ✚ Eviction History
- ✚ Reference
- ✚ Income Verification

By utilizing this process, we will screen out problem tenants before they get into your properties. Better tenants means less maintenance, turnover, evictions and more revenue in your pocket.

2. On Time Rent Collection

Amateur landlords spend incalculable amounts of time chasing tenants to pay rent. Some tenants feel that it is ok for them to pay rent only when it is convenient for them to do so. Blue Frog P.M. understands that getting your rent revenue on time is important so that you can pay outstanding bills, mortgages, etc. Blue Frog P.M. does not chase rent. Blue Frog will issue the appropriate 5 day notice when rent is late. If amounts are not paid within this timeframe, we will begin the eviction process. Tenants will find out very quickly that late rent is unacceptable and fall in line or we will replace them with tenants that are more dependable. Aggressively managing rent collection means getting your revenue into your account faster.

3. Property Maintenance

Slow turn around time for requested property maintenance is a major complaint with tenants and a reason good tenants find other places to live. Tenants can create maintenance work orders in real time directly through the Blue Frog P.M. Tenant Portal. Blue Frog P.M. closely tracks the time it takes to close out maintenance requests. This information is also analyzed and reported directly to you monthly. Better property maintenance means less deferred maintenance cost, happier tenants, and fewer turnovers.

4. Enforce Lease Rules

Strong leases are necessary when renting out an apartment to a new tenant. Good tenants respect the rules outlined in their lease and understand that rules encourage good living arrangements for everybody. Blue Frog P.M. will ensure that all rules are followed as outlined in the lease.

5. Vacancy Turn Velocity

Blue Frog understands that a vacant unit can quickly become a financial drain on your investment. Blue Frog will quickly update your vacant property into rent ready condition. We also have several effective techniques to get your property rented including on-site and on-line marketing.

6. Tenant Retention

Having vacancies and constantly turning units is one of the biggest expenses a property owner will face. By successfully managing tenant operations your tenants are more likely to stay in your units longer. Blue Frog also has several creative methods we employ to actively recruit your best tenants to stay for multiple years. Better tenant retention means fewer vacancies and improved return on investment.

Owner Operations

Blue Frog P.M. also works very hard to continually measure and improve our Owner Operations. There are several themes Blue Frog will use to improve your financial performance.

1. Metric Based Accountability

Blue Frog Property Management – <http://www.bluefrogpm.com>

Blue Frog P.M. prides ourselves in transparently presenting key performance indicators to our business partners. We actively measure on time rent collection, maintenance performance, tenant retention, & revenue/profit performance. Blue Frog P.M. monitors and reports these key metrics to our business partners on a monthly basis.

2. Value Technology

Blue Frog P.M. utilizes internet based property management software that allows tenants and owners real time access to our systems. Tenants can pay rent, applications can be processed, and maintenance orders filled out all through our portal. Owners have real time access to customized reports detailing flexible metrics. No more waiting, with Blue Frog you will have real time access to your investment performance.

3. Revenue/Expense Analysis

Blue Frog employs a practicing CPA to analyze your properties revenues and expenses. We will continually evaluate your financials and make suggestions on how we can improve your properties performance including:

- ✚ Market rent analysis
- ✚ Additional revenue opportunity analysis
- ✚ Expense reduction analysis

4. Investment Analysis

Looking to add to your real estate investment portfolio? Collaborate with Blue Frog and we will run a property analysis on any of your future residential property investments at no charge. We have copyrighted software specially designed to analyze real estate investments and will be happy to give you a second opinion on your investment

By aggressively managing Tenant and Owner Operations Blue Frog P.M. knows that we will improve your return on investment. We have the experience, drive, and know-how to successfully manage your properties. If you would like to discuss Blue Frog Property Management Services further please contact us at: (920) 689-FROG (3764) or fill out a request for information on our website: <http://www.bluefrogpm.com>.



Property Manager Agreement

This Agreement is made effective as of _____, by and between _____, (hereinafter called "Owner") and _____ of Blue Frog Property Management LLC (hereinafter called "Manager").

1. DESCRIPTION OF THE PROPERTY. This Agreement is made with respect to the following properties:

_____,
_____,
_____,
_____.

(hereinafter collectively "Property").

2. RESPONSIBILITIES OF THE MANAGER. The Manager will serve, as an Independent Contractor, as the Owner's exclusive agent. Beginning on _____ Manager will provide to Owner the following services (collectively, the Services):

- a. Collection and Disbursement: Manager agrees to collect all rents as they become due; to render to Owner a monthly accounting of rents received and expenses paid; and to remit to Owner all income, less any sums paid out. Manager agrees to collect the rents from the tenant and to disburse funds by ordinary mail or as instructed by the Owner on or before the day of the current month, provided, however, that the rent has been received from the tenant;
- b. Security Deposit: Manager will collect, deposit, hold, and disburse security deposits in accordance with the lease and appropriate rules and regulations.
- c. Maintenance and Labor: Manager agrees to decorate, to maintain, and to repair the property and to hire and to supervise all employees and other needed labor. Manager agrees to secure the prior approval of the Owner on all expenditures in excess of \$_____ for any one item, except when, in the opinion of the Manager, such maintenance of repairs are necessary to protect the Property from damage or to maintain services to the tenants as called for in their leases ("emergency maintenance or repairs") or an item that is required to meet City Code. Owner agrees that when lock changes become necessary Manager can install Manager's preferred master key lock at Owner's expense.

Owner Initials (_____) Manager Initials (_____)

Maintenance and repair services provided to the Premises will be billed according to the current rate structure, as listed below, which may change from time to time as market conditions warrant. Material costs may include a mark up to cover the costs of procurement, inspection, and warranty.

Repair and Maintenance	\$45.00 per hour
Inspections	\$45.00 per hour
Cleaning	\$30.00 per hour
Overtime:	\$55.00 per hour (after 5:00 PM Monday – Friday)
Weekend Calls:	\$55.00 per hour (Saturday or Sunday)
Rent Ready Report / Property Inspection Report	\$45.00 per hour
Maintenance Coordination:	\$45.00 per hour – 15 minute increments

d. Services not included in Management fee: The following services if requested by Owner will be billed at \$45.00 per hour:

1. Any work done with an outside real estate firm
2. Any Owner requested accounting
3. Collections

e. Advertisement and Legal Proceedings: Manager agrees to advertise for tenants, screen tenants and select tenants of suitable credit worthiness. Manager will set rents that in the opinion of the Manager at the time of the rent negotiations with the tenant, reflect the market conditions of that time and approximate rents of comparable rental properties, unless expressly instructed in writing by the Owner to the Manager to the contrary, as to the amount of the initial rent and any subsequent increases as may from time to time be appropriate. Manager agrees to rent and to lease the property; to sign, renew and to cancel rental agreements and leases for the property or any part thereof

f. Evictions: In the event that an eviction becomes necessary, Manager will manage the process. Manager may at their sole discretion seek outside legal counsel to manage the legal process if it is deemed necessary. All legal costs including but not limited to attorney fees, court costs, process server fees, etc., will be attempted to be collected from the tenant if able. If unable to collect, Owner will be responsible to reimburse Manager for actual costs and for any judgment for any counter-claim filed by the tenant. If Manager represents Owner for a tenant that was in place prior to Manager taking over property there will be a \$300.00 charge for an eviction in excess of actual costs. If eviction is for a tenant that was placed by Manager, the fee for Manager to manage shall be waived.

g. Reserve: Owner agrees that Manager will maintain a reserve of Owner funds in an account to cover expenses of \$_____.

3. PAYMENT.

a. The Manager is entitled to withhold a standard _____% from each monthly rental payment for payment of Managers services under this Agreement. In addition, the Manager is entitled to withhold \$195.00 of the first months rent after successfully renting a unit to a new tenant upon the tenant's first rent payment and \$150.00 for extending a lease for a current tenant a minimum of six (6) months. For any services rendered other than those set out in this Agreement, the Manager may be compensated at such a rate and on such terms as may be agreed between the Manager and the Owner. The payment indicated above does not account for payment for materials, labor or other costs

Owner Initials (_____) Manager Initials (_____)

which may be incurred in order to maintain or advertise the property. In addition to the payment referenced above the Manager is entitled to withhold, the Manager may also withhold any sums necessary to cover fees and costs the Manager has incurred in regards to the property. The Manager will notify the Owner of any tenant who is over thirty (30) days behind in paying their rent. In the event the rental payments in any month do not cover the total fees and costs owed to the Manager, the Owner will remit payment of the remaining balance within fifteen (15) days of notification by the Manager. The Manager is required to provide the Owner with an itemized monthly statement reflecting all rents received, owed, and all disbursements made from the rental payments.

If Owner sells Property or exits this Agreement after Manager has already set up advertising for the Property a fee of \$300.00 will be charged to Owner.

- b. Late Fees: Manager will apply and collect all late fees, Manager may retain 50% of late fees collected

4. RELATIONSHIP OF PARTIES. It is understood by the parties that Manager is an Independent Contractor with respect to the relationship between the parties, and not an employee of the Owner. Owner will not provide fringe benefits, including health insurance benefits, paid vacation, or any other employee benefit, for the benefit of the Manager.

5. TERM. This Agreement shall continue in full force and effect for an initial term of one (1) year from the effective date. However, the Agreement may be terminated at any time by either party with or without cause provided at least 30 days' prior written notice is delivered by the terminating party to the other party. If neither the Manager or Owner provides such notice prior to the expiration of the initial term, this Agreement shall continue until otherwise terminated pursuant to this Agreement.

60-DAY MONEY BACK GUARANTEE. Starting from the effectivity date of this Agreement, Manager offers a sixty (60) day money back guarantee if Owner is not satisfied with the service. This guarantee covers only fees paid for management fees and excludes any fees paid for maintenance, lease ups, or other misc.

6. INDEMNIFICATION. Manager agrees to indemnify and hold Owner harmless from all claims, losses, and expenses from the acts or omissions of Manager and/or Manager's employees, agents, or representatives.

7. DEFAULT. The occurrence of any of the following shall constitute a material default under this Agreement:

- a. The failure to make a required payment when due.
- b. The insolvency or bankruptcy of either party.
- c. The subjection of any of either party's property to any levy, seizure, general assignment for the benefit of creditors, application or sale for or by any creditor or government agency.
- d. The failure to make available or deliver the Services in the time and manner provided for in this Agreement.

OWNER'S FAULT If communication by Owner with tenant, Manager, or contractor, during which either is made to feel as though they are put in "harm's way" or if Owner will not repair or cause to be repaired an essential or included item or; fail to authorize maintenance within reasonable time limits or; which is considered a health or safety need, or; if Owner refuses to allow Manager to keep Property in good condition, or; if Owner requests Manager to do something that is considered unethical or illegal, then this shall be grounds at Manager's sole discretion for immediate cancellation of this Agreement.

Owner Initials (_____) Manager Initials (_____)

8. REMEDIES. In addition to any and all other rights a party may have available according to law, if a party defaults by failing to substantially perform any provision, term or condition of this Agreement (not including items detailed in section 8 Owner's Fault), the other party may terminate the Agreement by providing written notice to the defaulting party. This notice shall describe with sufficient detail the nature of the default. The party receiving such notice shall have fifteen (15) days from the effective date of such notice to cure the default(s). Unless waived by a party providing notice, the failure to cure the default(s) within such time period shall result in the automatic termination of this Agreement.

9. FORCE MAJEURE. If performance of this Agreement or any obligation under this Agreement is prevented, restricted, or interfered with by causes beyond either party's reasonable control ("Force Majeure"), and if the party unable to carry out its obligations gives the other party prompt written notice of such event, then the obligations of the party invoking this provision shall be suspended to the extent necessary by such event. The term Force Majeure shall include, without limitation, acts of God, fire, explosion, vandalism, storm or other similar occurrence, orders or acts of military or civil authority, or by national emergencies, insurrections, riots, or wars, or strikes, lock-outs, work stoppages. The excused party shall use reasonable efforts under the circumstances to avoid or remove such causes of non-performance and shall proceed to perform with reasonable dispatch whenever such causes are removed or ceased. An act or omission shall be deemed within the reasonable control of a party if committed, omitted, or caused by such party, or its employees, officers, agents, or affiliates.

10. MEDIATION. Owner and Manager agree that any dispute that may arise regarding the meaning, performance or enforcement of this Agreement, will, prior to resorting to litigation, be submitted to non-binding Mediation, and that the parties will engage in the mediation process in good faith once a written request to mediate has been given by any party. Any Mediation initiated as a result of this Agreement shall be administered within the Winnebago County, according to its mediation rules, and any ensuing litigation shall be conducted within said county, according to Wisconsin law. The results of any such Mediation shall be binding only upon agreement of each party to be bound. The costs of any mediation proceeding shall be shared equally by the participating parties.

11. CONFIDENTIALITY. Manager, and its employees, agents, or representatives will not at any time or in any manner, either directly or indirectly, use for the personal benefit of Manager, or divulge, disclose, or communicate in any manner, any information that is proprietary to Owner. Manager and its employees, agents, and representatives will protect such information and treat it as strictly confidential. This provision will continue to be effective after the termination of this Agreement.

Upon termination of this Agreement, Manager will return to Owner all records, notes, documentation and other items that were used, created, or controlled by Manager during the term of this Agreement.

12. NOTICE. Any notice or communication required or permitted under this Agreement shall be sufficiently given if delivered in person or by certified mail, return receipt requested, to the address set forth in the opening paragraph or to such other address as one party may have furnished to the other in writing.

13. ENTIRE AGREEMENT. This Agreement contains the entire agreement of the parties, and there are no other promises or conditions in any other agreement whether oral or written concerning the subject matter of this Agreement. This Agreement supersedes any prior written or oral agreements between the parties.

14. AMENDMENT. This Agreement may be modified or amended in writing, if the writing is signed by the party obligated under the amendment.

Owner Initials () Manager Initials ()

15. SEVERABILITY. If any provision of this Agreement will be held to be invalid or unenforceable for any reason, the remaining provisions will continue to be valid and enforceable. If a court finds that any provision of this Agreement is invalid or unenforceable, but that by limiting such provision it would become valid and enforceable, then such provision will be deemed to be written, construed, and enforced as so limited.

16. WAIVER OF CONTRACTUAL RIGHT. The failure of either party to enforce any provision of this Agreement shall not be construed as a waiver or limitation of that party's right to subsequently enforce and compel strict compliance with every provision of this Agreement.

17. GOVERNING LAW. This Agreement shall be construed in accordance with the laws of the State of Wisconsin.

18. SIGNATORIES. This Agreement shall be signed on behalf of Owner by _____ and on behalf of Manager by _____ and shall be effective as of the date first written above.

Owner:

By: _____

Manager:

Blue Frog Property Management

By: _____

Owner Initials (_____) Manager Initials (_____)

Property Information

Any problems with property?

Any special lease clauses?

Advertising tips you wish to share?

Rent Information:

Lowest Acceptable Rent: _____

Any utilities required to be included?

Restrictions:

Section 8: ()NO ()YES

Dogs: ()NO ()YES

Cats: ()NO ()YES

Any pet restrictions?

Owner Information:

Email: _____

Phone: _____

Address: _____

How Did you Hear About Us?

Owner Initials (_____) Manager Initials (_____)

BANK INFORMATION

Account Type: Savings_____Checking_____

Name of Bank: _____

Routing Number: _____

Account Number: _____

Owner Initials (_____) Manager Initials (_____)



City of De Pere, Wisconsin

Request For Common Council Action

MEETING DATE: September 17, 2019

DEPARTMENT: City Clerk

FROM: Ann Ledvina

SUBJECT: Operator license applications.

ATTACHMENTS:

- License List (PDF)

CITY OF DE PERE
License Committee - September 17, 2019

Previously Tabled Operator License Applications	
1	IRIZARRY, MATTHEW T.
2	NORTH, HEATHER L.

New Operator License Applications	
1	CARPENTER - LOBSTEIN, SKYE L.
2	MILLER, STEPHANIE L.
3	VANDERLEEST, ADRIANA M.
4	AMBROSIUS, KYLE T.



City of De Pere, Wisconsin

Request For Common Council Action

MEETING DATE: September 17, 2019

DEPARTMENT: City Clerk

FROM: Carey Danen

SUBJECT: Voucher approval.

ATTACHMENTS:

- 9-17-2019 VOUCHERS (PDF)

9/11/2019 11:12 AM A / P CHECK REGISTER
 PACKET: 06175 SEP 2019 COUNCIL - 2 9-17-19
 VENDOR SET: 01 ***** CHECK LISTING *****
 BANK : AP ASSOCIATED

PAGE: 1

VENDOR	NAME / I.D.	DESC	CHECK TYPE	CHECK DATE	DISCOUNT	AMOUNT	CHECK NO#	CHECK AMOUNT
7944	A2CL SERVICES LLC I-201909109754	A2CL SERVICES LLC	R	9/17/2019		26.80CR	089880	26.80
5323	ALLIED 100 LLC I-1484388	ALLIED 100 LLC	R	9/17/2019		106.00CR	089881	106.00
1059	AMERICAN PLANNING ASSOCIATION CORP I-341887-190707	AMERICAN PLANNING ASSOCIATION	R	9/17/2019		36.00CR	089882	36.00
7972	APA-IL I-602-3-1-268F	APA-IL	R	9/17/2019		400.00CR	089883	400.00
7507	DEBORAH ARMBRUSTER I-201909109755	DEBORAH ARMBRUSTER	R	9/17/2019		191.08CR	089884	191.08
0442	BADGER LABORATORIES INC I-19-49019361	BADGER LABORATORIES INC	R	9/17/2019		260.00CR	089885	260.00
0020	BADGERLAND PRINTING INC I-33797 I-33833 I-33858	BADGERLAND PRINTING INC BADGERLAND PRINTING INC BADGERLAND PRINTING INC	R R R	9/17/2019 9/17/2019 9/17/2019		44.00CR 188.00CR 88.00CR	089886 089886 089886	 320.00
6404	BAY AREA TESTING & CONSULTING LLC I-3382 I-3383 I-3384 I-3385	BAY AREA TESTING & CONSULTING BAY AREA TESTING & CONSULTING BAY AREA TESTING & CONSULTING BAY AREA TESTING & CONSULTING	R R R R	9/17/2019 9/17/2019 9/17/2019 9/17/2019		1,202.75CR 965.00CR 335.00CR 456.75CR	089887 089887 089887 089887	 2,959.50
0027	BAY TOWEL INC I-2920512	BAY TOWEL INC	R	9/17/2019		87.48CR	089888	87.48
0028	BAY VERTE MACHINERY INC I-375448-00	BAY VERTE MACHINERY INC	R	9/17/2019		39.99CR	089889	39.99
6849	ERIN BONGERS I-201909109756	ERIN BONGERS	R	9/17/2019		39.73CR	089890	39.73
0038	BROADWAY AUTOMOTIVE INC I-465096P I-466370P I-956276P	BROADWAY AUTOMOTIVE INC BROADWAY AUTOMOTIVE INC BROADWAY AUTOMOTIVE INC BROADWAY AUTOMOTIVE INC	R R R R	9/17/2019 9/17/2019 9/17/2019 9/17/2019		20.28CR 62.32CR 46.16CR	089891 089891 089891	 128.76

Attachment: 9-17-2019 VOUCHERS (8751 : Voucher approval.)

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VENDOR SET: 01

**** CHECK LISTING ****

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VENDOR	NAME / I.D.	DESC	CHECK TYPE	CHECK DATE	DISCOUNT	AMOUNT	CHECK NO#	CHECK AMOUNT
0039	BROOKS TRACTOR INC I-D75325	BROOKS TRACTOR INC	R	9/17/2019		102.30CR	089892	102.30
0536	CDW GOVERNMENT INC I-TPH7437 I-TPR8722 I-TQB4299 I-TQD4094 I-TQL0163 I-TQV2283 I-TRT9898	CDW GOVERNMENT INC CDW GOVERNMENT INC CDW GOVERNMENT INC CDW GOVERNMENT INC CDW GOVERNMENT INC CDW GOVERNMENT INC CDW GOVERNMENT INC	R R R R R R R	9/17/2019 9/17/2019 9/17/2019 9/17/2019 9/17/2019 9/17/2019 9/17/2019		45.26CR 1,445.42CR 225.60CR 33.92CR 694.18CR 1,538.52CR 2,026.64CR	089893 089893 089893 089893 089893 089893 089893	 6,009.54
2708	CLEANING SOLUTION SERVICES INC I-19925 I-19926 I-19929 I-19955 I-19958 I-19959 I-19965	CLEANING SOLUTION SERVICES INC CLEANING SOLUTION SERVICES INC CLEANING SOLUTION SERVICES INC CLEANING SOLUTION SERVICES INC CLEANING SOLUTION SERVICES INC CLEANING SOLUTION SERVICES INC CLEANING SOLUTION SERVICES INC	R R R R R R R	9/17/2019 9/17/2019 9/17/2019 9/17/2019 9/17/2019 9/17/2019 9/17/2019		1,354.06CR 1,657.49CR 1,349.21CR 756.40CR 384.70CR 278.04CR 127.50CR	089894 089894 089894 089894 089894 089894 089894	 5,907.40
7639	CORE & MAIN LP I-K879845 I-L090310 I-L122000 I-L122200	CORE & MAIN LP CORE & MAIN LP CORE & MAIN LP CORE & MAIN LP	R R R R	9/17/2019 9/17/2019 9/17/2019 9/17/2019		1,248.71CR 220.00CR 909.80CR 2,750.00CR	089895 089895 089895 089895	 5,128.51
0217	COUNTRY VISIONS COOPERATIVE I-201909109757	COUNTRY VISIONS COOPERATIVE	R	9/17/2019		31.63CR	089896	31.63
7707	DUNCAN ASSOCIATES INC I-337-18-16	DUNCAN ASSOCIATES INC	R	9/17/2019		1,585.00CR	089897	1,585.00
0084	ELMSTAR ELECTRIC CORP I-13880 01	ELMSTAR ELECTRIC CORP	R	9/17/2019		2,000.00CR	089898	2,000.00
0086	ERC INC I-ERC-0819-2207	ERC INC	R	9/17/2019		429.00CR	089899	429.00
2627	FESTIVAL FOODS INC I-1724-98	FESTIVAL FOODS INC	R	9/17/2019		243.38CR	089900	243.38

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7265	FIRE CATT LLC I-7618	FIRE CATT LLC	R	9/17/2019		5,089.60CR	089901	5,089.60
0200	FIRST SUPPLY LLC I-11813527-00	FIRST SUPPLY LLC	R	9/17/2019		147.71CR	089902	147.71
3655	FUN EXPRESS LLC I-697641540-01	FUN EXPRESS LLC	R	9/17/2019		106.74CR	089903	106.74
2495	GLAXOSMITHKLINE I-8252914241	GLAXOSMITHKLINE	R	9/17/2019		961.57CR	089904	961.57
5830	GRAEF INC I-105104	GRAEF INC	R	9/17/2019		1,377.50CR	089905	1,377.50
0116	GRAINGER INC I-9274252502 I-9275260033	GRAINGER INC GRAINGER INC	R R	9/17/2019 9/17/2019		131.38CR 201.26CR	089906 089906	 332.64
6608	TRISTA GROTH I-201909109758	TRISTA GROTH	R	9/17/2019		22.08CR	089907	22.08
6715	HOCKERS PLUMBING INC. I-47401	HOCKERS PLUMBING INC.	R	9/17/2019		4,500.00CR	089908	4,500.00
6209	RUSS HOLCOMB I-201909109759	RUSS HOLCOMB	R	9/17/2019		21.99CR	089909	21.99
5535	HOLUBAR CONST CO INC I-4517	HOLUBAR CONST CO INC	R	9/17/2019		4,150.00CR	089910	4,150.00
1252	HURCKMAN MECHANICAL INDUSTRIES INC I-C001834 I-C001835 I-C001836	HURCKMAN MECHANICAL INDUSTRIES HURCKMAN MECHANICAL INDUSTRIES HURCKMAN MECHANICAL INDUSTRIES	R R R	9/17/2019 9/17/2019 9/17/2019		799.85CR 523.70CR 1,145.30CR	089911 089911 089911	 2,468.85
5484	HYDROCORP INC I-53480-IN I-53684-IN	HYDROCORP INC HYDROCORP INC	R R	9/17/2019 9/17/2019		2,876.00CR 2,648.00CR	089912 089912	 5,524.00
6932	IMAGETREND INC. I-118162	IMAGETREND INC.	R	9/17/2019		8,499.56CR	089913	8,499.56

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VENDOR	NAME / I.D.	DESC	CHECK TYPE	CHECK DATE	DISCOUNT	AMOUNT	CHECK NO#	CHECK AMOUNT
1399	INDOFF INC							
	I-3283435	INDOFF INC	R	9/17/2019		257.98CR	089914	
	I-3285450	INDOFF INC	R	9/17/2019		94.19CR	089914	
	I-3285451	INDOFF INC	R	9/17/2019		13.05CR	089914	365.22
2602	JOSSART BROTHERS INC							
	I-1225	JOSSART BROTHERS INC	R	9/17/2019		1,548.50CR	089915	
	I-1226	JOSSART BROTHERS INC	R	9/17/2019		1,548.50CR	089915	
	I-1231	JOSSART BROTHERS INC	R	9/17/2019		131.40CR	089915	
	I-19-01 (3)	JOSSART BROTHERS INC	R	9/17/2019		484,408.02CR	089915	487,636.42
7620	JT ENGINEERING INC							
	I-190039-03	JT ENGINEERING INC	R	9/17/2019		1,110.00CR	089916	1,110.00
0530	KAY DISTRIBUTING INC							
	I-W-1068756	KAY DISTRIBUTING INC	R	9/17/2019		1,853.00CR	089917	1,853.00
4584	KRUCZEK CONST INC							
	I-201909109760	KRUCZEK CONST INC	R	9/17/2019		645.00CR	089918	645.00
3140	KUNDINGER FLUID POWER INC							
	I-50552550	KUNDINGER FLUID POWER INC	R	9/17/2019		85.70CR	089919	
	I-50557105	KUNDINGER FLUID POWER INC	R	9/17/2019		94.63CR	089919	180.33
0154	LAMERS BUS LINES INC							
	I-560163	LAMERS BUS LINES INC	R	9/17/2019		289.21CR	089920	
	I-560164	LAMERS BUS LINES INC	R	9/17/2019		237.30CR	089920	526.51
2044	LIGHTHOUSE TITLE - GREEN BAY TITLE							
	I-201909109761	LIGHTHOUSE TITLE - GREEN BAY T	R	9/17/2019		65.00CR	089921	65.00
7444	SARA LORNSON							
	I-201909109762	SARA LORNSON	R	9/17/2019		35.38CR	089922	35.38
7423	LOW VOLTAGE SOLUTIONS LLC							
	I-1320	LOW VOLTAGE SOLUTIONS LLC	R	9/17/2019		3,747.67CR	089923	
	I-1321	LOW VOLTAGE SOLUTIONS LLC	R	9/17/2019		3,747.67CR	089923	7,495.34
7973	ROBERT MANDERS							
	I-201909109763	ROBERT MANDERS	R	9/17/2019		170.00CR	089924	170.00
7845	JOHNATHAN MCDONALD							
	I-201909109764	JOHNATHAN MCDONALD	R	9/17/2019		43.04CR	089925	43.04

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VENDOR	NAME / I.D.	DESC	CHECK TYPE	CHECK DATE	DISCOUNT	AMOUNT	CHECK NO#	CHECK AMOUNT
7730	MCKESSON MEDICAL SURGICAL							
	I-6334665	MCKESSON MEDICAL SURGICAL	R	9/17/2019		64.41CR	089926	64.41
0173	MENARDS INC							
	I-52916	MENARDS INC	R	9/17/2019		7.54CR	089927	
	I-52963	MENARDS INC	R	9/17/2019		41.82CR	089927	
	I-53022	MENARDS INC	R	9/17/2019		3.99CR	089927	
	I-53045	MENARDS INC	R	9/17/2019		73.02CR	089927	
	I-53052	MENARDS INC	R	9/17/2019		23.97CR	089927	
	I-53124	MENARDS INC	R	9/17/2019		221.20CR	089927	
	I-53216	MENARDS INC	R	9/17/2019		85.09CR	089927	
	I-53219	MENARDS INC	R	9/17/2019		26.47CR	089927	
	I-53264	MENARDS INC	R	9/17/2019		28.41CR	089927	
	I-53271	MENARDS INC	R	9/17/2019		11.88CR	089927	
	I-53281	MENARDS INC	R	9/17/2019		66.00CR	089927	
	I-53326	MENARDS INC	R	9/17/2019		23.01CR	089927	
	I-53337	MENARDS INC	R	9/17/2019		116.97CR	089927	
	I-53510	MENARDS INC	R	9/17/2019		19.78CR	089927	
	I-53574	MENARDS INC	R	9/17/2019		159.99CR	089927	
	I-53596	MENARDS INC	R	9/17/2019		1.78CR	089927	
	I-53759	MENARDS INC	R	9/17/2019		41.94CR	089927	
	I-53770	MENARDS INC	R	9/17/2019		44.99CR	089927	997.85
VOID	VOID CHECK		V	9/17/2019			089928	**VOID**
7974	JEREMY MURASKI							
	I-201909109765	JEREMY MURASKI	R	9/17/2019		62.17CR	089929	
	I-201909109766	JEREMY MURASKI	R	9/17/2019		62.17CR	089929	124.34
3191	NCI							
	I-AT12566	NCI	R	9/17/2019		74.85CR	089930	74.85
0531	NORTHEAST AUTO PARTS INC							
	I-341920	NORTHEAST AUTO PARTS INC	R	9/17/2019		18.77CR	089931	
	I-341963	NORTHEAST AUTO PARTS INC	R	9/17/2019		7.90CR	089931	
	I-341968	NORTHEAST AUTO PARTS INC	R	9/17/2019		17.94CR	089931	
	I-342003	NORTHEAST AUTO PARTS INC	R	9/17/2019		155.30CR	089931	
	I-342016	NORTHEAST AUTO PARTS INC	R	9/17/2019		32.93CR	089931	
	I-342032	NORTHEAST AUTO PARTS INC	R	9/17/2019		52.30CR	089931	
	I-342100	NORTHEAST AUTO PARTS INC	R	9/17/2019		31.43CR	089931	
	I-342154	NORTHEAST AUTO PARTS INC	R	9/17/2019		88.95CR	089931	
	I-342203	NORTHEAST AUTO PARTS INC	R	9/17/2019		23.64CR	089931	429.16

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VENDOR	NAME / I.D.	DESC	CHECK TYPE	CHECK DATE	DISCOUNT	AMOUNT	CHECK NO#	CHECK AMOUNT
0571	NORTHERN PIPE EQUIPMENT INC							
	I-19-15 (2) FINAL	NORTHERN PIPE EQUIPMENT INC	R	9/17/2019		23,351.70CR	089932	23,351.70
0187	NSIGHT TELS SERVICES							
	I-201909109767	NSIGHT TELS SERVICES	R	9/17/2019		64.40CR	089933	64.40
0197	PACKER CITY INTL TRUCKS INC							
	I-X101111759:01	PACKER CITY INTL TRUCKS INC	R	9/17/2019		25.77CR	089934	
	I-X101112341:01	PACKER CITY INTL TRUCKS INC	R	9/17/2019		152.64CR	089934	178.41
1331	PACKER FASTENER & SUPPLY INC							
	I-461239	PACKER FASTENER & SUPPLY INC	R	9/17/2019		11.98CR	089935	11.98
1246	PREVEA HEALTH							
	I-123852	PREVEA HEALTH	R	9/17/2019		867.65CR	089936	867.65
0395	PRO ONE JANITORIAL INC							
	I-149214	PRO ONE JANITORIAL INC	R	9/17/2019		1,125.00CR	089937	1,125.00
6948	RAY'S TIRE							
	I-1008431	RAY'S TIRE	R	9/17/2019		1,049.75CR	089938	1,049.75
1890	S I METALS AND SUPPLY							
	I-227076	S I METALS AND SUPPLY	R	9/17/2019		160.00CR	089939	160.00
7965	ONONDAGA SOMERS							
	I-201909109768	ONONDAGA SOMERS	R	9/17/2019		10.00CR	089940	10.00
6483	SPRINKLER CO INC, THE							
	I-79009	SPRINKLER CO INC, THE	R	9/17/2019		2,305.10CR	089941	
	I-79045	SPRINKLER CO INC, THE	R	9/17/2019		121.99CR	089941	
	I-79121	SPRINKLER CO INC, THE	R	9/17/2019		287.77CR	089941	2,714.86
0999	STAPLES ADVANTAGE							
	I-3422310039	STAPLES ADVANTAGE	R	9/17/2019		123.47CR	089942	
	I-3422600786	STAPLES ADVANTAGE	R	9/17/2019		26.05CR	089942	149.52
7049	SUNBELT RENTALS INC.							
	I-93008331-0001	SUNBELT RENTALS INC.	R	9/17/2019		75.79CR	089943	75.79
1119	THE SWAN CLUB							
	I-201909109769	THE SWAN CLUB	R	9/17/2019		145.80CR	089944	145.80

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VENDOR	NAME / I.D.	DESC	CHECK TYPE	CHECK DATE	DISCOUNT	AMOUNT	CHECK NO#	CHECK AMOUNT
0752	SYSTEMS FURNITURE INC							
	I-34237	SYSTEMS FURNITURE INC	R	9/17/2019		3,990.93CR	089945	
	I-34238	SYSTEMS FURNITURE INC	R	9/17/2019		401.50CR	089945	4,392.43
1695	TOYS FOR TRUCKS							
	I-283289	TOYS FOR TRUCKS	R	9/17/2019		440.00CR	089946	440.00
0267	TRAFFIC & PARKING CONTROL INC							
	I-I645999	TRAFFIC & PARKING CONTROL INC	R	9/17/2019		365.00CR	089947	365.00
0268	TRUCK EQUIPMENT INC							
	I-865003-00	TRUCK EQUIPMENT INC	R	9/17/2019		41.68CR	089948	
	I-865008-00	TRUCK EQUIPMENT INC	R	9/17/2019		46.52CR	089948	88.20
0417	TWEET GAROT MECHANICAL INC							
	I-78377	TWEET GAROT MECHANICAL INC	R	9/17/2019		127.00CR	089949	127.00
5663	TYLER TECHNOLOGIES INC							
	I-045-274811	TYLER TECHNOLOGIES INC	R	9/17/2019		250.00CR	089950	250.00
0272	UNIFORM SHOPPE INC							
	I-289870	UNIFORM SHOPPE INC	R	9/17/2019		392.70CR	089951	
	I-289907	UNIFORM SHOPPE INC	R	9/17/2019		149.95CR	089951	
	I-289970	UNIFORM SHOPPE INC	R	9/17/2019		14.95CR	089951	
	I-290222	UNIFORM SHOPPE INC	R	9/17/2019		7.50CR	089951	
	I-290349	UNIFORM SHOPPE INC	R	9/17/2019		238.80CR	089951	
	I-290441	UNIFORM SHOPPE INC	R	9/17/2019		119.95CR	089951	923.85
0277	VAN'S FIRE & SAFETY INC							
	I-4127249	VAN'S FIRE & SAFETY INC	R	9/17/2019		93.20CR	089952	93.20
7210	VANDEN PLAS SANITATION INC.							
	I-39442	VANDEN PLAS SANITATION INC.	R	9/17/2019		123.60CR	089953	
	I-39443	VANDEN PLAS SANITATION INC.	R	9/17/2019		220.00CR	089953	
	I-39490	VANDEN PLAS SANITATION INC.	R	9/17/2019		123.60CR	089953	467.20
1355	RONALD J VANPRICE							
	I-201909109770	RONALD J VANPRICE	R	9/17/2019		129.98CR	089954	129.98
7976	VANRITE PLUMBING INC							
	I-8640	VANRITE PLUMBING INC	R	9/17/2019		5,850.00CR	089955	5,850.00

Attachment: 9-17-2019 VOUCHERS (8751 : Voucher approval.)

9/11/2019 11:12 AM

A / P CHECK REGISTER

PAGE: 8

PACKET: 06175 SEP 2019 COUNCIL - 2 9-17-19

VENDOR SET: 01

**** CHECK LISTING ****

BANK : AP ASSOCIATED

VENDOR	NAME / I.D.	DESC	CHECK TYPE	CHECK DATE	DISCOUNT	AMOUNT	CHECK NO#	CHECK AMOUNT
3767	VDH ELECTRIC							
	I-21954	VDH ELECTRIC	R	9/17/2019		832.00CR	089956	
	I-21966	VDH ELECTRIC	R	9/17/2019		663.63CR	089956	
	I-21970	VDH ELECTRIC	R	9/17/2019		2,196.00CR	089956	3,691.63
3707	VIKING ELECTRIC SUPPLY							
	I-S002894803.001	VIKING ELECTRIC SUPPLY	R	9/17/2019		986.73CR	089957	986.73
3311	VINTON CONSTRUCTION CORP							
	I-19-18 (1)	VINTON CONSTRUCTION CORP	R	9/17/2019		249,591.79CR	089958	249,591.79
1089	DUSTIN WENDT							
	I-201909109771	DUSTIN WENDT	R	9/17/2019		116.04CR	089959	116.04
2645	WI DEPT OF JUSTICE							
	I-201909109772	WI DEPT OF JUSTICE	R	9/17/2019		378.00CR	089960	378.00
7977	WI DOT/BADGER TRACS							
	I-2019-329120	WI DOT/BADGER TRACS	R	9/17/2019		40.00CR	089961	40.00
7350	WI MEDIA							
	I-2767924	WI MEDIA	R	9/17/2019		1,098.72CR	089962	1,098.72
7857	WISCNET							
	I-14288	WISCNET	R	9/17/2019		1,800.00CR	089963	1,800.00
5978	ZIETLOW, ANDREW							
	I-201909109773	ZIETLOW, ANDREW	R	9/17/2019		120.13CR	089964	120.13

* * T O T A L S * *

	NO#	DISCOUNTS	CHECK AMT	TOTAL APPLIED
REGULAR CHECKS:	84	0.00	861,904.95	861,904.95
HANDWRITTEN CHECKS:	0	0.00	0.00	0.00
PRE-WRITE CHECKS:	0	0.00	0.00	0.00
DRAFTS:	0	0.00	0.00	0.00
VOID CHECKS:	1	0.00	0.00	0.00
NON CHECKS:	0	0.00	0.00	0.00
CORRECTIONS:	0	0.00	0.00	0.00
REGISTER TOTALS:	85	0.00	861,904.95	861,904.95

TOTAL ERRORS: 0

TOTAL WARNINGS: 0

Attachment: 9-17-2019 VOUCHERS (8751 : Voucher approval.)

9/11/2019 11:12 AM

A / P CHECK REGISTER

PAGE: 9

1.27.a

PACKET: 06175 SEP 2019 COUNCIL - 2 9-17-19

VENDOR SET: 01

**** CHECK LISTING ****

BANK : AP ASSOCIATED

VENDOR	NAME / I.D.	DESC	CHECK TYPE	CHECK DATE	DISCOUNT	AMOUNT	CHECK NO#	CHECK AMOUNT
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** POSTING PERIOD RECAP **

FUND	PERIOD	AMOUNT
100	9/2019	59,824.61CR
201	9/2019	2,405.13CR
209	9/2019	3,990.93CR
211	9/2019	2,270.42CR
285	9/2019	1,110.00CR
291	9/2019	2,075.00CR
292	9/2019	2,140.00CR
405	9/2019	761,037.14CR
415	9/2019	1,453.29CR
601	9/2019	23,919.01CR
650	9/2019	1,679.42CR
=====		
ALL		861,904.95CR

Attachment: 9-17-2019 VOUCHERS (8751 : Voucher approval.)



City of De Pere, Wisconsin

Request For Common Council Action

MEETING DATE: September 17, 2019

DEPARTMENT: City Clerk

FROM: Carey Danen

SUBJECT: Future agenda items.
