



Finance/Personnel Committee

Regular Meeting

335 South Broadway
De Pere, WI 54115
<https://www.deperewi.gov/>

Agenda

Tuesday, September 14, 2021

7:30 PM

Council Chambers and Virtual

Pursuant to Wisconsin Statutes 19.84, Notice is hereby given to the public that a meeting of the **Finance/Personnel Committee** of the City of De Pere will be held on **September 14, 2021 at 7:30 PM** in the **COUNCIL CHAMBERS, 2ND FLOOR CITY HALL, 335 S. BROADWAY STREET. DE PERE.**

The public may attend the meeting either in person in the Council Chambers or electronically/telephonically. Electronic or telephonic access to the meeting is provided below:

Computer/smart phone accessing <https://www.gotomeet.me/DePere>

OR

You can also dial in using your phone.

United States (Toll Free): [1 866 899 4679](tel:18668994679)

United States: [+1 \(312\) 757-3117](tel:+13127573117)

Access Code: 154-883-285

This meeting may also be rebroadcast on Spectrum Cable Channel 4 and AT&T U-verse Channel 99 throughout the week and available on demand at <http://depercitywi.igmp2.com/>.

Call to Order

1. Roll Call
2. Approval of the Minutes from the August 10, 2021 Regular Meeting of the Finance/Personnel Committee.
3. Public comment period.
4. Fire Department Overtime and LifeQuest Services Billing Reports for August, 2021.
5. Consideration and Possible Action on the August 2021 Police Overtime Report
6. Consideration and possible action regarding proposed Purchase/Sale Agreement Terms with Belmark Inc., MASK LLC for an approximately 15.58-acre piece of property in the East Business Park.*
7. Consideration and acceptance of Columbia Southern University (CSU) Learning Partnership Benefit for the Fire Department.*
8. Consideration and Possible Action for Police Organization and Staffing Study Proposal.*
9. Consideration and Possible Action on a \$3,500 Grant to the Police Department from the Brown County Crime Prevention Funding Board for a Self Operating Speed Detection and Display Device.*
10. Consideration and Possible Action on a \$750 donation from Wal Mart to the Police Department for ballistic shield replacement.*
11. Consideration and possible action to approve the following from the State of Wisconsin Department of Health Services.*

- A. 2021 Consolidated Contract Grant Agreement in the amount of \$34,417 (Preparedness Activities).
- B. Grant Modification Agreement for 2020 DPH Consolidated Contract in the amount of \$9,294 (Prevention Activities).
- 12. Consideration and Possible Action on Quote from Municode, Inc. for Recodification and Online Code Services.*
- 13. Consideration and possible action request to transfer funds from Unassigned Reserves for De Pere Situation Room Video Conferencing System Replacement in the amount of \$3839.*
- 14. Consideration and possible action on property tax collection agreement with LandNav.*
- 15. Presentation and approval of the preliminary 2020 Management Letter and Financial Statements.*
- 16. Review and possible action on the City of De Pere Investment and Cash Detail report for July 2021.
- 17. Future agenda items.
- 18. Adjournment

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.

***Items with an asterisk require City Council approval.**

Agenda Sent To:

Alderspersons
City Administrator
Mayor
Department Heads
TV, Newspapers & Radio Stations
Kress Family Library
De Pere Chamber of Commerce
Karl Schmidt
John Ambrosius



City of De Pere, Wisconsin

Request For Finance/Personnel Committee Action

MEETING DATE: September 14, 2021

DEPARTMENT: City Attorney

FROM: Angela Zills

SUBJECT: Approval of the Minutes from the August 10, 2021 Regular Meeting of the Finance/Personnel Committee.

ATTACHMENTS:

- August 10, 2021 Minutes-DRAFT (PDF)



Finance/Personnel Committee

Regular Meeting

335 South Broadway
De Pere, WI 54115
<https://www.deperewi.gov/>

Draft Minutes

Tuesday, August 10, 2021

7:30 PM

Council Chambers and Virtual

1. Call to Order.

The meeting was called to order at 7:30 PM by Mayor James Boyd in the Council Chambers (City Hall-Second Floor).

Attendee Name	Title	Status	Arrived
James Boyd	Mayor	Present	
Mike Eserkaln	Aldersperson	Remote	
Amy Chandik Kunding	Aldersperson	Present	
John Quigley	Aldersperson	Present	
Kelly Ruh	Aldersperson	Present	

Also Present: Fire Chief Alan Matzke, City Attorney Judith Schmidt-Lehman, City Administrator Lawrence Delo, Finance Director-Treasurer Joe Zegers and Justin Fischer of Robert W. Baird & Co. Incorporated. (Remote): Police Chief Derek Beiderwieden, Police Captain Jeremy Muraski, Chris Plamann of Accurate Appraisal LLC, Information Technology Director Steve Massey and Aldersperson Jonathon Hansen.

2. Approval of the Minutes of the July 13, 2021 Regular Meeting of the Finance/Personnel Committee.

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Kelly Ruh, Aldersperson
SECONDER:	Amy Chandik Kunding, Aldersperson
AYES:	Boyd, Eserkaln, Kunding, Quigley, Ruh

3. Public Comment Period.

Mayor Boyd offered the opportunity to speak on any item not on the agenda; no one responded.

4. Fire Department Overtime and LifeQuest Billing Reports for July, 2021.

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	John Quigley, Aldersperson
SECONDER:	Kelly Ruh, Aldersperson
AYES:	Boyd, Eserkaln, Kunding, Quigley, Ruh

5. Consideration and Possible Action on the July 2021 Police Overtime Report.

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	James Boyd, Mayor
SECONDER:	Amy Chandik Kunding, Aldersperson
AYES:	Boyd, Eserkaln, Kunding, Quigley, Ruh

6. Consider Request to Transfer Funds from Unassigned Reserves - Main Ave. Security Cameras and Mobile Surveillance Trailer.*

Information Technology Director Steve Massey provided background as to the completion of Phase I (facility camera implementation) at the City Hall Complex, which

went well. The Police Department has realized the benefits by having the ability to identify suspects in locations such as the Nicolet Art Alley. Feedback increased from the Police Department and alderpersons expressing desire to add an additional three cameras on Main Avenue (from the bridge approach to 441 Main Avenue) to supplement current coverage.

Staff is requesting to pursue three high definition cameras that would provide a near 360 degree view at a cost of \$14,800 and a mobile surveillance trailer (MST), which operates with cellular data and solar power that would allow staff to react to needs as they arise, such as large public gatherings, emergency response situations, public works sites, etc. at a cost of \$30,900; the MST would also have ability to provide license plate recognition. Staff would like to continue working with Camera Corner, a local vendor, as the implementation partner for these options based upon the success with Phase I.

Mayor Boyd made Motion to approve both Options A and B for a total of \$45,700; seconded by Alderperson Ruh.

Upon further discussion, Alderperson Chandik Kunding asked whether the use of these funds would impact the percentage to be maintained in unassigned reserves to which Administrator Delo advised that the percentage is currently above the threshold, such that use of these funds would not have negative impact.

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	James Boyd, Mayor
SECONDER:	Kelly Ruh, Alderperson
AYES:	Boyd, Eserkaln, Kunding, Quigley, Ruh

7. Recommendation and possible action on the 2022-2025 Assessment Services contract.*

City Clerk Carey Danen advised the Committee that the City has used Accurate Appraisal since 2005 and recently went out for bids to evaluate current market prices; of the five requested, two bids were received in response to the Request for Proposals. In the two cost options, each respondent gave service options the other did not and provided annual full market revaluations and a blend model- one year for full value and alternate years of maintenance. Both firms will offer a cost reduction if personal property tax is eliminated. Guidance was requested from this Committee on the preference of full value every year versus a blend.

Administrator Delo asked the Committee to keep in mind that full market revaluation averages a 6 percent increase each year and would increase to 12-16 percent if skipped a year. Full revaluation is being done off the current market and is more accurate on an annual basis. Mayor Boyd added he would like to go with the every-year option as the residents are used to it and it makes sense; Alderpersons Ruh and Quigley expressed agreement.

Alderperson Quigley asked for explanation of the phrase in Associated's Proposal (page 78 of the agenda packet) that the City's assessment does not meet industry standards to which City Clerk Danen indicated she did ask for clarification and was advised that it relates to coefficient of dispersion, that ratio being 14.65 in 2019 and 15.72 in 2020; Associated recommends it should be more in the 10-range. Those figures are for equity

between assessments among properties, so that assessed values are close to 100 percent equity between properties.

Administrator Delo added that staff did follow-up with references, and City Clerk Danen added that the City has a good working relationship with Accurate and the three references for Associated had good things to say; the proposals have a difference of about \$10,000. Alderperson Chandik Kundingner questioned whether the price point difference is worth maintaining the relationship with Accurate. City Clerk Danen indicated that there have been are complaints about responsiveness at times, although people are likely already upset when calling. In response to Ald. Chandik Kundingner's question, Administrator Delo indicated that there is no desire to change from a good product and there is comfort in sticking with what you know; the dollar difference isn't significant between one option or the other, and if the Committee agrees with the full value option, he would recommend sticking with Accurate. City Clerk Danen added that it is a big undertaking to switch for an insignificant cost difference.

Mayor Boyd made a Motion to award the contract to Accurate for full value/annual revaluations; seconded by Alderperson Ruh.

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	James Boyd, Mayor
SECONDER:	Kelly Ruh, Alderperson
AYES:	Boyd, Eserkaln, Kundingner, Quigley, Ruh

8. Consideration and Possible Action on Amendments to Section 114-5, De Pere Municipal Code, Regarding Registration Requirements for Peddlers, Solicitors and Transient Merchants.*

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	James Boyd, Mayor
SECONDER:	John Quigley, Alderperson
AYES:	Boyd, Eserkaln, Kundingner, Quigley, Ruh

9. Discussion and possible recommendation regarding use of remaining stadium tax funds.*

Alderperson Hansen presented his proposal to the Committee for use of the remaining \$33,000 in excess Lambeau Field sales tax revenue to install signs with plaques in the five residential historic districts in the City at a cost of \$11,500. He has concerns regarding Alderperson Carpenter's suggestion that the funds be allocated to the mixed-use facility at Voyageur Park as there is a fundraising committee in place for that; he believes that the fundraising committee should complete that task so as not affect future fundraising efforts by sending the message that the City will backfill funding.

He believes that the public is familiar with four of the historic districts, but not the five residential historic districts and signs similar to that located at Walsh Plaza will serve to educate citizens. Costs are anticipated to be \$2,000 per sign, with a 15% contingency, for an \$11,500 conservative estimate. Alderperson Hansen shared a proposed mock-up of the sign and would work with City staff for design and placement. He believes this expenditure is consistent with approved uses of the stadium tax money for economic development/tourism as an extension of tourism and a local attraction to provide citizens and visitors more of an appreciation of the City's history.

Mayor Boyd inquired whether there is grant money available for plaques or signage and whether that avenue can be pursued, to which Alderperson Hansen indicated that Peter Schleinz, the staff liaison for the Historic Preservation Commission did have a conversation regarding grant money and was told that this type of project would be low on the priority list because signs in higher profile areas get more attention and there is currently a backlog of maintenance requests. There is money in the budget for signage for residents on their individual homes, but it cannot cover these signs. Further discussion occurred on working with residents on sign placement and homeowner support, as people may gather near (or on) their yards.

Alderperson Chandik Kunderling suggested a vetting process for suggestions for use of the remaining funds to look at options concurrently instead of in order of receipt. Administrator Delo advised that the Council can decide how to proceed and take suggestions; the easiest way to vet suggestions is to submit to staff to make a list of preferences for discussion at the budget study session. Alderperson Ruh indicated she loves the idea in order to see what other options are out there and would also be curious if homeowners are receptive to the signs. Alderperson Quigley also agreed with investigating other options out there. Alderperson Chandik Kunderling would also like to explore other options for check and measure. Administrator Delo recommends discussing further at the study session.

Alderperson Ruh asked whether there is a timeline on use of the funds to which Administrator Delo, Finance Director-Treasurer Zegers and Mayor Boyd concurred there is not. Further discussion occurred regarding a variety of options considered now which allows for commitment to long-term planning.

Administrator Delo indicated a formal timeline could be set on the next Finance Agenda and submission to Council, if set. The study session is just more casual discussion. Alderperson Hansen indicated his appreciation for the discussion and concurs with looking at more ideas and zeroing out the funds all at once. He will also follow-up with Public Works to get more information on location proposals for the signs.

RESULT:	DISCUSSED
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10. Consideration and possible action for approval of preliminary 2021 borrowing.*

Justin Fischer of Baird presented the financing plan, beginning on page 157 of the agenda packet. Nothing has changed on the spreadsheet from July's approval; two initial resolutions are planned, one taxable and one non-taxable, with refinancing included to experience some savings on old debt also. Mr. Fischer provided a quick market update on the municipal bond world, which is at a historic low point for interest on municipal rates and will remain close again this year; the pandemic is keeping interest rates low. He reviewed the 30 year chart on page 158 and the finance plan on page 159 - one option for tax exempt projects and one for private use projects for TID-type projects. The \$6,800,000 note includes refinancing for future savings and funding for 2021 capital improvement projects. The \$3,930,000 note is to fund taxable projects and for cash flow for City's TIDs and has a slightly higher interest rate because it is taxable. The City's rating is anticipated to be reaffirmed with Moody's at the end of the month. Mr. Fischer then reviewed the tentative timeline for completion and the impact of refinancing shown on page 160; Capital Improvement Projects funding on page 161 for capital borrowing and debt service payments. The bar graph shown on page 165 illustrates that the City is

growing; the City's valuation is 2.4 billion and is not near the borrowing capacity limit of 5 percent. The graph is conservative and highlights that the City is in a good position.

Administrator Delo added a reminder that the preliminary resolutions indicate the maximum amount proposed for borrowing; items can be removed, but none can be added.

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	James Boyd, Mayor
SECONDER:	Kelly Ruh, Alderperson
AYES:	Boyd, Eserkaln, Kundinger, Quigley, Ruh

11. Review and possible action on City of De Pere Investments and Cash Detail for June 2021.

Finance Director-Treasurer Zegers presented the June 30, 2021 Cash and Investment Summary on page 172 of the agenda packet. At the end of June, the City had \$2.7 million in cash and \$20.5 million in investments (Local Government Pool, Associated Bank Trust, Charles Schwab and Money Market) and earned \$9,000 in interest and appreciation. July appears to have earnings of \$11,000, indicating that things might be turning around. In June, there was an increase of \$1.3 million from receipt of federal ARPA proceeds; July will increase \$4.8 million with state shared revenue and state tax credit, less payments for payroll. The state tax credit will be turned over to the county as part of the tax settlement process in August and the City will then receive its proportionate share back.

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	James Boyd, Mayor
SECONDER:	Amy Chandik Kundinger, Alderperson
AYES:	Boyd, Eserkaln, Kundinger, Quigley, Ruh

12. Future agenda items.
None.

13. Adjournment.

Mayor Boyd made a Motion to adjourn at 8:23 P.M.; seconded by Alderperson Quigley; Motion carried by unanimous vote.

Respectfully submitted,
Angela Zills



City of De Pere, Wisconsin

Request For Finance/Personnel Committee Action

MEETING DATE: September 14, 2021

DEPARTMENT: Fire Department

FROM: Lea Taylor

SUBJECT: Fire Department Overtime and LifeQuest Services Billing Reports for August, 2021.

ATTACHMENTS:

- FIRE DEPT AUG 2021 OT REPORT (PDF)

DE PERE FIRE RESCUEOVERTIME BREAKDOWN BY REASON FOR THE YEAR 2020

REASON	Jan.*	Feb.**	Mar. ***	Apr.+	May++	June+++	July^	Aug.^	Sept.^^	Oct.#	Nov.##	Dec.###	TOTAL
DUTY CREW	48.00	41.00	73.75	21.00	5.50	18.00	36.00	51.00	93.00	51.00	72.00	30.00	540.25
EMS TRAINING	97.25	128.50	146.00	45.00	0.00	0.00	0.00	0.00	99.00	82.75	85.50	104.00	788.00
FIRE TRAINING	4.50	21.75	16.50	0.00	21.50	52.25	25.50	0.00	15.75	4.50	15.00	0.00	177.25
RESCUE CALLS	4.25	6.50	6.25	10.25	3.00	11.50	3.75	4.75	9.25	10.50	0.50	14.50	85.00
FIRE CALLS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.25	0.00	0.00	0.00	0.25	4.50
MEETINGS	4.75	4.50	7.00	30.00	24.50	25.50	0.00	26.00	28.25	54.75	0.00	0.00	205.25
STAFFING REP.	49.50	4.50	18.00	0.00	3.75	198.00	36.00	216.00	162.00	152.00	352.50	264.00	1,456.25
MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PUB. ED.	13.00	3.00	6.00	0.00	0.00	0.00	0.00	6.50	17.25	0.00	0.00	2.25	48.00
SPECIAL EVENTS	0.00	13.75	0.00	0.00	0.00	0.00	2.25	0.00	7.50	9.00	3.00	0.00	35.50
# FIRE RUNS	25	42	39	36	45	22	45	27	32	41	35	35	424
# EMS RUNS	179	190	177	153	172	198	183	200	195	216	205	202	2,270
DISPATCH ERRORS	2	2	1	2	3	4	2	1	2	2	2	6	29
TOTAL HRS.	221.25	223.50	273.50	106.25	58.25	305.25	103.50	308.50	432.00	364.50	528.50	415.00	3,340.00

Special Events included in Overtime

Total Overtime Budget \$110,000, Expenditures through January 4, 2020, \$71,709, 65%

*Period: 12/28/19-01/24/20 +Period: 04/04/20-05/01/20 ^Period: 06/27/20-07/24/20 #Period: 10/03/20-10/30/20
 **Period: 01/25/20-02/21/20 ++Period: 05/02/20-05/29/20 ^^Period: 07/25/20-08/21/20 ###Period: 10/31/20-11/27/20
 ***Period: 02/22/20-04/03/20 +++Period: 05/30/20-06/26/20 ^^^Period: 08/22/20-10/02/20 ####Period: 11/28/20-12/25/20

OVERTIME BREAKDOWN BY REASON FOR THE YEAR 2021

REASON	Jan.*	Feb.**	Mar. ***	Apr.+	May++	June+++	July^	Aug.^	Sept.^^	Oct.#	Nov.##	Dec.###	TOTAL
DUTY CREW	33.00	33.00	45.00	48.75	54.00	22.50	78.00	75.00					389.25
EMS TRAINING	81.25	108.50	123.50	67.00	8.75	25.50	0.00	0.00					414.50
FIRE TRAINING	0.00	0.00	64.75	4.50	16.25	45.00	6.00	53.00					189.50
RESCUE CALLS	1.25	17.00	6.00	1.75	5.50	7.50	5.25	4.50					48.75
FIRE CALLS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00					0.00
MEETINGS	4.50	24.00	58.00	35.50	24.00	0.00	0.00	0.75					146.75
STAFFING REP.	36.00	62.25	36.00	36.00	141.75	0.00	580.25	500.50					1,392.75
MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00					0.00
PUB. ED.	12.25	0.00	1.50	4.50	0.00	12.25	3.50	0.00					34.00
SPECIAL EVENTS	5.50	70.50	146.75	102.25	68.50	82.25	15.00	55.25					546.00
# FIRE RUNS	33	24	30	42	21	41	32	41					264
# EMS RUNS	195	174	208	177	230	232	235	247					1,698
DISPATCH ERRORS	5	4	2	3	1	3	2	6					26
TOTAL HRS.	173.75	315.25	481.50	300.25	318.75	195.00	688.00	689.00	0.00	0.00	0.00	0.00	3,161.50

Special Events included in Overtime

Total Overtime Budget \$110,000, Expenditures through September 1, 2021, \$58,158, 53%

DE PERE FIRE RESCUE
***OVERTIME CAUSED BY SICK LEAVE**
AUGUST, 2021

DATE	HOURS OF SICK LEAVE	OVERTIME PAID
7/24/2021	24	36
7/29/2021	6	9
8/2/2021	72	108
8/4/2021	48	72
8/6/2021	48	72
8/7/2021	24	36
8/8/2021	24	36
8/9/2021	36	54
8/16/2021	24	36
8/20/2021	3.75	5.5
TOTAL:	309.75	464.5

*Overtime generated when staffing levels fall below minimum as a result of sick leave.

** July 24, 2021-August 20, 2021

DE PERE FIRE RESCUE
STRUCTURAL FIRE "STILL" ALARMS FOR AUGUST, 2021



Date	Incident Location	Reported Situation	Units Dispatched	Disposition	Mutual Aid Received
8/1/2021	2788 Viking Drive (Village of Ashwaubenon)	Oven fire	BC110, L111	Dispatched/Canceled En Route	N/A
8/2/2021	675 Heritage Road	Smoke detector activation, no fire, unintentional	BC110, E111	Investigate	N/A
8/3/2021	1716 Lawrence Drive	Alarm system sounded due to malfunction	E121	Investigate	N/A
8/8/2021	1333 Scheuring Road	Alarm system sounded due to malfunction	E121	Investigate	N/A
8/8/2021	1333 Scheuring Road	Alarm system sounded due to malfunction	E121	Investigate	N/A
8/10/2021	233 N. Broadway Street	Alarm system sounded due to malfunction	E111	Investigate	N/A
8/10/2021	233 N. Broadway Street	Alarm system sounded due to malfunction	E111	Investigate	N/A
8/10/2021	2087 N. Rock River Cir.	Smoke detector activation due to malfunction	E111	Investigate	N/A
8/10/2021	200 S. Ninth Street	Overheated motor	C102, BC105, E111, E121	Ventilate	N/A
8/10/2021	2121 American Blvd.	Alarm system sounded due to malfunction	E111	Investigate	N/A
8/10/2021	2020 Innovation Court	Alarm system activation, no fire, unintentional	E121	Investigate	N/A
8/10/2021	201 James Street	Alarm system sounded due to malfunction	E111	Investigate	N/A
8/10/2021	406 Fort Howard Avenue	Lightning strike, no fire	C102, BC105	Investigate	Ashwaubenon, Hobart & Lawrence
8/12/2021	Grant/5th Streets	Oil or other combustible liquid spill	E121	Provide manpower	N/A
8/12/2021	406 Grant Street	Carbon monoxide detector activation, no CO	E121	Investigate	N/A
8/13/2021	5316 Big Apple Road (Town of Morrison)	Building fire	BC103, L111	Extinguishment by fire service personnel, salvage & overhaul	N/A
8/16/2021	953 Lawton Place	Smoke or odor removal	E111	Investigate	N/A
8/17/2021	1711 Scheuring Road (Town of Lawrence)	Arcing, shorted electrical equipment	BC103, L111	Standby	N/A
8/19/2021	1535 N. Ashland Avenue	Passenger vehicle fire	BC105, E111	Investigate	N/A

Date	Incident Location	Reported Situation	Units Dispatched	Disposition	Mutual Aid Received
8/20/2021	1015 Coral Street	Carbon monoxide detector activation due to malfunction	E111	Investigate	N/A
8/22/2021	2297 Samantha Street	Building fire	BC103, E111, E121	Incident command, salvage & overhaul	Lawrence
8/22/2021	2034 Ridge Road (Village of Ashwaubenon)	Building fire	BC105, C106, L111	Extinguishment by fire service personnel	N/A
8/22/2021	513 Fourth Street	Carbon monoxide detector activation, no CO	E121	Investigate	N/A
8/29/2021	201 James Street	Hazmat release investigation w/no hazmat	E111	Investigate	N/A
8/29/2021	840 Spruce Street	Carbon monoxide incident	E121	Investigate, ventilate	N/A

**LIFEQUEST MEDICAL BILLING - 2021
MONTHLY REPORT**

	JAN.	FEB.	MARCH	APRIL	MAY	JUNE
CHARGES	107,745	149,229	145,085	118,183	148,044	130,954
PAYMENTS	76,331	66,326	113,896	80,392	58,325	70,239
CREDIT ADJUSTMENTS	74,307	79,836	76,510	71,916	59,584	49,122

	JULY	AUG.	SEPT.	OCT.	NOV.	DEC.
CHARGES	159,878	183,445				
PAYMENTS	71,566	77,763				
CREDIT ADJUSTMENTS	63,899	72,999				

Payments to LifeQuest	
January	3,867
February	3,650
March	9,567
April	5,085
May	3,339
June	3,892
July	3,679
August	3,906
September	
October	
November	
December	
Total Paid	\$36,985

City Of De Pere
Income and Expenditures
August 2021
All Phases

Charges		Billing	Collection	Total
Billing Charges / Collection Placements		\$165,981.90	\$17,454.33	\$183,436.23
Other	+	\$0.00	\$8.79	\$8.79
Subtotal of Charges		\$165,981.90	\$17,463.12	\$183,445.02
Account Transfers		\$14,154.79	\$3,299.54	\$17,454.33
Credit Summary				
Total Credits		\$148,447.77	\$2,215.03	\$150,662.80
Less Adjustments	-	\$73,007.94	\$(8.79)	\$72,999.15
Less Delinquent Closed Accounts Reconciliation	-	\$0.00	\$(99.82)	\$(99.82)
Less Overpayments	-	\$(2,902.73)	\$(269.04)	\$(3,171.77)
Gross Payments Received		\$78,342.56	\$2,592.68	\$80,935.24
Plus Overpayment Returns	+	\$(682.80)	\$0.00	\$(682.80)
Net Payments Received		\$77,659.76	\$2,592.68	\$80,252.44
Less Payments Kept By Service	-	\$2,583.20	\$49.91	\$2,633.11
Total Deposits Reconciliation		\$75,076.56	\$2,542.77	\$77,619.33
Summary of Disbursement				
Total Deposits & Payments Kept By		\$77,659.76	\$2,592.68	\$80,252.44
Plus Overpayment Refunds	+	\$(2,219.93)	\$(269.04)	\$(2,488.97)
Gross Revenue		\$75,439.83	\$2,323.64	\$77,763.47
LifeQuest Fee		\$3,394.79	\$511.20	\$3,905.99
Plus Probate Fees	+	\$0.00	\$0.00	\$0.00
Other / Fees		-	-	\$0.00
Total Due LifeQuest	Check # EFT	\$3,394.79	\$511.20	\$3,905.99
Service Revenue		\$72,045.04	\$1,812.44	\$73,857.48
Less Payments Kept By Service	-	\$2,583.20	\$49.91	\$2,633.11
Less Service Payable	-	\$0.00	\$0.00	\$0.00
Less Probate Fees	-	\$0.00	\$0.00	\$0.00
Other / Fees		\$0.00	\$0.00	\$0.00
Total Due Service	Check # EFT	\$69,461.84	\$1,762.53	\$71,224.37

Messages:

Total Deposits EOM differ from bank statement by \$150.36 due to \$682.80 ACH return and 7/30 \$206.95 NHIC and 6/24 \$325.49 MAWI now posted eli 9.1.21

City Of De Pere

Billing Summary

August 2021

Phase 1

Charges

Billing Charges		\$165,981.90	
Other	+	\$0.00	
Subtotal of Charges			\$165,981.90

Account Transfers

Billing to Collections Transfer Total			\$14,154.79
---------------------------------------	--	--	--------------------

Credit Summary

Total Credits		\$148,447.77	
Less Adjustments	-	\$73,007.94	
Less Overpayments	-	\$(2,902.73)	
Gross Payments Received			\$78,342.56
Plus Overpayment Returns	-	\$(682.80)	
Net Payments Received			\$77,659.76
Less Payments Kept By Service	-	\$2,583.20	
Total Deposits Reconciliation			\$75,076.56

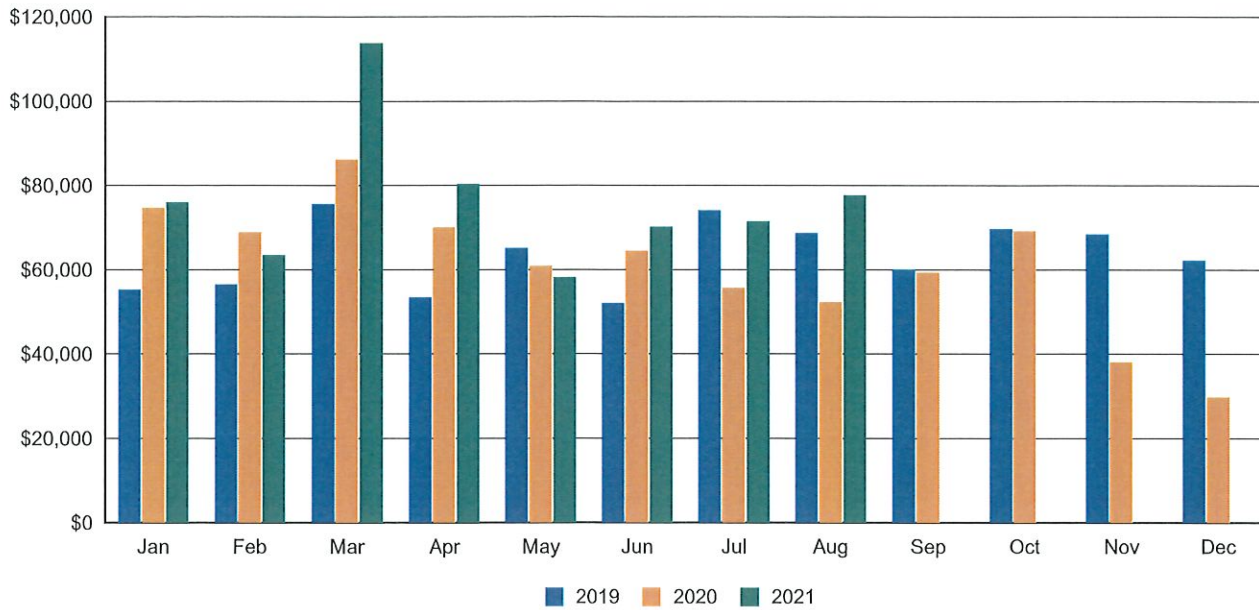
Summary of Disbursement

Total Deposits & Payments Kept By		\$77,659.76	
Plus Overpayment Refunds	+	\$(2,219.93)	
Gross Revenue			\$75,439.83
LifeQuest Fee		\$3,394.79	
Plus Probate Fees	+	\$0.00	
Total Due LifeQuest	Check # EFT		\$3,394.79
Service Revenue		\$72,045.04	
Less Payment Kept By Service	-	\$2,583.20	
Less Service Payable	-	\$0.00	
Less Probate Fees	-	\$0.00	
Other / Fees	-	\$0.00	
Total Due Service	Check # EFT		\$69,461.84

Messages:**Legend:****Charges - Other:** Includes insurance interest, transaction fees, probate fees**Credit Summary - Less Overpayments:** Includes recoupments, refunds, returns, service payables**Credit Summary - Plus Overpayment Returns:** Includes NSF/bank returned type payments

All Phases Gross Revenue

City of De Pere
January 2019 to August 2021



	2019	2020	2021
January	\$55,433	\$74,735	\$76,068
February	\$56,668	\$68,980	\$63,602
March	\$75,702	\$86,226	\$113,896
April	\$53,535	\$70,107	\$80,392
May	\$65,318	\$61,059	\$58,325
June	\$52,157	\$64,610	\$70,239
July	\$74,156	\$55,803	\$71,566
August	\$68,797	\$52,414	\$77,763
September	\$60,290	\$59,470	\$0
October	\$69,765	\$69,260	\$0
November	\$68,470	\$38,169	\$0
December	\$62,371	\$29,842	\$0
Total Gross Revenue	\$762,663	\$730,674	\$611,852

Billing Reconciliation Summary

City of De Pere

For the month of August 2021

Beginning Balance of Accounts Receivables			\$196,599.43
Total Charges entered for the Month		+	\$165,981.90
Adjustments			
Intercept	\$0		
Per Contract	\$0		
Account Transfer Total	\$14,154.79		
Other	\$58,853.15		
Total Adjustments for the Month	\$73,007.94	-	\$73,007.94
Payments			
Cash	\$10,409.05		
Contract Payments	\$1,138.40		
Credit Card	\$0		
Direct Deposit	\$55,478.82		
Hospital	\$0		
Insurance	\$8,733.09		
Payment Kept By	\$2,583.20		
Other	\$0		
	\$78,342.56	-	\$78,342.56
Overpayment			
Recoupment	\$0		
Refunds	\$(2,219.93)		
Returns	\$(682.80)		
Service Payable	\$0		
Other	\$0		
	\$(2,902.73)	-	\$(2,902.73)
Total for Reconciliation Summary			\$214,133.56
Ending Balance of Accounts Receivables			\$214,133.56

Receivables Distribution Report**Receivables Cash****All Companies****All Directories**

<u>Charges</u>	<u>Sep 2020</u>	<u>Oct 2020</u>	<u>Nov 2020</u>	<u>Dec 2020</u>	<u>Jan 2021</u>	<u>Feb 2021</u>	<u>Mar 2021</u>	<u>Apr 2021</u>	<u>May 2021</u>	<u>Jun 2021</u>	<u>Jul 2021</u>	<u>Aug 2021</u>	<u>Totals</u>
Sep 2020	6271	32367	11480	3794	526	-120	50	50	50	50	50	50 \$	54619
108058	5.8	30	10.6	3.5	0.5	-0.1	0	0	0	0	0	0 %	50.5
Oct 2020		12912	15780	12205	12667	4771	2200	1381	253	203	607	0 \$	62978
118220		10.9	13.3	10.3	10.7	4	1.9	1.2	0.2	0.2	0.5	0 %	53.3
Nov 2020			85	3120	14520	20312	18037	3310	1639	717	724	107 \$	62572
124619			0.1	2.5	11.7	16.3	14.5	2.7	1.3	0.6	0.6	0.1 %	50.2
Dec 2020				6393	36250	6848	13049	3715	480	100	374	0 \$	67209
128735				5	28.2	5.3	10.1	2.9	0.4	0.1	0.3	0 %	52.2
Jan 2021					4985	27292	15957	4673	1756	80	948	80 \$	55771
113169					4.4	24.1	14.1	4.1	1.6	0.1	0.8	0.1 %	49.3
Feb 2021						2452	31523	18131	2721	1201	76	-1 \$	56102
118613						2.1	26.6	15.3	2.3	1	0.1	0 %	47.3
Mar 2021							7661	33772	13936	7469	876	1180 \$	64894
130418							5.9	25.9	10.7	5.7	0.7	0.9 %	49.8
Apr 2021								7082	27529	15501	2954	544 \$	53610
115290								6.1	23.9	13.4	2.6	0.5 %	46.5
May 2021									4433	35909	17506	5273 \$	63121
125663									3.5	28.6	13.9	4.2 %	50.2
Jun 2021										6181	35707	14652 \$	56540
139070										4.4	25.7	10.5 %	40.7
Jul 2021											9919	42814 \$	52733
148423											6.7	28.8 %	35.5
Aug 2021												9610 \$	9610
116997												8.2 %	8.2
Averages	<u>1st Mo</u>	<u>2nd Mo</u>	<u>3rd Mo</u>	<u>4th Mo</u>	<u>5th Mo</u>	<u>6th Mo</u>	<u>7th Mo</u>	<u>8th Mo</u>	<u>9th Mo</u>	<u>10th Mo</u>	<u>11th Mo</u>	<u>12th Mo</u>	
Extended	5.2	<NA>	<NA>	<NA>	<NA>	<NA>	<NA>	<NA>	<NA>	<NA>	<NA>	<NA>	
Weighted	5.2	23.5	11.5	6.7	3.3	0.9	0.6	0.2	0.2	0.2	0	0	



City of De Pere, Wisconsin

Request For Finance/Personnel Committee Action

MEETING DATE: September 14, 2021

DEPARTMENT: Police

FROM: Derek Beiderwieden

SUBJECT: Consideration and Possible Action on the August 2021 Police Overtime Report

The overtime (OT) report covers the month of August 2021. Two previous years of overtime report summaries are attached for comparison but 2019 is by payroll period versus calendar month due to the change in how the overtime was gathered back then. The 2020 Report should be the most comparable.

Reimbursable Miscellaneous OT consisted of 33.5 hours total, which is comprised of 12.25 Drug Task Force agent hours, 3.75 hours for International Crimes Against Children stings and 17.5 hours for the Drunk Driving Task Force.

Investigative OT of 68.25 hours consisted of 67.5 hours for Patrol for late calls and report writing and .75 hour for D/SGT follow-up.

Non Reimbursable Miscellaneous OT consisted of .5 hour for Vehicle Maintenance, and 5 hours for SWAT call out.

ATTACHMENTS:

- 2019 PD OT Summary (PDF)
- 2020 PD OT Summary (PDF)
- August 2021 PD OT Report (PDF)

**DE PERE POLICE DEPARTMENT
OVERTIME BY REASON
2019**

REASON	JAN*	FEB**	MAR***	APR+	MAY++	JUN^	JUL#	AUG##	SEPT^^	OCT^^^	NOV*+	DEC*+*	TOTAL
OFFICER SICK RELIEF	20.50	16.50	15.00	48.50	9.50	23.00	47.75	12.00	21.00	76.75	13.50	15.50	319.50
OFFICER WORKED ON HOLIDAY	105.00	22.25	4.00	30.00	91.75	12.00	61.00	10.00	121.25	15.25	69.00	80.00	621.50
OFFICER FOR COURT	22.50	10.00	18.50	10.50	14.00	8.00	10.00	6.00	8.00	2.00	90.75	8.00	208.25
OFFICER TRAINING	29.50	89.00	124.00	160.75	82.75	77.25	69.75	50.25	154.25	200.25	33.00		1070.75
OFFICER RELIEF FOR FUNERAL													0.00
OFFICER ATTEND MEETING	3.00	2.00	12.00	13.00		2.00	7.50	2.00		20.00			61.50
STAFFING LEVEL	39.00	60.00	124.50	85.50	169.25	131.25	157.00	263.75	305.00	406.50	317.50	272.75	2332.00
INVESTIGATION	33.00	38.50	16.00	58.50	29.00	27.00	58.00	17.00	12.75	44.00	41.75	21.50	397.00
HONOR GUARD FOR FUNERAL		10.00											10.00
SCHOOL LIAISON REIMBURSED	25.50	30.50	14.00	30.00	8.00	25.00		3.50	35.50	78.00	16.00	22.00	288.00
COMMUNITY RELATIONS					2.00								2.00
SPECIAL ASSIGNMENT				8.25	32.00	6.00			4.50			4.00	54.75
SPECIAL ASSIGNMENT REIMBURSED		14.00					14.00	10.00		15.00	10.00		63.00
MISCELLANEOUS	8.00	31.25	22.75	41.50	14.50	22.75	29.25	20.50	25.75	43.75	19.00	11.00	290.00
MISCELLANEOUS REIMBURSED	14.50	16.50	13.00	30.50	75.00	50.00	1.50	3.50	10.50	3.50	33.00	5.50	257.00
GROSS OFFICER OVERTIME	300.50	340.50	363.75	517.00	527.75	384.25	455.75	398.50	698.50	905.00	643.50	440.25	5975.25
SUBTOTAL REIMBURSED OVERTIME	(40.00)	(61.00)	(27.00)	(60.50)	(83.00)	(75.00)	(15.50)	(17.00)	(46.00)	(96.50)	(59.00)	(27.50)	(608.00)
NET OFFICER OVERTIME	260.50	279.50	336.75	456.50	444.75	309.25	440.25	381.50	652.50	808.50	584.50	412.75	5367.25

TOTAL OVERTIME BUDGET: \$ 160,000.00

EXPENDITURES THROUGH 12/31/2019 \$ 279,916.04

PERCENT OF TOTAL BUDGET: 174.95%

NOTES:

*Period 12/29/2018 - 1/25/2019

**Period 1/26/2019 - 2/22/2019

***Period 2/23/2019 - 3/22/2019

+Period 3/23/2019 - 5/3/2019

++Period 5/4/2019 5/31/2019

^Period 6/1/2019 - 6/28/2019

#Period 6/29/2019 - 7/26/2019

##Period 7/27/2019 - 8/23/2019

^^Period 8/24/2019 - 9/20/2019

^^^Period 9/21/2019 - 11/1/2019

*+Period 11/2/2019 - 11/20/2019

*+*Period 11/30/2019 - 12/27/2019

**DEPARTMENT OF POLICE
OVERTIME BY REASON
2020**

REASON	JAN *	FEB **	MAR ***	APR +	MAY ++	JUN ^	JUL #	AUG ##	SEPT ^^	OCT ^^^	NOV **	DEC **	TOTAL
OFFICER SICKLEAF	90.75	25.50	18.00		10.25	6.50	0.00	20.00	27.50	42.25	61.50	60.00	362.25
OFFICER WORKED ON HOLIDAY	92.75	12.00	12.00	25.75	48.50	8.00	69.25	4.00	108.00	18.00	53.50	96.75	548.50
OFFICER FOR COURT	60.00	4.00	7.00	5.00		3.00	8.00	5.50	7.75	4.00	4.00	2.00	110.25
OFFICER TRAINING	38.50	119.75	56.00	20.00		146.00	104.25	48.25	78.50	142.50	97.00	39.00	889.75
OFFICER RELIEF FOR FUNERAL													0.00
OFFICER ATTENDING		2.00	2.00								1.50	4.50	10.00
STAFFING LEVEL	285.50	107.25	99.00	54.25	42.50	154.50	225.25	279.00	243.50	304.25	94.75	142.75	2032.50
INVESTIGATION	22.50	7.50	32.25	28.25	36.25	25.50	70.75	43.25	74.25	57.25	32.50	32.50	462.75
HONOR GUARD FOR FUNERAL													0.00
SCHOOL LIAISON REIMBURSED	27.75	29.25	13.75					14.00	14.25	16.00	8.00	33.75	156.75
COMMUNITY RELATIONS													0.00
SPECIAL ASSIGNMENT													0.00
SPECIAL ASSIGNMENT REIMBURSED	4.50	14.00								3.25	55.00		76.75
WARRANTS	15.25	14.25	24.75	5.75	48.00	58.00	2.00	5.75	12.75	27.00	11.00		224.50
WARRANTS REIMBURSED	11.50	42.25	18.50	12.25	5.75	4.00	31.50	4.00	18.75	11.00	5.75	20.75	186.00
GROSS OVERTIME	649.00	377.75	283.25	151.25	191.25	405.50	511.00	423.75	585.25	625.50	424.50	432.00	5060.00
SUBTOTAL REIMBURSED OVERTIME	(43.75)	(85.50)	(32.25)	(12.25)	(5.75)	(4.00)	(31.50)	(18.00)	(33.00)	(30.25)	(68.75)	(54.50)	(419.50)
NET OVERTIME	605.25	292.25	251.00	139.00	185.50	401.50	479.50	405.75	552.25	595.25	355.75	377.50	4640.50

TOTAL OVERTIME BUDGET: \$ 175,000.00

EXPENDITURES THROUGH 12/31/2020 \$ 236,439.64

PERCENT OF TOTAL BUDGET: 135%

NOTES:

* period 12/28/2019 -1/24/2020

** period 1/25/2020 -2/21/2020

*** period 2/22/2020 -4/3/2020

+ period 4/4/2020 -4/30/2020

++ period 5/1/2020 -5/31/2020

^ period 6/1/2020 -6/30/2020

period 7/1/2020 -7/31/2020

period 8/1/2020 -8/31/2020

^^ period 9/1/2020 -9/30/2020

^^^ period 10/1/2020 -10/31/2020

*^ period 11/1/2020 -11/30/2020

*+^ period 12/1/2020 -12/31/2020

Additional Notes:

Changing from Payroll period reporting to monthly reporting beginning May 1, 2020.

**DE PERE POLICE DEPARTMENT
OVERTIME BY REASON
2021**

REASON	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEPT	OCT	NOV	DEC	TOTAL
OFFICER SICK RELIEF	24.75	11.50	21.50	39.50	11.50		21.25	15.25					145.25
OFFICER WORKED ON HOLIDAY	94.00	16.50		30.00	66.00	4.00	61.00	20.00					291.50
OFFICER FOR COURT	2.75	4.00	16.00	10.00	2.00	14.00	9.00	18.00					75.75
OFFICER TRAINING	73.00	71.25	82.50	33.25	128.25	55.25	26.75	45.50					515.75
OFFICER RELIEF FOR FUNERAL			6.75										6.75
OFFICER ATTEND MEETING		7.75		1.00	15.50	7.75	11.25	13.50					56.75
STAFFING LEVEL	144.25	96.50	124.50	124.25	275.00	256.50	265.00	229.25					1515.25
INVESTIGATION	68.50	52.50	47.00	28.50	49.75	50.25	64.75	68.25					429.50
HONOR GUARD FOR FUNERAL													0.00
SCHOOL LIAISON REIMBURSED	28.75	21.25	11.75	42.50	25.50	22.25		18.00					170.00
COMMUNITY RELATIONS													0.00
SPECIAL ASSIGNMENT	34.50			2.00	60.00								96.50
SPECIAL ASSIGNMENT REIMBURSED							2.00	20.50					22.50
MISCELLANEOUS	11.25	5.25	1.00	8.75	3.25	35.50		5.50					70.50
MISCELLANEOUS REIMBURSED			21.50	26.25	19.50	1.00		33.50					101.75
GROSS OFFICER OVERTIME	481.75	286.50	332.50	346.00	656.25	446.50	461.00	487.25	0.00	0.00	0.00	0.00	3497.75
SUBTOTAL REIMBURSED OVERTIME	(28.75)	(21.25)	(33.25)	(68.75)	(45.00)	(23.25)	(2.00)	(72.00)	0.00	0.00	0.00	0.00	(294.25)
NET OFFICER OVERTIME	453.00	265.25	299.25	277.25	611.25	423.25	459.00	415.25	0.00	0.00	0.00	0.00	3203.50

TOTAL OVERTIME BUDGET: \$ 160,000.00

EXPENDITURES THROUGH 08/31/2021 \$ 120,971.73

PERCENT OF TOTAL BUDGET: 76%



City of De Pere, Wisconsin

Request For Finance/Personnel Committee Action

MEETING DATE: September 14, 2021

DEPARTMENT: Economic Development

FROM: Daniel Lindstrom

SUBJECT: Consideration and possible action regarding proposed Purchase/Sale Agreement Terms with Belmark Inc., MASK LLC for an approximately 15.58-acre piece of property in the East Business Park.*

ATTACHMENTS:

- Plant 7 Manufacturing Proposal (DOCX)
- FP 09142021 Memo - Belmark-Commerce Extension (PDF)
- Exhibit A Belmark Plant 7_Site Plan_08-24-2021 (PDF)
- Exhibit B Example plant (JPG)
- Exhibit C Example Building (PDF)
- Exhibit D - TID No. 17 Belmark TIF ED Proforma Chas Flow Sheet (PDF)

Belmark inc De Pere Future Manufacturing Facility (Plant #7)

Summary: Belmark recently acquired the Song Industries building (1862 Commerce Drive) adjacent to Belmark Plant #2 on 1800 Commerce Drive. The plan was to add an addition to house all of the necessary raw material and capital improvements to continue our growth in the market we serve from that particular operation. Through the planning process we have determined that, even with maximizing the Song property, we could not meet our future goals and the expansion would not meet the returns to move forward. It has been decided to build a Greenfield site to combine all technology and materials in one operation that will enable us to meet our growth projections and is in the best interest of Belmark and our customers. Belmark is in the market to find a suitable site to meet all our future needs. The existing Plant #2, and any future expansion to the plant, will be used for a very fast growing digital technology currently operating out of our Plant #3 on 633 Heritage.

Intended Use, Site Plan and Building Development: The building will house our Folding Carton Division along with all support functions allowing us to double our production overtime. Manufacturing will consist of approximately 130,000 square feet with an office of around 12,000 square feet. Total square footage will be in the 142,000 range and will be determined as we develop the final plans. We plan on maximizing the site plan with the ability to add an addition in the future if the need arises. Exhibit A shows a proposed layout and lot size needed on lot # 40 with the proposed first addition.

Building Materials and Cost: The building will be constructed using the same materials as our Shawano facility. Exhibit B and C shows pictures of the Shawano facility and the materials used. We anticipate the cost to be between \$140- \$145 per square foot not including any site work. We anticipate the building and all site work will cost between \$20,000,000 to 21,000,000 at today's pricing.

Timing: Belmark would like to be operating out of the facility by October of 2022. We would need to expedite the development agreement and site plan to allow us time to design and order the necessary materials that have very extended lead times. Ideally we could start some site work this year before winter and construction in spring of 2022.

Requested Assistance:

To make this plan viable Belmark is requesting a land grant for the property and a tax abatement worth ten years of property taxes that can be realized over a 20 year time frame.

CITY OF DE PERE MEMO



To: Finance and Personnel Committee
From: Daniel Lindstrom, Development Services Director
Date: Septmeber 14, 2021

RE: Consideration and possible action regarding proposed Purchase/Sale Agreement Terms with Belmark Inc., MASK LLC for an approximately 15.58-acre piece of property in the East Business Park.*

The City of De Pere received a request from Belmark Inc/MASK LLC, ("Belmark") to assist with the construction of a warehouse and office facility at the future southern terminus of Commerce Drive. Belmark recently acquired the building at 1862 Commerce Drive for a planned expansion of Plant No.2 at 1800 Commerce Drive. Through their facility planning process, it was determined that Plant No. 2 and even with the addition of 1862 Commerce Drive, was still not large enough for their immediate growth needs and therefore requested additional lands within the East Business Park to construct a 142,000 square foot manufacturing and office facility. The site as proposed would allow for expansion to the west.

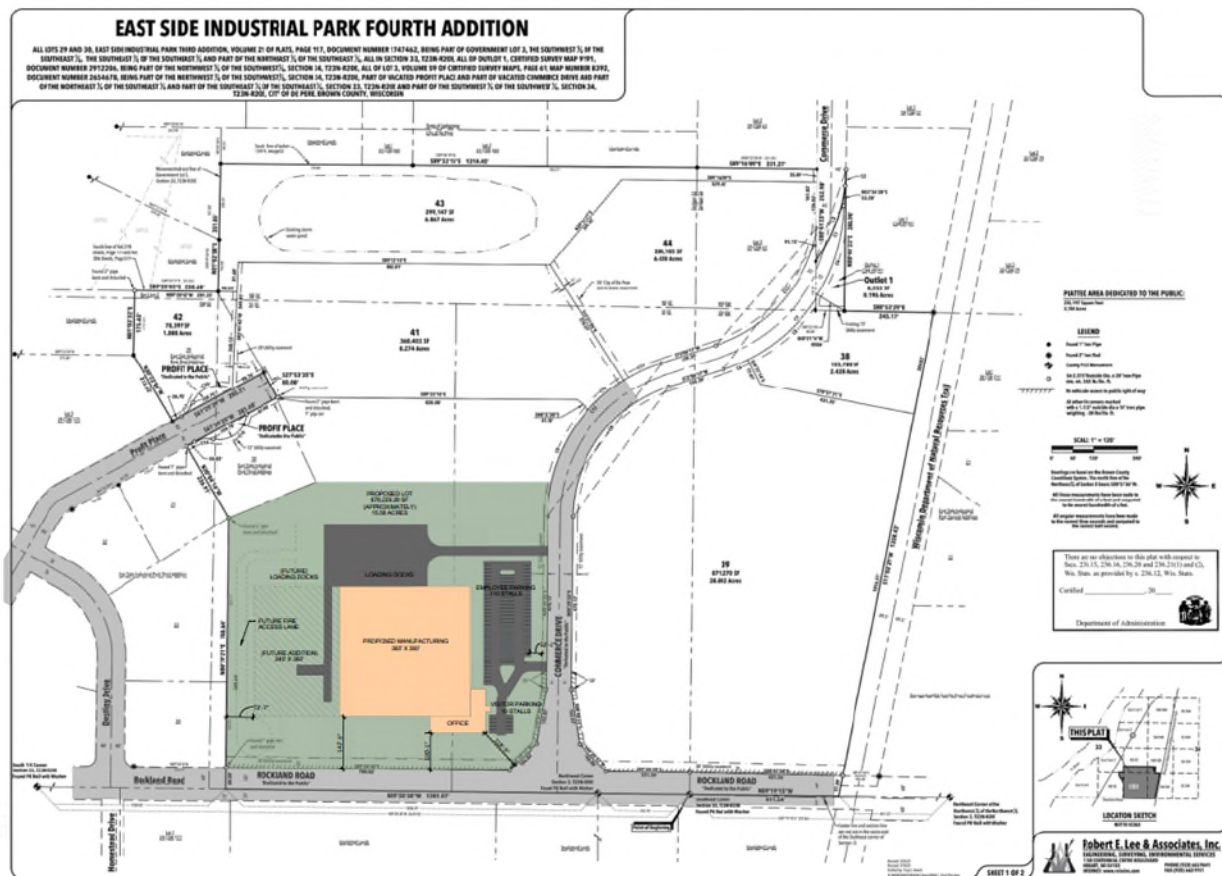
Intended Use, Site Plan and Building Development: Per Belmark request letter:

The building will house our Folding Carton Division along with all support functions allowing us to double our production overtime. Manufacturing will consist of approximately 130,000 square feet with an office of around 12,000 square feet. Total square footage will be in the 142,000 range and will be determined as we develop the final plans. We plan on maximizing the site plan with the ability to add an addition in the future if the need arises. Exhibit A shows a proposed layout and lot size needed on lot # 40 with the proposed first addition.



Proposed Development

The project is modeled from Belmark's recent project in the City of Shawano where the plant and warehouse are assessed at over \$7,000,000 by the Department of Revenue. The previous submittal was for a phased warehouse project but now Belmark requests to construct a completely new plant facility nearly identical to the Shawano facility. The structure will be comprised of the same materials and look like their current campus. The construction cost of the facility would range from \$20,000,000 to \$21,000,000. Our value assumptions are based on recent DOR trends to assume the final value to be approximately 40 to 50% of the construction costs. Therefore the project could be assessed in the range between \$7,500,000 and \$9,000,000.



BELMARK SITE INFORMATION SUMMARY:

Address:	Unknown at this time
Acres:	Approximately 15.58 ACres
Land Value/Price:	\$30,000/acre or approximately \$467,400
Purpose Use:	Manufacturing, office, and warehousing
Future Land Use:	Business Park
Zoning:	Industrial Business-1
Proposed Zoning:	Unchanged

Requested Financial Assistance

The developer has requested a Land Grant and a financial incentive package similar to that offered by the City of Shawano. The developer requests a land grant for the value of the land and a tax increment financing incentive worth the value of 10 years of tax increment. When preparing this analysis the City made the following assumptions.

Parcel IDs:	A portion of parcels ED-D43, ED-F-0083, and ED-F0082 Also known as a portion of lots 40 in the draft East Side Industrial Park 4 th Addition Plat
Acres:	Approximately 15.58-acres valued at \$467,400 (\$30,000/acre)
Anticipated Construction Value:	\$20,000,000 to \$21,000,000
Anticipated Assessed Value:	\$7,500,000
Anticipated Full Value Date:	January 1, 2023
Tax Increment District:	17
Current Mill Rate:	\$0.0177358580 (\$17.77358580 per \$1,000 of assessed value)
Base Value:	\$0.00
Annual Change in Tax Rate:	0% This is a conservative value as the east side tax rate has decreased over the past 4 years.
Property Appreciation Rate:	0% Manufacturing values in the east park remain steady overtime

The land grant request totals approximately \$467,400 in incentive value or approximately 5.8375% of the anticipated final value of the property. The 10-year value of requested PAYGO financial assistance totals approximately \$1,330,189 or approximately 17.73%. In total, the requested assistance equals approximately 23.96% of the proposed assessed value.

To assist with the construction of the extension of Commerce Drive, the City proposed to Belmark to rebate the 10-year value amortized over the remaining years of the TID through a “pay-as-you-go” (“PAYGO”) development agreement. Spreading the PAYGO rebates out over 19 years of annual payments would enable the City to retain 50% of the increment generated by the project to assist with debt service payments necessary for the extension of Commerce Drive. The anticipated incentive ratio is slightly higher than recent past approvals but staff knows that Belmark will build a quality building valued higher than other manufacturing projects and would create a higher value and higher-quality building on an important future corner. Additionally, the project will spur the implementation of TID No. 17 and the extension of Commerce Drive which will open up additional developable parcels. The incentive ratio was similar to what the City was prepared to offer the previous developer as part of a revised incentive package to start the previous project.

A PAYGO Agreement would not include an upfront or milestone cash grant as guaranteed assessed revenue or value as the risk is on the developer to perform based on the agreement.

PROPOSED DEVELOPMENT TERMS

Developer Obligations:

1. Construction of a approximately 142,000 square foot manufacturing, warehousing, and office facility by January 1, 2023, as shown in examples provide and labeled as Exhibits A-C.
2. Said development shall meet all required zoning code design standards.
3. Development Agreement shall be subject to or conditioned upon Plan Commission site plan approval.
4. While it is proposed to be a PAYGO agreement, the total value on annual taxes received is anticipated to be no less than \$133,020 a year throughout the life of the district (\$7,500,000 x current mill rate of 0.0177358580). This would ensure the City could rebate \$70,010 back to Belmark after the City receives the annual increment revenue.

City Obligations:

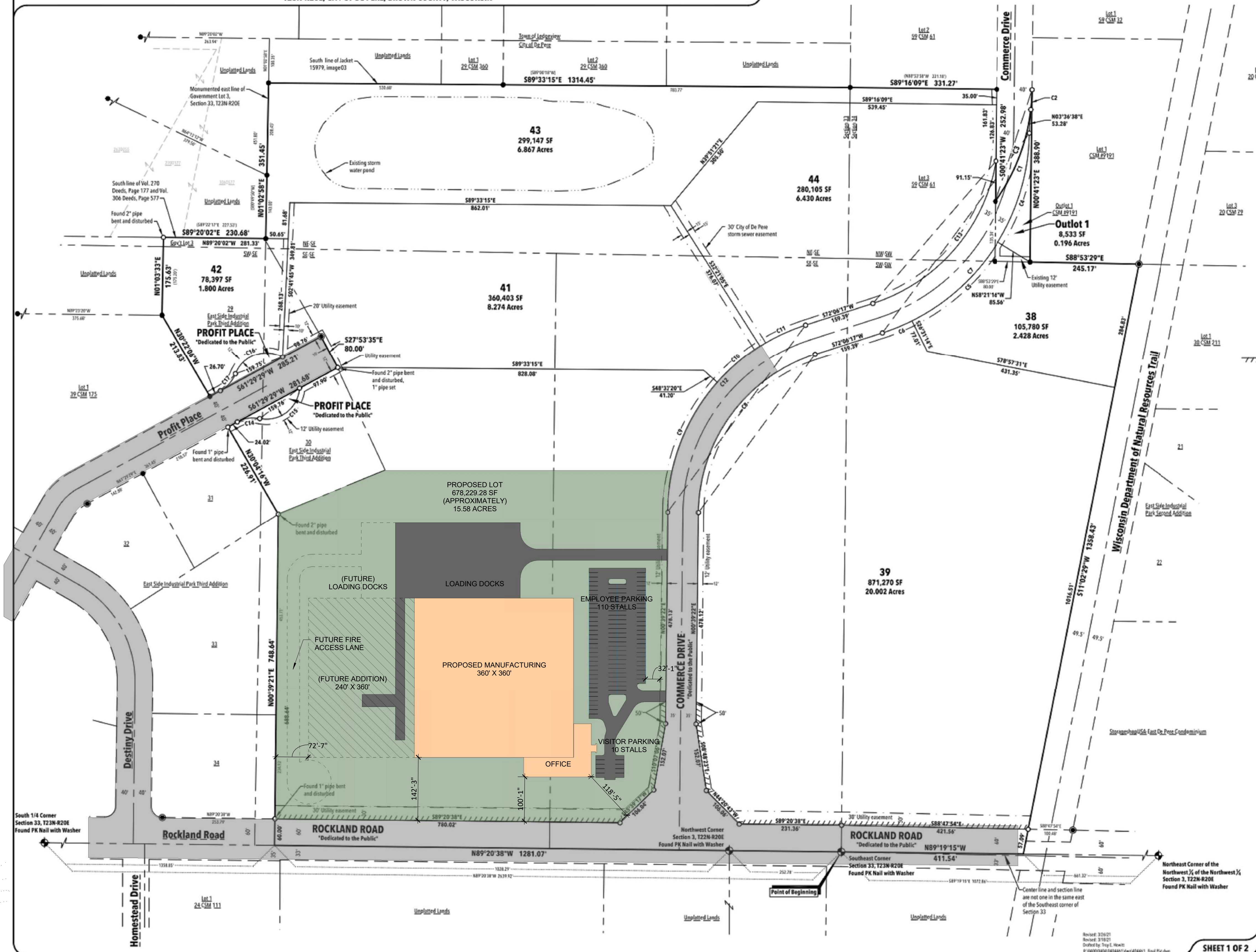
1. The City would, at its own expense, have a Plat of the subject parcel prepared to illustrate the boundary changes. The parcel shall be approximately 15.58 acres; however, the final parcel configuration shall be worked out between City staff and Belmark during the platting process.
2. The City to construct an extension of Commerce Drive to access the site. The City will determine if access shall be a temporary Rockland Road access or through temporary easement access from Profit Place is appropriate to simultaneously construct the road extension and development project. The City would complete the Commerce Drive extension no later than October 1, 2022.
3. The City is to provide a land grant equal to \$30,000/acre. The final grant amount is to be determined based on the final site square footage (\$467,400 as proposed).
4. The City is to rebate a calculated portion of the annual increment back to the Belmark in the form of a PAYGO Agreement. The calculation shall be the value of 10 years of annual increment collected spread-out over 19 years as depicted in Exhibit D. The calculated annual rebate shall be \$70,010. The agreement can be in the form of a Municipal Revenue Obligation or other format deemed appropriate by the City Attorney. The total NPV of the incentive shall equal \$1,330,200 and any shortfall in a given year shall be made up in the remaining years until the district closes.
5. Annual Rebate payment shall be made to the Developer by November 1st of each year.

Project Incentive Option – Land Grant and Developer Grant

If the Finance and Personnel Committee recommends approval of the proposed terms, the City will draft a Developer's Agreement that will be reviewed by the Common Council at a future meeting.

EAST SIDE INDUSTRIAL PARK FOURTH ADDITION

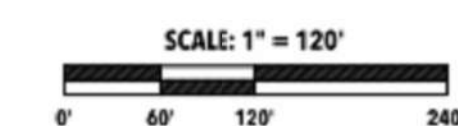
ALL LOTS 29 AND 30, EAST SIDE INDUSTRIAL PARK THIRD ADDITION, VOLUME 21 OF PLATS, PAGE 117, DOCUMENT NUMBER 1747462, BEING PART OF GOVERNMENT LOT 3, THE SOUTHWEST 1/4 OF THE SOUTHEAST 1/4, THE SOUTHEAST 1/4 OF THE SOUTHEAST 1/4 AND PART OF THE NORTHEAST 1/4 OF THE SOUTHEAST 1/4, ALL IN SECTION 33, T23N-R20E, ALL OF OUTLOT 1, CERTIFIED SURVEY MAP 9191, DOCUMENT NUMBER 2912206, BEING PART OF THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4, SECTION 34, T23N-R20E, ALL OF LOT 3, VOLUME 59 OF CERTIFIED SURVEY MAPS, PAGE 61, MAP NUMBER 8392, DOCUMENT NUMBER 2654678, BEING PART OF THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4, SECTION 34, T23N-R20E, PART OF VACATED PROFIT PLACE AND PART OF VACATED COMMERCE DRIVE AND PART OF THE NORTHEAST 1/4 OF THE SOUTHEAST 1/4 AND PART OF THE SOUTHWEST 1/4 OF THE SOUTHWEST 1/4, SECTION 34, T23N-R20E, CITY OF DE PERE, BROWN COUNTY, WISCONSIN



PLATTED AREA DEDICATED TO THE PUBLIC:
250,197 Square Feet
5.744 Acres

LEGEND

- Found 1" Iron Pipe
- Found 2" Iron Rod
- County PLSS Monument
- Set 2.375" Outside Dia. x 30" Iron Pipe min. wt. 3.65 lb./lin. ft.
- No vehicular access to public right of way
- All other lot corners marked with a 1.125" outside dia x 18" iron pipe weighing 1.38 lbs./lin. ft.



Bearings are based on the Brown County Coordinate System. The north line of the Northeast 1/4 of Section 8 bears S88°57'36"W.

All linear measurements have been made to the nearest hundredth of a foot and computed to the nearest hundredth of a foot.

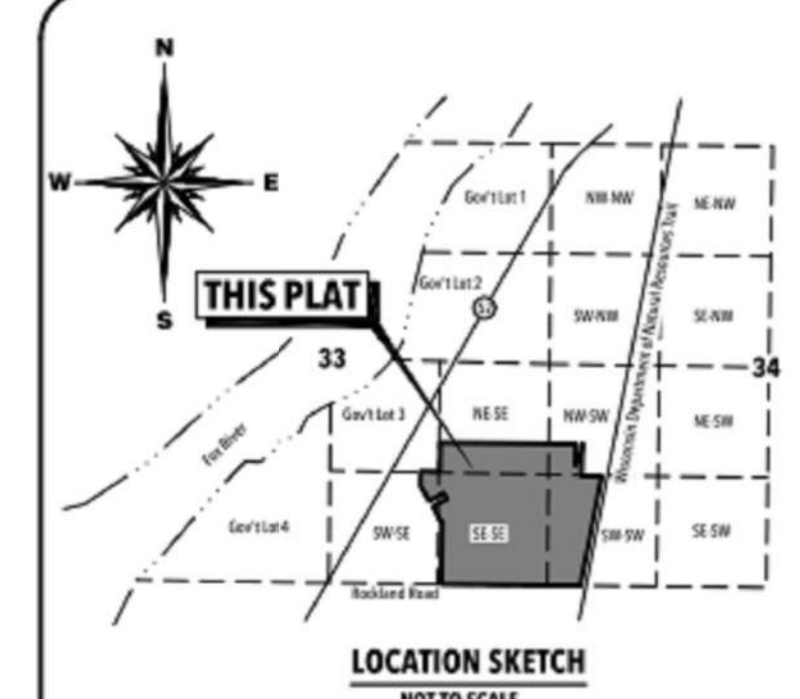
All angular measurements have been made to the nearest three seconds and computed to the nearest half second.



There are no objections to this plat with respect to Secs. 236.15, 236.16, 236.20 and 236.21(1) and (2), Wis. Stats. as provided by s. 236.12, Wis. Stats.

Certified _____, 20____

Department of Administration



Robert E. Lee & Associates, Inc.
ENGINEERING, SURVEYING, ENVIRONMENTAL SERVICES
1250 CENTENNIAL CENTRE BOULEVARD
HOBART, WI 54155
INTERNET: www.releinc.com

PHONE: (920) 662-9641
FAX: (920) 662-9141





BELMARK PLANT 6 NEW MANUFACTURING PLANT & OFFICE

De Pere, Wisconsin



Owner: Belmark Inc.

Architect: Performa Inc.

Project: \$15,693,572

Building Area: 139,152 SF

Completion: January 2018

Delivery Method: Design-Build



Belmark, a leader in the pressure-sensitive label, flexible packaging, and folding carton industry, grew beyond its De Pere, Wisconsin, operations. A greenfield 15-acre site, located in Shawano, Wisconsin, was selected for a new production facility to complement operations in De Pere, WI.

Belmark partnered with the Miron team to facilitate site selection, manage the design process, and ultimately to construct their new production facility and an additional office space, to accommodate this growth. The facility consists of a small office, locker room, break room, loading dock, and manufacturing area.



Exhibit D: Tax Increment Cash Flow								DE PERE RUNS DEEPER	
Parcel ID:		TBD							
Owner/Developer:		Belmark							
Created/Revised:		8/30/2021							
Year	Beginning Balance	Revenue		Expenses				Annual Surplus (Deficit)	Balance After Surplus to Principal
		Tax Increment Revenue/	PILOT	General TID Debt Service Payments Loan 1	General TID Debt Service Payments Loan 2	Development Incentives Cash Grant	PAYGO Dev Inc		
2021	0		0					0	0
2022	0		0					0	0
2023	0	0	0	0	0	0	0	0	0
2024	0	133,019	0	0	0	0	70,010	63,009	63,009
2025	63,009	133,019	0	0	0	0	70,010	63,009	126,018
2026	126,018	133,019	0	0	0	0	70,010	63,009	189,027
2027	189,027	133,019	0	0	0	0	70,010	63,009	252,036
2028	252,036	133,019	0	0	0	0	70,010	63,009	315,045
2029	315,045	133,019	0	0	0	0	70,010	63,009	378,054
2030	378,054	133,019	0	0	0	0	70,010	63,009	441,063
2031	441,063	133,019	0	0	0	0	70,010	63,009	504,072
2032	504,072	133,019	0	0	0	0	70,010	63,009	567,081
2033	567,081	133,019	0	0	0	0	70,010	63,009	630,090
2034	630,090	133,019	0	0	0	0	70,010	63,009	693,099
2035	693,099	133,019	0	0	0	0	70,010	63,009	756,108
2036	756,108	133,019	0	0	0	0	70,010	63,009	819,117
2037	819,117	133,019	0	0	0	0	70,010	63,009	882,126
2038	882,126	133,019	0	0	0	0	70,010	63,009	945,135
2039	945,135	133,019	0	0	0	0	70,010	63,009	1,008,144
2040	1,008,144	133,019	0	0	0	0	70,010	63,009	1,071,152
2041	1,071,152	133,019	0	0	0	0	70,010	63,009	1,134,161
2042	1,134,161	133,019	0	0	0	0	70,010	63,009	1,197,170
2043	1,197,170	133,019	0	0	0	0	0	133,019	1,330,189
Total		2,660,379		0	0	0	1,330,189		

Other Expenses include: Site Development Costs, Professional Services, Discretionary Spending, Administration Costs, and Organizational Costs.



City of De Pere, Wisconsin

Request For Finance/Personnel Committee Action

MEETING DATE: September 14, 2021

DEPARTMENT: Fire Department

FROM: Lea Taylor

SUBJECT: Consideration and acceptance of Columbia Southern University (CSU) Learning Partnership Benefit for the Fire Department.*

ATTACHMENTS:

- COLUMBIA SOUTHERN UNIVERSITY LEARNING PARTNERSHIP BENEFIT (PDF)

Memo



To: Honorable Mayor James Boyd
Members of the Common Council

From: Alan Matzke, Fire Chief *ASM*

Date: September 8, 2021

Re: Columbia Southern University Learning Partnership Benefit

Columbia Southern University (CSU) is an online university accredited by the Distance Education and Accreditation Council, which is recognized by the U.S. Department of Education.

CSU is offering a Learning Partnership, which is a non-binding agreement that allows their institution to offer a 10% tuition discount on all online classes to employees/members, along with an application fee waiver (\$25 value). Textbooks are provided at no cost.

CSU believes having a strong support system is imperative for their students, especially for adult learners. Oftentimes, members of a support system include coworkers, leaders and mentors. These types of connections are invaluable, which is why CSU wants to make it possible to grow them even more.

CSU Learning Partnership is a simple way for companies, municipalities and other agencies to give their members and employees an educational benefit. Each Learning Partner is able to extend a tuition discount and other benefits to their employees, members and their immediate family members. This program is available at no cost and can be obtained by signing a Memorandum of Understanding, which lists all benefits offered to the organization, including scholarship opportunities.

Some of the larger communities that have partnered with CSU include Madison Fire Department, Milwaukee Fire Department, Wisconsin Rapids Fire Department, Janesville Fire Department, Greenfield Fire Department, Dane County Sheriff's Department, City of Kenosha, City of Marshfield, etc.

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.

Please feel free to contact me with any questions or concerns.



**COLUMBIA
SOUTHERN**
UNIVERSITY

Learning Partnership

FREQUENTLY ASKED QUESTIONS

How does a Learning Partnership work?

CSU Learning Partners sign a non-binding agreement that allows our institution to offer a 10% tuition discount on all online classes to your employees/members along with an application fee waiver (\$25 value). Textbooks are provided at no cost.

Can my family receive the Learning Partner Discount?

Spouses and children of employees/members are also eligible to take advantage of these benefits.

What is the cost?

There is no cost to become a learning partner.

How many employees have to enroll if we become a Learning Partner?

There is no specific number of employees that have to enroll.

When will my Partnership begin?

The partnership will begin upon receipt of the signed MOU and completed questionnaire.

Can the non-binding Learning Partnership agreement be changed to fit my guidelines?

Yes, we can adapt the agreement to fit your guidelines and policies. We do ask permission to place your business/organization name and logo (if provided) on our website.

How long does the Learning Partnership last?

The Learning Partnership remains active indefinitely or until either party chooses to discontinue the relationship.

By becoming a Learning Partner, are we agreeing that our employees/members will only use CSU?

No, the partnership agreement is non-exclusive. It simply means that if any of your employees/members choose to become a student with our institution, they will receive the benefits included in the partnership agreement.

Are there scholarship opportunities for CSU Learning Partners?

Yes! CSU offers a Learning Partner scholarship four times a year.

The Learning Partner scholarship will be applied directly to the recipient's tuition for up to 60 credit hours, three years, or until the completion of the selected online degree program, whichever comes first.

What is CareerQuest?

Career Quest is a web-based employment management system powered by the NACELink Network. This is an outstanding source available to you that will assist in your search for highly-qualified college students and graduates for internships, part-time, and full-time career opportunities. Through CareerQuest you may also share career opportunities with CSU students and alumni.



**COLUMBIA
SOUTHERN**
UNIVERSITY

Learning Partnership Questionnaire

To complete the Learning Partner process and receive the partnership benefits, please provide answers for the questions below:

1. Tell us about your company/organization:

NAME OF COMPANY/ORGANIZATION

PHYSICAL ADDRESS

CITY STATE ZIP CODE

BEST CONTACT METHOD

COMPANY WEBSITE

2. List the liaison your organization has chosen, along with his/her title, phone number and email address.

LIAISON NAME

TITLE

()
PHONE

EMAIL ADDRESS

3. Provide the name, title, and contact information for a secondary point of contact to assist in your absence.

SECONDARY CONTACT NAME

TITLE

()
PHONE

EMAIL ADDRESS

4. Total number of employees and/or members associated with your company/organization?

5. Does your company/organization offer tuition assistance or reimbursement for educational expenses?

☐ Yes ☐ No

6. Does your organization require or recommend additional education for advancement?

☐ Yes ☐ No

7. Which manner do you prefer to promote CSU and the partnership within your company/organization? (check all that apply)

- ☐ Visit, Presentations ☐ Intranet
☐ Flyers, catalogs, etc. ☐ Exclusive Emails
☐ E-Newsletter

8. A CSU Outreach Representative may be in your area and may contact the liaison you have assigned to visit your company/organization. With your consent, the Outreach Representative will conduct presentations and meet with those interested in furthering their education.

Would you like one of our Outreach Representatives to visit or present to your company/organization?

☐ Yes ☐ No

9. Does your company/organization host an annual Employee Benefits Fair/Educational Fair?

☐ Yes ☐ No

10. Would you like for an Outreach Representative to attend your annual Employee Benefits Fair/Educational Fair?

☐ Yes ☐ No

Please ask current CSU students to contact their Admission/Student Services representative to have the partnership added to their record to obtain the Learning Partner discount.

If you have an employee who is interested in receiving more information about CSU, our Corporate Relations Coordinator is available to answer any questions at 800.344.5021 or LearningPartners@ColumbiaSouthern.edu.



Memorandum of Understanding

(This MOU is not a legally binding contract and may be canceled at any time without penalty or recourse)

About the Institution:

Columbia Southern University (CSU), is an online university accredited by the Distance Education and Accreditation Council which is recognized by the U.S. Department of Education.

wishes to offer educational opportunities to its employees/members by becoming a Columbia Southern University (CSU) Learning Partner. This partnership is designed to assist Learning Partner employees/members in achieving their educational goals in career appropriate disciplines.

A. Learning Partner benefits include:

- » 10% tuition discount on all classes and waiver of the Application Fee. This benefit extends to spouses and children of the Learning Partner employee/member.
- » Textbooks provided at no cost.
- » Exclusive scholarship opportunities for Learning Partner employees/members.
- » A complimentary evaluation of previously earned educational credits and training/professional certifications for consideration of transfer credit.
- » Complimentary access to our Writing and Math specialists through the Student Success Center.
- » A dedicated landing page for Learning Partners on the CSU website for prospective students and student enrollments.

B. Learning Partner benefits may also include:

- » Designation of the Learning Partner name on the CSU website and University marketing materials.
- » Display of the Learning Partner's logo (if provided) on the CSU website and University marketing materials.
- » Feature articles of the Learning Partner through press releases and marketing campaigns.
- » Complimentary access to CSU Career Quest to advertise employment and internship opportunities.
- » Scheduled visits or presentations to promote the Learning Partnership benefits to Learning Partner employees/ members.
- » Discounts on Continuing Education training and learning opportunities.

C. As a Learning Partner, the organization will:

- » Agree to inform all employees/ members of the Learning Partner relationship and benefits as one of their options for education.
- » Keep CSU informational materials on site and make them available to employees/members.
- » Assign a liaison within the Learning Partner who is willing to accept and distribute communications from the CSU liaison and/or a CSU representative.
- » Provide information to the CSU liaison regarding Employee Benefits Fairs and Education Fairs once date and time have been established.
- » Agree to be contacted via email by a representative of Columbia Southern University and/or Columbia Southern Education Group.

☐ Any use of CSU logos or descriptions for display on company websites, advertising, or used for any marketing purposes MUST be submitted to CSU for approval prior to publication or display

This Learning Partnership will take effect from the date of signing and will remain in effect unless terminated by one or both parties.

This Memorandum is agreed to and executed on this _____ day of _____ in the year _____.

LEARNING PARTNER

PARTNER SIGNATURE _____

PRINT NAME _____

TITLE _____

COLUMBIA SOUTHERN UNIVERSITY

CSU OUTREACH REPRESENTATIVE _____

COORDINATOR OF CORPORATE PARTNERSHIP _____



City of De Pere, Wisconsin

Request For Finance/Personnel Committee Action

MEETING DATE: September 14, 2021

DEPARTMENT: Police

FROM: Derek Beiderwieden

SUBJECT: Consideration and Possible Action for Police Organization and Staffing Study Proposal.*

Please see my attached memo and a proposal from Community Security Services for an organization study.

ATTACHMENTS:

- Department Staffing Study Proposal (DOCX)
- EPSON071 (PDF)

CITY OF DE PERE
POLICE DEPARTMENT

MEMORANDUM

To: Finance and Personnel Committee
Common Council Members
James Boyd, Mayor
Lawrence Delo, City Administrator

From: Derek A. Beiderwieden, Chief of Police

Date: September 9, 2021

Subject: Staffing and Organizational Study Proposal/Request

Over the years I have fielded questions from the public, administration and elected officials regarding the department's staffing levels. My response has always been tempered so as to not sway opinion, but I believe now that there will be a change in police administration it is important to look at the overall organization structure and listen to recommendations.

I therefore am making a recommendation to conduct a staffing and organizational study of the police department as an integral part of the police chief selection. It is imperative the new chief has a document to work from regarding best practices in staffing and organization structure as I did when I first started in 2002 with a 1999 study. I was able to implement many of the suggested changes from the study except for road staffing recommendations.

I present to you a proposal from Community Security Solutions (CSS), a Wisconsin based company that will conduct a law enforcement organization study and analysis with a focus on command structure and future staffing needs. The proposal (attached) is for an estimated cost of \$16,920 and not to exceed \$17,000. This was not a budgeted item and I request the cost of the study be paid from undesignated reserves.

CSS was chosen because of their expertise in such studies and because they are a Wisconsin based business that will be able to understand the climate and policing needs of our area. I am recommending the City of De Pere enter into an agreement with CSS for a study of the police organization and staffing needs.



Steven J. Riffel

Managing Partner

414.315.2111

sriffel@communitysecuritysolutions.com

communitysecuritysolutions.com

August 17, 2021

**Chief Derek A. Beiderwieden
City of De Pere Police Department
335 S. Broadway
De Pere, WI 54115**

Dear Chief Beiderwieden:

Please find attached Community Security Solutions, LLC's (CSS) proposal to conduct a Law Enforcement Organizational Study and Analysis for the City of De Pere Police Department with a focus on the Command Structure and Future Staffing needs.

CSS is an organization of four Partner Members with a combined 100 plus years of experience, education and expertise in the areas of law enforcement administration, fire administration and training. We provide communities, school districts and organizations with a variety of services to include a major focus on Law Enforcement Organizational Reviews and Analysis/Studies. CSS is the Official Advisory Services Provider of the Wisconsin Chiefs of Police Association for these services.

I have enclosed our Proposal as well as additional information included in the material regarding our company data, Partner resumes and CSS's website address. We are also able to provide reference contact information from municipalities CSS has assisted in the past. Please do not hesitate to contact me if you have any questions regarding our services.

Sincerely,

A handwritten signature in black ink, appearing to read "Steve Riffel", written over the printed name.

Steven J. Riffel

Managing Partner



676 Sweet Briar Ct #5, Kewauskum, WI 53040
communitysecuritysolutions.com

SERVICES PROPOSAL

OVERVIEW

A. PROPOSAL FOR SERVICES

The City of De Pere, WI (City) located in Brown County is requesting a Proposal for Services from Community Security Solutions (CSS) to conduct a Law Enforcement Organizational Study and Analysis for the Police Department. CSS is the Official Advisory Business Partner and Provider of these Services for the Wisconsin Chiefs of Police Association.

B. PROPOSAL

CSS will conduct an cooperative, in-depth Study and Analysis of the De Pere Police Department with a focus on the Command Structure and Future Staffing Needs of the Organization. The Study may also include additional data based upon the request(s) of the City.

C. CSS REQUESTS / NECESSITIES

CSS requests the following upon approval and contracting for services:

Assigned / Dedicated De Pere representative to coordinate and act as a liaison between the City and CSS for interview scheduling, interview locations, and obtaining policies or needed City documents required to assist in the Study.

D. CSS PERFORMANCE OF SERVICES

CSS will examine any past studies of the De Pere Police Department

CSS will examine the current structure of the De Pere Police Department

CSS will conduct interviews with selected Department Employees, Appointed City Employees, Elected Officials, Appointees and Community Members to compile an in-depth report that will formulate professionally applicable and precise data for the City's review and consideration

CSS will include suggestive best practices for command structure and future staffing needs for the Police Department based upon the identified needs of the Department, the City and the Community

CSS will compile a written report for the City

CSS will participate in an in-person, oral presentation of the data and report for the City

E. INTERVIEWS

In-person, on-site interviews to include (but may not be limited to):

Chief of Police

Two Captains

Administrative Personnel assigned to the Office of the Chief of Police

Fifty Percent (50%) of the Sergeants

Two School Liaison Officers

Two Officers from each Patrol Shift (6-8 total)

City Administrator

Human Resources Director

Assistant City Administrator / City Attorney

Mayor

City Council President

Police & Fire Commission Chairperson

Chamber of Commerce Representative

All Others recommended by the Chief of Police

F. PROJECT INITIATION

Upon the City's request to CSS to proceed CSS will provide the following for the City's review and approval:

CSS Contract for Services (independent contractor)
W-9 Taxpayer Identification Number and Certification
CSS Professional and Liability Insurance Certification

CSS recognizes the City may have a specific time-line for the Project. Upon approval of the City to enter into a Services Contract and the satisfaction of the above listed CSS will develop a defined and City acceptable timeline for the completion of the Project.

G. ASSIGNED CSS PARTNER MEMBERS TO PROJECT

CSS will be represented by at least two of the primary partner members and the executive administrative assistant:

Steven C Rinzel - Project Lead/Project Manager, Partner (Resume attached)
Steven J. Riffel - CSS Managing Partner (Resume attached)
Steven P. Ross - CSS Partner (Resume attached)
Denise M. Spude - Executive Administrative Assistant
(Any Retained CSS Associates if required)

H. ESTIMATED PROJECT COST

CSS contract rate is \$175.00 per hour per member plus expenses. CSS will provide a detailed listing Invoice to the City upon completion of the Project.

All expenses incurred to include mileage, meals, and lodging accommodations billed at established Government Rates. Members' estimated on-site interview time period is three days.

Mileage	\$ 248.00
Lodging (2 nights/2 members)	\$ 500.00
Meals (2 members)	\$ 372.00
Members Time(on-site, travel, report prep)	\$14,550.00
Report Compilation (admin asst)	\$ 1,250.00
TOTAL ESTIMATE	\$16,920.00

Estimated Project Cost not to exceed \$17,000.00

*If the City requires additional follow-up and/or further analysis - time and expenses will be charged at the established rates. This would only be incurred upon request and prior approval of the City.

I. REFERENCES

CSS will provide References of past and or current Municipal Clients (contracted non-confidential clients only) upon the City's request.

J. ENCLOSURES / ATTACHMENTS

CSS Informational Sheet
CSS Partner Members' Resumes

SUBMITTED:



Steven J. Riffel, Managing Partner

08/17/2021

Approved: City of De Pere Designated Representative

Date



www.communitysecuritysolutions.com

Community Security Solutions (CSS) is an organization combining the expertise of veteran law enforcement officers, administrators and trainers in combination with a fire department director and military veterans.

CSS provides innovative, discreet and highly confidential consulting and contracting services to Individuals, Businesses and Communities.

CSS strengths and core competencies rest with the individuals involved in the company. The combination of administrators, veterans and retained associates brings legitimacy and professionalism to our clients. We take great pride in adhering to the most strict ethical and confidential standards. We customservice to our clients' needs.

SERVICES



Corporate Fraud Examinations/Investigative Research/Organizational Internal Investigations/ Business Due Diligence Examinations



Critical Incident Reviews



Hostile Customer Training/Active Shooter Training/WI CCW Certification/ Individual Live Fire Weapons and Tactics



Law Enforcement & Fire Organizational Assessments & Training



Municipal (City, Village, Towns) Police/Fire & Public Administration Executive Recruitment/ Selection Processes to include Police & Fire Chiefs/ Command Staff & Civilian Administrators



Personnel/Physical Asset Protection Consulting



Private Organizational Infrastructure & Critical Asset Protection Analysis



School/Educational Institution Residency Investigation



Official Advisory Services Provider of the Wisconsin Chiefs of Police Association (WCPA)

Wisconsin Licensed Private Investigation Agency (Fully Insured)

Steven C. Rinzel

W169 N10194 Larkspur Lane Germantown, Wisconsin 53022

414-630-3676

srinzel@communitysecuritysolutions.com

www.communitysecuritysolutions.com

PROFESSIONAL OBJECTIVE

To provide innovative, discreet and highly confidential consulting and contracting services to Individuals, Businesses, and Communities

PERSONAL PROFILE

Possesses an extremely high degree of competency in managing and supervising law enforcement functions. On a continual basis, established and maintained respect from subordinate personnel, the public, and the community. Utilized effective and mature judgment in providing assistance for developing department policies, procedures and programs. Was able to work with all members of the community to establish trust and good working relationships by utilizing good communication and problem-solving skills.

SUMMARY OF QUALIFICATIONS

Offering over 40 years of quality, specialized, practical experience in the following categories:

- Operations/Personnel Management and Supervision
- Law Enforcement Administration
- Public/Community Relations
- Project/Program, Policy Development and implementation
- Personnel Hiring
- Staff Development /Motivation and Evaluation
- Budget Preparation and Control
- Cost Effective Methods and Procedures
- Internal Investigations
- Collective Bargaining
- Grant Administration
- Problem Investigation/Analysis & Resolution
- Communications, Verbal and Written

EDUCATION/TRAINING

Southern Police Institute, Louisville, Kentucky

- Administrative Officers Course graduate 1989
- Honors: Director's Award for graduating with the highest academic average

Moraine Park Technical Institute, Fond du lac, Wisconsin

Associate Degree Police Science 1990

Pacific Western University, Los Angeles, California

Bachelor of Science in Criminal Justice

PROFESSIONAL EXPERIENCE

2016 to Present	Community Security Solutions, LLC <u>Partner</u> Community Security Solutions is an organization combining the experience of veteran law enforcement officer, administrators and trainers who provide innovative, discreet and confidential consulting and contracting services to individuals, business and communities
1995 to 2014	Brown Deer Police Department, Brown Deer, Wisconsin <u>Chief of Police</u> Direct and supervise law enforcement operations and a staff of 43 Officers and administrative personnel in a community of 14,000 citizens.
1990 to 1995	Tomah Police Department, Tomah, Wisconsin Direct and supervise law enforcement operations and a staff of 26 Officers, dispatch, and administrative personnel a community of 8,000 citizens.
1972 to 1990	West Bend Police Department, West Bend, Wisconsin Initially joined the police department as a patrol officer. Through excellent performance, was promoted to positions of increased responsibility to include patrol sergeant, administrative assistance to the Chief of Police and lieutenant of police watch commander

Professional Affiliations

International Chiefs of Police – Life Member

Wisconsin Chiefs of Police – Life member

President Wisconsin Chiefs of Police 2002-2003

President Milwaukee County Law Enforcement Executives 1999

Eastern District of Wisconsin Terrorism Task Force 2002-2005

Advisor Wisconsin Homeland Security Board 2002-2004

Steven J. Riffel

Community Security Solutions, LLC

<https://communitysecuritysolutions.com/>

676 Sweet Briar Ct #5, Kewaskum, WI 53040

sriffel@communitysecuritysolutions.com

414-315-2111

PROFESSIONAL EXPERIENCE

2017 - Present Community Security Solutions, LLC, Kewaskum, WI

Managing Partner

- Private and Public Security Consulting
- Law Enforcement and Fire Organizational Assessments and Training
- Critical Incident Reviews
- Fraud Examinations / Background Research / Organizational Internal Investigations / Business Due Diligence Examinations - Corporate Intelligence
- Hostile Customer Training / Active Shooter Training / WI CCW / Live Fire Weapons & Tactics
- Wisconsin Licensed Private Investigation Agency (Fully Insured)

1997 - 2017 Sheboygan Falls Fire & Police Departments, WI

Director of Public Safety, 2004-2017

- Command Administration of both Police and Fire Departments
- Emergency Management Director

Chief of Police, 2003-2004

- Command of Police Department

Captain, 1997-2003

- Operations & Special Events Commander

2000 - 2001 Lakeshore Technical College, Cleveland, WI

Criminal Justice Adjunct Instructor

- Criminal Justice Associate Degree Program

1987 - 1997 West Bend Police Department, WI

Sergeant / Watch Commander, 1996-1997

Detective, 1995-1996

Narcotics Investigator assigned to Multi-Jurisdictional Drug Unit (WCSO), 1994-1995

Police Officer / Drug Detector-Patrol Dog Handler, 1988-1994

Police and Fire Dispatcher, 1987-1988

1987 - 1991 Vital Care Ambulance Services, West Bend, WI

Emergency Medical Technician, 1987-1991

1987 - 1988 Kewaskum Police Department, WI
Police Officer, PT

1987 - 1988 Dairy Queen Restaurants, West Bend, WI
Private Security Guard, PT

1983 - 1987 United States Air Force
Non Commissioned Officer - Sergeant

- Security Police Supervisor/Patrol - Explosive Detector Dog Handler
- Dignitary Protection Experience: Strategic Air Command Headquarters, Offutt AFB, Omaha, Nebraska and United States Air Forces - Europe
- Critical Resource Protection: Spangdahlem Air Base - Germany

MANAGEMENT SCHOOLING / LICENSING

- Licensed Wisconsin Real Estate Agent
- Licensed Wisconsin Private Detective
- WI Certified LE Officer
- Numerous Advanced Management, Labor Law, Technical Training to include ICS and NIMS (Details available on request.)

AWARDS / ACCOMPLISHMENTS

Published Article in The Police Chief Magazine (April 2014), "Leading Criminal Justice System Change: The Critical Role of Local Law Enforcement", by Sheriff Stan Hickey, Chief Steven Riffel, and Chief J Michael Ward.

Sheboygan Falls Police Commendation, 3 Awards, 1997-2002

Sheboygan Falls Police Appreciation, 3 Awards, 1997-2002

Sheboygan Falls Optimist Club, Respect for Law, Officer of the Year Award, 2000

West Bend Education Association, Friends of the Apple, Distinguished Alumni Award, 2000

West Bend Police/Rotary Officer of the Year, 1995

Wisconsin Law Enforcement Canine Handler Association Award, 1992

City of West Bend Common Council Resolution #89 Commendation for Heroism, 1989

LEADERSHIP POSITIONS

Wisconsin Homeland Security Council, Sitting Member (Governor Appointment), 2013-2019

Wisconsin Chiefs of Police Legislative Committee, Co-Chair (Legislative interaction with State Elected Officials, Lobbyists, Department of Justice, Co-Chair and Committee regarding laws and actions as they relate to the safety of citizens of Wisconsin.), 2014-2016

Wisconsin Police Leadership Foundation, President, 2014-2016

Wisconsin Chiefs of Police Association, President, 2012-2014

Wisconsin Chiefs of Police Association, First/Second/Third Vice President, 2009-2012

PROFESSIONAL AFFILIATIONS

Current Member

- FBI National Academy Associates
- Certified Fraud Examiners Association
- International Association of Chiefs of Police
- Wisconsin Chiefs of Police Association

Past Member

- Wisconsin Department of Justice Crime Alert Network Committee / WI Attorney General Committee
- Wisconsin Office of Justice Assistance "Homeland Security Grant Advisory Committee, WI Chief of Police Representative
- Wisconsin Fire Chief Association
- Wisconsin Narcotics Officer Association
- Wisconsin Canine Handlers Association
- Wisconsin Chiefs of Police - Police Ethics Committee
- International Association of Chiefs of Police - Pretrial National Advisory Board
- International Association of Chiefs of Police - New Police Chief Mentor

COMMUNITY ASSOCIATION

American Legion Member, Kewaskum Post #384, WI, 1993-Current

Criminal Justice Advisory Committee, Lakeshore Technical College, Cleveland, WI, 2000-2003

Business Advisory Committee - Northern Unit, Cardinal Stritch University, Milwaukee, WI, 2000-2001

EDUCATION

Federal Bureau of Investigation National Academy, Quantico, VA

211th Session, 2002

Cardinal Stritch University, Milwaukee, WI

Bachelor of Science Degree in Management, Academic Distinction, 1994

Multitude of University, College, Technical College, and Military Training

To include but not limited to Crime Prevention through Environmental Design, Defense & Arrest Tactics, Emergency Vehicle Operation, Air Base Defense, Patrol Dog, Drug Dog, Bomb Detection, and Event Security. (Complete listing available on request.), 1983-Current

Steven Patrick Ross
 N6117 Woodland Meadows Drive
 Sheboygan, WI 53083
 920-207-0267
 sross@charter.net

OBJECTIVE

EDUCATION

Federal Bureau of Investigation, United States Department of Justice National Academy
 Graduate of 247th Session, 2011

Northwestern University Center for Public Safety, Evanston, Illinois
 Certificate of Achievement Executive Management, Graduated 2010

Concordia University, Mequon Wisconsin
 Bachelor of Arts, Criminal Justice Administration, Graduated 2006

Lakeshore Technical College, Cleveland, Wisconsin
 Associate of Arts, Police Science, Graduated 1996

EMPLOYMENT

May 2021- Present ***Community Security Solutions, L.L.C***

Partner (sross@communitysecuritysolutions.com)
(communitysecuritysolutions.com)

Services Provided Corporate Fraud examinations/Investigative Research/Organizational Internal Investigations/Business Due Diligence examinations/Critical Incident Reviews/ Hostile Customer Training/Active Shooter Training/Law enforcement & Fire Organizational Assessments & Training/Personal Physical Asset Protection Consulting Private Organizational Infrastructure & Critical Asset Protection Analysis/School/Educational Institution Residency Investigations

1997 – July 2021 ***City of Sheboygan Falls Police Department, Sheboygan Falls, Wisconsin***

2016 – 2021 ***Chief of Police / Director of Public Safety***

Duties include complete oversight of the Police and Fire Departments consisting of 50 employees, budgeting for capital expenditures, prepared operating budgets, worked collectively with city officials and community members, public speaking, assist with labor negotiations, mediate labor disputes, evaluate command staff, direct involvement with hiring, demotions, discipline, review and implementation of policy and procedures, monitor and approve all programs and activities of both departments, record custodian, process citizen inquiries and complaints, submit grant applications.

2005 – 2016 Deputy Chief of Police

(2003 – 2005 Captain with relatively the same responsibilities)

Duties included operations commander, shift commander, direct the department in the Chief's absence, submit grant applications, review incident narratives, supervise

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 spross@charter.net

employees, evaluate employees, scheduling, conduct internal investigations, investigate crimes, oversee investigations, report writing, background investigations, assist with department policy and procedure, field citizen complaints, training coordinator, prepare payroll and maintain accurate records related to employee sick time / vacation / and FMLA, assist with hiring and termination decisions, assist with budgeting, prepare for community events such as picnics / parades / visits from dignitary leaders state and federal level, oversee property and evidence room, patrol duties as needed, attend city council meetings and other events as needed.

2001 – 2003 *Patrol Sergeant*

Duties included first line supervisor, shift commander, evaluating officers, supervising officers, general patrol duties, conduct investigations, report writing, review reports.

1999 – 2001 *School Resource Officer*

Duties included general police services while assigned to three schools within the Sheboygan Falls School District. A major emphasis was placed on maintaining an effective working relationship between the Sheboygan Falls Police Department and Sheboygan Falls School District, while ensuring a safe learning environment for students, staff, and visitors.

1997 – 1999 *Patrol Officer*

Duties included general police services, traffic enforcement, investigations of crimes, report writing, business checks, protecting life and property, providing medical attention.

1987 – 1997 *Kohler Manufacturing, Kohler, Wisconsin*

Kiln Operator: responsible for firing product while maintaining accurate records and adhering to strict scheduling mandates.

Laboratory Assistant: responsible for maintaining quality of clay material utilized for casting kitchen and bath product, demonstrating attention to detail.

Shipping and Receiving Associate: responsible for cataloguing items shipped or received, required accurate record keeping ability and attention to detail.

Product Inspector: tasked with insuring that only high quality products were made available for purchase to outside vendors, demonstrating attention to detail.

Employee Safety Committee: through working with management, potentially safety hazards in the work environment were identified and solutions developed.

1996 – 1997 *Kohler Police Department, Kohler, Wisconsin*

Part-time Sworn Patrol Officer

Duties included general police services, traffic enforcement, investigations of crimes, report writing, business checks, protecting life and property, providing medical attention.

1993 – 1997 *Sheboygan County Sheriff's Office, Sheboygan, Wisconsin*

Steven Patrick Ross
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Sheboygan, WI 53083
920-207-0267
spross@charter.net

Reserve Deputy Sheriff

General police duties, assigned to special community events to maintain peace and safety of persons in attendance, traffic control, crowd control, and conducting surveillance.

1986 – 1989

United States Army Reserve

Trained as an Artillery Gunner and rose to the rank of E4 Specialist. During this time I worked effectively under varying and often difficult conditions. Dedicated to following the chain of command while at the same time, being instilled with a strong sense of pride and respect for the command, others, and myself. Honorably discharged.

ORGANIZATIONS

- International Chiefs of Police Association
- Wisconsin Chiefs of Police Association, Associate Member
- Federal Bureau of Investigation National Academy Associates, INC
- Lakeshore Technical College Criminal Justice Department Advisory Committee
- Sheboygan Falls Kiwanis Club
- Past member Sheboygan Falls Optimist Club

AWARDS / ACKNOWLEDGEMENTS

- 2010 Grand Voiture of Wisconsin Law Officer of the Year award
- 2003 Sheboygan Falls Optimist Club recipient of Respect for Law Enforcement award
- Departmental service accommodations

References available upon request



City of De Pere, Wisconsin

Request For Finance/Personnel Committee Action

MEETING DATE: September 14, 2021

DEPARTMENT: Police

FROM: Derek Beiderwieden

SUBJECT: Consideration and Possible Action on a \$3,500 Grant to the Police Department from the Brown County Crime Prevention Funding Board for a Self Operating Speed Detection and Display Device.*

The traffic situation in De Pere continues to be steady as we put forth efforts to control negative driving behavior such as speeding. One part of the traffic triangle of Education, Enforcement and Engineering is education. To assist the department in education we are in need of an additional self-operating speed detection and display devices. Our department currently has only one speed display trailer and a pole mounted portable device, yet the calls for additional monitoring and education continues to increase. Additional devices are needed. SGT Jacob Nowak applied for a \$3,500 grant through the Brown County Crime Prevention Funding Board to purchase the additional devices and the grant was approved.

Please forward on to the common council with an approval recommendation. Thank you.



City of De Pere, Wisconsin

Request For Finance/Personnel Committee Action

MEETING DATE: September 14, 2021

DEPARTMENT: Police

FROM: Derek Beiderwieden

SUBJECT: Consideration and Possible Action on a \$750 donation from Wal Mart to the Police Department for ballistic shield replacement.*

Ballistic shields are devices that offer users some protection from bullets. The police department has two ballistic shields currently located in the supervisor vehicles. The two shields we have only stop handgun bullets. The department desires to have better ballistic shields that stop handgun and rifle bullets in all of the patrol vehicles for quick use if necessary. Walmart has graciously offered to donate \$750 toward this goal. Please accept this donation and recommend forwarding it on to the Common Council for final approval.

Thank you and if you have any questions please contact me at your convenience.



City of De Pere, Wisconsin

Request For Finance/Personnel Committee Action

MEETING DATE: September 14, 2021

DEPARTMENT: Health Department

FROM: Deborah Armbruster

SUBJECT: Consideration and possible action to approve the following from the State of Wisconsin Department of Health Services.*



City of De Pere, Wisconsin

Request For Finance/Personnel Committee Action

MEETING DATE: September 14, 2021

DEPARTMENT: Health Department

FROM: Deborah Armbruster

SUBJECT: A. 2021 Consolidated Contract Grant Agreement in the amount of \$34,417 (Preparedness Activities).

ATTACHMENTS:

- 47645depereamendment2.docx (PDF)
- 155015-PHEP-SOW (PDF)
- CC Legal Review.docx (PDF)



GRANT AGREEMENT MODIFICATION
between the
STATE OF WISCONSIN DEPARTMENT OF HEALTH SERVICES
And
DEPERE DPH
for
2021 DPH Consolidated Contract

DPH Contract No.: 47645-2
 Agreement Amount: \$34,417
 Agreement Term Period: **10/1/2020** to **12/31/2022**
 CARS Pre-Packet No: **19257**

DHS Division: Division of Public Health
 DHS Grant Administrator: Chuck Warzecha
 DHS Telephone: 608-266-9780
 DHS Email: Charles.Warzecha@dhs.wisconsin.gov

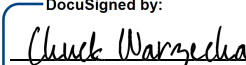
Grantee Grant Administrator: Ms Debbie Armbruster
 Grantee Address: 335 S BROADWAY, DE PERE, WI,
 54115
 Grantee Email: darmbruster@mail.de-pere.org

Modification Description: We are adding funding for Preparedness (Profile 155015). Please see attached Scopes of Work. Final reports are due 45 days from the end of the designated contract period for any included profiles.

This is a Modification of an existing Agreement, as specified above. This Modification of Agreement encompasses both Amendments and Addendums to an existing Grant Agreement. This Modification is entered into by and between the State of Wisconsin Department of Health Services (DHS) and the Grantee listed above. With the exception of the terms being modified by this Grant Agreement Modification, ALL OTHER TERMS AND CONDITIONS OF THE EXISTING AGREEMENT, INCLUDING FUNDING, REMAIN IN FULL FORCE AND EFFECT. This Modification, including any and all attachments herein and the existing agreement, collectively, are the complete agreement of the parties and supersede any prior agreements or representations. DHS and the Grantee acknowledge that they have read the Modification and understand and agree to be bound by the terms and conditions of the existing agreement as modified by this action. This Modification becomes null and void if the time between the earlier dated signature and the later dated signature exceeds sixty (60) days, unless waived by DHS.

State of Wisconsin
Department of Health Services

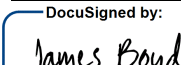
Authorized Representative

Name: Chuck Warzecha
 Title: DPH Deputy Administrator
 Signature: 
 Date: 8/19/2021

Grantee

Entity Name: De Pere Health Department

Authorized Representative

Name: James Boyd
 Title: Mayor
 Signature: 
 Date: 8/19/2021

CARS PAYMENT INFORMATION***DHS CARS STAFF INTERNAL USE ONLY*****CARS PAYMENT INFORMATION**

The information below is used by the DHS Bureau of Fiscal Services, CARS Unit, to facilitate the processing and recording of payments made under this Agreement.

Agency #:	Agency Name:	Agency Type:	CARS Contract Start Date	CARS Contract End Date	Program Total Contract:
472779	DEPERE DPH	260	See Below	See Below	\$34,417

Profile ID#	Profile Name	Profile Note	Profile Current Amount	Profile Change Amount	Profile Total Amount	Funding Controls
155015	BIOT FOCUS A PLANNING	7/1/21- 6/30/22	-	\$34,417	\$34,417	N/A
					\$34,417	

CARS FEDERAL AWARD INFORMATION

DHS Profile Number	155015
FAIN	NU90TP922055
Federal Award Date	5/18/2021
Sub-award period of Performance Start Date	7/1/2021
Sub-award period of Performance End Date	6/30/2022
Amount of Federal Funds obligated (committed) by this action	\$34,417
Total Amount of Federal Funds obligated (committed)	\$34,417
Federal Award Project Description	To enhance Wisconsin's ability to rapidly mobilize, surge and respond to public health emergencies identified by CDC
Federal Awarding Agency Name (Department)	DHHS- CDC
DHS Awarding Official Name	Julie A Willems Van Dijk
DHS Awarding Official Contact Information	608-266-9622
CFDA Number	93.069
CFDA Name	Public Health Emergency Preparedness
Total made available under each Federal award at the time of disbursement	\$11,605,891
R&D?	No
Indirect Cost Rate	0.07

Local Public Health Agency Emergency Preparedness Contract Objectives
CDC Cooperative Agreement
Budget Period 1901-03: July 1, 2021 – June 30, 2022
-FINAL-

LPHA BP-1901-03 Contract Objectives and Deliverables

This document will be updated with due dates for each deliverable.

The Wisconsin Department of Health Services (DHS) has established the following objectives and deliverables for completion by local and tribal public health agencies (LPHAs) during the budget period from July 1, 2021 to June 30, 2022 with the goal of moving Wisconsin local public health emergency preparedness efforts forward.

During this budget period, DHS anticipates that LPHAs will continue to create or modify plans, coordinate trainings and exercises, and obtain resources to develop, coordinate, and disseminate information, alerts, warnings, and notifications to the public and incident management responders using a “whole community” approach as defined by FEMA. Planning for a whole community will address health equity issues by considering individuals with access and functional needs such as: children, pregnant people, senior citizens, people with disabilities, and people with pre-existing behavioral health needs, among others.

The CDC has established a work group to review evidence on COVID-19 epidemiology and burden as well as COVID-19 vaccine safety, vaccine efficacy, evidence quality, and implementation issues to inform recommendations for COVID-19 vaccination policy. A key policy goal is to determine **critical populations** for COVID-19 vaccination. Critical populations include but are not limited to:

- People at increased risk for severe COVID-19 illness
 - o Long term care facility (LTCF) residents (i.e., residents of nursing homes and assisted living facilities)
 - o People with underlying medical conditions that are risk factors for severe COVID-19 illness
 - o People 65 years of age and older
- People at increased risk of acquiring or transmitting COVID-19
 - o People from racial and ethnic minority groups
 - o People from tribal communities
 - o People who are incarcerated/detained in correctional facilities
 - o People experiencing homelessness/living in shelters
 - o People attending colleges/universities
 - o People who work in educational settings (e.g., early learning centers, schools, and colleges/universities)
 - o People living and working in other congregate settings
- People with limited access to routine vaccination services
 - o People living in rural communities
 - o People with disabilities

- o People who are under- or uninsured

During this budget period, July 1, 2021 to June 30, 2022, and due to the COVID-19 response activities, the Wisconsin Department of Health Services is prioritizing the following capabilities:

- Capability 1: Community Preparedness
- Capability 2: Community Recovery
- Capability 3: Emergency Operations Coordination
- Capability 6: Information Sharing
- Capability 8: Medical Countermeasure Dispensing and Administration
- Capability 13: Public Health Surveillance and Epidemiologic Investigation
- Capability 14: Responder Safety and Health
- Capability 15: Volunteer Management

Objectives and Deliverables

- LPHAs will submit a proposed budget, a mid-year budget, and a year-end budget by completing and uploading the PHEP Budget Template for BP3 to the Partner Communication and Alerting (PCA) Portal budget page. Updates for the mid-year and year-end budgets can be made by editing the agency's original submitted budget on the PCA Portal Budget Management page.

To request access to the PCA Portal, please send an email to: DHSPCAPortal@wi.gov

Capability 1: Community Preparedness

- All LPHAs may send at least one representative to an emergency preparedness conference (virtual or in-person) to gather and contribute to public health emergency response operation best practices.
- All LPHAs will continue to play an active role in their regional Wisconsin [Healthcare Emergency Readiness Coalition](#) (HERC), including participation in strategic planning, relevant trainings, exercises, and other activities.
- All LPHAs will conduct a hazard vulnerability assessment (HVA), update their current HVA, or participate in their regional HERC HVA process to provide input and feedback. LPHAs that do not complete an HVA with the HERC must share the results with their regional HERC coordinator.

Capability 2: Community Recovery

- All LPHAs will identify the roles of local public health in community recovery.

- All LPHAs will collaborate with regional HERC and Wisconsin Emergency Management (WEM) representatives in the development of a regional or agency-specific continuity of operations (COOP) plan.
- All LPHAs will demonstrate evidence of emergency preparedness planning, training, and/or exercising using a whole community approach that addresses health equity issues by considering individuals with access and functional needs such as: children, pregnant people, senior citizens, people with disabilities, and people with pre-existing behavioral health needs, among others.

Capability 3: Emergency Operations Coordination

- All LPHAs will maintain emergency contacts for staff assigned to preparedness and/or response roles on the PCA Portal and will update contact information annually.
- All LPHA staff assigned to preparedness and/or response roles will complete at minimum Incident Command Structure (ICS) 100, ICS 200 and National Incident Management System (NIMS) 700 training within six months of hire or assignment.
- By June 30, 2022, all LPHAs will complete a Homeland Security Exercise and Evaluation Program (HSEEP) consistent After Action Report/Improvement Plan on the COVID-19 response and post it to the PCA Portal. **Note: LPHAs can participate with their regional HERC in the development of an AAR.**

Capability 6: Information Sharing

- All LPHAs will update existing communication plans to refine information sharing needs and capabilities of jurisdictional stakeholders.

Capability 8: Medical Countermeasures Dispensing and Administration

- All LPHAs will identify strategies and approaches for addressing health equity issues in dispensing/administering medical countermeasures to critical populations. Critical populations may include but are not limited to, people that are homebound, people with developmental or other disabilities, and people with other access and functional needs who may face barriers to accessing vaccination sites.
- All LPHAs will communicate and manage population prioritization across communities with an emphasis on health equity.
- All LPHAs will collaborate with health systems, as appropriate, to assure administration of COVID-19 vaccine safely and swiftly to achieve mass vaccination with minimal waste.

Capability 13: Public Health Surveillance and Epidemiologic Investigation

- All LPHAs will continue to follow epidemiological investigation protocols and enter information into the Wisconsin Electronic Disease Surveillance System (WEDSS) per Wisconsin Administrative Code ch. DHS145, which describes notifiable diseases and the timeframe for reporting. WEDSS is the electronic web-based system Wisconsin for reporting and collecting information on reportable conditions.
- All LPHAs will continue to follow processes for epidemiological investigations, including trigger points for starting investigation, identifying at-risk populations, and conducting contact tracing.

Capability 14: Responder Safety and Health

- All LPHAs will identify, prioritize, and recommend protection and control measures, medical services, and mental/behavioral health assessment and support services for responders including local public health agency and tribal health center staff and volunteers.
- All LPHAs, in coordination with partners and stakeholders will identify, prioritize, recommend, and provide medical countermeasures, such as vaccinations, to protect and support incident responders including local public health agency and tribal health center staff and volunteers.
- All LPHAs will coordinate with health care partners to facilitate access to and promote the availability of in-person or virtual mental/behavioral health support services for responders including local public health agency and tribal health center staff and volunteers.

Capability 15: Volunteer Management

- LPHA Wisconsin Emergency Assistance Volunteer Registry (WEAVR) administrators will conduct at least one alerting drill (or utilize the system during a real-world event) to alert registered volunteers.
- LPHAs will maintain jurisdictional Wisconsin Emergency Assistance Volunteer Registry (WEAVR) administrator contact information on the PCA Portal and will update every six months. Include "WEAVR administrator" in the Job Title text box.

Wisconsin Department of Health Services Contract Centralization Legal Review

Agreement Number: **47645-2**

Bureau of Procurement and Contracting (BPC) Review:

☒ This agreement uses a BPC template with Office of Legal Counsel (OLC) approved language.

☐ This agreement uses intergovernmental cooperative purchasing.

OLC Review Required:

☐ This agreement does not use a BPC template with Office of Legal Counsel (OLC) approved language or uses a BPC template with requested language changes.

Description:

N/A

Office of Legal Counsel (OLC) Review and Approval:

☒ This agreement has been reviewed and approved by the Wisconsin Department of Health Services Office of Legal Counsel.

DocuSigned by:

Cody Wagner

Name: Cody Wagner

Title: Office of Legal Counsel

8/18/2021

Date Signed

Revision: 12/2/2020 (previous versions obsolete)



City of De Pere, Wisconsin

Request For Finance/Personnel Committee Action

MEETING DATE: September 14, 2021

DEPARTMENT: Health Department

FROM: Deborah Armbruster

SUBJECT: B. Grant Modification Agreement for 2020 DPH Consolidated Contract in the amount of \$9,294 (Prevention Activities).

ATTACHMENTS:

- 43561depereamendment7 BMD.docx (PDF)
- CC Legal Review.docx Agreement #43561-7 (PDF)
- Summary Agreement #43561-7 (PDF)



GRANT AGREEMENT MODIFICATION
between the
STATE OF WISCONSIN DEPARTMENT OF HEALTH SERVICES
And
DEPERE DPH
for
2020 DPH Consolidated Contract

DPH Contract No.: 43561-7

Agreement Amount: \$9,294

Agreement Term Period: 10/1/2019 to 9/30/2021

CARS Pre-Packet No: 19478

DHS Division: Division of Public Health

DHS Grant Administrator: Chuck Warzecha

DHS Telephone: 608-266-9780

DHS Email: Charles.Warzecha@dhs.wisconsin.gov

Grantee Grant Administrator: Ms Debbie Armbruster

Grantee Address: 335 S BROADWAY, DE PERE, WI,
54115

Grantee Email: darmbruster@mail.de-pere.org

Modification Description: We are increasing funding for Prevention (Profile 159220). Final reports are due 45 days from the end of the designated contract period for any included profiles.

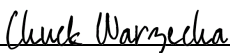
This is a Modification of an existing Agreement, as specified above. This Modification of Agreement encompasses both Amendments and Addendums to an existing Grant Agreement. This Modification is entered into by and between the State of Wisconsin Department of Health Services (DHS) and the Grantee listed above. With the exception of the terms being modified by this Grant Agreement Modification, ALL OTHER TERMS AND CONDITIONS OF THE EXISTING AGREEMENT, INCLUDING FUNDING, REMAIN IN FULL FORCE AND EFFECT. This Modification, including any and all attachments herein and the existing agreement, collectively, are the complete agreement of the parties and supersede any prior agreements or representations. DHS and the Grantee acknowledge that they have read the Modification and understand and agree to be bound by the terms and conditions of the existing agreement as modified by this action. This Modification becomes null and void if the time between the earlier dated signature and the later dated signature exceeds sixty (60) days, unless waived by DHS.

State of Wisconsin
Department of Health Services

Authorized Representative

Name: Chuck Warzecha

Title: DPH Deputy Administrator

Signature: 
DocuSigned by:
00F171C73442401...

Date: 9/8/2021

CARS PAYMENT INFORMATION

DHS CARS STAFF INTERNAL USE ONLY
CARS PAYMENT INFORMATION

The information below is used by the DHS Bureau of Fiscal Services, CARS Unit, to facilitate the processing and recording of payments made under this Agreement.

Agency #:	Agency Name:	Agency Type:	CARS Contract Start Date	CARS Contract End Date	Program Total Contract:	
472779	DEPERE DPH	160	10/1/2019	9/30/2021	\$9,294	
Profile ID#	Profile Name	Profile Note	Profile Current Amount	Profile Change Amount	Profile Total Amount	Funding Controls
159220	CONS CONTRAC TS PHHS		\$4,294	\$5,000	\$9,294	N/A
					\$9,294	

CARS FEDERAL AWARD INFORMATION

DHS Profile Number	159220
FAIN	NB01OT009342
Federal Award Date	9/10/2020
Sub-award period of Performance Start Date	10/1/2019
Sub-award period of Performance End Date	9/30/2021
Amount of Federal Funds obligated (committed) by this action	\$5,000
Total Amount of Federal Funds obligated (committed)	\$9,294
Federal Award Project Description	Preventive Health and Health Services Block Grant 2020
Federal Awarding Agency Name (Department)	Centers for Disease Control and Prevention
DHS Awarding Official Name	Julie A. Willems Van Dijk
DHS Awarding Official Contact Information	608-266-9622
Assistance Listing (formerly CFDA) Number	93.991
Assistance Listing (formerly CFDA) Name	Preventive Health and Health Services Block Grant
Total made available under each Federal award at the time of disbursement	\$3,090,044
R&D?	No
Indirect Cost Rate	0.07

Wisconsin Department of Health Services Contract Centralization Legal Review

Agreement Number: **43561-7**

Bureau of Procurement and Contracting (BPC) Review:

☒ This agreement uses a BPC template with Office of Legal Counsel (OLC) approved language.

☐ This agreement uses intergovernmental cooperative purchasing.

OLC Review Required:

☐ This agreement does not use a BPC template with Office of Legal Counsel (OLC) approved language or uses a BPC template with requested language changes.

Description:

NA

Office of Legal Counsel (OLC) Review and Approval:

☒ This agreement has been reviewed and approved by the Wisconsin Department of Health Services Office of Legal Counsel.

DocuSigned by:

Cody Wagner

Name: Cody Wagner

Title: Office of Legal Counsel

9/8/2021

Date Signed

Revision: 12/2/2020 (previous versions obsolete)

Certificate Of Completion

Envelope Id: B1C11DCC087E4E74A509DEDFFE29A973

Status: Completed

Subject: 159220 - DEPERE DPH - 2020 DPH Consolidated Contract - 43561-7

Source Envelope:

Document Pages: 4

Signatures: 2

Envelope Originator:

Certificate Pages: 5

Initials: 0

Brittney Duncan

AutoNav: Enabled

1 West Wilson St.

Enveloped Stamping: Enabled

Madison, WI 53703

Time Zone: (UTC-06:00) Central Time (US & Canada)

brittney.duncan@dhs.wisconsin.gov

IP Address: 165.189.255.35

Record Tracking

Status: Original

Holder: Brittney Duncan

Location: DocuSign

9/7/2021 1:30:22 PM

brittney.duncan@dhs.wisconsin.gov

Security Appliance Status: Connected

Pool: StateLocal

Storage Appliance Status: Connected

Pool: DHS

Location: DocuSign

Signer Events

Cody Wagner

CodyW.Wagner@dhs.wisconsin.gov

Office of Legal Counsel

Wisconsin Department of Health Services

Security Level: Email, Account Authentication
(None)**Signature**

DocuSigned by:

31F480248CEC464...**Timestamp**

Sent: 9/7/2021 2:53:48 PM

Viewed: 9/8/2021 10:00:38 AM

Signed: 9/8/2021 10:04:55 AM

Signature Adoption: Uploaded Signature Image

Using IP Address: 76.255.24.217

Electronic Record and Signature Disclosure:

Not Offered via DocuSign

Chuck Warzecha

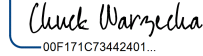
Charles.Warzecha@dhs.wisconsin.gov

DPH Deputy Administrator

Wisconsin Department of Health Services

Security Level: Email, Account Authentication
(None)

DocuSigned by:

00F171C73442401...

Sent: 9/8/2021 10:04:56 AM

Viewed: 9/8/2021 1:59:53 PM

Signed: 9/8/2021 1:59:59 PM

Signature Adoption: Pre-selected Style

Using IP Address: 165.225.57.172

Signed using mobile

Electronic Record and Signature Disclosure:

Not Offered via DocuSign

In Person Signer Events**Signature****Timestamp****Editor Delivery Events****Status****Timestamp****Agent Delivery Events****Status****Timestamp****Intermediary Delivery Events****Status****Timestamp****Certified Delivery Events****Status****Timestamp****Carbon Copy Events****Status****Timestamp**

CARS Contracts

DHSCARSContracts@dhs.wisconsin.gov

Wisconsin Department of Health Services

Security Level: Email, Account Authentication
(None)**COPIED**

Sent: 9/7/2021 2:53:47 PM

Electronic Record and Signature Disclosure:

Not Offered via DocuSign

Carbon Copy Events	Status	Timestamp
Yvette Smith Yvette.Smith@dhs.wisconsin.gov Security Level: Email, Account Authentication (None) Electronic Record and Signature Disclosure: Not Offered via DocuSign	COPIED	Sent: 9/7/2021 2:53:47 PM
DPH Contracts DHSDPHContracts@dhs.wisconsin.gov DPH Contracts Shared Account Wisconsin Department of Health Services Security Level: Email, Account Authentication (None) Electronic Record and Signature Disclosure: Not Offered via DocuSign	COPIED	Sent: 9/7/2021 2:53:48 PM
Kelly Burke kburke@mail.de-pere.org Security Level: Email, Account Authentication (None) Electronic Record and Signature Disclosure: Not Offered via DocuSign	COPIED	Sent: 9/8/2021 2:00:01 PM
Debbie Armbruster darmbruster@mail.de-pere.org Health Director/Officer Security Level: Email, Account Authentication (None) Electronic Record and Signature Disclosure: Accepted: 8/18/2021 3:43:12 PM ID: 60aa1457-d4a6-4b46-826b-b224b5fcec39	COPIED	Sent: 9/8/2021 2:00:01 PM
Witness Events	Signature	Timestamp
Notary Events	Signature	Timestamp
Envelope Summary Events	Status	Timestamps
Envelope Sent	Hashed/Encrypted	9/7/2021 2:53:48 PM
Certified Delivered	Security Checked	9/8/2021 1:59:53 PM
Signing Complete	Security Checked	9/8/2021 1:59:59 PM
Completed	Security Checked	9/8/2021 2:00:01 PM
Payment Events	Status	Timestamps
Electronic Record and Signature Disclosure		

ELECTRONIC RECORD AND SIGNATURE DISCLOSURE

From time to time, Wisconsin Department of Health Services (we, us or Company) may be required by law to provide to you certain written notices or disclosures. Described below are the terms and conditions for providing to you such notices and disclosures electronically through the DocuSign system. Please read the information below carefully and thoroughly, and if you can access this information electronically to your satisfaction and agree to this Electronic Record and Signature Disclosure (ERSD), please confirm your agreement by selecting the check-box next to 'I agree to use electronic records and signatures' before clicking 'CONTINUE' within the DocuSign system.

Getting paper copies

At any time, you may request from us a paper copy of any record provided or made available electronically to you by us. You will have the ability to download and print documents we send to you through the DocuSign system during and immediately after the signing session and, if you elect to create a DocuSign account, you may access the documents for a limited period of time (usually 30 days) after such documents are first sent to you. After such time, if you wish for us to send you paper copies of any such documents from our office to you, you will be charged a \$0.00 per-page fee. You may request delivery of such paper copies from us by following the procedure described below.

Withdrawing your consent

If you decide to receive notices and disclosures from us electronically, you may at any time change your mind and tell us that thereafter you want to receive required notices and disclosures only in paper format. How you must inform us of your decision to receive future notices and disclosure in paper format and withdraw your consent to receive notices and disclosures electronically is described below.

Consequences of changing your mind

If you elect to receive required notices and disclosures only in paper format, it will slow the speed at which we can complete certain steps in transactions with you and delivering services to you because we will need first to send the required notices or disclosures to you in paper format, and then wait until we receive back from you your acknowledgment of your receipt of such paper notices or disclosures. Further, you will no longer be able to use the DocuSign system to receive required notices and consents electronically from us or to sign electronically documents from us.

All notices and disclosures will be sent to you electronically

Unless you tell us otherwise in accordance with the procedures described herein, we will provide electronically to you through the DocuSign system all required notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you during the course of our relationship with you. To reduce the chance of you inadvertently not receiving any notice or disclosure, we prefer to provide all of the required notices and disclosures to you by the same method and to the same address that you have given us. Thus, you can receive all the disclosures and notices electronically or in paper format through the paper mail delivery system. If you do not agree with this process, please let us know as described below. Please also see the paragraph immediately above that describes the consequences of your electing not to receive delivery of the notices and disclosures electronically from us.

How to contact Wisconsin Department of Health Services:

You may contact us to let us know of your changes as to how we may contact you electronically, to request paper copies of certain information from us, and to withdraw your prior consent to receive notices and disclosures electronically as follows:

To contact us by email send messages to: DHSContractCentral@dhs.wisconsin.gov

To advise Wisconsin Department of Health Services of your new email address

To let us know of a change in your email address where we should send notices and disclosures electronically to you, you must send an email message to us at DHSContractCentral@dhs.wisconsin.gov and in the body of such request you must state: your previous email address, your new email address. We do not require any other information from you to change your email address.

If you created a DocuSign account, you may update it with your new email address through your account preferences.

To request paper copies from Wisconsin Department of Health Services

To request delivery from us of paper copies of the notices and disclosures previously provided by us to you electronically, you must send us an email to DHSContractCentral@dhs.wisconsin.gov and in the body of such request you must state your email address, full name, mailing address, and telephone number. We will bill you for any fees at that time, if any.

To withdraw your consent with Wisconsin Department of Health Services

To inform us that you no longer wish to receive future notices and disclosures in electronic format you may:

- i. decline to sign a document from within your signing session, and on the subsequent page, select the check-box indicating you wish to withdraw your consent, or you may;
- ii. send us an email to DHSContractCentral@dhs.wisconsin.gov and in the body of such request you must state your email, full name, mailing address, and telephone number. We do not need any other information from you to withdraw consent.. The consequences of your withdrawing consent for online documents will be that transactions may take a longer time to process..

Required hardware and software

The minimum system requirements for using the DocuSign system may change over time. The current system requirements are found here: <https://support.docusign.com/guides/signer-guide-signing-system-requirements>.

Acknowledging your access and consent to receive and sign documents electronically

To confirm to us that you can access this information electronically, which will be similar to other electronic notices and disclosures that we will provide to you, please confirm that you have read this ERSD, and (i) that you are able to print on paper or electronically save this ERSD for your future reference and access; or (ii) that you are able to email this ERSD to an email address where you will be able to print on paper or save it for your future reference and access. Further, if you consent to receiving notices and disclosures exclusively in electronic format as described herein, then select the check-box next to ‘I agree to use electronic records and signatures’ before clicking ‘CONTINUE’ within the DocuSign system.

By selecting the check-box next to ‘I agree to use electronic records and signatures’, you confirm that:

- You can access and read this Electronic Record and Signature Disclosure; and
- You can print on paper this Electronic Record and Signature Disclosure, or save or send this Electronic Record and Disclosure to a location where you can print it, for future reference and access; and
- Until or unless you notify Wisconsin Department of Health Services as described above, you consent to receive exclusively through electronic means all notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you by Wisconsin Department of Health Services during the course of your relationship with Wisconsin Department of Health Services.



City of De Pere, Wisconsin

Request For Finance/Personnel Committee Action

MEETING DATE: September 14, 2021

DEPARTMENT: City Attorney

FROM: Judith Schmidt-Lehman

SUBJECT: Consideration and Possible Action on Quote from Municode, Inc. for Recodification and Online Code Services.*

ATTACHMENTS:

- Mayor & FP - MuniCode Quote for Recodification (PDF)
- Muni Code De Pere WI Phased Recod Proposal-lk (PDF)

CITY OF DE PERE MEMO



To: Mayor James G. Boyd, Chair
Finance/Personnel Committee
Common Council

From: Kristen Johnson, Assistant City Attorney

Date: September 14, 2021 (Finance/Personnel Committee meeting date)

RE: Quote from MuniCode, Inc. for Recodification and Online Code Services

The Law Department included \$26,000 in the 2020 budget to account for a comprehensive update to the municipal code, including recodification and updated online services. The City currently utilizes MuniCode as its online hosting service. The City received a proposal for a phased recodification of the municipal code from MuniCode for a total of \$23,950. The Law Department and City Clerk are working with MuniCode representatives to finalize the specific services the City would like to implement. We are recommending approval of the quote from MuniCode to proceed with the planned recodification and updated online services.

I will be at the Committee meeting to address questions you may have. If you have questions in advance of the meeting, please feel free to call me at 339-4070 or email at: kkjohnson@deperewi.gov.



PHASED RECODIFICATION, SUPPLEMENTATION AND ONLINE CODE HOSTING SERVICES

De Pere, Wisconsin

July 6, 2021 – Quote valid for 90 days



Lafaye Kiely

Legal Account Manager

Office: 800-262-2633 ext. 9760

Direct: 850-692-7118

Email: lkiely@municode.com

PO Box 2235 Tallahassee, FL 32316

LETTER OF INTEREST

July 6, 2021

Ms. Carey Danen
Municipal Clerk
City of De Pere
335 South Broadway Street
De Pere, Wisconsin 54115

via email: cdanen@deperewi.gov

Ms. Danen:

Thank you for your interest in Municode's "phased" recodification services. The goal of recodification is to create a well-organized and professionally edited Code of Ordinances that is free of internal conflicts and inconsistencies; free of errors in spelling and grammar; formatted in a manner that allows for continued growth and expansion and in conformity with the laws of the State of Ohio.

This proposal summarizes the scope of services for a "phased recodification", which is completed in separate phases. The initial phase consists of a Legal Review, which will identify internal conflicts and inconsistencies within the Code and with Ohio State Law. In phase 2, Municode will implement the agreed upon changes and republish the Code, with supplementation beginning anew with Supplement 1. Our staff includes 11 in-house professional codification attorneys who have completed hundreds of codification and recodification projects nationwide.

With over 70 years of experience, Municode is the oldest and most trusted codifier in the nation. We currently provide codification services to over 4,000 municipalities throughout the United States and host over 3,700 municipal codes online via our code hosting platform, MunicodeNEXT. Whether it's through the legal codification or recodification process, full-service or self-service supplementation options, online legislative search tools, meeting management and agenda software or custom government website design, we have the experience, resources and expertise to provide our local government clients with innovative products, superior technology and excellent customer service. We invite you to visit our corporate website at <https://www.municode.com/> to explore our full suite of government services.

Our Supplement team includes 14 teams of Legal Editors and Proofreaders who are dedicated to providing the most accurate and timely supplement service possible. Our code hosting platform, MunicodeNEXT, is the nation's most advanced, accessible and intuitive website for government codes – allowing your staff and citizens to have access to your current code and all archived versions of your code, every official copy of your ordinances, the power to compare versions of your code over time, the ability to be notified every time your code is updated and a powerful search engine capable of simultaneously searching your code, ordinances, minutes, resolutions, budgets and more.

In addition to codification services, we provide a "circle of governance" that offers website design, meetings management and document archival tools in one seamless experience. Customers who trust Municode with their online codes, meetings software, and municipal website enjoy a unified search engine and integration of the Meetings, Web, and Code Hosting platforms. From the Meetings platform, agendas and minutes can automatically be uploaded to the website and ordinances can be sent to Municode for codification with permanent links created within the code for the ordinances and the specific meeting from which the legislation was adopted, via our OrdBank service.

Please contact Legal Account Manager Lafaye Kiely (lkiely@municode.com; 850-692-7118) if you have any questions. Thank you for the opportunity to submit this proposal!

Sincerely,



SW

Steffanie W. Rasmussen
Vice President of Client Services
Phone: 800-262-2633 ext. 1148
steff@municode.com

PHASED RECODIFICATION QUOTATION SHEET

Total Base Cost for Recodification in Phases (see breakdown below): **\$23,950**

Phase 1: Legal Review & Conference:

- ★ Legal review¹ of Code of Ordinances (excluding Chapters 14 and 98) **\$7,275**
- ★ Conference (please select one)
 - ☐ Teleconference with Municode attorney, per 3-hour conference **No charge²**
 - ☐ Conference with Municode attorney **Attorney time, travel, lodging and per diem**

Phase 2: - Implementation & Republication Base Cost, includes **\$16,675**

- ★ Receipt, review and organization of materials
- ★ Inclusion of Chapter 14 and 98 in the code, only excluded from legal work
- ★ Implementation of approved legal findings
 - ★ Updating State Law references
 - ★ Editorial preparation and proofreading and page formatting
 - ★ Indexing
- ★ Tables³, Graphics⁴ & tabular matter⁵
- ★ Final proofreading and corrections
- ★ Quality control review and printing
 - ★ 11 printed copies, to include 3-post stamped binders and tabs
- ★ Sample adopting ordinance prepared by a Municode attorney
- ★ Code in Folio (existing order)

Optional Services

- ☐ Gender Neutralization of Code **\$1,200**

Project is based on the font size & pages below – please only select one:

Font Size Single Column: ☐ 10-point (1,200) ☐ 11-point (1,356) ☐ 12-Point (1,500)

Items not included in base cost

- ★ Pages **over** 1,200 10-point, single column pages per page (or equivalent) **\$22**
- ★ Blank pages **No charge**
- ★ Freight **Actual**
- ★ State sales tax **If applicable**
- ★ Post your code on MunicodeNEXT **See selections on page 4**
- ★ Supplementing the code during the recodification will be invoice the current supplement per page rate

Payments for Legal Review:

- ★ Upon Execution of Agreement **\$3,638**
- ★ Upon Delivery of Legal Memorandum **Balance**

Payment for Implementation & Republication

- ★ Commencement of Implementation and Republication phase **\$6,670**
- ★ Submission of Proofs **\$6,670**
- ★ Delivery **Balance**

¹ Sales tax is additional where applicable.

² Each additional hour invoiced at \$150 per hour.

³ The following tables are included in the base cost: supplement history table, code comparative table, State Law reference table and ordinance history table. An additional hourly charge applies for creation, modification, addition or updating of any table or schedule other than those enumerated in this footnote. This includes Traffic and Fee tables or schedules.

⁴ Includes printing all copies.

⁵ Tabular matter is defined as algebraic formula, or other materials that require special programs or extra editorial time to modify and prepare for inclusion in an update.

SUPPLEMENTATION QUOTATION SHEET

Supplement Service Base Page Rate⁶

Page Format	Base Page Rate
Single Column	\$18 per page

Base page rate above includes:

- ★ Acknowledgement of material
- ★ Data conversion, as necessary
- ★ Editorial work
- ★ Proofreading
- ★ Updating the index
- ★ Schedule as selected by you⁷
- ★ Updating electronic versions⁸ and online code
- ★ Printing 1-11 copies

Base page rate above excludes:

- | | |
|--|-----------------------------|
| ★ Freight | Actual |
| ★ State sales tax | If applicable |
| ★ Images, Graphics ⁹ & tabular ¹⁰ matter, each | \$10 |
| ★ Blank pages | No charge |
| ★ MyMunicode or online code | Selections on page 4 |

Electronic media options for Code of Ordinances (sent via download)¹¹

- | | |
|--|---|
| ☒ Existing Order—Folio Bound Views | \$75 per update |
| ☐ WORD (DOCX) | \$150 initially then \$75 per update |
| ☐ Adobe PDF of each supplement | \$150 initially then \$75 per update |

Invoices for Supplements and Additional Services will be submitted upon shipment of project(s).

⁶ All prices quoted in this section may be increased annually in accordance with the Consumer Price Index (CPI) for All Urban Consumers.

⁷ Schedule for supplements can be weekly, bi-weekly, monthly, bi-monthly, quarterly, tri-annual, semi-annual, annual or upon authorization. Electronic updates can occur more frequently than printed supplements.

⁸ We do not charge a per page rate for updating the internet; however, a handling fee is charged for PDF, Word, Folio or additional electronic media items ordered.

⁹ Includes printing of all copies.

¹⁰ Tabular matter is defined as tables, algebraic formula, or other materials that require special programs or extra editorial time to modify and prepare for inclusion in an update.

¹¹ "delivery" is defined as making updated electronic data available to you via download or FTP. Fee applies whenever content is delivered as PDF, Folio or Word, via one of the aforementioned mediums.

ONLINE CODE HOSTING QUOTATION SHEET (MunicodeNEXT)

Online features can be purchased on an a la carte basis, or through our budget-friendly, feature-rich MyMunicode bundle for the best value. Please visit our online library of nearly 4,000 codes on MunicodeNEXT [here](#). Please check the appropriate box (es) to indicate your selection:

EXISTING ORDERS

Online Code = MunicodeNEXT , annually	\$500
CodeBank annually	\$150
CodeBank Compare + eNotify ¹² annually	\$250
Compare any two versions of your online code (starting with the first Municode supplement). Notify provides readers email updates each time the code is updated.	
New Ordinances on the Web (NOW) on request, per ordinance (Recommend upgrading to the OrdBank service below)	\$25

ADDITIONAL AVAILABLE SERVICES

- ☐ [OrdBank](#) annually (or per ordinance)  \$385
Permanent online collection of ordinances with hyperlinks from history notes, supplement history table, and code comparative table to ordinances. This service applies to amendatory (included) ordinances only (\$35)
- ☐ [OrdBank + OrdLink](#) annually (or per ordinance) \$535
Provides hyperlinks from newly adopted amendatory legislation to sections of the code to be amended. (\$60)
- ☐ [MuniPRO](#) Service annually (*sample Ordinance Service*)  \$295
Search nearly 4,000 codes/ordinances in our online library. Attach notes to codes and drafts of new legislation.
- ☐ [Custom Banner](#) one-time fee \$250
Customize MunicodeNEXT to match the look of your website.
- ☐ [MuniDocs](#)¹³ annually, upgraded self-loading capabilities  \$350¹⁴
Host any other municipal documents in a fully searchable format, including Minutes, Agendas, Resolutions, Budgets and more for self-loading to the MuniDocs platform!

My Municode - Value Pricing!

- ☐ MyMunicode annually. \$1,385¹⁵
Includes [MunicodeNEXT](#) (Online Code), [OrdBank](#), [CodeBank](#), [CodeBank Compare + eNotify](#), [MuniPRO](#), and [Custom Banner](#)
- ☐ Add [OrdLink](#) to the MyMunicode bundle for only \$150 annually!

RECOMMENDED ADDITIONAL SERVICES (See Additional Services)

- ☒ [MunicodeMEETINGS](#), annually  \$3,800
Cloud-based agenda meeting management system. Streamlines and automates agenda process. Increases agenda process visibility, easy agenda updates, approval workflow, live council voting & roll call, email notifications, a unified document search and automated approval routing.

¹² Enrollment in CodeBank is required in order to receive the CodeBank Compare/eNotify technology.

¹³ Your MuniDocs files can also serve as storage for archived ordinances within the MuniDocs platform. Unlike our online OrdBank feature, these self-loaded archived ordinances will not be linked to the legislation within the online Code. All ordinances for codification and all ordinances for linking via our OrdBank feature can be emailed to us at ords@municode.com.

¹⁴ Includes up to 25GB data storage. Quote for additional document storage is available upon request.

¹⁵ Total value if each item were to be purchased a la carte would be approximately \$1,645 per year with participation in our OrdBank service.

COMPANY PROFILE

History, Mission, and Team

With over 70 years of experience nationwide, Municode's mission is to strengthen democracy by connecting public sector organizations to their communities. Our solutions promote transparency and efficiency - such as custom website design, meeting and agenda management, the legal codification process, and our robust suite of online legislative search tools.

Municode partners with more than 4,000 government agencies across all fifty states. Municode is a privately-owned and financially sound corporation. Our leadership focuses on improving Municode through investments in its people and its technology.

Municode is home to over 160 employees (most of whom enjoy a 10+ year tenure). Our headquarters in Tallahassee, Florida includes four buildings totaling 56,000 square feet. We have regional offices located in Oregon and Utah. Other office locations include Arizona, California, Georgia, Kentucky, Minnesota, New Hampshire, North Carolina, South Carolina, Ohio, Virginia, and Washington.

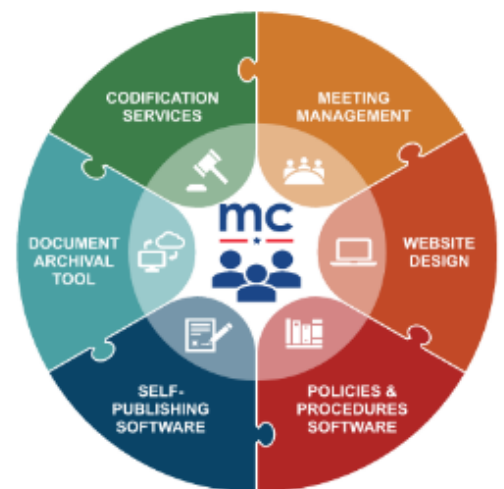


Our Vision: Simple, Seamless Integration

Our vision is to create seamless integration between our service offerings. The goal is to reduce staff workload, while at the same time, increasing the ability for municipalities to connect with their communities.

The following example integration points are either in place today or envisioned in our future strategic roadmap.

- Unified search across all platforms (website, meetings, online codes)
- Auto-publish agendas and minutes from the Meetings platform to the Website
- Ordinance auto-publishing from the Meetings platform to your online code, queued for supplementation, Code of ordinance cross-references to legislative voting history, minutes, and video/audio



SCOPE OF SERVICES

Phase 1 - Legal Review & Conference

During the Legal Review process, the attorney assigned to your project will examine every title, chapter, section and line of the Code to ensure that it is free from conflicts and inconsistencies and conforms to the laws of the State of Wisconsin. Your Municode attorney will be available to consult with you and your staff at any time during the Legal Review process, which is outlined below.

Ordinances. All legislation of a general and permanent nature, passed in final form by you as of the cutoff date established by you and your Municode attorney, will be included in the analysis. All material that we receive will be acknowledged via e-mail, in order to establish a record of included ordinances. Legislation not of a general and permanent nature will be omitted from the review unless otherwise instructed by you.

Attorney Analysis and Review of Material. Our legal team will review the Code to ensure conformity with state statutes and to identify any areas of possible legal concern. New legislation included in the analysis will be compared to Code content in order to determine if there are any inconsistencies or conflicts within the legislation itself. Ordinances enacted, or added, subsequent to the established cut-off date for the Legal Review, or items not contemplated within the scope of service, may be included later at an agreed upon page rate.

References. We will provide State Law References within the Code. Editorial notes will be provided as appropriate. Internal references within the Code will be hyperlinked in the online version.

Legal Memorandum. We will provide you with a user-friendly Legal Memorandum containing all of our analyses and recommendations. This memorandum will reflect our attorney's Legal Review and will provide you with recommendations to remove conflicts and inconsistencies; conform to State Law, when appropriate; and ensure compliance with your charter (if applicable). This approach facilitates collaboration and dissemination among departments, thus making the process as easy for you as possible.

Conference. Within 30 days of your receipt of the Legal Memorandum, we will conduct a conference, either in person or via telephone or webinar, to review the Legal Memorandum and our recommendations. All interested personnel may be included, but your attorney and clerk are essential. Issues discovered during the legal analysis will be discussed at the conference, with the goal of the conference being to come to agreement on any required changes. Your attorney has the final decision-making authority for resolution of issues brought up at the conference or noted in the Legal Memorandum.

Phase 2 - Implementation & Republication

Implementation of Approved Recommendations. Recommendations from the legal review, as approved by you and your staff, will be incorporated into your code by aggregating all changes and republishing the code. Upon completion of the republication, we recommend you readopt the entire code. We will provide you with an adopting ordinance.

- ★ **Incorporate Legal Review Findings.** All approved recommendations will be implemented into your code as outlined in the Legal Memorandum.
- ★ **Incorporate Ordinances.** The ordinances that you have enacted subsequent to the latest ordinance included in the existing code will be incorporated as shown on the price quotation sheet. The amended or repealed provisions will be removed and the new provisions inserted.

Republication

We will work with you to confirm the desired formatting and style of the Code. We will update the preliminary pages, create an Index (if elected) and Table of Contents; add any uncodified newly adopted legislation at the per page supplement rate quoted; update history notes; provide a comparative table of ordinances and integrate all applicable photographs, maps, diagrams, charts and tables. Proofs will then be provided for your review. Following the approval of the proofs, the Code will be shipped and posted online in fully robust HTML format.

We will handle 100% of the publishing of your Code. The republication process includes editing, page composition, proofreading, indexing (if elected), and delivering the information as printed and/or electronic copy. When we republish your Code, pages are recomposed to eliminate short pages, pages with blank backs and oddly numbered (point) pages. Following the recomposition, the Code is reprinted, and supplement number designations start over with Supplement No. 1.

The anticipated time frame for the conversion and republication project is **3 to 4 months**, excepting any delays in our receipt of materials or your return of proofs. Within 2 weeks of shipping the new Code, it will be published online in fully robust HTML format via MunicodeNEXT. The current Code can be posted online in PDF format during the conversion and republication phase, if desired.

The process includes:

- ★ Conversion to our codification database;
- ★ Inclusion of adopted legislation can be added at the per page supplement rate quoted;
- ★ Removal and replacement of supplement numbers;
- ★ Updating of preliminary pages (title page, officials' page, and preface);
- ★ New page numbers;
- ★ Editing & proofreading;
- ★ 10-point Times New Roman font, single column format, unless otherwise instructed;
- ★ Incorporation of maps, diagrams, charts and tables;
- ★ Preparation of Table of Contents and updating or creation of an Index (if elected);
- ★ Proofs provided for your review;
- ★ Posting your newly republished Code on MunicodeNEXT;
- ★ Providing printed copies and any electronic versions specified in the format of your choice (WORD, PDF, FOLIO), as elected on the quotation sheet.

Supplementation Services

Municode's full-service supplementation process has been designed for timeliness, efficiency, simplicity and most of all, for our customers' convenience. Supplements can be provided on the schedule of your choice. In addition to printed supplements, we can deliver the updates in Word, PDF and/or Folio formats.

We pride ourselves on a turnaround time of **30 to 35 days for printed supplements** and can provide you with h "always up to date" **electronic update services within 10 to 15 days** at the same per page rate quoted for printed supplements. With printed supplementation, the online code is updated within **3 days** after shipping the supplement, and there is no additional fee for this service.

A recent analysis of our printed supplement Services indicated an editorial error rate of less than .1%, which is made possible by our attention to detail, ongoing communication with our clients, and strict quality control checks to ensure we continue to produce the best printed and electronic supplements available in our industry. Any errors attributable to Municode during the preparation, printing and maintenance of the code will be corrected at no cost. The printed supplement process is outlined below:

1. Receipt of new legislation will be acknowledged within 24 hours. Our production support team will record the adoption date, effective date and ordinance number(s) and ensure that all necessary exhibits, tables and graphics are included. You will be advised promptly if any pertinent information is missing from your submission. Your material will then be immediately forwarded to our Supplement team for codification. If our OrdBank service (advance legislation service) is selected, the legislation will be posted online within 48 hours in PDF format as "Adopted Legislation not yet Codified".
2. Editorial Review – Our editorial team will review all ordinances received to determine whether the ordinance should be included in your code; where the ordinance should be placed; whether the ordinance conflicts with your existing code format; what material should be removed from your existing code; whether history notes will be added; what tables will be updated and whether the Table of Contents in the front of the code and at the Chapter/Title level should be amended. If any significant errors or numbering issues are noted, your editor will contact you for clarification. No substantive changes to your legislation will be made by our editorial team, however minor typographical errors will



be corrected as part of the supplement process. Should the editorial, legal and/or proofreading team find discrepancies in your ordinances, we will communicate with you to ensure that the ordinances are correct and consistent with the existing code.

3. Indexing – If an Index is elected, your supplement will now be sent to our indexing team, where all new legislation is indexed and cross-referenced in all appropriate locations.
4. Proofreading – The proofreader assigned to your editorial team will then examine your supplement line by line to ensure editorial accuracy, code hierarchy and layout and to confirm that your supplement is grammatically correct and free of errors in spelling and capitalization. Your supplement is examined again line by line to ensure that the improvements made by the editorial team were thorough and accurate. During this process, the original ordinance is compared again with the newly added text to further ensure editorial accuracy.
5. Posting the supplement online (MunicodeNEXT) – After your supplement has been completed, your online code will be updated within 3 days and any electronic products requested will be provided. You will receive notification that the website has been updated via email. If our CodeBank Compare + eNotify service is selected, citizens will be notified each time the online code is updated. When your code is updated on MunicodeNEXT, all internal cross-reference links are updated. With our OrdBank feature, each history note will be linked to the ordinance that amended the respective section.
6. Printing and Shipping – We will print, cut, 3 hole-punch, and ship your supplement to you unless otherwise instructed. You can change your supplement schedule at any time, and there is no additional charge for more frequent supplementation. *Instruction Sheet:* With each printed supplement, we will furnish a page of instructions for removal of the obsolete pages and insertion of the new pages; as well as a *Checklist* of up-to-date pages with each supplement.

Online Code Hosting (MunicodeNEXT)

Our code hosting platform, MunicodeNEXT (<https://library.municode.com>) was created and is continuously enhanced and improved by our in-house team of Internet Technology professionals. MunicodeNEXT includes Standard and Premium features (see **Attachment A**), all of which are designed to provide a wide variety of additional capabilities for the research and navigation of your code, as well as for preserving its history. Our newest free online feature, *Public Notes*, will enable you to add external links within the contents of your online Code (such as links to Zoning maps, Fee Schedules, Council Meetings, the Clerk's office, etc.) or to post public notes or documents in the online Code to inform your citizens about current issues pertinent to specific sections of your Code.

MunicodeNEXT is extremely user-friendly and requires no special training or login information. A variety of video tutorials are offered, and we can host a personalized training webinar for you and your staff to demonstrate our online features and capabilities before your new Code goes "live" online. Our MuniDocs feature enables you to upload related documents online alongside the Code in fully searchable format. Electronic viewing statistics are available upon request on the schedule of your choice. Our MuniPro feature provides the ability to search over 3,700 online Codes in our library, save frequently used or complex searches, create notes to attach to any publication and draft new ordinances.

Our powerful search engine allows users to enter simple or advanced searches and supports Boolean operators, stemming, wildcards, proximity searches, and a global synonym list. Users can easily search the code using keywords or phrases, and can print, download and/or email any portion of your code. Search terms can be applied to the entire code or narrowed to search only within specific chapters or sections. Our recent website upgrade allows users to sort results by relevance or book order! Our collapsible Table of Contents, continuous next-hit feature and internal and external hyperlinking and cross-referencing features simplify and enhance the navigation of your online code, allowing your staff and citizens the capability of simultaneously searching your code, ordinances, minutes, resolutions, budgets and more.

With MunicodeNEXT advanced features, your staff and citizens need only click the link provided on your municipality's website to access your full Code of Ordinances. They not only have access to your complete and current Code of Ordinances, but to all archived versions of your code, every official copy of your ordinances, the power to compare versions of your code over time, the ability to be notified every time your code is updated, and the ability to translate your code into over 100 languages via **Google Translate**, which is included at no additional charge.

MunicodeNEXT is designed with accessibility in mind. Our application is fully responsive, ensuring all features are available on appropriately sized desktop, tablet, and smartphone viewports. Designed to provide easy access and an intuitive interface, it is extremely well-suited for use on tablets and mobile devices running iOS or Android. With delivery available in Word, PDF or Folio format, the Code can be viewed and researched offline.

The User Interface and all HTML content viewed via our MunicodeNEXT web application is WCAG 2.1 Level AA compliant. While we take several steps to improve the accessibility of PDF documents uploaded to the MunicodeNEXT platform, we cannot guarantee full ADA compliance of PDF documents. If a fully ADA compliant PDF document is uploaded to our MunicodeNEXT platform, it will remain compliant while stored in our system. For each PDF document that is uploaded to our platform, we OCR scanned PDFs; set document title, primary language, and other PDF metadata fields; and automatically create a base level of tags to be used by screen readers.

Our tech stack includes HTML5 & CSS3, Javascript (AngularJS), and a RESTful API written in C# running on .Net Core. All content is rendered in standard HTML and is viewable in all modern browsers including PC: Microsoft Internet Explorer 10 or later, Firefox 3.6 or later, macOS®: Safari™ 5.0 or later, and Chrome 18 or later. We host MunicodeNEXT in Microsoft's Azure Government secure cloud environment and guarantee an SLA of 99.95% uptime. SSL encryption is used by default to secure access to the site and the entire platform is backed up to multiple geographic locations within the Azure Government cloud ecosystem.

MunicodeNEXT Premium Feature Summary (See Attachment A for screenshots and full details)

We recommend our bundled feature option, MyMunicode for the most transparent and feature rich code possible. MyMunicode includes annual online hosting and maintenance service with CodeBank, CodeBank Compare + eNotify, OrdBank, MuniPro and a custom online code banner to match the City's logo or website. Our MuniPRO feature allows you to search nearly 4,000 codes in the Municode library for sample ordinances, save frequently used or complex searches, create notes to attach to any publication and draft and edit new ordinances internally. Constituents and staff can search the Code by keywords or phrases, and print or email at the section, article and chapter level of the online Code. Our newest free online feature, *Public Notes*, will enable you to add external links within the contents of your online Code (such as links to Zoning maps, Fee Schedules, Council Meetings, the Clerk's office, etc.) or to post public notes or documents in the online Code to inform your citizens about current issues pertinent to specific sections of your Code. A summary of our Premium features is provided below.

- ★ **CodeBank** will enable you to have instant access to past versions of your code after each supplementation.
- ★ **CodeBank Compare + eNotify** provides you with the ability to select a past version of your online code and compare it to any other version of the code each time the code is updated. The differences will be shown via Highlights (added materials) or Strikethrough (deleted material).
- ★ **eNotify** allows users to enroll to receive an email notification each time your online code is updated. A "modified," "removed" or "added" badge is shown within the online table of contents to alert users of recently amended sections of your code.
- ★ **OrdBank** will create one click access to every ordinance via linked history notes. Ordinances are permanently stored online in the OrdBank repository and filed in annual folders. Applies to included (amendatory) ordinances.
- ★ **OrdLink** will create highlights within your online code to help users identify what amendatory ordinances have been recently adopted and what code sections have been amended.
- ★ **MuniPRO** allows you to search nearly 4,000 codes in the Municode library, save frequently used or complex searches, create notes to attach to any publication and draft new ordinances.
- ★ **MuniDocs** has recently been upgraded to allow clients to upload a wide variety of .rtf, .doc, .docx, and .pdf documents to browse and search alongside the code. Uploading is as simple as dragging and dropping the document from your computer into the upload dialog box on the improved administrator dashboard, where previously uploaded documents can also be managed. When uploaded, users can choose from a wide list of predefined document types, including minutes, agendas, resolutions and more. These documents are immediately converted to PDF and indexed for search, organized in nested folders – allowing the public to browse and search them immediately.

ADDITIONAL SERVICES AVAILABLE FOR PURCHASE

Municode offers a wide variety of services, all of which have been designed primarily to serve local governments. Please contact us for information and pricing on any of the services listed below, all of which may be purchased under this contract and all of which are competitively priced.

Website Design and Hosting Services

Let our team of web analysts and developers create or redesign a website for your municipality that provides your staff and citizens with a stunningly beautiful website that is simple for staff to use, easy for citizens to access, responsive, interactive, dynamic, and extremely efficient! Using the popular Drupal, open-source framework, we will work with you to understand your history, anticipate your future, define your priorities and achieve the long-term goals of your community.

When Municode designs your completely mobile friendly website, our goal is to improve your image and your community profile, increase the self-service capacity of your residents, and empower your staff to create, edit and maintain website content as simply and efficiently as possible. The result will be an unparalleled municipal website solution at a very compelling price.



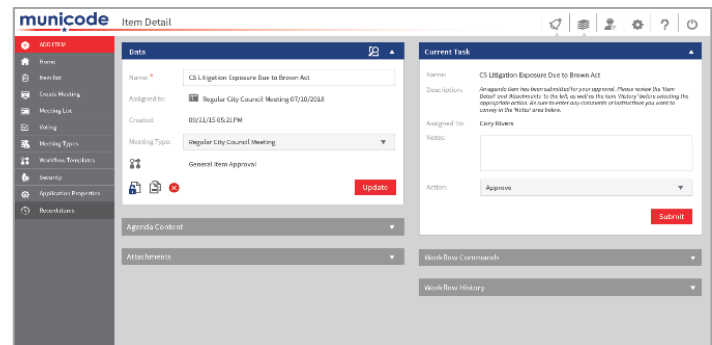
 **Request MunicodeWEB Demo/Proposal**

Meeting and Agenda Management

Municode provides a cloud-based agenda meeting management system that enables our clients to save time and money by streamlining and automating the agenda process. With zero set-up requirements, minimal budget impact, built in automatic upgrades and internal and external IT support issues managed directly by Municode's expert team of web analysts and system developers, your staff will spend significantly less time on agenda management, while still maintaining total administrative control of your agenda packets.

Municode provides the highest level of government transparency to your citizens. We will show you how to live stream your meeting videos at no cost and can provide archived video and audio linking capabilities that will allow your constituents to access the exact point in the meeting video where a specific piece of business is discussed. You can take roll call and record votes live in the meeting – and legislators can also vote directly from their Mac, PC, iPad, or Android device!

Other benefits include agenda process visibility, easy agenda updates, approval workflow, live Council voting & roll call, Email notifications, a Unified Document Search and automated approval routing. When you are ready to publish your Agenda, our “single click publishing” will provide you with automatic agenda and packet creations.



 **Request MunicodeMEETINGS Demo/Proposal (see pricing page 4)**

Payment Solutions - Point and Pay

Our preferred payment solutions partner, Point & Pay (<https://www.pointandpay.com/>) makes paying bills easier! Everything they do is backed by their best-in-class user interfaces, insightful features and high-quality service and support. Point and Pay can assist in processing City/County taxes, utility bills, permits & licensing, and more. With a focus on mobile interfaces, they enable your customers to conveniently pay bills whenever and wherever they want!

☐ **Request Point and Pay Demo/Proposal**

MCCi Services:

Laserfiche Enterprise Content Management Software and Services

MCCi understands the challenges organizations face every day with paper-based processes. We provide innovative solutions that transform these challenges into smart practices that improve efficiency, productivity and organizational structure. Recognized as one of the nation's top 20 Most Promising Government Technology Solution Providers, we are also the largest Laserfiche provider in the world. MCCi is passionate about helping organizations run their office more efficiently – saving time, money and resources! With 900 clients nationwide, MCCi is the largest provider of Laserfiche solutions in the world.

Digital Imaging Services

Through MCCi, Municode can help with your digital imaging services needs include scanning, indexing and integration of hard copy documents, electronic documents, and microfilm/microfiche. MCCi provides the most powerful index retrieval search engine available.



Open Records Request Software

JustFOIA is an affordable, easy to use, completely web-based hosted service that was created specifically to help you manage and track public records requests. Since JustFOIA is completely web-based, you are able to login anywhere that has an internet connection. You simply type in your customized web address and enter your credentials, safely and securely. Your service is available 24/7, every single day of the year.



JustFOIA helps agencies receive, track and report on open records requests. JustFOIA is a hosted solution that is user-friendly, affordable, and integrated with Laserfiche Enterprise Content Management.

☐ **Request MCCi Demo/Proposal**

Internet-based Document Editing and Presentation System

enCodePlus is a unique Internet-based document editing and presentation system used for authoring, displaying, and managing all aspects of land development regulations or zoning ordinances. Developed by community planners, **enCodePlus** assists in the creation of land development and zoning ordinances that are fully customizable, easy to navigate and rich with features including GIS interactive mapping, a "Land Use Look Up" tool, hyperlinking to outside resources, historical archiving and in-line graphics.

From its humble beginnings as a stand-alone Windows PC program, **enCodePlus** has matured to meet the needs of an innovative and exacting group of land use code writers and their client communities. To learn more about how **enCodePlus** can be an economic driver for your municipality and positively impact the transparency and navigability of your zoning or land development ordinance, please visit this link: <http://www.encodeplus.com/>



☐ **Request enCodePlus™ Demo/Proposal**

SIGNATURE PAGE

This proposal shall be valid for a period of ninety (90) days from the date appearing below unless signed and authorized by Municode and the City of De Pere, WI.

Term of Agreement. This Agreement shall begin upon execution of this Agreement and end three years after the publication date of the new code. Thereafter, the supplement service shall be automatically renewed from year to year provided that either party may cancel or change this agreement with sixty (60) days written notice.

Submitted by:

MUNICIPAL CODE CORPORATION

Municode Officer: SW

Title: Steffanie Rasmussen, Vice President of Client Services

Date: July 6, 2021

Accepted by:

CITY OF DE PERE, WISCONSIN

Signature: _____

Printed Name: _____

Title: _____

Date: _____

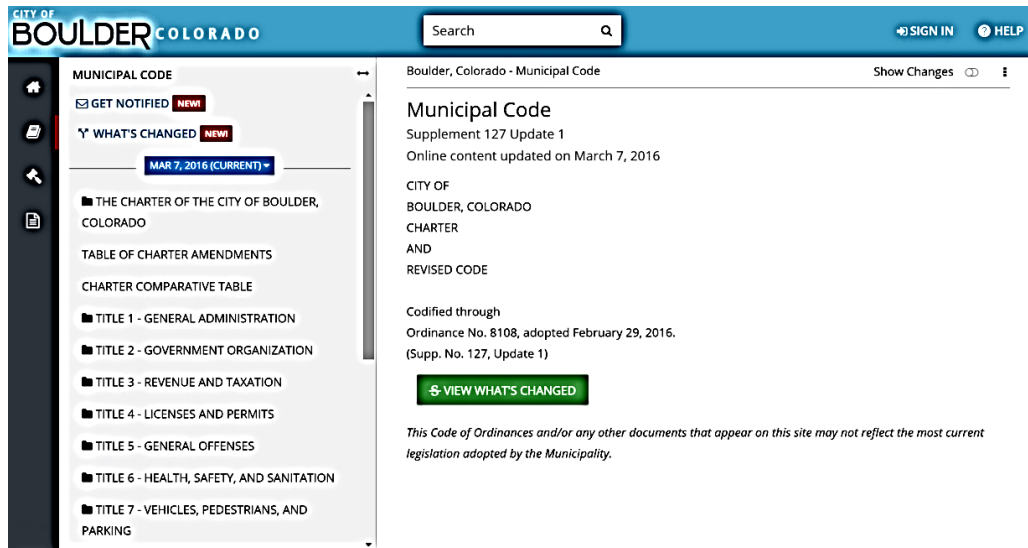


ATTACHMENT A

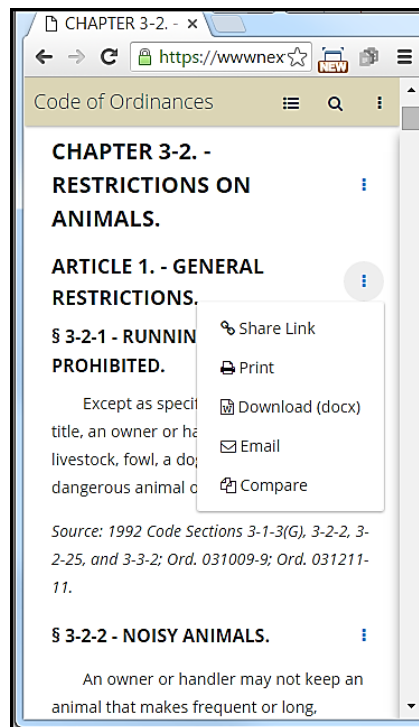
MunicodeNEXT Standard & Premium Features

STANDARD FEATURES OF MunicodeNEXT

Responsive Design – Our team designed MunicodeNEXT to function on any device. Over 20% of our traffic is generated from a smartphone or tablet. Our user interface, based on Google's Material Design guidelines, ensures any device that accesses our application will have access to our full suite of features.



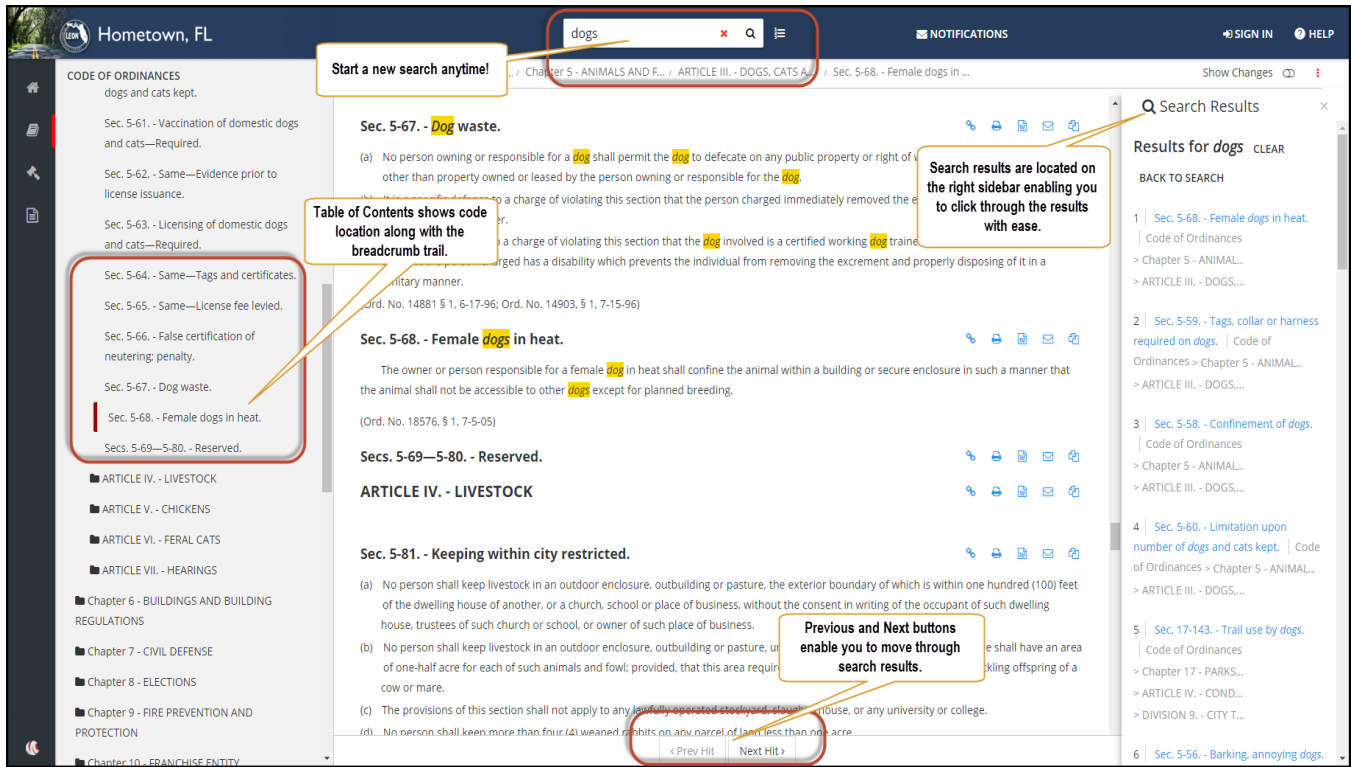
Mobile and Tablet friendly – Our application uses touch friendly icons, easy to access menus, and fly overs to expose all functionality while maintaining a clean, intuitive interface.



Standard Features of MunicodeNEXT

Print/Save/Email – Users can print, save (as WORD) or email files at the section level, as well as at the article or chapter level. You can print, save or email non-sequential sections from multiple portions of your Code(s). Not all codification companies enable you to download WORD documents directly from the website. Being able to do so greatly enhances your ability to draft new legislation.

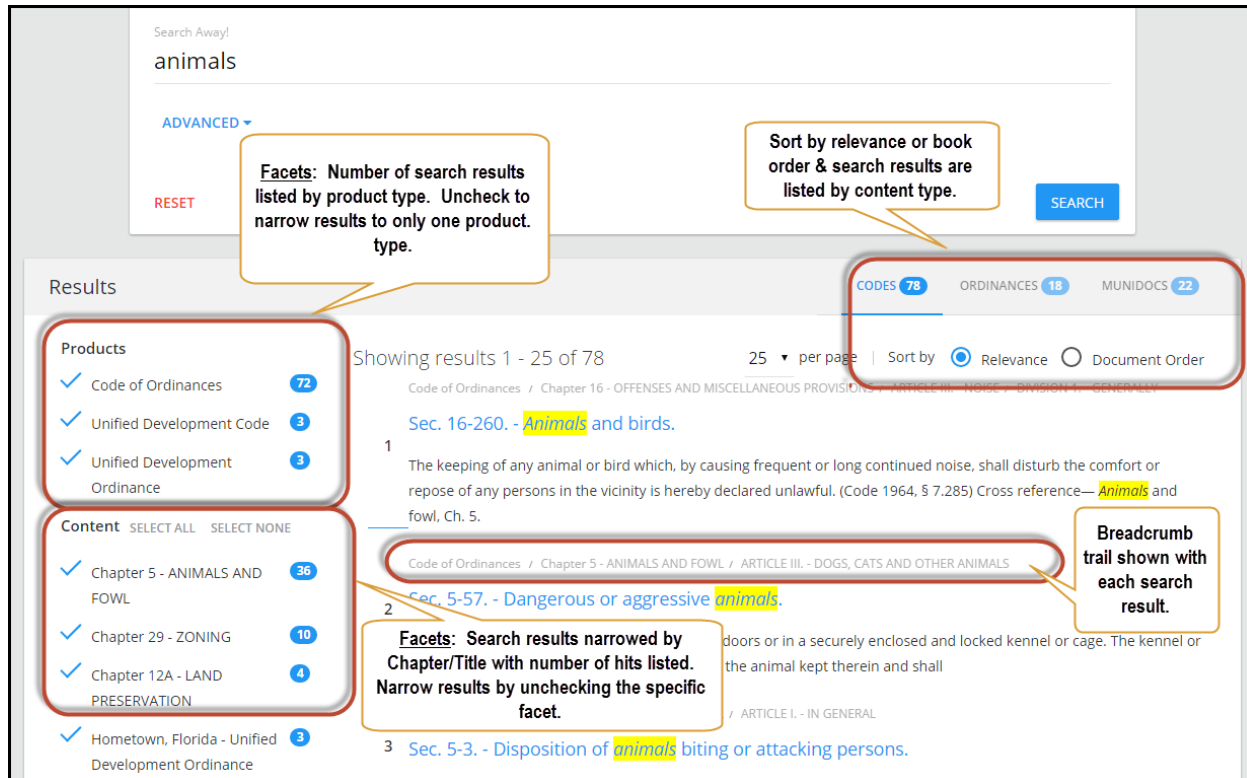
Searching – Municode leverages a powerful open source search platform that also powers sites such as Stackexchange, Github, and Wikipedia. Search starts on a dedicated page, then moves to a persistent right-hand sidebar as you cycle through the results. This enables you to quickly move through search results without clicking “back” to a search results page. The Code is also indexed by the section, returning more accurate, granular results. Search results can be sorted by relevance or book order as seen in the screenshot below.



Municode Search Components:

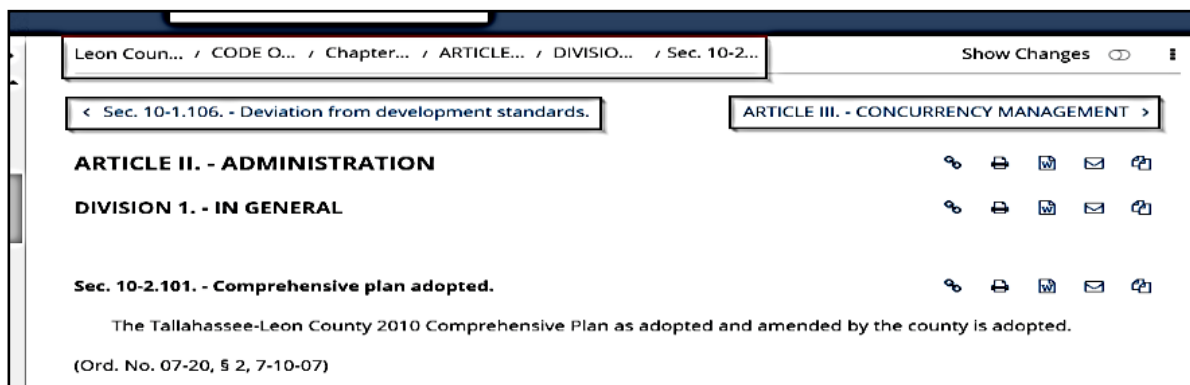
- ★ **Advanced Searching** – You and your power users can conduct searches using Natural Language (think Google) or Boolean Logic.
- ★ **Multiple Publications** – If you have multiple publications (Code, zoning, etc.), they will all be searchable from one interface.
- ★ **Searchable ordinances** – With our OrdBank service, ordinances posted pre and post-codification are full-text searchable.
- ★ **Searching all content types** – If you use our OrdBank or MuniDocs service, you can search any combination of the Code, ordinances, and MuniDocs simultaneously. Search results are labeled for easy identification.
- ★ **Narrow Searching** – Your users could search selected chapters or titles in order to pinpoint their searches and find what they are looking for as quickly as possible!
- ★ **Stored Searching** – MunicodeNEXT allows all search result listings to be bookmarked under your browser's bookmark tabs. Users need only conduct a search and press Ctrl+D to add the search result listing to your browser's tabs.

Standard Features of MunicodeNEXT



Search enhancements provided with our latest website upgrade include (see screenshot above):

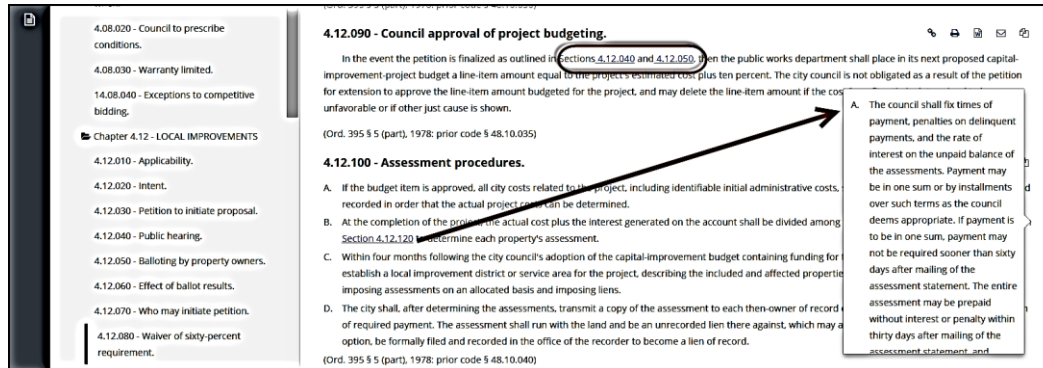
Browsing – MunicodeNEXT provides a persistent breadcrumb trail when browsing or searching and a Previous/Next button at the top and bottom of any document you're viewing. The table of contents and content pane also stay in sync as you scroll to deliver the most intuitive reading experience possible.



- ★ **Internal Cross-Reference Linking** – Cross-references within your Code are linked to their respective destination Article, Chapter or Section.
- ★ **Collapsible TOC** – The table of contents collapses, providing additional real estate with which you may view your Code. Easily view your maps, graphs and charts by simply enlarging the item.
- ★ **Mouseover (cluetips)** – Navigate to your Code and any linked cross-reference will quickly display in the pop-up preview window.
- ★ **Google Translate** – includes the Google Translate plugin, allowing users to view and navigate our hosted Codes in over 100+ languages.

Standard Features of MunicodeNEXT

(Cross-reference linking and mouseover shown below)



Translation – MunicodeNEXT includes the Google Translate plugin, allowing users to view and navigate our hosted Codes in over 100+ languages.

Social Media Sharing – You and your users are able to share Code sections via Facebook and Twitter. This will make it easier for you and your team to utilize social media in order to engage your citizenry and enhance your level of transparency.

Static Linking – Copy links of any section, chapter or title to share via email or social media.

Scrolling Tables and Charts – Headers stay fixed while you scroll through the table/chart.

GIS – We can provide a permalink to any Code section and assist staff to create a link from your GIS system to relevant Code sections.

In-line Images & PDFs – We take great care to ensure that your images match online and in print and are captured at the highest quality possible. Our online graphics can be enlarged by hiding the table of contents to maximize the image. Municode can also incorporate PDFs of certain portions of the Code that have very specific viewing and layout requirements.

Public Notes

One of our newest additions to MunicodeNEXT is the ability to post public notes or documents within the online Code to inform your citizens about current issues pertinent to any specific section of your Code.

Website Accessibility – Our current website complies with level A of the Web Content Accessibility Guidelines (WCAG) 2.1.

Support – Phone, email and web support for citizens and staff: 24-hour email response; phone support from 8:00 a.m. to 8:00 p.m. (Eastern). A variety of video tutorials are offered, and we are always available to host a personalized webinar for you and your staff to demonstrate our online features.

Premium Features of MunicodeNEXT

Custom Banner. We can customize the look and feel of your Code to more closely match your website. Please note the custom banners in each of the screenshots provided in this sample.

OrdBank. With our OrdBank solution, newly adopted legislation will be posted online in between supplements. Upon the completion of your supplement, the ordinances will be linked in your history notes and stored in your OrdBank Repository under the “OrdBank” tab.

Hyperlinked ordinance in text)

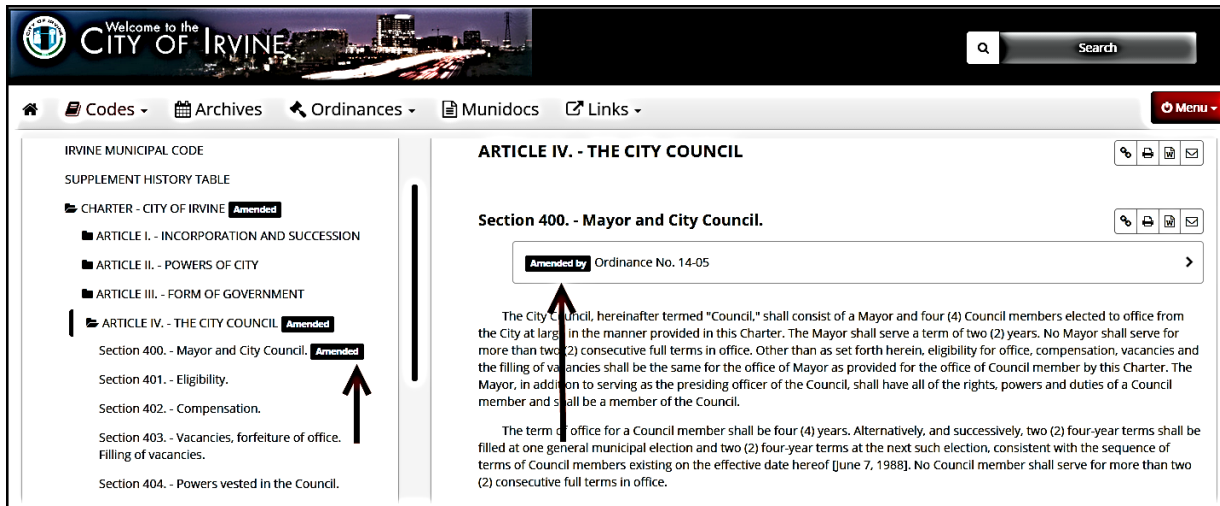
The screenshot shows the City of Arvada Code of Ordinances website. The left sidebar lists various ordinances, including "Sec. 102-161.5. - Residential water fees within city" and "Sec. 102-161.5. - Residential water fees within the Jefferson Center Metropolitan District, the Leyden Rock Metropolitan District, the Leyden Ranch Metropolitan District, and Candelas Filings 2, 3, 4 and designated properties in Candelas Filing 1." The main content area displays the text of Ordinance No. 4099, which includes a reference to "Sec. 102-161.5. - Residential water fees within the Jefferson Center Metropolitan District, the Leyden Rock Metropolitan District, the Leyden Ranch Metropolitan District, and Candelas Filings 2, 3, 4 and designated properties in Candelas Filing 1." This reference is hyperlinked and highlighted with a red box.

(One-Click access to the original ordinance in the OrdBank Repository)

The screenshot shows the City of Arvada Code of Ordinances website. The left sidebar lists various ordinances, including "Ordinance No. 4099". The main content area displays a PDF document of Ordinance No. 4099, which includes the text "COUNCIL BILL NO. 07-038" and "ORDINANCE NO. 4099". The document is titled "AN ORDINANCE AMENDING VARIOUS SECTIONS OF CHAPTER 102, UTILITIES, OF THE ARVADA CITY CODE PERTAINING TO WATER, WASTEWATER AND STORMWATER TAP FEES AND USERS RATES". The document is divided into sections, including "Section 1. Section 102-161. Residential water fees within city--Established, of the Arvada City Code is hereby amended and shall read as follows:" and "Sec. 102-161. Residential water fees within city." The document also includes a table of fees for residential facilities within the corporate limits of the city.

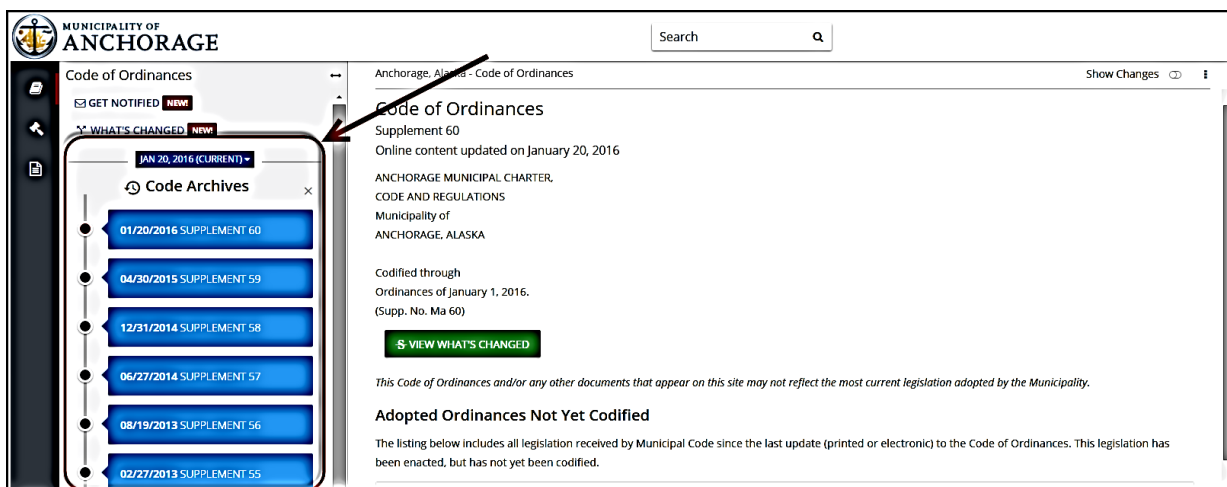
Premium Features of MunicodeNEXT

OrdLink + OrdBank. Prior to incorporating the ordinances into your Code via supplementation, the OrdLink feature can hyperlink newly adopted ordinances to the section being amended. Linked sections are highlighted in the table of contents and links are created from the amended sections to the new ordinances. Once the linked ordinances are incorporated into your Code, they are added to your OrdBank repository and hyperlinked to your history notes. This service lets everyone know that new ordinances have been adopted.



CodeBank. Our CodeBank feature provides an online archival platform for previous supplements of your Code. Empower your staff and citizens to access every previous version of your Code with one click.

(CodeBank Tab)



CodeBank Compare. Our CodeBank Compare service is a powerful feature that provides users the ability to select a past version of your online Code and compare it to any other version of your online Code. The differences will be shown via highlights (added material) or strikethrough (deleted material). The CodeBank feature is required in order to access CodeBank Compare. Users will be notified of the changes in the table of contents and within the text of the Code via "modified," "new" or "removed" badges. Users can also select an option to view all of the changes in a single view, complete with strikethrough and highlights showing the specific textual changes that were made. The CodeBank Compare service will show all amendments to your Code that were implemented during the most recent update. **eNotify.** Our eNotify service allows users to enroll online and receive email notifications each time your online Code is updated.

Premium Features of MunicodeNEXT

This will empower your staff and citizens to receive instant notifications every time your online Code is updated. The CodeBank Compare feature is required in order to utilize the eNotify service.

Get Notified

Filling out this form will allow you to receive an email notification every time select publications are updated.

Note If you no longer wish to receive these notifications once signed up, you can unsubscribe via a link in the notification email.

Email
Enter email

Profession
Select One

Codes ✓

- ☐ Unified Development Code
- ☐ Unified Development Ordinance
- ☒ Code of Ordinances

Sign up to be notified for all publications or narrow notifications to only one product.

Compare enhancements provided with our latest website upgrade include the ability to show changes in every version of the Code stored in CodeBank.

(Changes are shown in your Text Changes Tab and in your Table of Contents)

MUNICIPALITY OF ANCHORAGE

Search

Code of Ordinances

Chapter 2.30 - RULES OF PROCEDURE FOR ASSEMBLY

2.30.010 - Organization: election of chair and vice chair.

2.30.020 - Presiding officer.

2.30.030 - Meetings.

2.30.040 - Appearance requests and audience participation.

2.30.050 - Introduction of ordinances: action on ordinances.

2.30.055 - Conduct of public hearing.

2.30.060 - Public hearings and action on proposed resolutions.

2.30.070 - Voting.

ANCHORAGE, Alaska - Code of Ord... / TITLE 2 - LEGISLATIVE BRANCH / Chapter 2.30 - RULES OF PROC...

Show Changes

1. The assembly may recess to meet in executive session to discuss the following subjects if the express nature of the subject is stated in the motion calling for the session:

a. Pending specific legal matter, including pending litigation;

b. Labor negotiations with municipal employees;

c. Matters that the immediate knowledge disclosed of which would clearly affect have adversely an adverse effect upon the finances of the municipality; or

d. Matters which tend to defame or injure the reputation and character of any person, provided the person may request a public discussion.

Matters which by law, municipal charter, or ordinance are required to be confidential; or

Matters involving consideration of government records that by law are not subject to public disclosure.

2. No official action may be taken in executive sessions except to give direction to an attorney or labor negotiator regarding a specific legal matter or pending labor negotiation. Although the public may be excluded, the session shall be electronically recorded. The tapes shall be available for public access according to the following schedule:

a. If the session concerns pending litigation, the release date shall be when all causes of action have been resolved by final judgment or when further claims arising from the matter are otherwise barred.

CHANGED SECTIONS

ANCHORAGE MUNICIPAL CHARTER, CODE AND REGULATIONS

SUPPLEMENT HISTORY TABLE

TITLE 2 - LEGISLATIVE BRANCH

Chapter 2.30 - RULES OF PROCEDURE

2.30.030 - Meetings.

TITLE 2 - LEGISLATIVE BRANCH

Chapter 2.50 - INITIATIVES, REFERENDUMS

2.50.090 - Effect of vote.

TITLE 3 - ADMINISTRATION /

Chapter 3.20 - EXECUTIVE ORGANIZATION

3.20.010 - Executive and administrative order.

(Show changes button and a custom banner are shown below)

City of Bonita Springs Florida

Search

Code of Ordinances

GET NOTIFIED NEW

WHAT'S CHANGED NEW

JAN 29, 2016 (CURRENT)

BONITA SPRINGS CITY CODE

PREFACE

SUPPLEMENT HISTORY TABLE modified

CHARTER

ARTICLE I. - [IN GENERAL]

ARTICLE II. - [EFFECTIVE DATE]

Bonita Springs, Florida - Code of Ordinances

Code of Ordinances

Supplement 2

Online content updated on January 29, 2016

BONITA SPRINGS CITY CODE

Codified through

Ordinance No. 15-27, enacted December 2, 2015.

(Supp. No. 2)

VIEW WHAT'S CHANGED

This Code of Ordinances and/or any other documents that appear on this site may not reflect the most current legislation adopted by the Municipality.

Show Changes

Premium Features of MunicodeNEXT

MuniDocs. MuniDocs Upload allows you to upload many types of documents to browse and search alongside your online code and is fully searchable and filterable. After users login, they are presented with a dashboard that allows them to upload new documents and manage previously uploaded documents. When uploaded, users are able to pick from a list of predefined document types

Name
Minutes
Agendas
Budgets
Resolutions
Applications
Forms
Policies
Manuals
Misc. Documents

Uploading a document is as simple as dragging and dropping the document from your computer into the upload dialog box on the admin dashboard. Uploaded documents are immediately converted to PDF and indexed for search. Users may upload .rtf, .doc, .docx, and .pdf documents and organize these documents by nested folders. The public can then browse and search these documents immediately.

Ahoskie > Minutes

Name

Sort Date

UPLOAD FILES

Ord_2018-105 (4)

NEW FOLDER

19

20

20

20

Pla

Upload files

Drop file(s) here or click to upload

Supported file types

Max file size

.doc, .docx, .pdf

10 MB

Success! All files uploaded.

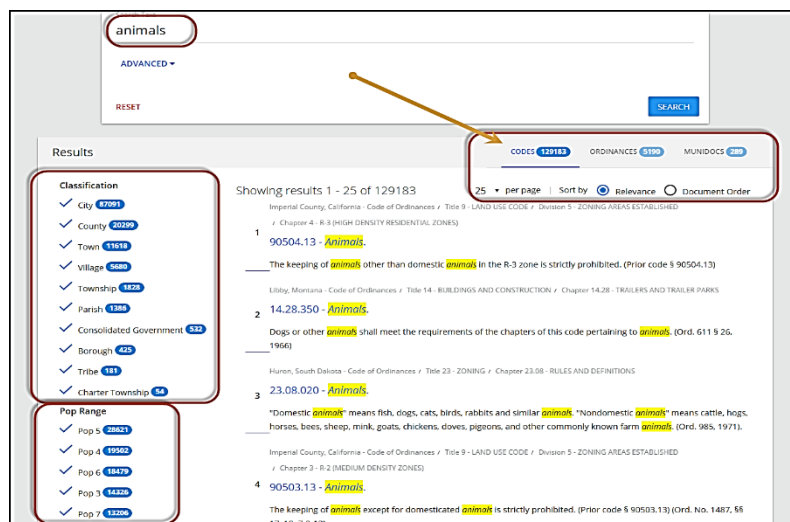
RESET

Name	Size	Status
Ord_2018-105 (4).pdf	144 KB	✓ Success

Premium Features of MunicodeNEXT

MuniPRO. MuniPRO Searching allows you to search the over 3,700 Codes we host (the entire country, a single state or individually selected Codes of your choosing). MuniPRO searches are ideal for researching local regulations of special interest or to find out how other communities are dealing with similar issues. If the IP based model is selected, only Multiple Code Searching is available. MuniPRO provides subscribers with the following tools:

- ★ **Multiple Code Search.** Search all Codes within one state, multiple Codes within one state, or search all Codes in the entire US hosted by Municode. Search results are sorted by relevancy and indicate the source publication, showing excerpts and keyword highlighting.
- ★ **MuniPRO Saved Searches.** Save frequently used or complex searches for easy retrieval from the MuniPRO Dashboard.
- ★ **MuniPRO Notes.** Create a note and attach it to any section in any publication. Note icons are present when viewing the section, alerting the user to a previously written note. A global listing of notes can be accessed and managed from the MuniPRO Dashboard.
- ★ **MuniPRO Drafts.** Begin a new ordinance draft to keep track of pending legislation. Drafts icons are present when viewing the section, alerting the user to a previously created draft. A global listing of drafts can also be accessed and managed from the MuniPRO Dashboard.





City of De Pere, Wisconsin

Request For Finance/Personnel Committee Action

MEETING DATE: September 14, 2021

DEPARTMENT: Information Technology

FROM: Steve Massey

SUBJECT: Consideration and possible action request to transfer funds from Unassigned Reserves for De Pere Situation Room Video Conferencing System Replacement in the amount of \$3839.*

ATTACHMENTS:

- Mayor and F-P - Consider request by IT Director to transfer funds from Unassigned Reserves for De Pere Situation Room Video Conferencing System Replacement (PDF)
- Video Conferencing System Order Confirmation - CDWG 3829.63 (PDF)

CITY OF DE PERE MEMO



To: Mayor James Boyd
Finance/Personnel Committee Members

From: Steve Massey, City IT Director

Date: September 7, 2021

RE: Request to Transfer Funds from Unassigned Reserves - De Pere Situation Room Video Conferencing System Replacement

The existing video conferencing system (VCS) in the Nicolet Conference Room/City of De Pere Situation Room failed and needed to be replaced to ensure we have video conferencing capability with the Brown County Emergency Operations Center (EOC) in the event of an emergency. The existing VCS was purchased in August 2015. I spoke with the City Administrator and he verbally authorized the purchase of a new VCS in advance of approval from the Finance/Personnel Committee with funding from unassigned reserves. Staff is seeking transfer of funds (\$3,830) from unassigned reserves to fund the new VCS. The new VCS has been ordered and should be operational 2-4 weeks due to supply plain shortages.

SDM
Attachment

ORDER CONFIRMATION



DEAR STEVE MASSEY,

Thank you for choosing CDW•G LLC. We have received [your order](#). Please take a moment to review it for accuracy and completeness.

ORDER #	ORDER DATE	PO #	CUSTOMER #
MJFV575	9/2/2021	MJDH732	3179564

ORDER DETAILS				
ITEM	QTY	CDW#	UNIT PRICE	EXT. PRICE
Poly video conferencing mounting kit Mfg. Part#: 2215-86418-001 Contract: Wisconsin Counties Association	1	5957104	\$195.03	\$195.03
Poly Studio X50 - video conferencing kit - with Poly TC8 Mfg. Part#: 2200-86270-001 Contract: Wisconsin Counties Association	1	5825403	\$2,571.98	\$2,571.98
Poly Advantage - extended service agreement - 3 years - shipment Mfg. Part#: 4877-86270-533 Electronic distribution - NO MEDIA Contract: Wisconsin Counties Association	1	5911711	\$1,062.62	\$1,062.62

PURCHASER BILLING INFO	SUBTOTAL	\$3,829.63
Billing Address: CITY OF DE PERE ACCTS PAYABLE 335 S BROADWAY DE PERE, WI 54115-2593 Phone: (920) 339-4050 Payment Terms: NET 30-VERBAL	SHIPPING	\$0.00
	SALES TAX	\$0.00
	GRAND TOTAL	\$3,829.63
DELIVER TO	Please remit payments to:	
Shipping Address: CITY OF DE PERE STEVE MASSEY 335 S BROADWAY DE PERE, WI 54115-2593 Phone: (920) 339-4050 Shipping Method: DROP SHIP-GROUND	CDW Government 75 Remittance Drive Suite 1515 Chicago, IL 60675-1515	

Need Assistance? CDW•G LLC SALES CONTACT INFORMATION



Neal Zolt

(866) 843-0749

nealzol@cdwg.com

This order is subject to CDW's Terms and Conditions of Sales and Service Projects at <http://www.cdwg.com/content/terms-conditions/product-sales.aspx>
For more information, contact a CDW account manager

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City of De Pere, Wisconsin

Request For Finance/Personnel Committee Action

MEETING DATE: September 14, 2021

DEPARTMENT: City Clerk

FROM: Carey Danen

SUBJECT: Consideration and possible action on property tax collection agreement with LandNav.*

Staff did not receive a draft agreement by the agenda publication deadline but will provide one at the meeting.

ATTACHMENTS:

- Land Nav Memo_9.14.21 (PDF)

CITY OF DE PERE

335 South Broadway, De Pere, WI 54115 | www.de-pere.org



To: Honorable Mayor James G. Boyd
Members of the Finance-Personnel Committee

From: Joe Zegers, Finance Director-Treasurer
Carey Danen, City Clerk

Date: September 8, 2021

Re: Brown County Property Tax Collection

The City of De Pere will be assuming the role of first installment tax collection from Brown County for the 2021 tax year. We are in the beginning stages of this transition, but would like to present to the Finance-Personnel Committee the current status of this project and the anticipated requirements involved with making the change.

The software platform required is called LandNav, which Brown County has used for several years. The cost of the software implementation and training will be covered by Brown County. They will bill us for the annual maintenance charge of \$1,500 next January; this fee has been added to the proposed 2022 Clerk's Office budget.

An optional add-on is also available which would give property owners the ability to make a tax payment at a local Associated Bank branch. The cost of this feature would be an additional \$3,000 per year. We are currently working to determine if this can be successfully implemented.

Staff has been in contact with LandNav and a project plan has been put into place. Implementation and training is tentatively scheduled for the last week of September/first week of October. The vendor is also working with IT Director Steve Massey to coordinate the installation of the software.

The Brown County Treasurer's office has been coordinating this project with the vendor since their decision last spring to require the City to collect first installment tax payments; their control of the pace of the project, as well as vendor staff changes, has created communication delays with City staff. We will share additional details as they become available; we hope to have a draft license agreement to share with you at the meeting on the 14th.

Please contact us in advance of the meeting if you have any questions.



City of De Pere, Wisconsin

Request For Finance/Personnel Committee Action

MEETING DATE: September 14, 2021

DEPARTMENT: Finance Department

FROM: Joe Zegers

SUBJECT: Presentation and approval of the preliminary 2020 Management Letter and Financial Statements.*

ATTACHMENTS:

- December 31 2020 Draft Executive Summary (Management Letter) (PDF)
- De Pere Draft Financials - December 31 2020 (PDF)

City of De Pere, Wisconsin
EXECUTIVE AUDIT SUMMARY AND
BOARD COMMUNICATIONS

DECEMBER 31, 2020

DRAFT

CITY OF DE PERE, WISCONSIN
TABLE OF CONTENTS
DECEMBER 31, 2020

EXECUTIVE AUDIT SUMMARY	1
I. FORMAL REQUIRED COMMUNICATIONS	2
II. INTERNAL CONTROL LETTER	5
APPENDIX A	
FINANCIAL TRENDS OF YOUR DISTRICT	7
APPENDIX B	
TECHNICAL UPDATE	16

DRAFT

EXECUTIVE AUDIT SUMMARY FOR
CITY OF DE PERE, WISCONSIN
YEAR ENDED DECEMBER 31, 2020

We prepared this Executive Audit Summary in conjunction with our audit of the City's financial statements for the year ended December 31, 2020.

Audit Opinion

The financial statements are fairly stated. We issued what is known as a "clean" audit report.

Internal Controls

Our report on internal control included the following deficiencies in internal controls over financial reporting:

Significant Deficiencies:

- Finding 2020-001 Preparation of Annual Financial Report

Material Weaknesses

- Finding 2020-002 Material Adjusting Journal Entries

In addition, there were no deficiencies in internal control over compliance reported.

Compliance Findings

There were no separate compliance findings reported.

Summary Financial Information

See page 8 through 14 for information related to fund balances, revenues and expenditures.



CliftonLarsonAllen LLP
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FORMAL REQUIRED COMMUNICATIONS

To the City Council
City of De Pere
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 City of De Pere (the City) as of and for the year ended December 31, 2020, and have issued our report thereon dated REPORT DATE. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Accounting Policies

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.

We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting Estimates

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 affecting the financial statements were:

- Useful lives of depreciable capital assets
- Accumulated sick leave
- Net pension (WRS) and related deferred outflows and inflows of resources
- OPEB liability and related deferred outflows and inflows of resources

Management's estimate of useful lives for depreciable assets is based upon analysis of the expected useful life of the capital assets. The useful life of a depreciable asset determines the amount of depreciation that will be recorded in any given reporting period as well as the amount of accumulated depreciation that is reported at the end of a reporting period.

Management's estimate of accumulated sick leave is based upon analysis of the employees sick leave balance. We have evaluated the key factors and assumptions and the consistency in these factor and assumptions used to develop the estimate in determining that they are reasonable in relation to the financial statements taken as a whole.

Management's estimate of the net pension asset/liability and related deferred inflows and deferred outflows of resources is based on an actuarially determined calculation of the City's proportionate share of the net pension liability of cost-sharing multiple-employer pension plans sponsored by the Wisconsin Retirement System in which the City participates.

Management's estimate of the OPEB liability and related deferred inflows and deferred outflows of resources is based on an actuarially determined calculation prepared by a professional actuarial firm.

We reviewed and tested management's procedures and underlying supporting documentation in the areas discussed above and evaluated the key factors and assumptions used to develop the estimates noted above in determining that they are reasonable in relation to the financial statements taken as a whole. We concluded that the accounting estimates and management judgments appeared to consider all significant factors and resulted in appropriate accounting recognition.

Financial Statement Disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no particularly sensitive financial statement disclosures.

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.

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.

Corrected Misstatements

The following material misstatements detected as a result of audit procedures were corrected by management:

- ▶ Recorded accrual for unbilled revenue receivable estimates for Water and Sewer utilities of the City
- ▶ Recorded adjustment for removal of accrual for state grant received in current year and accrued in prior year
- ▶ Recorded correction of principal payments on short-term note
- ▶ Recorded reclassification of debt proceeds and refinancing payments for 2020A & 2020B Notes
- ▶ Recorded current year special assessment revenue and interest for Garrity's Glen project in Tax Incremental District No. 12 that was incorrectly recorded in other governmental fund of the City

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 our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated REPORT DATE.

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.

Significant Issues Discussed with Management Prior to Engagement

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

City Council
City of De Pere

Other Information in Documents Containing Audited Financial Statements

We applied certain limited procedures to the management's discussion and analysis and the schedules relating to pensions and other postemployment benefits, which are required supplementary information (RSI) that supplements the basic financial statements. With respect to the required supplementary information (RSI) accompanying the financial statements, we made certain inquiries of management about the methods of preparing the RSI, 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 RSI for consistency with management's responses to the foregoing inquiries, the basic financial statements, and other knowledge obtained during the audit of the basic financial statements. Because these limited procedures do not provide sufficient evidence, we did not express an opinion or provide any assurance on the RSI.

With respect to the supplementary information, accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, 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 or the reasons for such changes, 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 REPORT DATE.

Our auditors' opinion, the audited financial statements, and the notes to financial statements should only be used in their entirety. Inclusion of the audited financial statements in a document you prepare, such as an annual report, should be done only with our prior approval and review of the document.

* * *

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

CliftonLarsonAllen LLP

Green Bay, Wisconsin
REPORT DATE



INTERNAL CONTROL COMMUNICATIONS

City Council
City of De Pere
De Pere, Wisconsin

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, 2020, 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 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. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to fraud or error may occur and not be detected by such controls. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses and 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.

Material Weaknesses

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 entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the following deficiency in the entity's internal control to be a material weakness:

- Finding 2020-002 Adjustments to the City's Financial Records

Significant deficiencies

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 deficiency in the entity's internal control to be a significant deficiency:

- Finding 2020-001 Preparation of Annual Financial Report

* * *

The purpose of this communication is solely to describe the scope of our testing of internal control over financial reporting and the results of that testing. This communication is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting. Accordingly, this communication is not suitable for any other purpose.

CliftonLarsonAllen LLP

Green Bay, Wisconsin
REPORT DATE

DRAFT

APPENDIX A**FINANCIAL TRENDS OF YOUR CITY**

The following graphs reflect financial trends of City of De Pere. Information related to fund balances, revenues and expenditures on pages 8 through 14 were obtained from current and prior year audit reports.

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CITY GOVERNMENTAL FUND BALANCES

A comparative summary of the City's fund balances as shown on December 31, 2020 and 2019 follows:

	12/31/20	12/31/19
General Fund		
Nonspendable for		
Inventories and prepaid items	\$ 136,159	\$ 172,072
Special assessments held by County	33,912	36,515
Advances to other funds	27,821	27,821
Restricted for		
Recreation scholarship	28,776	26,154
Fire UTV fund	859	859
Property tax relief and economic development	600,051	599,676
Committed for		
Non-lapsing funds	445,976	327,396
Unassigned	6,607,939	6,648,634
Total General Fund Balance	7,881,493	7,839,127
Debt Service Fund		
Restricted for debt service	1,709,771	2,555,768
Special Revenue Funds		
Restricted for		
Loans	659,025	1,049,020
Park land acquisition	132,256	104,156
Committed for Subsequent years' expenditures		
Dog Park	12,275	12,090
Riverwalk pier	230,740	231,406
Southwest Park equipment	30,922	28,813
De Pere Micro Fund Loan	100,008	-
Unassigned (Deficit)		
Cable Access	-	(76,503)
Total Special Revenue Funds	1,165,226	1,348,982
Capital Projects Funds		
Restricted for		
Pool Capital Projects	650,065	-
TID No. 5	2,360,961	836,194
TID No. 6	-	212,189
TID No. 8	896,917	820,714
TID No. 10	-	387,061
TID No. 11	767,480	69,066
TID No. 12	881,615	830,904
TID No. 13	529,254	632,715
TID No. 14	636,213	434,106
Committed for Subsequent years' expenditures		
Public Improvements	-	98,514
Capital Equipment	787,414	628,467
Community Center	9,523	7,935
Police/Fire Expansion	2,932	2,932
Unassigned		
Public Improvements	(720,621)	-
TID No. 6	(271,654)	-
TID No. 7	(1,335,742)	(1,137,621)
TID No. 9	(858,148)	(485,694)
TID No. 10	(471,491)	-
TID No. 15	(289,743)	-
TID No. 16	(40,953)	-
Total Capital Projects Funds	3,534,022	3,337,482
Total Governmental Fund Balances	\$ 14,290,512	\$ 15,081,359

(8)

Additional information on the fund balances is presented below:

General Fund

In total the City's general fund increased \$42,366 in 2020. Overall, the City's general fund balance continues to remain in stable financial condition entering the 2021 budget year. Additional information on various components of the City's general fund balance follows.

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, 2020, the City's unassigned general fund balance totaled \$6,607,939 and was higher than 25% of the 2021 budgeted expenditures which totaled \$4,626,148. 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 2020 budgeted expenditures amounted to \$6,355,810.

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, 2020 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
	West Side Downtown	West Side Industrial Park	East Downtown Business District	West Side Commercial Development	West Downtown Business District
Location	West Side Downtown	West Side Industrial Park	East Downtown Business District	West Side Commercial Development	West Downtown Business District
Status	Recipient	Donor	-	-	-
Fund balance at year end	\$ 2,360,961	\$ (271,654)	\$ (1,335,742)	\$ 896,917	\$ (858,148)
Net unreimbursed cost	1,264,254	(4,316,330)	4,260,044	1,110,992	1,174,338
2020 Tax increment	742,513	1,880,932	129,085	305,352	40,812
2021 Tax increment	731,204	1,941,383	119,604	563,635	44,384
Outstanding debt due	5,000	1,598,001	1,160,000	2,074,000	750,000
Advances from (to) City	3,620,215	(6,185,985)	1,764,302	(66,091)	(433,810)
	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 Industrial Park	West Side Industrial Park	West Side Industrial Park	West Side Main Avenue	Irwin School
Location	East Side Industrial Park	West Side Industrial Park	West Side Industrial Park	West Side Main Avenue	Irwin School
Status	-	-	-	-	-
Fund balance at year end	\$ (471,491)	\$ 767,480	\$ 881,615	\$ 529,254	\$ 636,213
Net unreimbursed cost	3,826,827	1,462,521	(491,615)	2,575,746	908,787
2020 Tax increment	207,928	137,742	-	22,364	-
2021 Tax increment	122,131	159,373	32,010	93,260	-
Outstanding debt due	3,795,000	2,230,000	390,000	3,105,000	1,545,000
Advances from (to) City	(439,664)	1	-	-	-

	TID 15	TID 16
Date created	2/15/2020	2/21/2020
Latest termination year	2040	2040

Location

Status	-	-
Fund balance at year end	\$ (289,743)	\$ (40,953)
Net unreimbursed cost	289,743	40,953
2020 Tax increment	-	-
2021 Tax increment	-	-
Outstanding debt due	-	-
Advances from (to) City	-	-

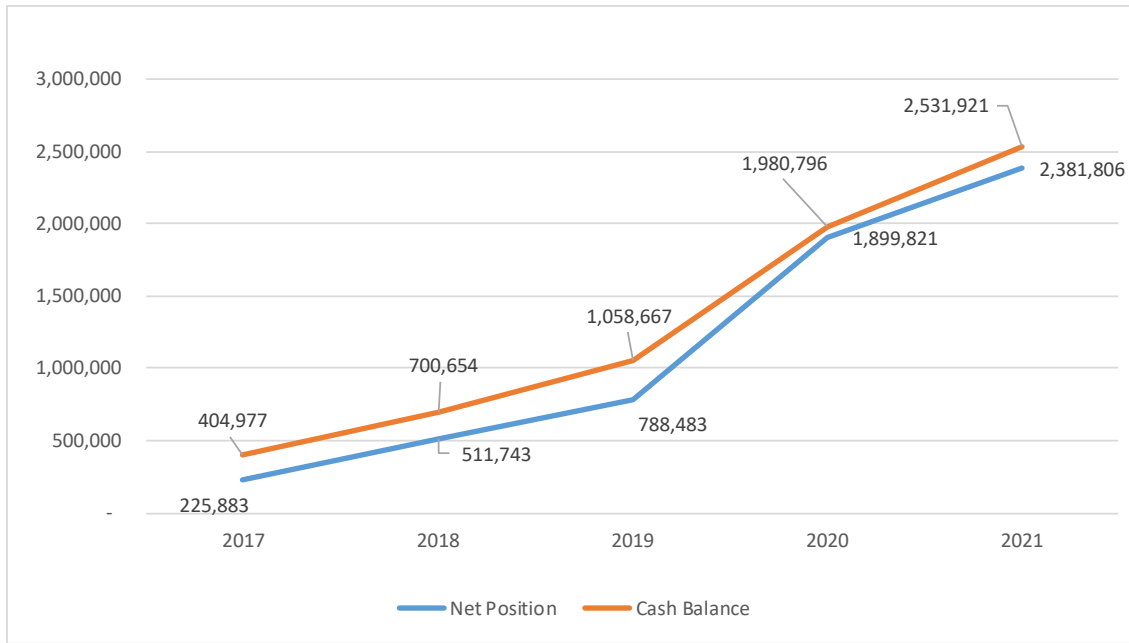
Employees Medical Self-Insurance Funds

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 2020 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 2020 including comparative totals of the health and dental funds for 2019.

	Health Self-Insurance		Dental Self-Insurance	
	2020	2019	2020	2019
Revenues				
Charges for employees medical and dental insurance premiums	\$ 2,253,462	\$ 2,467,820	\$ 161,346	\$ 159,336
Expenses				
Employees health and dental claims	1,257,388	945,794	133,634	136,532
Administrative fees	514,780	413,777	9,306	6,875
Total Expenses	1,772,168	1,359,571	142,940	143,407
Operating Income	481,294	1,108,249	18,406	15,929
Nonoperating Revenues				
Interest revenue	691	3,089	1	-
Change in Net Position	481,985	1,111,338	18,407	15,929
Net Position - January 1	1,899,821	788,483	27,826	11,897
Net Position - December 31	\$ 2,381,806	\$ 1,899,821	\$ 46,233	\$ 27,826

The "key" component of an internal service fund is operating income since operating revenues should approximate operating expenses on an annual basis. The health self-insurance net position at year end is 189% of health claims for 2020, which is above the range of the recommended amount for self-insurance funds

Below is a chart illustrating the change in net position and cash in the Health Self-Insurance fund over the past 5 years:



WATER UTILITY

The Water Utility reported an increase in net position of \$217,812 and an operating gain of \$604,364 for the year ended December 31, 2020.

	2020	2019
Operating Revenues		
Metered sales	\$ 4,785,289	\$ 4,368,967
Fire protection	1,519,949	1,394,135
Other	328,997	299,274
Total Operating Revenues	<u>6,634,235</u>	<u>6,062,376</u>
Operating Expenses		
Operation and maintenance	5,223,078	5,376,225
Depreciation	752,759	720,178
Taxes	54,034	49,528
Total Operating Expenses	<u>6,029,871</u>	<u>6,145,931</u>
Operating Income (Loss)	<u>604,364</u>	<u>(83,555)</u>
Nonoperating Revenues (Expenses)		
Interest revenue	688	1,839
Interest and fiscal charges	(36,907)	(51,156)
Total Nonoperating Revenues (Expenses)	<u>(36,219)</u>	<u>(49,317)</u>
Income (Loss) before Contributions and Transfers	568,145	(132,872)
Capital contributions	153,081	940,151
Transfers out	(503,414)	(512,067)
Change in Net Position	<u>\$ 217,812</u>	<u>\$ 295,212</u>

WASTEWATER UTILITY

A comparative summary of the Wastewater Utility's change in net position for the years ended December 31, 2020 and 2019 appears below:

	2020	2019
Operating Revenues		
Measured sales	\$ 7,715,768	\$ 6,877,480
Other	2,544,570	2,298,342
Total Operating Revenues	<u>10,260,338</u>	<u>9,175,822</u>
Operating Expenses		
Operation and maintenance	7,607,561	7,459,792
Depreciation	721,596	748,035
Total Operating Expenses	<u>8,329,157</u>	<u>8,207,827</u>
Operating Income	1,931,181	967,995
Nonoperating Expenses		
Interest and fiscal charges	<u>(32,779)</u>	<u>(29,742)</u>
Income before Contributions and Transfers	1,898,402	938,253
Capital contributions	-	648,787
Transfers in	481,455	-
Transfers out	<u>(256,092)</u>	<u>(256,610)</u>
Change in Net Position	<u>\$ 2,123,765</u>	<u>\$ 1,330,430</u>

Below is a summarized cash flow for the year ended December 31, 2020 for the Wastewater Utility with a comparative to 2019:

	2020	2019
Cash Flows from Operating Activities	<u>\$ 2,141,134</u>	<u>\$ 1,117,382</u>
Transfer out to the general fund	(256,092)	(256,610)
Transfer in from the wastewater treatment plant	481,455	-
Net transfers	<u>225,363</u>	<u>(256,610)</u>
Cash Flows from Capital and Related Financing Activities		
Acquisition of capital assets	(1,525,716)	(855,431)
Principal payments on long-term debt	(377,500)	(372,500)
Interest payments on long-term debt	(48,838)	(45,669)
Net Cash Flows from Capital and Related Financing Activities	<u>(1,952,054)</u>	<u>(1,273,600)</u>
Net Change in Cash for Year Ended December 31	<u>\$ 414,443</u>	<u>\$ (412,828)</u>

The City used cash on hand to fund capital assets during 2020.

STORMWATER UTILITY

A comparative summary of the Stormwater Utility's change in net position for the years ended December 31, 2020 and 2019 appears below:

	2020	2019
Operating Revenues		
Charges for services	<u>\$ 1,841,719</u>	<u>\$ 1,726,712</u>
Operating Expenses		
Operation and maintenance	1,033,511	943,272
Depreciation	504,770	499,508
Total Operating Expenses	<u>1,538,281</u>	<u>1,442,780</u>
Operating Income	303,438	283,932
Capital contributions	<u>-</u>	<u>950,353</u>
Change in Net Position	<u><u>\$ 303,438</u></u>	<u><u>\$ 1,234,285</u></u>

In 2020, the Stormwater Utility had an operating income of \$303,438 in 2020 compared to an operating income of \$283,932 in 2019. At year end, available cash of the Stormwater Utility totaled \$1,149,150.

COMMENTS AND OBSERVATIONS*Approval of Journal Entries*

Currently when a journal entry is needed the Finance Director will prepare an entry and have another individual post the entry into the City's accounting system. There is not a formal review process for entries created by the Finance Director that are entered into the accounting system. Furthermore, the Finance Director can post the entry into the accounting system if another employee is unavailable to do so.

We recommend that the City develop a formal procedure for reviewing and posting of journal entries.

DRAFT

APPENDIX B

TECHNICAL UPDATE

GASB Statement No. 87 – Leases

GASB Statement No. 87 requires recognition of certain lease assets and liabilities for leases that were previously classified as operating leases. Specifically, this statement:

1. Establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset.
2. Defines the “lease term” and clarifies when lessees and lessors should reassess the lease term due to lease modifications or terminations.
3. Defines and establishes recognition criteria for short-term leases.
4. Amends accounting and financial reporting requirements for contracts with multiple components, contract combinations, subleases, and leaseback transactions.

The statement is effective for the City beginning in the 2022 fiscal year.

Steps that can be taken now:

- 1) **Gather leases and contracts.** Depending on the number of leases your organization has, this may be a bigger challenge than anticipated. Keep in mind that not all leases are written “lease” agreements. Some contracts also include embedded leases that were previously treated as expenses, so you may be surprised to find more operating leases than you realized. Checking accounts payable for recurring payments may help you locate agreements that you’ll need to analyze.
- 2) **Analyze all contracts to determine which are leases under the new standard.** GASB 87 defines a lease as a “contract that conveys control of the right to use another entity’s nonfinancial asset (the underlying asset), as specified in the contract, for a period of time in an exchange or exchange-like transaction.” Here are some of the agreements that can be excluded:
 - Short-term leases that are one year or less in duration.
 - Intangibles, such as investment assets, software licenses, and patents.
- 3) **Financed purchases, where ownership of the asset transfers at the end of the lease without an additional payment. Review leases for multiple components.** Some leases include service agreements that will need to be split off from the entire lease. Many agreements (like service agreements and supply contracts) may qualify as leases under GASB 87. Some examples of service contracts that may have embedded leases can include cafeteria equipment, soda fountains, water coolers, coffee machines, etc. where the government may get to use a particular piece of equipment for free in return for the exclusive use of the provider’s products.
- 4) **Determine appropriate materiality thresholds for capitalization.** Work with your auditor to determine what this should be. Be aware that items that are well below that threshold individually may be material in the aggregate.

- 5) **Select a technology solution such as leasing software to help manage your leases.** Unless your organization only has a few leases, the calculations for journal entries and footnote disclosures will most likely be beyond the capabilities of Excel. When choosing a software solution, keep in mind that tracking this information from leases will be an ongoing project, so look for one that's easy to use and provides your organization with all the information you'll need. Make sure to consider document storage as part of the capabilities. Entities with greater than 10-20 identified leases may wish to seriously consider a lease software solution and not rely on spreadsheets. Keep in mind that if a government has many similar leases, it may choose to amortize the lease assets as a group rather than individually. Composite depreciation is applied to groups of dissimilar assets, but should not be applied across classes of assets, such as buildings, equipment, furniture, and vehicles.
- 6) **Consider the City's bond covenants, loan covenants, and debt limitations to determine impact.** While a recent update from GASB (GASB 88) specifies that lease liabilities are excluded from the definition of debt for the purposes of financial statement disclosures, it's not clear whether banks, credit rating agencies or other stakeholders will take a similar stance.

Adding liabilities for operating leases to the balance sheet may mean that covenants for bond contracts and loan agreements will be violated. If this is the case, you may need to renegotiate those agreements. Contacting these stakeholders and other interested parties early on is crucial.

Adding to the complexity, the rules and statutes governing debt limitations vary across states, counties, and municipalities. You may need to consult with an attorney to determine whether lease liabilities count as debt for those limitations.

- 7) **Develop new City policies and procedures as necessary.** Unlike many other financial controls, you'll need to work as a team with people outside of accounting, including procurement, IT, and legal, to make sure all leases and contracts go through accounting. You may need to educate others about the balance sheet impacts of leases.
- 8) **Do your initial calculations and run the results past your auditor.** Because the calculations are different from the previous treatment of leases, some advisors are recommending performing a trial calculation on a subset of your leases. Then, ask us as your auditors to check your numbers before you do the entire population of leases.
- 9) **Begin the process early.** Early adopters report that they need two or three hours per lease to analyze and extract the data. Adding to the challenge, many government finance professionals wear many hats, and dealing with financial matters may be only a small part of their responsibilities. Be sure to keep the resulting information very organized and accessible and also keep in mind the new information that will be required for footnote disclosures.
- 10) **Start learning and keep learning.** Understanding the new standards is a steep learning curve. You'll need to dedicate time and resources for your team to get up to speed.

City of De Pere, Wisconsin

ANNUAL FINANCIAL REPORT

December 31, 2020

City of De Pere, Wisconsin

DECEMBER 31, 2020

Table of Contents

INDEPENDENT AUDITORS' REPORT	1
MANAGEMENT'S DISCUSSION AND ANALYSIS	4
BASIC FINANCIAL STATEMENTS	
Government-wide Financial Statements	
Statement of Net Position	11
Statement of Activities	12
Fund Financial Statements	
Balance Sheet - Governmental Funds	14
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	17
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund	20
Statement of Net Position - Proprietary Funds	21
Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds	25
Statement of Cash Flows - Proprietary Funds	27
Statement of Fiduciary Net Position – Tax Collection Custodial Fund	31
Statement of Changes in Fiduciary Net Position – Tax Collection Custodial Fund	32
Notes to Basic Financial Statements	33
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of Proportionate Share of Net Pension Liability (Asset) - Wisconsin Retirement System	66
Schedule of Contributions - Wisconsin Retirement System	66
Schedule of Changes in OPEB Liability and Related Ratios	67
Schedule of Proportionate Share of Net Pension Liability - Local Retiree Life Insurance Plan	68
Schedule of Contributions - Local Retiree Life Insurance Plan	68
Notes to Required Supplementary Information	69

City of De Pere, Wisconsin

DECEMBER 31, 2020

SUPPLEMENTARY INFORMATION

General Fund

Detailed Comparison of Budgeted and Actual Revenues	70
Detailed Comparison of Budgeted and Actual Expenditures	72
Combining Balance Sheet - Nonmajor Governmental Funds	74
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds	78
Combining Statement of Net Position - Internal Service Funds	82
Combining Statement of Revenues, Expenses and Change in Net Position - Internal Service Funds	83
Combining Statement of Cash Flows - Internal Service Funds	84
Schedule of Water Utility Operating Revenues and Expenses	85

ADDITIONAL INDEPENDENT AUDITORS' REPORT FOR BASIC FINANCIAL STATEMENTS

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 <i>Government Auditing Standards</i> and the <i>Department of Health Services Audit Guide</i>	86
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FEDERAL AND STATE AWARDS

Schedule of Expenditures of Federal Awards	88
Schedule of Expenditures of State Awards	90
Notes to Schedules of Expenditures of Federal and State Awards	92
Schedule of Findings and Responses	93
Schedule of Settlement of DHS Cost Reimbursement Award	95



CliftonLarsonAllen LLP
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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, 2020, 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, 2020, and the respective changes in financial position and, where applicable, cash flows thereof and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

EMPHASIS OF MATTER

As described in Note 1.B., during 2020, the City adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No.84, Fiduciary Activities. As a result, the City established a custodial fund for taxes and special charges collected for other governments. In prior years, these amounts were reported in the general fund. Our opinions are not modified with respect to this matter.

REPORT ON PRIOR YEAR SUMMARIZED INFORMATION

We have previously audited the City's 2019 financial statements, and we 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 in our report dated October 20, 2020. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2019, is consistent, in all material respects, with the audited financial statements from which it has been derived.

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 66 through 68 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 are 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.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of City of De Pere as of and for the year ended December 31, 2019 (not presented herein), and have issued our report thereon dated October 20, 2020, which contained unmodified opinions on the respective financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information. The combining and individual fund financial statements for the year ended December 31, 2019 is presented for purposes of additional analysis and is 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 the 2019 financial statements. The combining and individual fund financial statements have been subjected to the auditing procedures applied in the audit of the 2019 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare those financial statements or to those financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements is fairly stated in all material respects in relation to the basic financial statements as a whole for the year ended December 31, 2019.

OTHER REPORTING REQUIRED BY GOVERNMENT AUDITING STANDARDS

In accordance with *Government Auditing Standards*, we have also issued our report dated REPORT DATE, 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
REPORT DATE

City of De Pere, Wisconsin

STATEMENT OF NET POSITION

DECEMBER 31, 2020

WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2019

	Governmental Activities	Business-type Activities	Totals	
			2020	2019
ASSETS				
Cash and investments	\$ 12,843,301	\$ 2,214,567	\$ 15,057,868	\$ 14,619,417
Receivables				
Taxes and special charges	16,607,369	-	16,607,369	17,169,083
Delinquent taxes	78,462	-	78,462	7,431
Accounts	1,739,434	4,716,678	6,456,112	4,515,334
Special assessments	2,399,626	-	2,399,626	1,306,434
Loans	541,716	-	541,716	357,674
Other	-	373,340	373,340	269,329
Internal balances	4,622,579	(4,622,579)	-	-
Due from other governments	-	928,629	928,629	1,037,251
Inventories and prepaid items	136,159	25,251	161,410	197,080
Restricted assets				
Cash and investments	2,523,245	362,720	2,885,965	3,731,475
Net pension asset	2,767,169	293,536	3,060,705	-
Capital assets, nondepreciable	9,514,953	53,207	9,568,160	9,833,546
Capital assets, depreciable	66,622,708	60,759,372	127,382,080	119,251,064
Total assets	120,396,721	65,104,721	185,501,442	172,295,118
DEFERRED OUTFLOWS OF RESOURCES				
Pension related amounts	6,520,450	695,100	7,215,550	8,986,997
Other postemployment related amounts	555,661	57,947	613,608	145,313
Total deferred outflows of resources	7,076,111	753,047	7,829,158	9,132,310
LIABILITIES				
Accounts payable	3,220,221	1,743,904	4,964,125	3,958,456
Accrued and other current liabilities	847,638	10,900	858,538	937,336
Due to other governments	2,623	-	2,623	1,513
Accrued interest payable	283,634	13,841	297,475	262,811
Special deposits	130,756	-	130,756	70,818
Unearned revenues	2,789	-	2,789	2,635
Short-term note payable	250,000	-	250,000	400,000
Long-term obligations				
Due within one year	5,210,221	875,552	6,085,773	6,219,660
Due in more than one year	38,824,679	1,678,037	40,502,716	36,884,799
Net pension liability	-	-	-	3,312,315
Other postemployment benefits	1,606,153	143,085	1,749,238	1,191,733
Total liabilities	50,378,714	4,465,319	54,844,033	53,242,076
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for subsequent year	17,703,485	-	17,703,485	17,169,083
Pension related amounts	8,304,037	880,877	9,184,914	4,593,795
Other postemployment related amounts	397,164	27,214	424,378	414,352
Total deferred inflows of resources	26,404,686	908,091	27,312,777	22,177,230
NET POSITION				
Net investment in capital assets	35,714,833	58,544,759	94,259,592	87,447,649
Restricted				
Debt Service	1,493,675	207,662	1,701,337	2,517,180
Pension Benefits	2,767,169	293,536	3,060,705	-
Property Tax Relief and Economic Development	600,051	-	600,051	599,676
Development Loans	1,200,741	-	1,200,741	1,406,694
Recreation Scholarship	28,776	-	28,776	26,154
Fire UTV Fund	859	-	859	859
Park Land Acquisition	132,256	-	132,256	104,156
Unrestricted	8,751,072	1,438,401	10,189,473	13,905,754
Total net position	\$ 50,689,432	\$ 60,484,358	\$ 111,173,790	\$ 106,008,122

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, 2020 WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2019

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
GOVERNMENTAL ACTIVITIES				
General government	\$ 2,520,195	\$ 475,804	\$ -	\$ -
Public safety	9,740,476	1,891,488	114,043	-
Public works	8,667,307	949,748	1,562,508	2,537,220
Sanitation	761,901	-	222,463	-
Health and human services	543,354	2,396	73,208	-
Culture and recreation	2,675,333	306,542	1,773	-
Conservation and development	2,832,246	58,981	-	2,337,003
Interest and fiscal charges	1,121,501	-	-	-
Total governmental activities	28,862,313	3,684,959	1,973,995	4,874,223
BUSINESS-TYPE ACTIVITIES				
Water utility	6,045,905	6,634,235	-	153,081
Wastewater collection	8,343,149	10,260,338	-	-
Stormwater utility	1,515,200	1,841,719	-	-
Total business-type activities	15,904,254	18,736,292	-	153,081
Total	\$ 44,766,567	\$ 22,421,251	\$ 1,973,995	\$ 5,027,304

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

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	
		2020	2019
\$ (2,044,391)	\$ -	\$ (2,044,391)	\$ (1,406,796)
(7,734,945)	-	(7,734,945)	(8,182,975)
(3,617,831)	-	(3,617,831)	(4,354,686)
(539,438)	-	(539,438)	(565,986)
(467,750)	-	(467,750)	(416,638)
(2,367,018)	-	(2,367,018)	(1,954,575)
(436,262)	-	(436,262)	(1,900,282)
(1,121,501)	-	(1,121,501)	(1,047,078)
<u>(18,329,136)</u>	<u>-</u>	<u>(18,329,136)</u>	<u>(19,829,016)</u>
-	741,411	741,411	855,848
-	1,917,189	1,917,189	1,630,219
<u>-</u>	<u>326,519</u>	<u>326,519</u>	<u>1,282,975</u>
<u>-</u>	<u>2,985,119</u>	<u>2,985,119</u>	<u>3,769,042</u>
<u>(18,329,136)</u>	<u>2,985,119</u>	<u>(15,344,017)</u>	<u>(16,059,974)</u>
13,702,358	-	13,702,358	13,675,077
3,466,728	-	3,466,728	3,256,583
1,749	-	1,749	8,047
282,999	-	282,999	298,227
2,487,061	-	2,487,061	2,124,137
359,040	52,551	411,591	723,944
99,699	-	99,699	136,235
57,500	-	57,500	-
<u>759,506</u>	<u>(759,506)</u>	<u>-</u>	<u>-</u>
<u>21,216,640</u>	<u>(706,955)</u>	<u>20,509,685</u>	<u>20,222,250</u>
2,887,504	2,278,164	5,165,668	4,162,276
<u>47,801,928</u>	<u>58,206,194</u>	<u>106,008,122</u>	<u>101,845,846</u>
<u>\$ 50,689,432</u>	<u>\$ 60,484,358</u>	<u>\$ 111,173,790</u>	<u>\$ 106,008,122</u>

City of De Pere, Wisconsin

**BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2020
WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2019**

	General	Debt Service	Public Improvements	Pool Capital Projects
ASSETS				
Cash and investments	\$ 1,718,837	\$ -	\$ 385,944	\$ 650,065
Restricted cash and investments	-	1,709,771	-	-
Receivables				
Taxes and special charges	7,189,082	3,869,027	942,276	-
Delinquent taxes	78,462	-	-	-
Accounts	430,904	-	1,262,702	-
Special assessments	33,912	-	668,918	-
Loans	-	-	-	-
Due from other funds	8,351,920	-	-	-
Advance to other funds	27,821	-	-	-
Inventories and prepaid items	136,159	-	-	-
Total assets	<u>\$ 17,967,097</u>	<u>\$ 5,578,798</u>	<u>\$ 3,259,840</u>	<u>\$ 650,065</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 566,165	\$ -	\$ 2,369,267	\$ -
Accrued and other current liabilities	854,771	-	-	-
Due to other funds	-	-	-	-
Due to other governments	2,623	-	-	-
Special deposits	124,058	-	-	-
Unearned revenues	2,789	-	-	-
Short-term note payable	250,000	-	-	-
Total liabilities	<u>1,800,406</u>	<u>-</u>	<u>2,369,267</u>	<u>-</u>
Deferred inflows of resources				
Property taxes levied for subsequent year	8,285,198	3,869,027	942,276	-
Loans receivable	-	-	-	-
Special assessments	-	-	668,918	-
Total deferred inflows of resources	<u>8,285,198</u>	<u>3,869,027</u>	<u>1,611,194</u>	<u>-</u>
Fund balances				
Nonspendable	197,892	-	-	-
Restricted	629,686	1,709,771	-	650,065
Committed	445,976	-	-	-
Unassigned	6,607,939	-	(720,621)	-
Total fund balances	<u>7,881,493</u>	<u>1,709,771</u>	<u>(720,621)</u>	<u>650,065</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 17,967,097</u>	<u>\$ 5,578,798</u>	<u>\$ 3,259,840</u>	<u>\$ 650,065</u>

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

Other Governmental Funds	Totals	
	2020	2019
\$ 7,496,504	\$ 10,251,350	\$ 10,738,280
813,474	2,523,245	3,369,242
4,606,984	16,607,369	17,169,083
-	78,462	7,431
47,630	1,741,236	611,139
1,696,796	2,399,626	1,306,434
541,716	541,716	357,674
-	8,351,920	5,486,362
-	27,821	27,821
-	136,159	172,072
<u>\$ 15,203,104</u>	<u>\$ 42,658,904</u>	<u>\$ 39,245,538</u>
\$ 148,698	\$ 3,084,130	\$ 2,271,947
1,367	856,138	914,485
3,437,739	3,437,739	1,716,555
-	2,623	1,513
-	124,058	70,818
-	2,789	2,635
-	250,000	400,000
<u>3,587,804</u>	<u>7,757,477</u>	<u>5,377,953</u>
4,606,984	17,703,485	17,169,083
541,716	541,716	357,674
1,696,796	2,365,714	1,259,469
<u>6,845,496</u>	<u>20,610,915</u>	<u>18,786,226</u>
-	197,892	236,408
6,863,721	9,853,243	8,558,582
1,173,814	1,619,790	1,337,553
(3,267,731)	2,619,587	4,948,816
<u>4,769,804</u>	<u>14,290,512</u>	<u>15,081,359</u>
<u>\$ 15,203,104</u>	<u>\$ 42,658,904</u>	<u>\$ 39,245,538</u>

City of De Pere, Wisconsin

**BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2020
WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2019**

	<u>2020</u>	<u>2019</u>
RECONCILIATION TO THE STATEMENT OF NET POSITION		
Total fund balances as shown on previous page	\$ 14,290,512	\$ 15,081,359
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.	76,137,661	69,789,497
Other long-term assets are not available to pay current period expenditures and therefore are deferred in the funds.	2,907,430	1,617,143
Net position of the internal service fund is reported in the statement of net position as governmental activities	2,136,437	1,698,786
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	6,520,450	8,217,155
Deferred inflows related to pensions	(8,304,037)	(4,206,219)
Deferred outflows related to other postemployment benefits	555,661	133,054
Deferred inflows related to other postemployment benefits	(397,164)	(392,740)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.		
Bonds and notes payable	(40,370,000)	(36,215,000)
Capital leases payable	(65,401)	(156,381)
Premium on debt	(1,749,348)	(1,633,465)
Compensated absences	(1,850,151)	(1,743,252)
Net pension liability (asset)	2,767,169	(3,032,857)
Other postemployment benefit	(1,606,153)	(1,110,938)
Accrued interest on long-term obligations	(283,634)	(244,214)
Net position of governmental activities as reported on the statement of net position (see page 11)	<u>\$ 50,689,432</u>	<u>\$ 47,801,928</u>

City of De Pere, Wisconsin

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020
WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2019

	General	Debt Service	Public Improvements	Pool Capital Projects
REVENUES				
Taxes	\$ 8,215,874	\$ 3,813,192	\$ 942,276	\$ -
Special assessments	-	-	3,067,550	-
Intergovernmental	3,839,196	-	323,826	-
Licenses and permits	976,936	-	-	-
Fines and forfeits	338,891	-	-	-
Public charges for services	1,245,083	-	-	-
Intergovernmental charges for services	1,275,129	-	-	-
Miscellaneous	406,761	-	24,525	-
Total revenues	<u>16,297,870</u>	<u>3,813,192</u>	<u>4,358,177</u>	<u>-</u>
EXPENDITURES				
Current				
General government	2,380,629	-	-	-
Public safety	9,351,404	-	-	-
Public works	2,538,102	-	-	-
Sanitation	760,258	-	-	-
Health and human services	550,683	-	-	-
Culture and recreation	2,002,992	-	-	-
Conservation and development	387,355	-	-	-
Debt service				
Principal	-	5,085,000	-	-
Interest and fiscal charges	-	1,070,510	21,067	48,726
Capital outlay	-	-	6,521,518	4,837,145
Total expenditures	<u>17,971,423</u>	<u>6,155,510</u>	<u>6,542,585</u>	<u>4,885,871</u>
Excess of revenues under expenditures	<u>(1,673,553)</u>	<u>(2,342,318)</u>	<u>(2,184,408)</u>	<u>(4,885,871)</u>
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	1,860,000	1,556,500	3,600,000
Capital lease issued	-	-	-	-
Premium on debt issued	-	-	58,773	135,936
Payment to advance refunding				
escrow agent	-	(1,854,885)	-	-
Proceeds from sale of capital assets	-	-	-	-
Transfers in	1,820,906	3,291,206	-	1,800,000
Transfers out	(104,987)	(1,800,000)	(250,000)	-
Total other financing sources (uses)	<u>1,715,919</u>	<u>1,496,321</u>	<u>1,365,273</u>	<u>5,535,936</u>
Net change in fund balances	<u>42,366</u>	<u>(845,997)</u>	<u>(819,135)</u>	<u>650,065</u>
Fund balances - January 1	<u>7,839,127</u>	<u>2,555,768</u>	<u>98,514</u>	<u>-</u>
Fund balances - December 31	<u>\$ 7,881,493</u>	<u>\$ 1,709,771</u>	<u>\$ (720,621)</u>	<u>\$ 650,065</u>

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

Other Governmental Funds	Totals	
	2020	2019
\$ 4,266,728	\$ 17,238,070	\$ 17,000,823
634,944	3,702,494	1,454,483
330,450	4,493,472	4,245,864
86,306	1,063,242	783,326
-	338,891	425,638
28,100	1,273,183	1,598,174
-	1,275,129	1,324,327
131,065	562,351	1,132,567
<u>5,477,593</u>	<u>29,946,832</u>	<u>27,965,202</u>
-	2,380,629	1,955,999
-	9,351,404	9,532,198
-	2,538,102	2,397,887
-	760,258	729,742
-	550,683	501,685
133,978	2,136,970	2,651,295
1,975,288	2,362,643	1,235,472
-	5,085,000	7,490,000
55,303	1,195,606	1,148,098
3,304,135	14,662,798	8,444,314
<u>5,468,704</u>	<u>41,024,093</u>	<u>36,086,690</u>
<u>8,889</u>	<u>(11,077,261)</u>	<u>(8,121,488)</u>
3,993,500	11,010,000	9,595,000
-	-	126,239
119,584	314,293	636,905
-	(1,854,885)	-
57,500	57,500	-
1,604,987	8,517,099	6,040,130
(5,602,606)	(7,757,593)	(5,271,453)
<u>172,965</u>	<u>10,286,414</u>	<u>11,126,821</u>
181,854	(790,847)	3,005,333
<u>4,587,950</u>	<u>15,081,359</u>	<u>12,076,026</u>
<u>\$ 4,769,804</u>	<u>\$ 14,290,512</u>	<u>\$ 15,081,359</u>

City of De Pere, Wisconsin

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS FOR THE YEAR ENDED DECEMBER 31, 2020 WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2019

	2020	2019
RECONCILIATION TO THE STATEMENT OF ACTIVITIES		
Net change in fund balances as shown on previous page	\$ (790,847)	\$ 3,005,333
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	9,620,910	5,359,767
Depreciation expense reported in the statement of activities	(3,272,746)	(3,096,187)
Net book value of disposals	-	(59,141)
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.	1,290,287	(1,200,145)
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	(11,010,000)	(9,595,000)
Capital leases issued	-	(126,239)
Premium on debt issued	(314,293)	(636,905)
Principal repaid	5,085,000	7,490,000
Capital leases paid	90,980	65,998
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	(44,084)	(38,128)
Amortization of debt premium	198,410	139,148
Compensated absences	(106,899)	28,743
Net pension asset	2,767,169	(2,467,873)
Net pension liability	3,032,857	(3,032,857)
Deferred outflows of resources related to pensions	(1,696,705)	3,689,608
Deferred inflows of resources related to pensions	(4,097,818)	683,593
Other postemployment benefits	(495,215)	269,417
Deferred outflows of resources related to other postemployment benefits	422,607	4,973
Deferred inflows of resources related to other postemployment benefits	(4,424)	(366,058)
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.	-	984,990
Change in net position of governmental activities as reported in the statement of activities (see pages 12 - 13)	<u>\$ 675,189</u>	<u>\$ 1,103,037</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 BALANCE BUDGET AND ACTUAL - GENERAL FUND FOR THE YEAR ENDED DECEMBER 31, 2020 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2019

	Budget			Variance Final Budget - Positive (Negative)	2019 Actual
	Original	Final	Actual		
REVENUES					
Taxes	\$ 8,216,710	\$ 8,216,710	\$ 8,215,874	\$ (836)	\$ 8,271,714
Intergovernmental	3,478,836	3,478,836	3,839,196	360,360	3,303,419
Licenses and permits	679,200	679,200	976,936	297,736	692,896
Fines and forfeits	415,000	415,000	338,891	(76,109)	425,638
Public charges for services	1,429,666	1,429,666	1,245,083	(184,583)	1,565,235
Intergovernmental charges for services	1,401,060	1,401,060	1,275,129	(125,931)	1,324,327
Miscellaneous	732,580	732,580	406,761	(325,819)	763,151
Total revenues	16,353,052	16,353,052	16,297,870	(55,182)	16,346,380
EXPENDITURES					
Current					
General government	2,194,469	2,194,469	2,380,629	(186,160)	1,955,999
Public safety	9,744,636	9,744,636	9,351,404	393,232	9,532,198
Public works	2,338,948	2,338,948	2,538,102	(199,154)	2,397,887
Sanitation	642,303	642,303	760,258	(117,955)	729,742
Health and human services	554,389	554,389	550,683	3,706	501,685
Culture and recreation	2,352,494	2,352,494	2,002,992	349,502	2,515,160
Conservation and development	332,213	332,213	387,355	(55,142)	348,822
Total expenditures	18,159,452	18,159,452	17,971,423	188,029	17,981,493
Excess of revenues under expenditures	(1,806,400)	(1,806,400)	(1,673,553)	132,847	(1,635,113)
OTHER FINANCING SOURCES (USES)					
Capital lease issued	-	-	-	-	126,239
Transfers in	1,806,400	1,806,400	1,820,906	14,506	1,830,077
Transfers out	-	-	(104,987)	(104,987)	(30,333)
Total other financing sources (uses)	1,806,400	1,806,400	1,715,919	(90,481)	1,925,983
Net change in fund balance	-	-	42,366	42,366	290,870
Fund balance - January 1	7,839,127	7,839,127	7,839,127	-	7,548,257
Fund balance - December 31	<u>\$ 7,839,127</u>	<u>\$ 7,839,127</u>	<u>\$ 7,881,493</u>	<u>\$ 42,366</u>	<u>\$ 7,839,127</u>

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

City of De Pere, Wisconsin

STATEMENT OF NET POSITION

PROPRIETARY FUNDS

DECEMBER 31, 2020

WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2019

	Enterprise Funds			
	Water Utility	Wastewater Treatment Plant Utility	Wastewater Utility	Stormwater Utility
ASSETS				
Current assets				
Cash and investments	\$ 162,889	\$ 75,465	\$ 827,063	\$ 1,149,150
Receivables				
Customer accounts	1,775,136	-	2,941,542	-
Other	373,340	-	-	-
Due from other governments	-	928,629	-	-
Inventories and prepaid items	25,251	-	-	-
Total current assets	2,336,616	1,004,094	3,768,605	1,149,150
Noncurrent assets				
Restricted assets				
Cash and investments	212,720	-	150,000	-
Other assets				
Net pension asset	118,317	-	90,201	85,018
Capital assets				
Nondepreciable	53,207	-	-	-
Depreciable	27,572,687	-	19,257,133	13,929,552
Total capital assets	27,625,894	-	19,257,133	13,929,552
Total assets	30,293,547	1,004,094	23,265,939	15,163,720
DEFERRED OUTFLOWS OF RESOURCES				
Pension related amounts	278,506	-	213,123	203,471
Other postemployment related amounts	23,357	-	17,807	16,783
Total deferred outflows of resources	301,863	-	230,930	220,254

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

Totals		Governmental Activities - Internal Service Funds	
2020	2019	2020	2019
\$ 2,214,567	\$ 1,858,604	\$ 2,591,951	\$ 2,022,533
4,716,678	3,904,195	-	-
373,340	269,329	-	-
928,629	1,037,251	-	-
25,251	25,008	-	-
8,258,465	7,094,387	2,591,951	2,022,533
362,720	362,233	-	-
293,536	-	-	-
53,207	272,556	-	-
60,759,372	59,022,557	-	-
60,812,579	59,295,113	-	-
69,727,300	66,751,733	2,591,951	2,022,533
695,100	769,842	-	-
57,947	12,259	-	-
753,047	782,101	-	-

City of De Pere, Wisconsin

STATEMENT OF NET POSITION

PROPRIETARY FUNDS

DECEMBER 31, 2020

WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2019

	Enterprise Funds			
	Water Utility	Wastewater Treatment Plant Utility	Wastewater Utility	Stormwater Utility
LIABILITIES				
Current liabilities				
Accounts payable	\$ 742,769	\$ -	\$ 957,385	\$ 43,750
Accrued and other current liabilities	4,353	-	3,569	2,978
Due to other funds	4,914,181	-	-	-
Current portion of long-term debt	472,700	-	402,852	-
Accrued interest payable	5,058	-	8,783	-
Total current liabilities	6,139,061	-	1,372,589	46,728
Long-term obligations, less current portion				
Advance from other funds	-	-	-	-
General obligation debt	520,000	-	820,000	-
Revenue bonds	-	-	-	-
Debt premium	12,573	-	39,695	-
Compensated absences	97,664	-	98,348	89,757
Net pension liability	-	-	-	-
Other postemployment benefits	57,674	-	43,969	41,442
Total long-term liabilities	687,911	-	1,002,012	131,199
Total liabilities	6,826,972	-	2,374,601	177,927
DEFERRED INFLOWS OF RESOURCES				
Pension related amounts	355,058	-	270,686	255,133
Other postemployment related amounts	10,969	-	8,363	7,882
Total deferred inflows of resources	366,027	-	279,049	263,015
NET POSITION				
Net investment in capital assets	26,620,621	-	17,994,586	13,929,552
Restricted	331,037	-	90,201	85,018
Unrestricted	(3,549,247)	1,004,094	2,758,432	928,462
Total net position	\$ 23,402,411	\$ 1,004,094	\$ 20,843,219	\$ 14,943,032

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 10)

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

Totals		Governmental Activities - Internal Service Funds	
2020	2019	2020	2019
\$ 1,743,904	\$ 1,619,444	\$ 136,091	\$ 67,065
10,900	22,851	-	-
4,914,181	3,769,807	-	-
875,552	850,552	-	-
13,841	18,597	-	-
<u>7,558,378</u>	<u>6,281,251</u>	<u>136,091</u>	<u>67,065</u>
-	-	27,821	27,821
1,340,000	1,830,000	-	-
-	370,000	-	-
52,268	67,820	-	-
285,769	237,989	-	-
-	279,458	-	-
143,085	80,795	-	-
<u>1,821,122</u>	<u>2,866,062</u>	<u>27,821</u>	<u>27,821</u>
<u>9,379,500</u>	<u>9,147,313</u>	<u>163,912</u>	<u>94,886</u>
880,877	387,576	-	-
27,214	21,612	-	-
<u>908,091</u>	<u>409,188</u>	<u>-</u>	<u>-</u>
58,544,759	56,176,741	-	-
506,256	205,626	-	-
1,141,741	1,594,966	2,428,039	1,927,647
60,192,756	57,977,333	<u>\$ 2,428,039</u>	<u>\$ 1,927,647</u>
291,602	228,861		
<u>\$ 60,484,358</u>	<u>\$ 58,206,194</u>		

City of De Pere, Wisconsin

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION PROPRIETARY FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2020

WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2019

	Enterprise Funds			
	Water Utility	Wastewater Treatment Plant Utility	Wastewater Utility	Stormwater Utility
OPERATING REVENUES				
Charges for services	\$ 6,305,238	\$ -	\$ 7,715,768	\$ 1,841,719
Other	328,997	-	2,544,570	-
Total operating revenues	6,634,235	-	10,260,338	1,841,719
OPERATING EXPENSES				
Claims and administrative fees	-	-	-	-
Operation and maintenance	5,223,078	-	7,607,561	1,033,511
Depreciation	752,759	-	721,596	504,770
Taxes	54,034	-	-	-
Total operating expenses	6,029,871	-	8,329,157	1,538,281
Operating income (loss)	604,364	-	1,931,181	303,438
NONOPERATING REVENUES (EXPENSES)				
Interest income	688	51,863	-	-
Nonoperating grants	-	-	-	-
Interest and fiscal charges	(36,907)	-	(32,779)	-
Total nonoperating revenues (expenses)	(36,219)	51,863	(32,779)	-
Income before contributions and transfers	568,145	51,863	1,898,402	303,438
Capital contributions	153,081	-	-	-
Transfers in	-	-	481,455	-
Transfers out	(503,414)	(481,455)	(256,092)	-
Change in net position	217,812	(429,592)	2,123,765	303,438
Net position - January 1	23,184,599	1,433,686	18,719,454	14,639,594
Net position - December 31	<u>\$ 23,402,411</u>	<u>\$ 1,004,094</u>	<u>\$ 20,843,219</u>	<u>\$ 14,943,032</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 11 - 12)

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

Totals		Governmental Activities - Internal Service Funds	
2020	2019	2020	2019
\$ 15,862,725	\$ 14,367,294	\$ 2,414,808	\$ 2,627,156
2,873,567	2,597,616	-	-
18,736,292	16,964,910	2,414,808	2,627,156
-	-	1,915,108	1,502,978
13,864,150	13,779,289	-	-
1,979,125	1,967,721	-	-
54,034	49,528	-	-
15,897,309	15,796,538	1,915,108	1,502,978
2,838,983	1,168,372	499,700	1,124,178
52,551	58,874	692	3,089
-	-	-	-
(69,686)	(80,898)	-	-
(17,135)	(22,024)	692	3,089
2,821,848	1,146,348	500,392	1,127,267
153,081	2,539,291	-	-
481,455	-	-	-
(1,240,961)	(768,677)	-	-
2,215,423	2,916,962	500,392	1,127,267
57,977,333	55,060,371	1,927,647	800,380
<u>\$ 60,192,756</u>	<u>\$ 57,977,333</u>	<u>\$ 2,428,039</u>	<u>\$ 1,927,647</u>
\$ 2,215,423	\$ 2,916,962		
62,741	142,277		
<u>\$ 2,278,164</u>	<u>\$ 3,059,239</u>		

City of De Pere, Wisconsin

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2020
 WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2019

	Enterprise Funds				Totals		Governmental Activities - Internal Service Funds	
	Water Utility	Wastewater Treatment Plant Utility	Wastewater Utility	Stormwater Utility	2020	2019	2020	2019
CASH FLOWS FROM OPERATING ACTIVITIES								
Cash received from customers	\$ 6,323,073	\$ -	\$ 9,655,006	\$ 1,841,719	\$ 17,819,798	\$ 16,973,525	\$ -	\$ -
Cash paid for services provided	-	-	-	-	-	-	2,627,156	2,627,156
Cash paid for employee wages and benefits	(876,136)	-	(687,037)	(728,606)	(2,291,779)	(2,121,042)	-	-
Cash paid to suppliers	(4,346,628)	-	(6,826,835)	(275,643)	(11,449,106)	(12,298,431)	(1,693,170)	(1,693,170)
Net cash provided by operating activities	1,100,309	-	2,141,134	837,470	4,078,913	2,554,052	933,986	933,986
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES								
Due to/from other funds	1,144,374	-	-	-	1,144,374	1,562,730	-	-
Transfer in (out)	(503,414)	(481,455)	225,363	-	(759,506)	(768,677)	-	-
Net cash provided (used) by noncapital financing activities	640,960	(481,455)	225,363	-	384,868	794,053	-	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES								
Acquisition of capital assets	(1,079,925)	-	(1,525,716)	(737,869)	(3,343,510)	(2,886,910)	-	-
Proceeds from sale of treatment plant	-	108,622	-	-	108,622	103,450	-	-
Principal paid on long-term debt	(457,500)	-	(377,500)	-	(835,000)	(815,000)	-	-
Interest paid on long-term debt	(41,156)	-	(48,838)	-	(89,994)	(100,946)	-	-
Net cash provided (used) by capital and related financing activities	(1,578,581)	108,622	(1,952,054)	(737,869)	(4,159,882)	(3,699,406)	-	-
CASH FLOWS FROM INVESTING ACTIVITIES								
Interest received	688	51,863	-	-	52,551	58,874	3,089	3,089
Change in cash and cash equivalents	163,376	(320,970)	414,443	99,601	356,450	(292,427)	937,075	937,075
Cash and cash equivalents - January 1	212,233	396,435	562,620	1,049,549	2,220,837	2,513,264	1,085,458	1,085,458
Cash and cash equivalents - December 31	\$ 375,609	\$ 75,465	\$ 977,063	\$ 1,149,150	\$ 2,577,287	\$ 2,220,837	\$ 2,022,533	\$ 2,022,533
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES								
Operating income	\$ 604,364	\$ -	\$ 1,931,181	\$ 303,438	\$ 2,838,983	\$ 1,168,372	\$ 1,124,178	\$ 1,124,178
Adjustments to reconcile operating income to net cash provided by operating activities								
Depreciation	752,759	-	721,596	504,770	1,979,125	1,967,721	-	-
Depreciation charged to sewer utility	21,977	-	(21,977)	-	-	-	-	-
Change in liability (asset) and deferred outflows and inflows of resources								
Pension	(295)	-	(937)	(3,719)	(4,951)	99,001	-	-
Other postemployment benefits	629	-	13,126	8,449	22,204	6,439	-	-
Change in operating assets and liabilities								
Accounts receivables	(311,162)	-	(605,332)	-	(916,494)	8,615	-	-
Inventories and prepaid items	(243)	-	-	-	(243)	(131)	-	-
Accounts payable	18,039	-	91,332	15,089	124,460	(689,168)	(190,192)	(190,192)
Accrued and other current liabilities	(4,681)	-	(3,919)	(3,351)	(11,951)	3,178	-	-
Compensated absences	18,922	-	16,064	12,794	47,780	(9,975)	-	-
Net cash provided by operating activities	\$ 1,100,309	\$ -	\$ 2,141,134	\$ 837,470	\$ 4,078,913	\$ 2,554,052	\$ 933,986	\$ 933,986
Reconciliation of cash and cash equivalents to the statement of net position								
Cash and cash equivalents in current assets	\$ 162,889	\$ 75,465	\$ 827,063	\$ 1,149,150	\$ 2,214,567	\$ 1,858,604	\$ 2,022,533	\$ 2,022,533
Cash and cash equivalents in restricted assets	212,720	-	150,000	-	362,720	362,233	-	-
Total cash and cash equivalents	\$ 375,609	\$ 75,465	\$ 977,063	\$ 1,149,150	\$ 2,577,287	\$ 2,220,837	\$ 2,022,533	\$ 2,022,533
Noncash capital and related financing activities								
Capital contributions	\$ 153,081	\$ -	\$ 648,787	\$ 950,353	\$ 1,752,221	\$ -	\$ -	\$ -

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

City of De Pere, Wisconsin

STATEMENT OF FIDUCIARY NET POSITION TAX COLLECTION CUSTODIAL FUND DECEMBER 31, 2020

	<u>2020</u>
ASSETS	
Cash and investments	<u>\$ 4,909,696</u>
LIABILITIES	
Due to other governments	<u>4,909,696</u>
FIDUCIARY NET POSITION	
Restricted for tax collections	<u><u>\$ -</u></u>

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

City of De Pere, Wisconsin

STATEMENT OF FIDUCIARY NET POSITION TAX COLLECTION CUSTODIAL FUND DECEMBER 31, 2020

	<u>2020</u>
ADDITIONS	
Cash and Investments	<u>13,292,733</u>
DEDUCTIONS	
Payments to Other Taxing Entities	<u>13,292,733</u>
Change in Net Position	-
Fiduciary Net Position - January 1	<u>-</u>
Fiduciary Net Position - December 31	<u><u>\$ -</u></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, 2020

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, as amended.

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, 2020

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, 2020

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 2019 tax roll are recognized as revenue in 2020. Special assessments are subject to collection procedures.

City of De Pere, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2020

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 general fund 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, 2020

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, 2020

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, 2020

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, 2019, 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, 2020.

City of De Pere, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2020

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, 2020 as follows:

Funds	Excess Expenditures
General Government	
Municipal Court	\$ 15,820
Clerk Treasurer	2,913
Elections Outlay	6,955
Assessment of Property	1,302
Accounting and Finance	82
City Hall Outlay	12,198
Public Safety	
Police Department Outlay	12,332
Fire/Ambulance Department Outlay	1,998
Public Works	
Administration Outlay	168
Engineer	81
Street maintenance outlay	29,382
Brush pickup	31,931
Weed cutting	6,163
Traffic signs and markings	13,447
Street lighting outlay	365,014
Transit systems	12,786
Sanitation	
Garbage and refuse collection	38,521
Landfill waste disposal	80,848
Culture and Recreation	
Community Center Outlay	1,546
Swimming pools outlay	590
Parks outlay	6,099
Boat ramps	3,492
Boat ramps outlay	2,548
Forestry	34,132
Historical society	5,244
Conservation and development	
Economic development	55,142

City of De Pere, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2020

C. DEFICIT FUND EQUITY

The following funds had deficit fund balance as of December 31, 2020:

Funds	Deficit Fund Balance
Capital Projects Funds	
Public Improvements	\$ 720,621
TID No. 6	366,852
TID No. 7	1,530,477
TID No. 9	852,896
TID No. 10	423,700
TID No. 15	289,743
TID No. 16	40,953

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 2020 and 2021 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 2020 budget was .988%. The actual limit for the City for the 2021 budget was 1.05%. 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, 2020

The carrying amount of the City's cash and investments totaled \$22,853,529 on December 31, 2020 as summarized below:

Petty cash and cash on hand	\$ 4,174
Deposits with financial institutions	3,598,769
Investments	
U.S. Treasury securities	3,393,770
Federal agency securities	1,910,884
Negotiable certificate of deposits	3,200,488
Corporate bonds and notes	745,742
Municipal bonds	2,148,480
Money market mutual funds	77,238
Wisconsin local government investment pool	7,773,984
	<u>\$ 22,853,529</u>

Reconciliation to the basic financial statements:

Government-wide Statement of Net Position	
Cash and investments	\$ 15,057,868
Restricted cash and investments	2,885,965
Fiduciary Fund Statement of Net Position	
Cash and investments	4,909,696
	<u>\$ 22,853,529</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, 2020:

	Fair Value Measurements Using:		
	Level 1	Level 2	Level 3
Investments			
U.S. Treasury securities	\$ -	\$ 3,393,770	\$ -
Federal agency securities	-	1,910,884	-
Corporate bonds & notes	-	745,742	-
Municipal bonds	-	2,148,480	-
Money market mutual funds	77,238	-	-
Negotiable certificates of deposit	-	3,200,488	-
	<u>\$ 77,238</u>	<u>\$ 11,399,364</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.

City of De Pere, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2020

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.

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, 2020, \$5,021,958 of the City's deposits with financial institutions were in excess of federal and state depository insurance limits. \$5,021,958 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	A	Not Rated
U.S. Treasury securities	\$ 3,393,770	\$ 3,393,770	\$ -	\$ -	\$ -	\$ -
Federal agency securities	1,910,884	-	1,910,884	-	-	-
Negotiable certificates of deposit	3,200,488	-	3,200,488	-	-	-
Corporate bonds & notes	745,742	745,742	-	-	-	-
Municipal bonds	2,148,480	-	555,906	1,451,749	140,825	-
Money market mutual funds	77,238	77,238	-	-	-	-
Wisconsin local government investment pool	7,773,984	7,773,984	-	-	-	-
Totals	<u>\$ 19,250,586</u>	<u>\$ 11,990,734</u>	<u>\$ 5,667,278</u>	<u>\$ 1,451,749</u>	<u>\$ 140,825</u>	<u>\$ -</u>

City of De Pere, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2020

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:

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	\$ 3,393,770	\$ 3,138,485	\$ 255,285	\$ -	\$ -
Federal agency securities	1,910,884	125,074	-	1,785,810	-
Negotiable certificates of deposit	3,200,488	1,629,214	772,616	798,658	-
Corporate bonds and notes	745,742	-	303,625	442,117	-
Municipal Bonds	2,148,480	227,047	833,949	1,087,484	-
Money market mutual funds	77,238	77,238	-	-	-
Wisconsin local government investment pool	7,773,984	7,773,984	-	-	-
Totals	<u>\$ 19,250,586</u>	<u>\$ 12,971,042</u>	<u>\$ 2,165,475</u>	<u>\$ 4,114,069</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.	\$ 1,910,884

Wisconsin Local Government Investment Pool

The City has investments in the Wisconsin Local Government Investment Pool of \$7,773,984 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, 2020, the fair value of the City's share of the LGIP's assets was substantially equal to the carrying value.

City of De Pere, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2020

B. RESTRICTED ASSETS

Restricted assets on December 31, 2020 totaled \$2,958,167 and consisted of cash and investments held for the following purposes:

<u>Funds</u>	<u>Amount</u>	<u>Purpose</u>
Debt Service Fund		
Debt retirement	<u>\$ 1,781,973</u>	Resources available for debt retirement
Special Revenue Funds		
Development loans	<u>813,474</u>	Resources available for economic development loans
Enterprise Funds		
Water Utility		To reserve additional funds for debt retirement;
Revenue bond reserve fund	<u>212,720</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>362,720</u>	
Total	<u>\$ 2,958,167</u>	

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 \$928,625 as of December 31, 2020 as summarized below.

<u>Year Ended</u>			
<u>December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 114,054	\$ 46,431	\$ 160,485
2022	119,756	40,729	160,485
2023	125,744	34,741	160,485
2024	132,031	28,454	160,485
2025	138,633	21,852	160,485
2026-2027	298,411	22,569	320,970
	<u>\$ 928,629</u>	<u>\$ 194,776</u>	<u>\$ 1,123,405</u>

City of De Pere, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2020

D. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2020 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, nondepreciable:				
Land	\$ 9,354,236	\$ 91,837	\$ -	\$ 9,446,073
Construction in progress	206,754	-	137,874	68,880
Total capital assets, nondepreciable	9,560,990	91,837	137,874	9,514,953
Capital assets, depreciable:				
Land improvements	6,387,693	4,885,091	-	11,272,784
Buildings and improvements	12,463,565	595,601	-	13,059,166
Machinery and equipment	11,351,567	475,866	22,032	11,805,401
Infrastructure	81,381,773	3,710,389	-	85,092,162
Subtotals	111,584,598	9,666,947	22,032	121,229,513
Less accumulated depreciation for:				
Land improvements	2,326,762	160,455	-	2,487,217
Buildings and improvements	7,688,644	366,456	-	8,055,100
Machinery and equipment	7,388,163	672,603	22,032	8,038,734
Infrastructure	33,952,522	2,073,232	-	36,025,754
Subtotals	51,356,091	3,272,746	22,032	54,606,805
Total capital assets, depreciable, net	60,228,507	6,394,201	-	66,622,708
Governmental activities capital assets, net	<u>\$ 69,789,497</u>	<u>\$ 6,486,038</u>	<u>\$ 137,874</u>	76,137,661
Less: Capital related debt				38,440,511
Less: Debt premium				1,749,348
Less: Capital related accounts payable				232,969
Net investment in capital assets				<u>\$ 35,714,833</u>
Business-type activities:				
Capital assets, nondepreciable:				
Land	\$ 53,207	\$ -	\$ -	\$ 53,207
Construction in progress	219,349	-	219,349	-
Total capital assets, nondepreciable	272,556	-	219,349	53,207
Capital assets, depreciable:				
Buildings and improvements	892,181	-	-	892,181
Machinery and equipment	6,609,624	4,695	-	6,614,319
Infrastructure	78,688,284	3,711,245	309,200	82,090,329
Subtotals	86,190,089	3,715,940	309,200	89,596,829
Less accumulated depreciation	27,167,532	1,979,125	309,200	28,837,457
Total capital assets, depreciable, net	59,022,557	1,736,815	-	60,759,372
Business-type activities capital assets, net	<u>\$ 59,295,113</u>	<u>\$ 1,736,815</u>	<u>\$ 219,349</u>	60,812,579
Less: Capital related debt				2,200,000
Less: Debt premium				67,820
Net investment in capital assets				<u>\$ 58,544,759</u>

City of De Pere, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2020

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

Governmental activities	
General government	\$ 79,015
Public safety	339,185
Public works	2,501,370
Culture and recreation	353,176
Total depreciation expense - governmental activities	<u>\$ 3,272,746</u>
Business-type activities	
Water utility	\$ 752,759
Wastewater utility	721,596
Stormwater utility	504,770
Total depreciation expense - business-type activities	<u>\$ 1,979,125</u>

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, 2020 are detailed below:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Temporary cash advances to finance operating cash deficits		
Governmental Funds		
General	\$ 8,351,920	\$ -
Development Loan Program	-	154,449
Cable Access	-	21,214
Public Improvements	-	-
TID No. 6	-	271,477
TID No. 7	-	1,331,555
TID No. 9	-	857,913
TID No. 10	-	470,435
TID No. 15	-	289,743
TID No. 16	-	40,953
Proprietary Fund		
Water Utility	-	4,914,181
Subtotal	<u>8,351,920</u>	<u>8,351,920</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>\$ 8,379,741</u>	<u>\$ 8,379,741</u>

City of De Pere, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2020

Interfund transfers for the year ended December 31, 2020 were as follows:

Funds	Transfer In	Transfer Out
General	\$ 1,820,906	\$ 104,987
Development Loan Program	-	500,000
De Pere Micro Loan Program	500,000	-
Wastewater Utility	481,455	256,092
Wastewater Treatment Plant Utility	-	481,455
Water Utility	-	503,414
Public Improvements	-	250,000
Capital Equipment	-	800,000
Pool Capital Projects	1,800,000	
TID No. 5	1,000,000	194,825
TID No. 6	-	2,366,720
TID No. 7	-	268,078
TID No. 8	-	371,294
TID No. 9	-	175,835
TID No. 10	-	579,359
TID No. 11	-	156,283
TID No. 12	-	59,367
TID No. 13	-	111,825
TID No. 14	-	19,020
Cable Access	104,987	-
Debt Service	3,291,206	1,800,000
	<u>\$ 8,998,554</u>	<u>\$ 8,998,554</u>

Interfund transfers were made for the following purposes:

Transfer to debt service for debt payments	\$ 3,291,206
Transfer to general fund for equipment purchases	1,317,492
Transfer to general fund for payment in lieu of taxes	503,414
Transfer to cable access for deficit	104,987
Transfer from TID 5 to TID 6 per increment sharing agreement	1,000,000
Transfer to fund Pool Projects	1,800,000
Transfer of funds from Treatment Plant to Operations	481,455
Transfer from Developer Loan Program to Micro Loan Program for COVID Relief	500,000
	<u>\$ 8,998,554</u>

F. SHORT-TERM OBLIGATIONS

The City issued short-term promissory notes in advance of property tax collections. Short-term debt activity for the year ended December 31, 2020 was as follows:

	Outstanding 1/1/20	Issued	Retired	Outstanding 12/31/20
Note	\$ 400,000	\$ 250,000	\$ 400,000	\$ 250,000

Short-term notes payable at December 31, 2020 of \$250,000 consist of the following promissory notes:

City of De Pere, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2020

	Date of	Final	Interest	Original	Balance
	Issue	Maturity	Rates	Indebtedness	12/31/20
Note	12/8/20	2/6/21	3.50%	\$ 250,000	\$ 250,000

Total interest paid for the year on short-term debt totaled \$3,373.

LONG-TERM OBLIGATIONS

The following is a summary of changes in long-term obligations of the City for the year ended December 31, 2020:

	Beginning Balance	Issued	Retired	Ending Balance	Due Within One Year
Governmental activities:					
General Obligation Debt					
Bonds	\$ 7,120,000	\$ -	\$ 1,130,000	\$ 5,990,000	\$ 850,000
Taxable bonds	2,795,000	-	2,190,000	605,000	310,000
Community development bonds	5,325,000	-	150,000	5,175,000	170,000
Notes	19,465,000	8,340,000	3,290,000	24,515,000	3,385,000
Taxable notes	1,510,000	2,670,000	95,000	4,085,000	205,000
Total General Obligation Debt	36,215,000	11,010,000	6,855,000	40,370,000	4,920,000
Debt premium	1,633,465	314,293	198,410	1,749,348	224,820
Capital leases	156,381	-	90,980	65,401	65,401
Compensated absences	1,743,252	106,899	-	1,850,151	-
Governmental activities					
Long-term obligations	<u>\$ 39,748,098</u>	<u>\$ 11,431,192</u>	<u>\$ 7,144,390</u>	<u>\$ 44,034,900</u>	<u>\$ 5,210,221</u>
Business-type activities:					
General Obligation Debt					
Notes	\$ 2,305,000	\$ -	\$ 475,000	\$ 1,830,000	\$ 490,000
Revenue bonds	730,000	-	360,000	370,000	370,000
Debt premium	83,372	-	15,552	67,820	15,552
Compensated absences	237,989	47,780	-	285,769	-
Business-type activities					
Long-term obligations	<u>\$ 3,356,361</u>	<u>\$ 47,780</u>	<u>\$ 850,552</u>	<u>\$ 2,553,589</u>	<u>\$ 875,552</u>

Total interest paid during the year on long-term debt totaled \$1,113,414.

Advance Refunding

During 2020, the City advance refunded the 2022 through 2031 maturities from the 2012B general obligation Taxable bonds totaling \$1,770,000 by issuing \$1,860,000 of Taxable general obligation bonds, series 2020B. The proceeds of the refunding bonds were used to purchase U.S. Government and Local Government Series securities that were placed in an irrevocable trust for the purpose of generating resources for all future debt service payment of the refunded debt. As a result, the refunded bonds are considered to be defeased and the liability has been removed from the financial statements. The advance refunding was undertaken to reduce total debt service payments over the next 10 years by \$192,999 and to obtain an economic gain of \$144,746.

City of De Pere, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2020

General Obligation Debt

General obligation debt currently outstanding is detailed as follows:

	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance 12/31/20
General obligation bonds:					
2011A	08/15/11	2025	1.75-3.45%	\$ 2,245,000	\$ 840,000
2012A	09/20/12	2027	0.90-2.40%	2,980,000	1,185,000
2013A	08/13/13	2028	3.00-3.625%	5,650,000	1,650,000
2014A	11/20/14	2029	2.00-3.00%	1,075,000	680,000
2014B	11/20/14	2023	2.00-3.00%	2,530,000	235,000
2017B	10/18/17	2027	2.75%	1,700,000	1,400,000
General obligation taxable bonds:					
2012B	09/20/12	2031	1.30-3.90%	2,850,000	170,000
2013B	08/13/13	2023	2.00-3.50%	2,530,000	435,000
General obligation community development bonds:					
2018B	09/20/18	2033	3.25-5.00%	5,545,000	5,175,000
General obligation notes:					
2015A	09/24/15	2025	2.00-3.00%	8,285,000	2,415,000
2016A	10/19/16	2026	1.00-2.00%	7,915,000	4,700,000
2017A	10/18/17	2027	2.00-2.25%	2,015,000	1,175,000
2018A	09/20/18	2028	3.00-5.00%	2,600,000	2,040,000
2019A	10/21/19	2029	3.00-4.00%	8,715,000	7,675,000
2020A	10/14/20	2030	1.00-2.00%	8,340,000	8,340,000
General obligation taxable notes:					
2016B	10/19/16	2026	2.00-2.25%	890,000	535,000
2019B	10/21/19	2029	2.25-2.70%	880,000	880,000
2020B	10/14/20	2030	0.35-1.40%	2,670,000	2,670,000
Total Outstanding General Obligation Debt					<u>\$ 42,200,000</u>

Annual principal and interest maturities of the outstanding general obligation debt of \$42,200,000 on December 31, 2020 are detailed below:

Year Ended December 31,	Governmental Activities		Business-type Activities		Totals	
	Principal	Interest	Principal	Interest	Principal	Interest
2021	\$ 4,920,000	\$ 1,027,273	\$ 490,000	\$ 38,000	\$ 5,410,000	\$ 1,065,273
2022	4,760,000	923,696	500,000	26,800	5,260,000	950,496
2023	4,660,000	801,021	205,000	16,800	4,865,000	817,821
2024	4,630,000	679,861	210,000	12,700	4,840,000	692,561
2024	4,545,000	552,084	210,000	8,500	4,755,000	560,584
2026-2030	15,270,000	1,141,578	215,000	4,300	15,485,000	1,145,878
2031-2034	1,585,000	99,938	-	-	1,585,000	99,938
	<u>\$ 40,370,000</u>	<u>\$ 5,225,451</u>	<u>\$ 1,830,000</u>	<u>\$ 107,100</u>	<u>\$ 42,200,000</u>	<u>\$ 5,332,551</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, 2020

Legal Margin for New Debt

The City's legal margin for creation of additional general obligation debt on December 31, 2020 was \$76,102,750 as follows:

Equalized valuation of the City	\$ 2,366,055,000
Statutory limitation percentage	(x) 5%
General obligation debt limitation, per Section 67.03 of the Wisconsin Statutes	118,302,750
Total outstanding general obligation debt applicable to debt limitation	\$ 42,200,000
Legal margin for new debt	<u>\$ 76,102,750</u>

Revenue Bonds

Revenue bonds outstanding on December 31, 2020 totaled \$370,000 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 12/31/20</u>
Water utility revenue bond	03/07/07	2021	3.81%	\$ 4,395,000	<u>\$ 370,000</u>

Annual principal and interest maturities of the outstanding revenue bonds of \$370,000 on December 31, 2020 are detailed below:

<u>Year Ended December 31,</u>	<u>Business-type Activities</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 370,000	\$ 14,097	\$ 384,097

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 \$384,097. Principal and interest paid for the current year and total customer net revenues were \$387,813 and \$1,357,811, 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 \$65,401 and the related accumulated depreciation is \$57,200 as of December 31, 2020.

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, 2020:

<u>Year Ending</u>	<u>Governmental Activities</u>
2021	\$ 65,401

City of De Pere, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2020

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, 2020, there were two series of Industrial Revenue Bonds outstanding, with an aggregate principal amount payable of \$269,230.

H. PENSION PLAN

1. Plan Description

The Wisconsin Retirement System (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 district 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 issued a standalone WRS Financial Report, which can be found at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>

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.

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.

City of De Pere, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2020

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
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
2018	2.4	17
2019	0.0	(10)

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, 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, 2020, the WRS recognized \$1,156,889 in contributions from the City.

Contribution rates for the reporting period are:

Employee Category	Employee	Employer
General (including teachers, executives and elected officials)	6.75%	6.75%
Protective with Social Security	6.75%	11.65%
Protective without Social Security	6.75%	16.25%

City of De Pere, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2020

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

At December 31, 2020, the City reported an asset of \$3,060,705 for its proportionate share of the net pension asset. The net pension asset was measured as of December 31, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018 rolled forward to December 31, 2019. 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 asset was based on the City's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2019, the City's proportion was 0.09492159%, which was an increase of 0.00181851% from its proportion measured as of December 31, 2018.

For the year ended December 31, 2020, the City recognized pension expense of \$1,148,384.

At December 31, 2020, 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	\$ 5,809,917	\$ 2,907,474
Net differences between projected and actual earnings on pension plan investments	-	6,257,169
Changes in assumptions	238,509	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	10,235	20,271
Employer contributions subsequent to the measurement date	1,156,889	-
Total	<u>\$ 7,215,550</u>	<u>\$ 9,184,914</u>

\$1,156,889 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, 2020. 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
2020	\$ (933,439)
2021	(693,852)
2022	108,646
2023	(1,607,608)
Total	<u>\$ (3,126,253)</u>

City of De Pere, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2020

5. Actuarial Assumptions

The total pension liability in the December 31, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial valuation date:	December 31, 2018
Measurement date of net pension liability (asset):	December 31, 2019
Actuarial cost method:	Entry Age
Asset valuation method:	Fair Value
Long-term expected rate of return:	7.0%
Discount rate:	7.0%
Salary increases:	
Inflation	3.0%
Seniority/Merit	0.1%-5.6%
Mortality	Wisconsin 2018 Mortality Table
Post-retirement adjustments*	1.9%
Actuarial valuation date:	December 31, 2018
Measurement date of net pension liability (asset):	December 31, 2019
Actuarial cost method:	Entry Age
Asset valuation method:	Fair Value
Long-term expected rate of return:	7.0%
Discount rate:	7.0%
Salary increases:	
Inflation	3.0%
Seniority/Merit	0.1%-5.6%
Mortality	Wisconsin 2018 Mortality Table
Post-retirement adjustments*	1.9%

* *No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 1.9% 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 2018 that covered a three-year period from January 1, 2015 to December 31, 2017. The total pension liability for December 31, 2019 is based upon a roll-forward of the liability calculated from the December 31, 2018 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

City of De Pere, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2020

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 %
<u>Core Fund Asset Class</u>			
Global equities	49%	8.0%	5.5%
Fixed income	24.5%	4.9%	1.5%
Inflation sensitive assets	15.5%	4.0%	1.3%
Real estate	9%	6.3%	3.9%
Private equity/debt	8%	10.6%	6.7%
Multi-asset	4%	6.9%	4.1%
Total Core Fund	110%	7.5%	4.7%
<u>Variable Fund Asset Class</u>			
U.S. equities	70%	7.5%	4.6%
International equities	30%	8.2%	5.3%
Total Variable Fund	100%	7.8%	4.9%

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.

Single Discount Rate. A single discount rate of 7.00% was used to measure the Total Pension Liability for the current and prior year. This single discount rate is based on the expected rate of return on pension plan investments of 7.00% and a municipal bond rate of 2.75% (Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of December 31, 2019. In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities.). Because of the unique structure of WRS, the 7.00% expected rate of return implies that a dividend of approximately 1.9% 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 member 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 municipal bond 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 7.00 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 (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate:

	1% Decrease to Discount Rate (6.00%)	Current Discount Rate (7.00%)	1% Increase to Discount Rate (8.00%)
City's proportionate share of the net pension liability (asset)	\$ 7,881,863	\$ (3,060,705)	\$ (11,241,534)

City of De Pere, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2020

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>

City of De Pere, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2020

OTHER POSTEMPLOYMENT BENEFITS

The City reports OPEB related balances at December 31, 2020 as summarized below:

	OPEB Liability	Deferred Outflows of Resources	Deferred Inflows of Resources	OPEB Expense
Single-employer defined OPEB plan	\$ 257,286	\$ 9,398	\$ 140,617	\$ 34,841
Local Retiree Life Insurance Fund (LRLIF)	1,491,952	604,211	283,761	154,713
Total	<u>\$ 1,749,238</u>	<u>\$ 613,609</u>	<u>\$ 424,378</u>	<u>\$ 189,554</u>

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, 2020, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	5
Active employees	116
	<u>121</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, 2019 and rolled forward to December 31, 2020.

Actuarial Assumptions. The total OPEB liability in the December 31, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation:	2.00%
Salary increases:	3.00%
Investment rate of return:	2.25%
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.

City of De Pere, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020

5.0%, and level thereafter.

City of De Pere, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2020

Mortality rates are the same as those used in the Wisconsin 2018 Mortality Table.

The actuarial assumptions used in the December 31, 2018 valuation were based on the "Wisconsin Retirement System 2014 – 2017 Experience Study" conducted in 2018.

The projection of cash flows used to determine the single discount rate assumed that plan would continue to be funded on a pay as you go basis. Based on these assumptions, the 20-year AA municipal bond rate was applied to all periods of projected benefits payment to determine the total OPEB liability.

The discount rate was changed to the 20-year AA municipal bond rate (2.25%) as of the measurement date. All other assumptions and methods remained unchanged from the valuation performed as of December 31, 2018.

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

Changes in the Total OPEB Liability

	<u>Increase (Decrease)</u>
	<u>Total OPEB</u>
	<u>Liability</u>
Balance at December 31, 2018	\$ 234,098
Changes for the year:	
Service cost	18,239
Interest	6,523
Differences between expected and actual experience	-
Changes of assumptions	10,442
Benefit payments	(12,016)
Net changes	23,188
Balance at December 31, 2018	\$ 257,286

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 (1.25%) or 1-percentage-point higher (3.25%) than the current rate:

	1% Decrease to Discount Rate (1.25%)	Current Discount Rate (2.25%)	1% Increase to Discount Rate (3.25%)
Total OPEB liability	\$ 279,356	\$ 257,286	\$ 236,795

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:

	1% Decrease (6.5% decreasing to 4.0%)	Healthcare Cost Trend Rates (7.5% decreasing to 5.0%)	1% Increase (8.5% decreasing to 6.0%)
Total OPEB liability	\$ 225,058	\$ 257,286	\$ 295,451

City of De Pere, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2020

OPEB Expense and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2020, the City recognized OPEB expense of \$131,219. At December 31, 2020, the City reported 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	\$ -	\$ 125,774
Changes in assumptions	9,398	14,843
Total	<u>\$ 9,398</u>	<u>\$ 140,617</u>

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

Year Ended December 31,	Expense
2021	\$ (16,534)
2022	(16,534)
2023	(16,534)
2024	(16,534)
2025	(16,534)
Thereafter	(48,549)
Total	<u>\$ (131,219)</u>

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/about-etf/reports-and-studies/financial-reports-and-statements>

Additionally, ETF issued a standalone Retiree Life Insurance Financial Report, which can be found at <http://etf.wi.gov/EFTGASBPublicWeb/gasb75Local.do>

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.

City of De Pere, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2020

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, 2020 are:

Coverage Type	Employer Contribution
50% Post-retirement coverage	40% of employee contribution
25% Post-retirement coverage	20% of employee contribution

Member contributions are based upon nine age bands through age 69 and an additional eight age bands for those age 70 and over. Participating members must pay monthly contribution rates per \$1,000 of coverage until the age of 65 (age 70 if active). The member contribution rates in effect for the year ended December 31, 2019 are listed below:

Life Insurance Employee Contribution Rates For the Year Ended December 31, 2019		
Attained Age	Basic	Supplemental
Under 30	\$0.05	\$0.05
30 - 34	0.06	0.06
35 - 39	0.07	0.07
40 - 44	0.08	0.08
45 - 49	0.12	0.12
50 - 54	0.22	0.22
55 - 59	0.39	0.39
60 - 64	0.49	0.49
65 - 69	0.57	0.57

During the year ended December 31, 2020, the LRLIF recognized \$6,829 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, 2020, the City reported a liability of \$1,491,952 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of December 31, 2019, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of January 1, 2019 rolled forward to December 31, 2019. 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, 2019, the City's proportion was 0.35037200%, which was an decrease of 0.02075600% from its proportion measured as of December 31, 2018.

For the year ended December 31, 2020, the City recognized OPEB expense of \$320,448.

City of De Pere, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2020

At December 31, 2020, 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	\$ -	\$ 66,837
Net differences between projected and actual earnings on OPEB plan investments	28,144	-
Changes in assumptions	550,388	164,104
Changes in proportion and differences between employer contributions and proportionate share of contributions	25,678	52,820
Total	<u>\$ 604,210</u>	<u>\$ 283,761</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
2021	\$ 56,151
2022	56,151
2023	53,117
2024	49,991
2025	39,030
Thereafter	66,009
Total	<u>\$ 320,449</u>

Actuarial assumptions. The total OPEB liability in the January 1, 2019 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, 2019
Measurement date of net OPEB liability (asset):	December 31, 2019
Actuarial cost method:	Entry age normal
20 year tax-exempt municipal bond yield:	2.74%
Long-term expected rate of return:	4.25%
Discount rate:	2.87%
Salary increases:	
Inflation	3.00%
Seniority/Merit	0.1% - 5.6%
Mortality:	Wisconsin 2018 Mortality Table

Actuarial assumptions are based upon an experience study conducted in 2018 that covered a three-year period from January 1, 2015 to December 31, 2017. The total OPEB liability for December 31, 2019 is based upon a roll-forward of the liability calculated from the December 31, 2018 actuarial valuation.

City of De Pere, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2020

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.

<u>Asset Class</u>	<u>Index</u>	<u>Target Allocation</u>	<u>Long-term Expected Geometric Real Rate of Return %</u>
U.S. Credit Bonds	Barclays Credit	45%	2.12%
U.S. Long Credit Bonds	Barclays Long Credit	5%	2.90%
U.S. Mortgages	Barclays MBS	50%	1.53%
Inflation			2.20%
Long-term expected rate of return			4.25%

The long-term expected rate of return decreased slightly from 5.00% in the prior year to 4.25% in the current year. This change was primarily based on the target asset allocation and capital market expectations. The expected inflation rate also decreased slightly from 2.30% to 2.20% in the current year. The long-term expected rate of return is determined by adding expected inflation to expected long-term returns and reflecting expected volatility and correlation.

Single discount rate. A single discount rate of 2.87% was used to measure the total OPEB liability for the current year, as opposed to a discount rate of 4.22% for the prior year. The significant change in the discount rate was primarily caused by the decrease in the municipal bond rate from 4.10% as of December 31, 2018 to 2.74% as of December 31, 2019. 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. The plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through December 31, 2036.

The projection of cash flows used to determine the single discount rate assumed that employer contributions will be made according to the current employer contribution schedule and that contributions are made by plan members retiring prior to age 65.

City of De Pere, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2020

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 2.87%, 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 (1.87%) or 1-percentage-point higher (3.87%) than the current rate:

	1% Decrease to Discount Rate (1.87%)	Current Discount Rate (2.87%)	1% Increase to Discount Rate (3.87%)
City's proportionate share of the net OPEB liability (asset)	\$ 2,060,136	\$ 1,491,952	\$ 1,059,675

Payable to the OPEB Plan

At December 31, 2020, the City reported no payable for the outstanding amount of contribution to the Plan required for the year ended December 31, 2020.

I. 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, 2020, nonspendable fund balance was as follows:

General Fund	
Nonspendable	
Inventories and prepaid items	\$ 136,159
Special assessments	33,912
Advances to other funds	<u>27,821</u>
Total Nonspendable Fund Balance	<u><u>\$ 197,892</u></u>

City of De Pere, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2020

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, 2020, restricted fund balance was as follows:

General Fund

Restricted for

Property tax relief and economic development	\$ 600,051
Fire UTV Fund	859
Recreation scholarship	28,776
Total General Fund Restricted Fund Balance	<u>629,686</u>

Debt Service Fund	<u>1,709,771</u>
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Special Revenue Funds

Restricted for

Development loans	659,025
Public Land Acquisition	132,256
	<u>791,281</u>

Capital Projects Funds

Restricted for

Tax incremental financing district expenditures	
Pool Capital Projects	650,065
TID No. 5	2,360,961
TID No. 8	896,917
TID No. 11	767,480
TID No. 12	881,615
TID No. 13	529,254
TID No. 14	636,213
Total Tax incremental financing district expenditures	<u>6,722,505</u>

Total Restricted Fund Balance	<u>\$ 9,853,243</u>
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City of De Pere, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2020

Committed Fund Balance

In the fund financial statements, portions of government fund balances are committed by City Council action. At December 31, 2020, General Fund balance was committed as follows:

General Fund

Committed for	
Non-lapsing funds	\$ 445,976

Special Revenue Funds

Committed for	
Riverwalk pier	230,740
Dog park	12,275
Park equipment	30,922
De Pere Micro Fund Loan	100,008
Total Special Revenue Fund Committed Fund Balance	373,945

Capital Project Funds

Committed for	
Capital equipment	787,414
Community center	9,523
Police/fire expansion	2,932
Total Capital Project Funds	799,869

Total Committed Fund Balance	\$ 1,619,790
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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 2021 General Fund Expenditures	\$ 18,504,593
Minimum Fund Balance %	(x) 25%
Minimum Fund Balance Amount	\$ 4,626,148

The City's unassigned general fund balance of \$6,607,939 is above the minimum fund balance amount.

City of De Pere, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2020

Net Position

The City reports restricted net position at December 31, 2020 as follows:

Governmental Activities

Restricted for	
Debt service	\$ 1,498,339
Pension benefits	2,767,169
Property tax relief and economic development	600,051
Development loans	1,200,741
Recreation scholarship	28,776
Fire UTV fund	859
Park land acquisition	132,256
Total Governmental Activities Restricted Net Position	<u>6,228,191</u>

Business-type Activities

Restricted for	
Debt service	207,662
Pension benefits	293,536
Total Business-type Activities Restricted Net Position	<u>501,198</u>

Total Restricted Net Position	<u>\$ 6,729,389</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, 2020, the City can recover \$11,912,999 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:

City of De Pere, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2020

	TID No. 5	TID No. 6	TID No. 7	TID No. 8
Creation date	8/27/1996	3/3/1998	10/17/2006	8/21/2007
Termination date	8/27/2023	3/3/2021	10/17/2033	8/21/2027
Tax increment property tax revenues for 2020	\$ 742,513	\$ 1,880,932	\$ 129,085	\$ 305,352
Net unreimbursed project costs due City	\$ 1,264,254	\$ (4,316,330)	\$ 4,260,044	\$ 1,110,992

	TID No. 9	TID No. 10	TID No. 11	TID No. 12
Creation date	8/7/2012	8/7/2012	9/1/2015	9/1/2015
Termination date	8/7/2039	8/7/2032	9/1/2035	9/1/2035
Tax increment property tax revenues for 2020	\$ 40,812	\$ 207,928	\$ 137,742	\$ -
Net unreimbursed project costs due City	\$ 1,174,338	\$ 3,826,827	\$ 1,462,521	\$ (491,615)

	TID No. 13	TID No. 14	TID No. 15	TID No. 16
Creation date	7/18/2017	9/19/2018	2/15/2020	2/21/2020
Termination date	7/18/2037	12/31/2038	2/18/2040	2/21/2040
Tax increment property tax revenues for 2020	\$ 22,364	\$ -	\$ -	\$ -
Net unreimbursed project costs due City	\$ 2,575,746	\$ 908,787	\$ 289,743	\$ 40,953

City of De Pere, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2020

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. Settled claims have not exceeded coverage in each of the past three years.

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, 2020, the fund had a balance of \$2,381,806.

The claims liability of \$132,294 reported in the fund at December 31, 2020 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
2020	\$ 63,154	\$ 992,800	\$ 1,188,248	\$ 132,294
2019	252,363	858,449	1,047,658	63,154

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, 2020, the fund had a balance of \$46,233.

The claims liability of \$3,797 reported in the fund at December 31, 2020, 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
2020	\$ 3,911	\$ 133,634	\$ 133,748	\$ 3,797
2019	4,894	136,532	137,515	3,911

City of De Pere, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2020

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 2020 the City paid the Authority \$3,559,483 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. GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance* made this statement effective for reporting periods beginning after June 15, 2021. The City is currently evaluating the impact this standard will have on the financial statements when adopted.

F. SUBSEQUENT EVENTS

On March 11, 2021, President Joe Biden along with the United States Congress signed into law a \$1.9 trillion economic stimulus bill entitled the American Rescue Plan Act (ARPA) of 2021, also called the COVID-19 Stimulus Package or American Rescue Plan. This Act was put into law to speed up the United States' recovery from the economic and health effects of the COVID-19 pandemic and the ongoing recession. This act provides \$350 billion to help states, counties, cities and tribal governments to cover increase expenditures, replenish lost revenue and mitigate economic harm from the COVID-19 pandemic. The City of De Pere received a funding allocation from this Act in the amount of \$2,613,573.81, with 50% to be received in late June 2021 and the remaining 50% to be received 12 months later in June 2022. The City is still evaluating the effect and planned usage of these funds.

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%
12/31/18	0.09310308%	3,312,315	10,029,996	33.02%	96.45%
12/31/19	0.09492159%	(3,060,705)	10,457,329	-29.27%	102.96%

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	976,960	976,960	-	10,029,997	9.74%
12/31/19	1,006,862	1,006,862	-	10,457,330	9.63%
12/31/20	1,156,889	1,156,889	-	11,200,081	10.33%

See notes to required supplementary information.

City of De Pere, Wisconsin

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

	2020	2019	2018	2017
Total OPEB liability				
Service cost	\$ 18,239	\$ 20,928	\$ 22,795	\$ 22,795
Interest	6,523	15,145	13,298	12,862
Differences between expected and actual experience	-	(157,218)	-	-
Changes of assumptions	10,442	(6,038)	(13,769)	(5,254)
Benefit payments	(12,016)	(13,749)	(31,655)	(14,784)
Net change in total OPEB liability	23,188	(140,932)	(9,331)	15,619
Total OPEB liability - beginning	234,098	375,030	384,361	368,742
Total OPEB liability - ending	<u>\$ 257,286</u>	<u>\$ 234,098</u>	<u>\$ 375,030</u>	<u>\$ 384,361</u>
Covered-employee payroll	\$ 9,732,159	\$ 9,732,159	\$ 7,447,066	\$ 7,447,066
District's total OPEB liability as a percentage of covered-employee payroll	2.64%	2.41%	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%
12/31/18	0.37112800%	957,635	9,292,000	10.31%	48.69%
12/31/19	0.35037200%	1,491,952	9,509,000	15.69%	37.58%

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	7,150	7,150	-	9,292,000	0.08%
12/31/19	6,915	6,915	-	10,457,330	0.07%
12/31/20	6,829	6,829	-	9,751,546	0.07%

See notes to required supplementary information.

City of De Pere, Wisconsin

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION DECEMBER 31, 2020

A. WISCONSIN RETIREMENT SYSTEM

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

Changes of assumptions. Actuarial assumptions are based on experience study conducted in 2018 using experience from 2015 – 2017. Based on the experience study conducted in 2018, actuarial assumptions used to develop Total Pension Liability changed, including the discount rate, long-term expected rate of return, post-retirement adjustment, wage inflation rate, mortality and separation rates.

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 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 (2.25%) for the measurement date of December 31, 2020. All other assumptions and methods remained unchanged from the valuation performed as of December 31, 2019. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Local Retiree Life Insurance Fund (LRLIF)

Actuarial assumptions are based upon an experience study conducted in 2018 that covered a three-year period from January 1, 2015 to December 31, 2017. Based on this experience study, actuarial assumptions used to measure the total OPEB liability changed from prior year, including the discount rate, wage inflation rate, mortality and separation rates.

City of De Pere, Wisconsin

GENERAL FUND

DETAILED COMPARISON OF BUDGETED AND ACTUAL REVENUES

FOR THE YEAR ENDED DECEMBER 31, 2020

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2019

	Budget			Variance Final Budget - Positive (Negative)	2019 Actual
	Original	Final	Actual		
Taxes					
General property	\$ 8,146,890	\$ 8,146,890	\$ 8,146,890	\$ -	\$ 8,202,551
Mobile home	7,000	7,000	7,869	869	4,535
Excess stadium district sales tax	120	120	1,869	1,749	8,167
Room tax	9,500	9,500	5,103	(4,397)	8,719
Payments in lieu of taxes	1,800	1,800	11,364	9,564	1,409
Housing authority	30,000	30,000	32,656	2,656	30,047
Interest and penalties					
Taxes	1,400	1,400	524	(876)	498
Special assessments	20,000	20,000	9,599	(10,401)	15,788
Total taxes	8,216,710	8,216,710	8,215,874	(836)	8,271,714
Intergovernmental					
Law enforcement training	101,979	101,979	131,340	29,361	95,753
State shared taxes	1,559,648	1,559,648	1,554,405	(5,243)	1,468,450
Exempt computer aid	76,012	76,012	77,852	1,840	77,852
Fire insurance	84,732	84,732	93,568	8,836	93,294
Rescue squad	6,756	6,756	7,265	509	7,848
Transportation	1,189,142	1,189,142	1,243,193	54,051	1,081,038
Mass transit	294,790	294,790	294,790	-	294,790
Public health	68,166	68,166	73,208	5,042	77,783
Recycling	97,611	97,611	97,563	(48)	97,611
Other	-	-	266,012	266,012	9,000
Total intergovernmental	3,478,836	3,478,836	3,839,196	360,360	3,303,419
Licenses and permits					
Licenses					
Liquor and malt beverage	36,000	36,000	12,704	(23,296)	34,555
Operators	31,000	31,000	15,328	(15,672)	15,186
Cigarette	2,100	2,100	2,100	-	2,025
Food and beverage	80,000	80,000	75,794	(4,206)	79,821
DATCP licensing	-	-	-	-	(1,313)
Cable television	145,000	145,000	129,458	(15,542)	146,681
Trailer park	100	100	100	-	100
Dog	4,200	4,200	3,183	(1,017)	3,540
Other licenses/permits	11,500	11,500	6,133	(5,367)	7,303
Permits					
Electrical and plumbing	155,000	155,000	325,948	170,948	146,855
Sanitary sewer	5,250	5,250	19,500	14,250	11,025
Zoning	209,050	209,050	379,338	170,288	247,118
Total licenses and permits	679,200	679,200	976,936	297,736	692,896

City of De Pere, Wisconsin

GENERAL FUND DETAILED COMPARISON OF BUDGETED AND ACTUAL REVENUES FOR THE YEAR ENDED DECEMBER 31, 2020 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2019

	Budget			Variance Final Budget - Positive (Negative)	2019 Actual
	Original	Final	Actual		
Fines and forfeits					
Court forfeitures and costs	375,000	375,000	309,614	(65,386)	390,739
Parking violations	40,000	40,000	29,277	(10,723)	34,899
Total fines and forfeits	415,000	415,000	338,891	(76,109)	425,638
Public charges for services					
General government	36,500	36,500	32,254	(4,246)	44,115
Police	2,350	2,350	850	(1,500)	1,425
Alarm monitoring fees	10,000	10,000	13,773	3,773	4,976
Ambulance	772,201	772,201	770,301	(1,900)	833,139
Streets	54,000	54,000	82,274	28,274	58,647
Snow removal	6,600	6,600	2,175	(4,425)	8,747
Weed cutting	4,000	4,000	4,027	27	6,682
Recycling	14,500	14,500	6,910	(7,590)	2,296
Public health	3,000	3,000	2,396	(604)	2,318
Community center	37,264	37,264	10,079	(27,185)	40,314
Swimming pools	86,677	86,677	38,006	(48,671)	91,824
Parks	25,400	25,400	23,581	(1,819)	16,266
Recreation	363,849	363,849	258,457	(105,392)	442,928
Concession sales	13,325	13,325	-	(13,325)	11,558
Total public charges for services	1,429,666	1,429,666	1,245,083	(184,583)	1,565,235
Intergovernmental charges for services					
General government	184,400	184,400	190,515	6,115	185,492
Public safety	487,660	487,660	354,902	(132,758)	409,987
Public works	729,000	729,000	729,712	712	728,848
Total intergovernmental charges for services	1,401,060	1,401,060	1,275,129	(125,931)	1,324,327
Miscellaneous					
Investment income	525,000	525,000	357,736	(167,264)	656,096
Donations	2,500	2,500	6,770	4,270	30,563
Sale of City property	66,500	66,500	11,789	(54,711)	26,022
Salvage products	5,000	5,000	-	(5,000)	-
Rental income	124,510	124,510	28,890	(95,620)	39,805
Department revenue	8,520	8,520	603	(7,917)	9,390
Other	550	550	973	423	1,275
Total miscellaneous	732,580	732,580	406,761	(325,819)	763,151
Total Revenues	<u>\$ 16,353,052</u>	<u>\$ 16,353,052</u>	<u>\$ 16,297,870</u>	<u>\$ (55,182)</u>	<u>\$ 16,346,380</u>

City of De Pere, Wisconsin

GENERAL FUND DETAILED COMPARISON OF BUDGETED AND ACTUAL EXPENDITURES FOR THE YEAR ENDED DECEMBER 31, 2020 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2019

	Budget			Variance Final Budget - Positive (Negative)	2019 Actual
	Original	Final	Actual		
General government					
Council	\$ 79,202	\$ 79,202	\$ 75,846	\$ 3,356	\$ 76,885
Council outlay	-	-	-	-	7,556
Municipal court	125,384	125,384	141,204	(15,820)	105,017
Municipal court outlay	-	-	-	-	1,990
Mayor	46,148	46,148	42,443	3,705	44,422
Mayor outlay	-	-	-	-	357
Administrator	163,680	163,680	148,290	15,390	139,949
Administrator outlay	200	200	-	200	600
Clerk/treasurer	227,906	227,906	230,819	(2,913)	214,165
Elections	65,850	65,850	61,061	4,789	14,676
Elections outlay	800	800	7,755	(6,955)	13,760
Assessment of property	60,773	60,773	62,075	(1,302)	61,249
Accounting and finance	134,229	134,229	134,311	(82)	131,191
Data processing	140,132	140,132	109,678	30,454	112,554
Data processing outlay	25,000	25,000	21,041	3,959	30,670
Personnel and insurance	356,197	356,197	316,544	39,653	344,268
Legal	307,157	307,157	280,436	26,721	260,669
Legal outlay	1,750	1,750	-	1,750	-
City hall	123,395	123,395	111,136	12,259	112,390
City hall outlay	10,000	10,000	22,198	(12,198)	17,659
COVID related	-	-	409,963	(409,963)	-
Other general government	326,666	326,666	205,829	120,837	265,972
Total general government	2,194,469	2,194,469	2,380,629	(186,160)	1,955,999
Public safety					
Police department	5,031,223	5,031,223	4,804,582	226,641	4,743,269
Police department outlay	2,973	2,973	15,305	(12,332)	301,684
Traffic control	95,885	95,885	53,640	42,245	87,131
Fire/ambulance department	4,277,667	4,277,667	4,148,554	129,113	4,078,059
Fire/ambulance department outlay	42,480	42,480	44,478	(1,998)	33,662
Building and electrical	285,658	285,658	280,755	4,903	278,216
Building and electrical outlay	-	-	-	-	3,076
Jail	8,750	8,750	4,090	4,660	7,101
Total public safety	9,744,636	9,744,636	9,351,404	393,232	9,532,198
Public works					
Street machinery repair	120,191	120,191	97,300	22,891	87,610
Street machinery repair outlay	18,761	18,761	13,177	5,584	5,801
Municipal service center	119,574	119,574	116,686	2,888	111,453
Municipal service center outlay	24,750	24,750	19,754	4,996	11,071
Mechanics	130,886	130,886	106,254	24,632	138,480
Administration	122,082	122,082	116,501	5,581	128,586
Administration outlay	1,500	1,500	1,668	(168)	-
Engineer	229,248	229,248	229,329	(81)	216,042
Engineer outlay	8,750	8,750	7,381	1,369	7,893
Street maintenance	137,912	137,912	95,458	42,454	142,425

City of De Pere, Wisconsin

GENERAL FUND DETAILED COMPARISON OF BUDGETED AND ACTUAL EXPENDITURES FOR THE YEAR ENDED DECEMBER 31, 2020 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2019

	Budget			Variance Final Budget - Positive (Negative)	2019 Actual
	Original	Final	Actual		
Public works					
Street maintenance outlay	-	-	29,382	(29,382)	19,099
Brush pickup	93,536	93,536	125,467	(31,931)	101,467
Weed cutting	9,530	9,530	15,693	(6,163)	13,124
Weed cutting Outlay	350	350	336	14	-
Snow and ice control	284,678	284,678	162,620	122,058	355,625
Traffic signs and markings	131,098	131,098	144,545	(13,447)	126,122
Traffic signs and markings outlay	18,000	18,000	18,000	-	-
Traffic lights	41,000	41,000	39,009	1,991	41,987
Street lighting	400,797	400,797	375,437	25,360	439,180
Street lighting outlay	25,000	25,000	390,014	(365,014)	31,555
Transit systems	421,305	421,305	434,091	(12,786)	420,367
Total public works	2,338,948	2,338,948	2,538,102	(199,154)	2,397,887
Sanitation					
Garbage and refuse collection	297,460	297,460	335,981	(38,521)	318,625
Landfill waste disposal	240,000	240,000	320,848	(80,848)	315,074
Recycling	104,843	104,843	103,429	1,414	96,043
Total sanitation	642,303	642,303	760,258	(117,955)	729,742
Health and human services					
Nurse	552,767	552,767	550,683	2,084	500,355
Board of health	1,622	1,622	-	1,622	1,330
Total health and human services	554,389	554,389	550,683	3,706	501,685
Culture and recreation					
Community center	344,861	344,861	313,855	31,006	346,379
Community center outlay	10,000	10,000	11,546	(1,546)	5,042
Special events and celebrations	47,515	47,515	1,267	46,248	199
Park and recreation administration	262,641	262,641	252,849	9,792	267,165
Recreation	541,628	541,628	308,709	232,919	447,364
Swimming pools	186,092	186,092	146,391	39,701	174,779
Swimming pools outlay	6,000	6,000	6,590	(590)	278,028
Parks - general	508,960	508,960	484,262	24,698	469,363
Parks outlay	44,500	44,500	50,599	(6,099)	127,098
Parks equipment maintenance	94,704	94,704	75,915	18,789	112,012
Boat ramps	22,209	22,209	25,701	(3,492)	22,181
Boat ramps outlay	29,000	29,000	31,548	(2,548)	945
Forestry	244,274	244,274	278,406	(34,132)	238,510
Forestry outlay	-	-	-	-	20,000
Historical society	10,110	10,110	15,354	(5,244)	6,095
Total culture and recreation	2,352,494	2,352,494	2,002,992	349,502	2,515,160
Conservation and development					
Economic development	332,213	332,213	387,355	(55,142)	348,822
Total Expenditures	\$ 18,159,452	\$ 18,159,452	\$ 17,971,423	\$ 188,029	\$ 17,981,493

City of De Pere, Wisconsin

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2020
WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2019**

	Special Revenue			
	Development Loan Program	Public Land Acquisition	Riverwalk Pier	Cable Access
ASSETS				
Cash and investments	\$ -	\$ 132,256	\$ 230,740	\$ -
Restricted cash and investments	813,474	-	-	-
Receivables				
Taxes and special charges	-	-	-	-
Accounts	-	-	-	22,630
Special assessments	-	-	-	-
Loans	251,716	-	-	-
Total assets	<u>\$ 1,065,190</u>	<u>\$ 132,256</u>	<u>\$ 230,740</u>	<u>\$ 22,630</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities				
Accounts payable	\$ -	\$ -	\$ -	\$ 754
Accrued and other current liabilities	-	-	-	662
Due to other funds	154,449	-	-	21,214
Total liabilities	<u>154,449</u>	<u>-</u>	<u>-</u>	<u>22,630</u>
Deferred inflows of resources				
Property taxes levied for subsequent year	-	-	-	-
Loans receivable	251,716	-	-	-
Special assessments	-	-	-	-
Total deferred inflows of resources	<u>251,716</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances				
Restricted	659,025	132,256	-	-
Committed	-	-	230,740	-
Unassigned (deficit)	-	-	-	-
Total fund balances	<u>659,025</u>	<u>132,256</u>	<u>230,740</u>	<u>-</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,065,190</u>	<u>\$ 132,256</u>	<u>\$ 230,740</u>	<u>\$ 22,630</u>

Capital Projects						
Dog Park	Southwest Park Equipment	De Pere Micro Fund Loan	Capital Equipment	Community Center	Police/Fire Expansion	TID No. 5
\$ 12,275	\$ 30,922	\$ 121,250	\$ 882,023	\$ 9,523	\$ 2,932	\$ 2,361,105
-	-	-	-	-	-	-
-	-	-	800,000	-	-	731,204
-	-	-	25,000	-	-	-
-	-	-	-	-	-	-
-	-	290,000	-	-	-	-
<u>\$ 12,275</u>	<u>\$ 30,922</u>	<u>\$ 411,250</u>	<u>\$ 1,707,023</u>	<u>\$ 9,523</u>	<u>\$ 2,932</u>	<u>\$ 3,092,309</u>
\$ -	\$ -	\$ 21,242	\$ 119,609	\$ -	\$ -	\$ 83
-	-	-	-	-	-	61
-	-	-	-	-	-	-
-	-	21,242	119,609	-	-	144
-	-	-	800,000	-	-	731,204
-	-	290,000	-	-	-	-
-	-	-	-	-	-	-
-	-	290,000	800,000	-	-	731,204
-	-	-	-	-	-	2,360,961
12,275	30,922	100,008	787,414	9,523	2,932	-
-	-	-	-	-	-	-
<u>12,275</u>	<u>30,922</u>	<u>100,008</u>	<u>787,414</u>	<u>9,523</u>	<u>2,932</u>	<u>2,360,961</u>
<u>\$ 12,275</u>	<u>\$ 30,922</u>	<u>\$ 411,250</u>	<u>\$ 1,707,023</u>	<u>\$ 9,523</u>	<u>\$ 2,932</u>	<u>\$ 3,092,309</u>

TID No. 6

\$ -
-

1,941,383
-
-
-

\$ 1,941,383

\$ 101
76
271,477

271,654

1,941,383
-
-

1,941,383

-
-
(271,654)

(271,654)

\$ 1,941,383

City of De Pere, Wisconsin

COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS DECEMBER 31, 2020 WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2019

	Capital Projects			
	TID No. 7	TID No. 8	TID No. 9	TID No. 10
ASSETS				
Cash and investments	\$ -	\$ 898,418	\$ -	\$ -
Restricted cash and investments	-	-	-	-
Receivables				
Taxes and special charges	119,604	563,635	44,384	122,131
Accounts	-	-	-	-
Special assessments	-	-	-	-
Loans	-	-	-	-
Total assets	<u>\$ 119,604</u>	<u>\$ 1,462,053</u>	<u>\$ 44,384</u>	<u>\$ 122,131</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 4,092	\$ 1,421	\$ 135	\$ 956
Accrued and other current liabilities	95	80	100	100
Due to other funds	1,331,555	-	857,913	470,435
Total liabilities	<u>1,335,742</u>	<u>1,501</u>	<u>858,148</u>	<u>471,491</u>
Deferred inflows of resources				
Property taxes levied for subsequent year	119,604	563,635	44,384	122,131
Loans receivable	-	-	-	-
Special assessments	-	-	-	-
Total deferred inflows of resources	<u>119,604</u>	<u>563,635</u>	<u>44,384</u>	<u>122,131</u>
Fund balances				
Restricted	-	896,917	-	-
Committed	-	-	-	-
Unassigned (deficit)	(1,335,742)	-	(858,148)	(471,491)
Total fund balances	<u>(1,335,742)</u>	<u>896,917</u>	<u>(858,148)</u>	<u>(471,491)</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 119,604</u>	<u>\$ 1,462,053</u>	<u>\$ 44,384</u>	<u>\$ 122,131</u>

Total

TID No. 11	TID No. 12	TID No. 13	TID No. 14	TID No. 15	TID No. 16	2020
\$ 767,769	\$ 881,824	\$ 529,254	\$ 636,213	\$ -	\$ -	\$ 7,496,504
-	-	-	-	-	-	813,474
159,373	32,010	93,260	-	-	-	4,606,984
-	-	-	-	-	-	47,630
-	1,696,796	-	-	-	-	1,696,796
-	-	-	-	-	-	541,716
<u>\$ 927,142</u>	<u>\$ 2,610,630</u>	<u>\$ 622,514</u>	<u>\$ 636,213</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,203,104</u>
\$ 183	\$ 122	\$ -	\$ -	\$ -	\$ -	\$ 148,698
106	87	-	-	-	-	1,367
-	-	-	-	289,743	40,953	3,437,739
<u>289</u>	<u>209</u>	<u>-</u>	<u>-</u>	<u>289,743</u>	<u>40,953</u>	<u>3,587,804</u>
159,373	32,010	93,260	-	-	-	4,606,984
-	-	-	-	-	-	541,716
-	1,696,796	-	-	-	-	1,696,796
<u>159,373</u>	<u>1,728,806</u>	<u>93,260</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,845,496</u>
767,480	881,615	529,254	636,213	-	-	6,863,721
-	-	-	-	-	-	1,173,814
-	-	-	-	(289,743)	(40,953)	(3,267,731)
<u>767,480</u>	<u>881,615</u>	<u>529,254</u>	<u>636,213</u>	<u>(289,743)</u>	<u>(40,953)</u>	<u>4,769,804</u>
<u>\$ 927,142</u>	<u>\$ 2,610,630</u>	<u>\$ 622,514</u>	<u>\$ 636,213</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,203,104</u>

 ils

2019

\$ 5,780,786
813,474

4,266,730
175,826

-

357,674

\$ 11,394,490

\$ 463,382
2,199
1,716,555

2,182,136

4,266,730
357,674

-

4,624,404

5,376,125
911,643

(1,699,818)

4,587,950

\$ 11,394,490

City of De Pere, Wisconsin

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS FOR THE YEAR ENDED DECEMBER 31, 2020 WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2019

	Special Revenue			
	Development Loan Program	Public Land Acquisition	Riverwalk Pier	Cable Access
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Intergovernmental	-	-	-	23,789
Licenses and permits	-	-	-	86,306
Public charges for services	-	28,100	-	-
Miscellaneous	110,005	-	-	250
Total revenues	110,005	28,100	-	110,345
EXPENDITURES				
Current				
Culture and recreation	-	-	-	133,588
Conservation and development	-	-	666	5,241
Debt service				
Interest and fiscal charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	666	138,829
Excess of revenues over (under) expenditures	110,005	28,100	(666)	(28,484)
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Premium on debt issued	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Transfers in	-	-	-	104,987
Transfers out	(500,000)	-	-	-
Total other financing sources (uses)	(500,000)	-	-	104,987
Net change in fund balances	(389,995)	28,100	(666)	76,503
Fund balances (deficit) - January 1	1,049,020	104,156	231,406	(76,503)
Fund balances (deficit) - December 31	\$ 659,025	\$ 132,256	\$ 230,740	\$ -

Capital Projects							
Dog Park	Southwest Park Equipment	De Pere Micro Fund Loan	Capital Equipment	Community Center	Police/Fire Expansion	TID No. 5	TID No. 6
\$ -	\$ -	\$ -	\$ 800,000	\$ -	\$ -	\$ 742,513	\$ 1,880,932
-	-	-	-	-	-	-	-
-	-	-	-	-	-	8,754	32,563
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
185	2,499	15,000	-	1,588	-	-	925
185	2,499	15,000	800,000	1,588	-	751,267	1,914,420
-	390	-	-	-	-	-	-
-	-	414,992	-	-	-	31,675	17,691
-	-	-	25,764	-	-	-	-
-	-	-	1,790,665	-	-	-	13,852
-	390	414,992	1,816,429	-	-	31,675	31,543
185	2,109	(399,992)	(1,016,429)	1,588	-	719,592	1,882,877
-	-	-	1,903,500	-	-	-	-
-	-	-	71,876	-	-	-	-
-	-	-	-	-	-	-	-
-	-	500,000	-	-	-	1,000,000	-
-	-	-	(800,000)	-	-	(194,825)	(2,366,720)
-	-	500,000	1,175,376	-	-	805,175	(2,366,720)
185	2,109	100,008	158,947	1,588	-	1,524,767	(483,843)
12,090	28,813	-	628,467	7,935	2,932	836,194	212,189
\$ 12,275	\$ 30,922	\$ 100,008	\$ 787,414	\$ 9,523	\$ 2,932	\$ 2,360,961	\$ (271,654)

TID No. 7

\$ 129,085

-

6,998

-

-

-

136,083

-

123,843

2,978

167,085

293,906

(157,823)

220,000

7,780

-

-

(268,078)

(40,298)

(198,121)

(1,137,621)

\$ (1,335,742)

City of De Pere, Wisconsin

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020
WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2019**

	Capital Projects			
	TID No. 8	TID No. 9	TID No. 10	TID No. 11
REVENUES				
Taxes	\$ 305,352	\$ 40,812	\$ 207,928	\$ 137,742
Special assessments	-	-	-	-
Intergovernmental	230,172	8,005	20,109	60
Licenses and permits	-	-	-	-
Public charges for services	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>535,524</u>	<u>48,817</u>	<u>228,037</u>	<u>137,802</u>
EXPENDITURES				
Current				
Culture and recreation	-	-	-	-
Conservation and development	88,027	39,594	99,443	201,796
Debt service				
Interest and fiscal charges	-	406	-	18,441
Capital outlay	-	236,589	407,787	334,143
Total expenditures	<u>88,027</u>	<u>276,589</u>	<u>507,230</u>	<u>554,380</u>
Excess of revenues over (under) expenditures	<u>447,497</u>	<u>(227,772)</u>	<u>(279,193)</u>	<u>(416,578)</u>
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	30,000	-	1,175,000
Premium on debt issued	-	1,153	-	38,775
Proceeds from sale of capital assets	-	-	-	57,500
Transfers in	-	-	-	-
Transfers out	(371,294)	(175,835)	(579,359)	(156,283)
Total other financing sources (uses)	<u>(371,294)</u>	<u>(144,682)</u>	<u>(579,359)</u>	<u>1,114,992</u>
Net change in fund balances	<u>76,203</u>	<u>(372,454)</u>	<u>(858,552)</u>	<u>698,414</u>
Fund balances (deficit) - January 1	<u>820,714</u>	<u>(485,694)</u>	<u>387,061</u>	<u>69,066</u>
Fund balances (deficit) - December 31	<u>\$ 896,917</u>	<u>\$ (858,148)</u>	<u>\$ (471,491)</u>	<u>\$ 767,480</u>

Totals						
TID No. 12	TID No. 13	TID No. 14	TID No. 15	TID No. 16	2020	2019
\$ -	\$ 22,364	\$ -	\$ -	\$ -	\$ 4,266,728	\$ 4,056,583
634,944	-	-	-	-	634,944	-
-	-	-	-	-	330,450	658,044
-	-	-	-	-	86,306	90,430
-	-	-	-	-	28,100	32,939
613	-	-	-	-	131,065	369,258
635,557	22,364	-	-	-	5,477,593	5,207,254
-	-	-	-	-	133,978	136,135
452,457	14,000	436,159	8,751	40,953	1,975,288	886,650
-	-	7,714	-	-	55,303	61,379
73,022	-	-	280,992	-	3,304,135	4,560,759
525,479	14,000	443,873	289,743	40,953	5,468,704	5,644,923
110,078	8,364	(443,873)	(289,743)	(40,953)	8,889	(437,669)
-	-	665,000	-	-	3,993,500	5,550,613
-	-	-	-	-	119,584	226,660
-	-	-	-	-	57,500	-
-	-	-	-	-	1,604,987	600,333
(59,367)	(111,825)	(19,020)	-	-	(5,602,606)	(4,296,120)
(59,367)	(111,825)	645,980	-	-	172,965	2,081,486
50,711	(103,461)	202,107	(289,743)	(40,953)	181,854	1,643,817
830,904	632,715	434,106	-	-	4,587,950	2,944,133
<u>\$ 881,615</u>	<u>\$ 529,254</u>	<u>\$ 636,213</u>	<u>\$ (289,743)</u>	<u>\$ (40,953)</u>	<u>\$ 4,769,804</u>	<u>\$ 4,587,950</u>

City of De Pere, Wisconsin

SCHEDULE OF WATER UTILITY OPERATING REVENUES AND EXPENSES FOR THE YEAR ENDED DECEMBER 31, 2020 WITH COMPARATIVE AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>2020</u>	<u>2019</u>
OPERATING REVENUES		
Charges for services		
Residential	\$ 3,050,718	\$ 2,655,519
Commercial	1,005,954	1,001,503
Industrial	584,996	502,037
Public authority	134,607	191,880
Private fire protection	138,341	126,264
Public fire protection	1,390,622	1,285,899
Total charges for services	<u>6,305,238</u>	<u>5,763,102</u>
Other revenues		
Forfeited discounts	18,880	20,020
Other water revenues	310,117	279,254
Total other revenues	<u>328,997</u>	<u>299,274</u>
Total operating revenues	<u>6,634,235</u>	<u>6,062,376</u>
OPERATING EXPENSES		
Operation and maintenance		
Source of supply	3,647,860	3,853,288
Pumping	112,987	112,777
Water treatment	33,549	35,604
Transmission and distribution	630,686	598,402
Customer accounts	345,211	318,680
Administrative and general	452,785	457,474
Total operation and maintenance	<u>5,223,078</u>	<u>5,376,225</u>
Depreciation	752,759	720,178
Taxes	54,034	49,528
Total operating expenses	<u>6,029,871</u>	<u>6,145,931</u>
Operating income	<u>\$ 604,364</u>	<u>\$ (83,555)</u>



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, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated REPORT DATE.

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.

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 have not been identified. However, as described in the accompanying schedule of findings and responses, we did identify certain deficiencies in internal control that we consider to be material weaknesses and 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 entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying schedule of findings and responses as item 2020-002 to be a material weakness.

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 deficiency described in the accompanying schedule of findings and responses as item 2020-001 to be a significant deficiency.

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
REPORT DATE



City of De Pere, Wisconsin

Request For Finance/Personnel Committee Action

MEETING DATE: September 14, 2021

DEPARTMENT: Finance Department

FROM: Joe Zegers

SUBJECT: Review and possible action on the City of De Pere Investment and Cash Detail report for July 2021.

ATTACHMENTS:

- July Investments and Cash Detail Report_9.14-21 (PDF)

To: Honorable Mayor and Members of the Finance Committee
Larry Delo, Administrator
From: Joe Zegers, Finance Director
Date: September 9th, 2021
Subject: Cash and Investments Report for July 30th, 2021

I have attached a summary of the City's Cash and Investments for your information and review as of July 31st, 2021. I have also attached last year's monthly summary of the accounts from January 1 to December 31, 2020 so you can see comparable activity throughout the course of the year for all accounts. As you can see, the City investments increased \$19,385

for the year through July 31st, 2021. For your information, our budgeted annual amount for general fund investment income for 2021 is \$525,000. The LGIP investment account increased by \$4,800,000 in **July** of 2021 due to receipt of \$1,700,000 in state shared revenues and another \$3,600,000 for the state tax credit less payments for payroll of \$500,000. The LGIP investment account will decrease \$6,300,000 in **August** of 2021 mainly due to \$4,700,000 in debt payments and \$2,000,000 for payroll and accounts payable offset by a net \$400,000 from Brown County as part of the tax settlement process. Feel free to contact me should you have any questions on this.

DE PERE CASH AND INVESTMENTS SUMMARY

July 31, 2021

CASH ACCOUNTS

CHECKING ACCOUNTS	BALANCE
CITY CHECKING	\$ 669,513.93
HEALTH CHECKING	\$ 2,137,820.32
DENTAL CHECKING	\$ 71,327.28
SUBTOTAL	\$ 2,878,661.53
RESTRICTED	BALANCE
WATER BOND MM	\$ 212,889.92
SUBTOTAL	\$ 212,889.92
TOTAL CASH	\$ 3,091,551.45

INVESTMENTS

	BALANCE	INTERST AND APPRECIATION	RATE OF RETURN
LGIP	\$ 12,313,429.27	\$ 4,176.30	0.06%
ASSOCIATED BANK TRUST	\$ 5,102,473.14	\$ 4,566.68	0.15%
CHARLES SCHWAB INVESTMENTS	\$ 6,389,315.23	\$ 10,620.18	0.29%
MONEY MARKET	\$ 27,459.34	\$ 21.98	0.12%
TOTAL INVESTMENTS	\$ 23,832,676.98	\$ 19,385.14	
TOTAL CASH AND INVESTMENTS	\$ 26,924,228.43		

NOTE: The City budgeted \$525,000 for general fund revenues in the 2021 Adopted Budget.

DE PERE CASH AND INVESTMENT YEARLY SUMMARY
JULY 31, 2021

	31-Jan-2021	28-Feb-2021	31-Mar-2021	30-Apr-2021	31-May-2021	30-Jun-2021
CHECKING ACCOUNTS						
CITY CHECKING	2,331,022.04	622,001.07	1,751,077.31	1,053,658.55	823,811.66	159,026.31
HEALTH CHECKING	2,381,833.73	2,382,587.48	2,266,097.52	2,513,911.76	2,442,426.74	2,257,079.41
DENTAL CHECKING	61,720.12	65,793.24	55,511.60	72,493.72	71,018.59	71,572.27
SUBTOTAL	\$ 4,774,575.89	\$ 3,070,381.79	\$ 4,072,686.43	\$ 3,640,064.03	\$ 3,337,256.99	\$ 2,487,677.99
RESTRICTED						
WATER BOND MM	212,746.68	212,771.16	212,798.27	212,824.50	212,847.24	212,868.23
SUBTOTAL	\$ 212,746.68	\$ 212,771.16	\$ 212,798.27	\$ 212,824.50	\$ 212,847.24	\$ 212,868.23
TOTAL CASH	\$ 4,987,322.57	\$ 3,283,152.95	\$ 4,285,484.70	\$ 3,852,888.53	\$ 3,550,104.23	\$ 2,700,546.22
INVESTMENTS						
LGIP	14,005,155.49	14,932,003.97	13,684,325.96	8,532,120.21	7,691,508.67	8,998,581.68
ASSOCIATED BANK TRUST	5,090,384.50	5,092,253.12	5,091,028.45	5,101,344.27	5,107,360.65	5,103,518.76
CHARLES SCHWAB INVESTMENTS	6,376,185.39	6,364,936.76	6,372,504.48	6,384,748.23	6,385,186.86	6,378,376.40
MONEY MARKET	27,440.86	27,444.02	27,447.52	27,450.90	27,453.83	27,456.54
TOTAL INVESTMENTS	\$ 25,499,166.24	\$ 26,416,637.87	\$ 25,175,306.41	\$ 20,045,663.61	\$ 19,211,510.01	\$ 20,507,933.38
TOTAL CASH AND INVESTMENTS	\$ 30,486,488.81	\$ 29,699,790.82	\$ 29,460,791.11	\$ 23,898,552.14	\$ 22,761,614.24	\$ 23,208,479.60

	31-Jul-2021	31-Aug-2021	30-Sep-2021	31-Oct-2021	30-Nov-2021	31-Dec-2021
CHECKING ACCOUNTS						
CITY CHECKING	669,513.93	-	-	-	-	-
HEALTH CHECKING	2,137,820.32	-	-	-	-	-
DENTAL CHECKING	71,327.28	-	-	-	-	-
SUBTOTAL	\$ 2,878,661.53	\$ -	\$ -	\$ -	\$ -	\$ -
RESTRICTED						
WATER BOND MM	212,889.92	-	-	-	-	-
SUBTOTAL	\$ 212,889.92	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CASH	\$ 3,091,551.45	\$ -	\$ -	\$ -	\$ -	\$ -
INVESTMENTS						
LGIP	12,313,429.27	-	-	-	-	-
ASSOCIATED BANK TRUST	5,102,473.14	-	-	-	-	-
CHARLES SCHWAB INVESTMENTS	6,389,315.23	-	-	-	-	-
MONEY MARKET	27,459.34	-	-	-	-	-
TOTAL INVESTMENTS	\$ 23,832,676.98	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CASH AND INVESTMENTS	\$ 26,924,228.43	\$ -	\$ -	\$ -	\$ -	\$ -

DE PERE CASH AND INVESTMENT YEARLY SUMMARY
DECEMBER 31, 2020

	31-Jan-2020	28-Feb-2020	31-Mar-2020	30-Apr-2020	31-May-2020	30-Jun-2020
CHECKING ACCOUNTS						
CITY CHECKING	\$ 302,762.74	\$ 1,328,326.87	\$ 1,041,573.06	\$ 1,073,733.26	\$ 1,113,891.37	\$ 1,276,362.52
HEALTH CHECKING	\$ 1,911,924.58	\$ 2,026,594.61	\$ 2,089,912.04	\$ 2,213,019.26	\$ 2,336,136.09	\$ 2,414,675.91
DENTAL CHECKING	\$ 43,409.33	\$ 43,209.31	\$ 42,592.41	\$ 50,674.31	\$ 59,636.77	\$ 52,627.38
SUBTOTAL	\$ 2,258,096.65	\$ 3,398,130.79	\$ 3,174,077.51	\$ 3,337,426.83	\$ 3,509,664.23	\$ 3,743,665.81
RESTRICTED						
WATER BOND MM	\$ 212,314.37	\$ 212,390.07	\$ 212,480.02	\$ 212,506.14	\$ 212,533.14	\$ 212,559.27
SUBTOTAL	\$ 212,314.37	\$ 212,390.07	\$ 212,480.02	\$ 212,506.14	\$ 212,533.14	\$ 212,559.27
TOTAL CASH	\$ 2,470,411.02	\$ 3,610,520.86	\$ 3,386,557.53	\$ 3,549,932.97	\$ 3,722,197.37	\$ 3,956,225.08
INVESTMENTS						
LGIP	\$ 15,473,207.24	\$ 13,737,476.89	\$ 14,721,783.82	\$ 13,450,069.86	\$ 11,194,884.59	\$ 8,196,049.60
ASSOCIATED BANK TRUST	\$ 4,994,549.98	\$ 5,026,920.08	\$ 5,035,037.14	\$ 5,043,399.19	\$ 5,069,223.08	\$ 5,075,193.05
CHARLES SCHWAB INVESTMENTS	\$ 6,228,990.32	\$ 6,250,938.09	\$ 6,308,210.01	\$ 6,321,001.44	\$ 6,355,447.04	\$ 6,356,782.00
MONEY MARKET	\$ 2,896,555.81	\$ 2,899,998.43	\$ 1,026,779.67	\$ 1,026,905.91	\$ 1,027,036.37	\$ 1,027,162.64
TOTAL INVESTMENTS	\$ 29,593,303.35	\$ 27,915,333.49	\$ 27,091,810.64	\$ 25,841,376.40	\$ 23,646,591.08	\$ 20,655,187.29
TOTAL CASH AND INVESTMENTS	\$ 32,063,714.37	\$ 31,525,854.35	\$ 30,478,368.17	\$ 29,391,309.37	\$ 27,368,788.45	\$ 24,611,412.37

	31-Jul-2020	31-Aug-2020	30-Sep-2020	31-Oct-2020	30-Nov-2020	31-Dec-2020
CHECKING ACCOUNTS						
CITY CHECKING	1,041,192.27	234,572.92	764,065.93	752,746.69	571,087.85	931,872.64
HEALTH CHECKING	2,426,825.16	2,310,352.31	2,320,754.91	2,361,875.07	2,441,075.60	2,391,017.42
DENTAL CHECKING	52,498.10	53,078.30	54,250.48	57,501.05	60,370.46	60,030.06
SUBTOTAL	\$ 3,520,515.53	\$ 2,598,003.53	\$ 3,139,071.32	\$ 3,172,122.81	\$ 3,072,533.91	\$ 3,382,920.12
RESTRICTED						
WATER BOND MM	212,586.27	212,613.28	212,639.42	212,666.43	212,692.58	212,719.60
SUBTOTAL	\$ 212,586.27	\$ 212,613.28	\$ 212,639.42	\$ 212,666.43	\$ 212,692.58	\$ 212,719.60
TOTAL CASH	\$ 3,733,101.80	\$ 2,810,616.81	\$ 3,351,710.74	\$ 3,384,789.24	\$ 3,285,226.49	\$ 3,595,639.72
INVESTMENTS						
LGIP	\$ 11,059,044.57	\$ 5,946,902.22	\$ 3,484,285.98	\$ 11,153,519.47	\$ 6,767,601.25	\$ 7,773,984.43
ASSOCIATED BANK TRUST	\$ 5,071,822.75	\$ 5,086,606.76	\$ 5,089,865.05	\$ 5,089,746.85	\$ 5,096,804.16	\$ 5,097,906.46
CHARLES SCHWAB INVESTMENTS	\$ 6,356,910.15	\$ 6,361,200.65	\$ 6,369,589.86	\$ 6,379,040.35	\$ 6,377,371.88	\$ 6,378,695.05
MONEY MARKET	\$ 1,027,293.14	\$ 1,027,423.65	\$ 27,427.02	\$ 27,430.50	\$ 27,433.87	\$ 27,437.36
TOTAL INVESTMENTS	\$ 23,515,070.61	\$ 18,422,133.28	\$ 14,971,167.91	\$ 22,649,737.17	\$ 18,269,211.16	\$ 19,278,023.30
TOTAL CASH AND INVESTMENTS	\$ 27,248,172.41	\$ 21,232,750.09	\$ 18,322,878.65	\$ 26,034,526.41	\$ 21,554,437.65	\$ 22,873,663.02