Finance/Personnel Committee

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

Regular Meeting

Agenda

Tuesday, September 8, 2020 **7:30 PM**

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 8, 2020** at **7:30 PM.**

Due to the current public health emergency, the meeting will be held electronically and the public may attend this meeting electronically or telephonically by accessing either:

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
United States: +1 (312) 757-3117
Access Code: 154-883-285

THIS MEETING WILL NOT BE HELD IN PERSON.

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 www.depere.tv.

Call to Order

1. Roll Call
2. Approval of the Minutes of the August 11, 2020 Regular Meeting of the Finance/Personnel Committee.
3. Fire Department Overtime and LifeQuest Services Billing Reports for August, 2020.
4. Consideration and Possible Action for the August 2020 Police Overtime Report
5. Consideration and possible action to approve the Grant Agreement Modification between the State of WI Department of Health Services and De Pere DPH for 2020 Consolidated Contract.*
6. Consideration and Possible Action to increase 2020 wage rates for Chief Election Inspector & Election Inspector*
7. Discuss status of 2021 budget development.
8. Review and discussion of DRAFT 2019 Annual Financial Report.
9. Review and possible action on City of De Pere Investments and Cash Detail for July 2020.
10. Consideration and Possible Action on Extending Current Collective Bargaining Agreement with the De Pere Professional Firefighter's Association – IAFF Local #141 One Year (through 2021)

    PLEASE TAKE NOTICE, that pursuant to Wis. Stats. §19.85(1)(e), the Committee may convene in closed session for purposes of deliberating or negotiating investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session.

The Committee may then reconvene in open session to take action on any matter discussed in closed session or for such other purposes as are allowed by law.

11. Future agenda items.

12. 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:
Alderpersons
City Administrator
Mayor
Department Heads
TV, Newspapers & Radio Stations
Kress Family Library
De Pere Chamber of Commerce

City of De Pere, Wisconsin

Request For Finance/Personnel Committee Action

MEETING DATE:	**September 8, 2020**
DEPARTMENT:	**City Attorney**
FROM:	**Angela Zills**
SUBJECT:	**Approval of the Minutes of the August 11, 2020 Regular Meeting of the Finance/Personnel Committee.**

ATTACHMENTS:

- August 11, 2020 Minutes-DRAFT (PDF)

Finance/Personnel Committee

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

Regular Meeting

Draft Minutes

Tuesday, August 11, 2020 **7:30 PM**

1. Call to Order. Mayor Boyd called the Regular Meeting of the Finance/Personnel Committee to order at 7:30 PM on Tuesday, August 11, 2020, at the De Pere City Hall Council Chambers, 335 South Broadway Street, De Pere, Wisconsin 54115.

Attendee Name	Title	Status	Arrived
James Boyd	Mayor	Present	
Mike Eserkaln	Alderperson	Remote	
Amy Chandik Kundinger	Alderperson	Remote	
Casey Nelson	Alderperson	Remote	
Kelly Ruh	Alderperson	Remote	

2. Approval of the Minutes of the July 14, 2020 Meeting of the Finance/Personnel Committee.

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Casey Nelson, Alderperson
SECONDER:	Amy Chandik Kundinger, Alderperson
AYES:	Boyd, Eserkaln, Kundinger, Nelson, Ruh

3. Consideration and Possible Action for the July 2020 Police Overtime Report.

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	James Boyd, Mayor
SECONDER:	Casey Nelson, Alderperson
AYES:	Boyd, Eserkaln, Kundinger, Nelson, Ruh

4. Fire Department Overtime and LifeQuest Services Billing Reports for July, 2020.

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Casey Nelson, Alderperson
SECONDER:	Mike Eserkaln, Alderperson
AYES:	Boyd, Eserkaln, Kundinger, Nelson, Ruh

5. Consideration of a Redevelopment Request for Proposals for Parcel WD-376, generally known as 360 Main Avenue. *

Development Services Director (DSD) Dan Lindstrom advised the Committee that this item is for the redevelopment of the parcel generally known as 360 Main Avenue (WD-376) on the west side. There is a draft Request for Proposals (RFP) for the site, which is .16 acres of vacant land rectangular in shape with a location map, as well an overview of the two combined parcels recently acquired this summer, in the packet. There are adequate services to the site and it is currently zoned for a variety of potential uses, so the draft RFP is left open as to potential uses. Current RFP efforts typically result in one to three responses, so staff is proposing to send the RFP to a wider network, including some developers in the Appleton/Oshkosh market as well. He added that staff is recommending that a full appraisal, a Phase I assessment and a market study by ESRI be completed prior to soliciting proposals. Mayor Boyd indicated that he liked the general concept for the RFP. In response to Mayor Boyd's question on private parking stalls, DSD Lindstrom pointed those stalls out and indicated that plans are in place to

Attachment: August 11, 2020 Minutes-DRAFT (9964 : Approval of the Minutes of the August 11, 2020 Meeting of the Finance/Personnel reconstruct the alley to make the area more appealing and safer as part of the TID #9 budget. Alderperson Nelson asked about timing concerns related to COVID and business uncertainty, to which DSD Lindstrom explained that the City will reserve the right to not move forward if a proposal is not appropriate. The City is protected by a disclaimer, as there is no requirement to accept or approve any proposal received.

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

6. Consideration of request by the Finance and IT Departments to purchase an online forms and payment solution.*

Finance Director Zegers advised that this item is for considering online forms and payment solution; customers can manually complete pdf forms and submit payment. Due to recent COVID concerns, this a perfect time to review customers desiring online forms and to also create better workflow within the office.

As indicated in the memo, positive comments were received on this service from references and a meeting with SeamlessDocs and usage demo showed how easy it would be to convert existing form to fillable forms online, a win-win for customers and the City. A mid-range collaborative package is being recommended for five user licenses, which includes a one-time charge of $6,545 and recurring charges of $12,950, for a total cost of $19,495 for the first year. This purchase would initially be funded from general unassigned reserves and then submitted to the Routes to Recovery program to include the initial deployment costs and software costs up to the November 6 program deadline. This purchase will save time for many city departments including: Clerk, Inspection, Health, Community Center, Municipal Service Center, and possibly Police and Fire. The Mayor indicated this is a good use of the Recovery program. Administrator Delo clarified that the contract would run for 12 months from the date of initial set up and would be prorated to November 6; the balance for the remainder of November and for December would not be eligible for the recovery program, and the rest of the contract balance would be budgeted for next year.

In response to Alderperson Ruh's question on whether there would be adjustments to staffing needs, Finance Director Zegers advised that there would be no decrease of staff or working hours; requests could now be processed more efficiently and grouped together for better management of staff time. Alderperson Eserklan confirmed that this service is initially contracted for a year and then continuing into future to which Administrator Delo advised that the service is on an annual basis that automatically extends, although the contract does contain notification provisions that could be exercised to terminate renewal; prices could adjust annually as this a cloud-type service with an annual subscription fee.

Alderperson Nelson asked whether this service has been researched in the past, to which Finance Director Zegers that there is some use within City's Incode software to produce billings, but this service brings it to the customer. Administrator Delo added that discussions have occurred with IT for online payments, however the website needed to be updated first to make those changes; the website has now been updated, but COVID has moved this item ahead of the 2021 budget, as well as make use of the available Routes to Recovery funding.

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Kelly Ruh, Alderperson
SECONDER:	Mike Eserkaln, Alderperson
AYES:	Boyd, Eserkaln, Kundinger, Nelson, Ruh

7. Consideration and possible action for approval of preliminary 2020 borrowing.*

Finance Director Zegers provided an overview of the borrowing program for 2020. His memo noted approximately $7,000,000 of non-TID equipment and projects, with the VFW Aquatic Center being the largest item, as well as $2,000,000 for various TID items. He explained the columns in the worksheet, which show the initial budgeted amount for the 2020 budget and the adjusted amount necessary upon department review, streamlined to prevent over and under-borrowing; capital projects pared down to Short Term Notes, 10 Year Notes and TID-related borrowing. The memo also highlighted some specific changes. Resolutions being presented to council next week include refinancing of one of the City's issues. He added that this preliminary borrowing may change slightly when the notes are sold in September. Administrator Delo clarified that the maximum amount that can be borrowed in a preliminary resolution can decrease, but new projects cannot be added, so some may be removed prior to approval of the final resolution.

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	James Boyd, Mayor
SECONDER:	Casey Nelson, Alderperson
AYES:	Boyd, Eserkaln, Kundinger, Nelson, Ruh

8. Consideration and possible action for 2019 Budget Items Carried Forward to 2020 and Excess Stadium Funds Report.*

Finance Director Zegers advised this is a two-part item, with the second part being informational. The City reviews activity each year to carry forward items that were not completed or started; the resolution for non-lasping fund (NLF) carries those items forward to the next year. For a general overview, last year's NLF was approximately $232,000; this year is higher ($327,000) due to a few projects not started or some not quite finished and would carry forward. This allows these funds to be set aside, along with the excess stadium funds, so as not to affect the City policy of 25% to 35% range for the unassigned fund balance. Finance Director Zegers then reviewed the listing on the proposed Resolution with the Committee.

Regarding the Stadium Tax Excess Funds, Finance Director Zegers provided a current listing of funds that are unspent, of which approximately $668,000 is available; some of the various projects are complete and some not started. He expects to continue to provide reports on a quarterly basis to show progress and invited contact with the Finance Department for questions as well. Administrator Delo added that the Projects listed were adopted by Resolution and the chart shows the category imposed by the state for use of the funds; any adjustments would need to be made by amending that resolution.

Mayor Boyd made a Motion to carry-over 2019 budget items to 2020; seconded by Alderperson Nelson.

Attachment: August 11, 2020 Minutes-DRAFT (9964 : Approval of the Minutes of the August 11, 2020 Meeting of the Finance/Personnel

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	James Boyd, Mayor
SECONDER:	Casey Nelson, Alderperson
AYES:	Boyd, Eserkaln, Kundinger, Nelson, Ruh

9. Review and possible action on City of De Pere Investments and Cash Detail for June 2020.

Finance Director Zegers indicated that the monthly report shows a pleasant first six months of 2020 and reflects $313,000 of earnings off investments. July appears to be consistent, but will go down as a result of the tax settlement being turned over the County, of which the City will receive its portion in August, which will be reported in more detail next month.

Mayor Boyd made a Motion to accept the June 2020 report; seconded by Alderperson Eserkaln. No further discussion. Motion approved by unanimous vote. No further action was taken as this item was for discussion purposes.

RESULT:	**DISCUSSED**

10. Discussion and consideration to recommend an ordinance to create a no wake zone for certain sections of the Fox River within the city limits of De Pere.

Administrator Delo indicated that this item stems from a request that Alderperson Raasch received from Steve Seidl asking for action with concerns about wake surfing on the Fox River. The City Attorney provided a memo advising on the issue, that the river is a shared jurisdiction on the south of dam, shared with Lawrence and Ledgeview as it continues south; those jurisdictions would need to have the same ordinance to manage the river. The resident wasn't asking for police presence, and recreational use occurs in that area of the river for about four months of the year.

Alderperson Chandik Kundinger asked if there was any comparison to other similar places and restrictions to which Administrator Delo indicated it varies throughout the state and it comes down to the direction of the community for restrictions. He added that this stemmed from a concern regarding wake surfing, but that there wasn't necessarily a request to create a no-wake zone or having patrol on that section of river. He believed the request was to only restrict wake-surfing on that stretch of river. Alderperson Eserkaln asked about effectiveness if there was no patrol, to which Administrator Delo indicated in connection with the Park Department, signage could be placed at the boat launch reminding boaters to stay a certain distance from shore while creating wake; the DNR periodically patrols; and rarely Brown County sheriff does.

Ald. Kundinger asked about additional educational messaging for wake surfing and also jet skiing to be mindful of erosion or direction of traffic flow to which Administrator Delo advised that additional signage can be considered, along with a brochure to accompany the annual boat passes, although that would be difficult with many jurisdictions selling passes; directional control would also be difficult on a river. Chief Beiderwieden added that wake surfing uses no tow rope; it uses a small surf board from a planed-boat to create wake at a slower speed than a boat pulling a water-skier. Alderperson Nelson indicated that he does not feel that an ordinance is the best choice, he would like to see more signage and education. In response to Ald. Nelson, Administrator Delo indicated that this item would not need to go to the Park Board to have additional signage placed. City Attorney Schmidt-Lehman advised the Committee that for proper form, it should vote whether it would recommend that Council adopt an ordinance or whether it would deny the request to adopt an ordinance. In response to Ald. Nelson's question on process, City Attorney Schmidt-Lehman advised that if the Committee denied the recommendation, the item moves to Council as such and in that form, if an ordinance would be recommended, it would be drafted by the Law Department and would come back to this Committee for review and then move to Council. Alderperson Nelson made a Motion to deny consideration of an ordinance to create a no wake zone for certain sections of the Fox River within the city limits of De Pere; seconded by Alderperson Ruh.

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Casey Nelson, Alderperson
SECONDER:	Kelly Ruh, Alderperson
AYES:	Boyd, Eserkaln, Kundinger, Nelson, Ruh

11. Consideration of a request by Alderperson Kundinger to consolidate acceptance of donations by the Common Council to a quarterly basis.

Alderperson Chandik Kundinger indicated that this item is a suggestion for streamlining the process, as it is tedious to do individually, but the City recognizes the importance of acknowledging a donor and thanking them. Some donations, due to timing, come in as an approval, but are more of a thank you. She is open to reviewing them quarterly or monthly, but others feel a long list could also be cumbersome. Mayor Boyd suggested that this item be put on hold for a few months to give the new alders some time to better evaluate the process; Ald. Chandik Kundinger agreed

RESULT:	**NO ACTION**

12. Consider Request to Pursue Wisconsin Public Service Rewarding Responders Grant to Fire Department.*

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	James Boyd, Mayor
SECONDER:	Casey Nelson, Alderperson
AYES:	Boyd, Eserkaln, Kundinger, Nelson, Ruh

13. Future agenda items.

None.

14. Discussion and Possible Action Concerning Temporary Absences in Fire Department Battalion Chief Position.*

Mayor Boyd moved to go into closed session at 8:39 PM, seconded by Alderperson Nelson. Upon roll call vote, motion carried unanimously.

Mayor Boyd moved to return to regular order at 8:52 PM, seconded by Alderperson Chandik Kundinger. Upon roll call vote, motion carried unanimously.

RESULT:	**NO ACTION**

15. Adjournment.

    Upon Motion of Mayor Boyd, seconded by Alderperson Chandik Kundinger, the Finance/Personnel Committee unanimously adjourned at 8:53 P.M.

Respectfully submitted,
Angela Zills

City of De Pere, Wisconsin

Request For Finance/Personnel Committee Action

MEETING DATE:	**September 8, 2020**
DEPARTMENT:	**Fire Department**
FROM:	**Lea Taylor**
SUBJECT:	**Fire Department Overtime and LifeQuest Services Billing Reports for August, 2020.**

ATTACHMENTS:

- FIRE DEPT AUG 2020 OT REPORT (PDF)

DE PERE FIRE RESCUE

OVERTIME BREAKDOWN BY REASON FOR THE YEAR 2019

REASON	Jan.*	Feb.**	Mar. ***	Apr.+	May++	June+++	July^	Aug.^^	Sept.^^^	Oct.#	Nov.##	Dec.###	TOTAL
DUTY CREW	72.75	54.00	22.50	69.00	3.00	12.00	30.00	39.00	52.00	46.75	27.00	30.00	458.00
EMS TRAINING	40.75	129.25	108.25	107.25	8.00	3.75	8.75	0.00	77.00	139.50	103.50	79.50	805.50
FIRE TRAINING	3.50	43.50	15.50	86.75	56.50	9.00	0.00	13.75	5.25	18.50	0.00	0.00	252.25
RESCUE CALLS	13.00	2.25	11.25	2.00	0.00	9.50	4.75	7.00	2.25	13.00	4.50	17.75	87.25
FIRE CALLS	13.50	4.50	23.50	9.75	7.50	0.00	1.75	0.00	0.00	0.00	0.00	0.00	60.50
MEETINGS	3.00	33.00	22.25	8.50	19.00	2.25	11.25	12.00	21.75	9.50	16.25	26.25	185.00
STAFFING REP.	89.25	15.50	0.00	153.00	152.25	171.75	665.00	561.75	190.50	169.25	162.00	104.25	2,434.50
MAINTENANCE	0.00	0.00	0.00	3.25	8.25	0.75	0.00	0.00	0.00	0.00	0.00	0.00	12.25
PUB. ED.	2.25	0.00	4.50	34.00	0.00	7.50	0.00	2.50	0.00	59.50	0.00	0.00	110.25
SPECIAL EVENTS	0.00	0.00	0.00	0.00	210.00	0.00	10.50	56.50	0.00	28.50	7.50	0.00	313.00
# FIRE RUNS	56	31	50	52	40	32	44	33	46	37	23	42	486
# EMS RUNS	191	178	167	223	191	186	196	196	204	217	204	219	2,372
DISPATCH ERRORS	6	6	8	2	4	4	6	8	5	4	3	1	57
TOTAL HRS.	238.00	282.00	207.75	473.50	464.50	216.50	732.00	692.50	348.75	484.50	320.75	257.75	4,718.50

Special Events included in Overtime

Total Overtime Budget $95,000, Expenditures through January 2, 2020, $94,280, 99%

*Period: 12/29/18-01/25/19	+Period: 03/23/19-05/03/19	^Period: 06/29/19-07/26/19	#Period: 09/21/19-11/01/19
**Period: 01/26/19-02/22/19	++Period: 05/04/19-05/31/19	^^Period: 07/27/19-08/23/19	##Period: 11/02/19-11/29/19
***Period: 02/23/19-03/22/19	+++Period: 06/01/19-06/28/19	^^^Period: 08/24/19-09/20/19	###Period: 11/30/19-12/27/19

OVERTIME 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					294.25
EMS TRAINING	97.25	128.50	146.00	45.00	0.00	0.00	0.00	0.00					416.75
FIRE TRAINING	4.50	21.75	16.50	0.00	21.50	52.25	25.50	0.00					142.00
RESCUE CALLS	4.25	6.50	6.25	10.25	3.00	11.50	3.75	4.75					50.25
FIRE CALLS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.25					4.25
MEETINGS	4.75	4.50	7.00	30.00	24.50	25.50	0.00	26.00					122.25
STAFFING REP.	49.50	4.50	18.00	0.00	3.75	198.00	36.00	216.00					525.75
MAINTENANCE	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					28.50
SPECIAL EVENTS	0.00	13.75	0.00	0.00	0.00	0.00	2.25	0.00					16.00
# FIRE RUNS	25	42	39	36	45	22	45	27					281
# EMS RUNS	179	190	177	153	172	198	183	200					1,452
DISPATCH ERRORS	2	2	1	2	3	4	2	1					17
TOTAL HRS.	221.25	223.50	273.50	106.25	58.25	305.25	103.50	308.50	0.00	0.00	0.00	0.00	1,600.00

Special Events included in Overtime

Total Overtime Budget $110,000, Expenditures through September 1, 2020, $38,705, 36%

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

DE PERE FIRE RESCUE
STRUCTURAL FIRE "STILL" ALARMS FOR AUGUST, 2020

Date	Incident Location	Reported Situation	Units Dispatched	Disposition	Mutual Aid Received
078/03/2020	732 St. Josephs St	Building fire	BC105, C102, E111, E121, L111	Extinguishment by fire service personnel	N/A
08/06/2020	2841 Viking Drive (Village of Ashwaubenon)	Smoke in building	C102, L111	Dispatched/Canceled en route	N/A
08/07/2020	404 Moonglow Drive	Carbon monoxide detector activation, due to malfunction	E111	Investigate	N/A
08/10/2020	Old Plank/Rockland Rd (Greenleaf)	Construction or demolition landfill fire	C101, C102, E111	Investigate	N/A
08/12/2020	1150 Lois Street	Alarm system activation, no fire, unintentional	BC105, E121	Investigate	N/A
08/15/2020	137 S. Superior Street	Alarm system sounded, due to malfunction	BC105, E111	Investigate	N/A
08/16/2020	336 College Avenue	Trash or rubbish fire, contained	E121	Extinguishment by fire service personnel	N/A
08/16/2020	100 William Street	Unauthorized burning	BC105, E111	Extinguishment by fire service personnel	N/A
08/17/2020	448 N. Erie Street	Building fire	C102, BC103, E111, E121, L111	IC, extinguishment by fire service personnel, salvage/overhaul, investigate, provide apparatus/equipment	Ashwaubenon, Bellevue, County Rescu Ledgeview
08/18/2020	1013 Coral Street	Smoke or odor removal	BC103, E111	Investigate	N/A
08/18/2020	1313 Lawrence Drive	Passenger vehicle fire	BC103, E121	IC, extinguishment by fire service personnel, traffic control	N/A
08/21/2020	600 Grant Street	Sprinkler activation, due to malfunction	BC105, A121, E111	Investigate	N/A
08/21/2020	1856 Verlin Road (Village of Bellevue)	Structure fire	BC105	Dispatched/Canceled en route	N/A
08/25/2020	2561 S. Broadway (Village of Ashwaubenon)	Building fire	BC105, L111	IC, extinguishment by fire service personnel, ventilate, salvage/overhaul	N/A
08/29/2020	1199 S. Erie Street	Smoke detector activation, due to malfunction	E111	Investigate, replace batteries	N/A
08/29/2020	2109 Ryan Road	Cooking fire, confined to container	BC104, E111, E121	Investigate, fire out on arrival	N/A

DE PERE FIRE RESCUE
*OVERTIME CAUSED BY SICK LEAVE
AUGUST, 2020

DATE	HOURS OF SICK LEAVE	OVERTIME PAID
08/04/2020	48	72
TOTAL:	**48**	**72**

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

LIFEQUEST MEDICAL BILLING - 2020
MONTHLY REPORT

	JAN.	FEB.	MARCH	APRIL	MAY	JUNE
CHARGES	154,012	136,191	143,795	104,251	159,227	120,688
PAYMENTS	74,735	68,980	86,226	70,107	61,059	64,610
CREDIT ADJUSTMENTS	67,527	66,328	61,809	54,723	63,424	56,485

	JULY	AUG.	SEPT.	OCT.	NOV.	DEC.
CHARGES	154,461	117,161				
PAYMENTS	55,803	52,414				
CREDIT ADJUSTMENTS	56,928	53,110				

Payments to LifeQuest	
January	4,164
February	5,086
March	6,422
April	5,652
May	3,741
June	4,329
July	3,099
August	2,868
September	
October	
November	
December	
Total Paid	$35,361

**See attached details

City Of De Pere

Income and Expenditures

August 2020

All Phases

Charges		Billing	Collection	Total
Billing Charges / Collection Placements		$91,958.60	$25,202.76	$117,161.36
Other	+	$0.00	$0.08	$0.08
Subtotal of Charges		**$91,958.60**	**$25,202.84**	**$117,161.44**
Account Transfers		**$6,250.74**	**$18,952.02**	**$25,202.76**
Credit Summary				
Total Credits		**$101,788.31**	**$3,675.47**	**$105,463.78**
Less Adjustments	-	$52,287.71	$822.33	$53,110.04
Less Delinquent Closed Accounts Reconciliation	-	$0.00	$(60.06)	$(60.06)
Less Overpayments	-	$(2,568.71)	$(36.56)	$(2,605.27)
Gross Payments Received		**$52,069.31**	**$2,949.76**	**$55,019.07**
Plus Overpayment Returns	+	$(96.92)	$(36.56)	$(133.48)
Net Payments Received		**$51,972.39**	**$2,913.20**	**$54,885.59**
Less Payments Kept By Service	-	$0.00	$0.00	$0.00
Total Deposits Reconciliation		**$51,972.39**	**$2,913.20**	**$54,885.59**
Summary of Disbursement				
Total Deposits & Payments Kept By		$51,972.39	$2,913.20	$54,885.59
Plus Overpayment Refunds	+	$(2,471.79)	$0.00	$(2,471.79)
Gross Revenue		**$49,500.60**	**$2,913.20**	**$52,413.80**
LifeQuest Fee		$2,227.53	$640.90	$2,868.43
Plus Probate Fees	+	$0.00	$0.00	$0.00
Other / Fees		-	-	$0.00
Total Due LifeQuest	**Check # EFT**	**$2,227.53**	**$640.90**	**$2,868.43**
Service Revenue		$47,273.07	$2,272.30	$49,545.37
Less Payments Kept By Service	-	$0.00	$0.00	$0.00
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**	**$47,273.07**	**$2,272.30**	**$49,545.37**

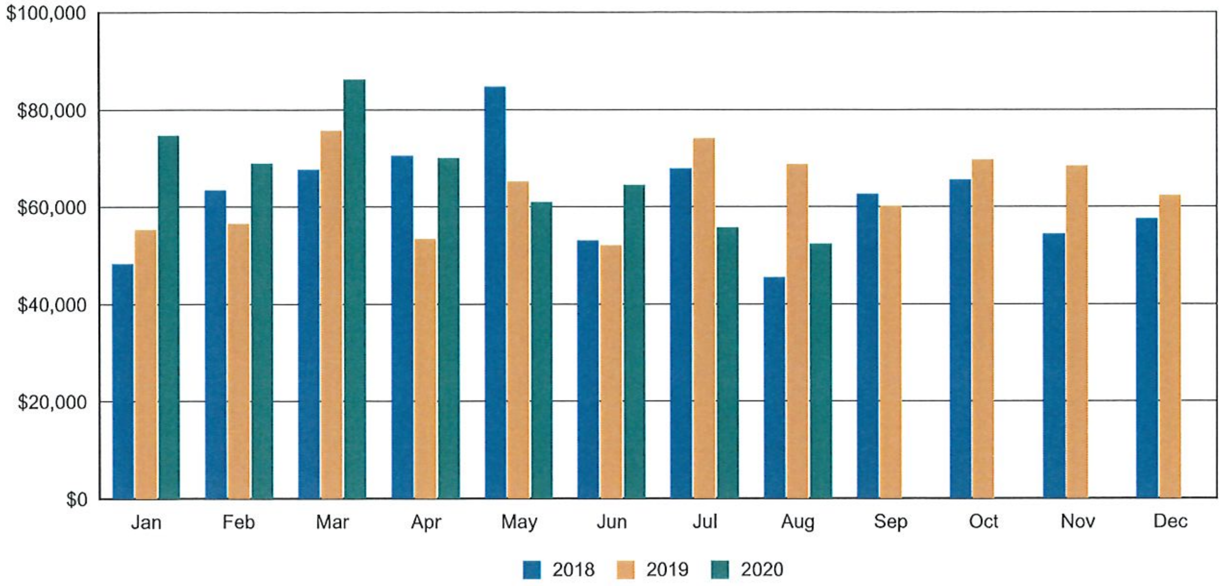
Messages:

Total Deposits EOM differ from bank statement by $1714.63 due to $36.56 ACH return, 7/29 $215.89 Gundersen, 7/31 $93.72 AARP and 7/31 $637.91 UHC now posted and 8/7 $961.60 Dean Health, 8/28 $1307.40 VA and 8/31 $356.59 Humana not posted eli 9.1.2020

All Phases Gross Revenue

City of De Pere

January 2018 to August 2020



	2018	2019	2020
January	$48,362	$55,433	$74,735
February	$63,538	$56,668	$68,980
March	$67,787	$75,702	$86,226
April	$70,664	$53,535	$70,107
May	$84,800	$65,318	$61,059
June	$53,162	$52,157	$64,610
July	$67,954	$74,156	$55,803
August	$45,566	$68,797	$52,414
September	$62,667	$60,290	$0
October	$65,610	$69,765	$0
November	$54,498	$68,470	$0
December	$57,599	$62,371	$0
Total Gross Revenue	**$742,207**	**$762,663**	**$533,933**

LIFEQUEST SERVICES
(888) 777-4911

9/1/2020

252.8.2020.M003

City Of De Pere

Billing Summary

August 2020

Phase 1

Charges

Billing Charges		$91,958.60	
Other	+	$0.00	
Subtotal of Charges			**$91,958.60**

Account Transfers

Billing to Collections Transfer Total			**$6,250.74**

Credit Summary

Total Credits		$101,788.31	
Less Adjustments	-	$52,287.71	
Less Overpayments	-	$(2,568.71)	
Gross Payments Received			**$52,069.31**
Plus Overpayment Returns	-	$(96.92)	
Net Payments Received			**$51,972.39**
Less Payments Kept By Service	-	$0.00	
Total Deposits Reconciliation			**$51,972.39**

Summary of Disbursement

Total Deposits & Payments Kept By		$51,972.39	
Plus Overpayment Refunds	+	$(2,471.79)	
Gross Revenue			**$49,500.60**
LifeQuest Fee		$2,227.53	
Plus Probate Fees	+	$0.00	
Total Due LifeQuest **Check #** **EFT**			**$2,227.53**
Service Revenue		$47,273.07	
Less Payment Kept By Service	-	$0.00	
Less Service Payable	-	$0.00	
Less Probate Fees	-	$0.00	
Other / Fees	-	$0.00	
Total Due Service **Check #** **EFT**			**$47,273.07**

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

Billing Reconciliation Summary

City of De Pere

For the month of August 2020

Beginning Balance of Accounts Receivables			**$175,924.43**
Total Charges entered for the Month		+	**$91,958.60**
Adjustments			
Intercept	$0		
Per Contract	$0		
Account Transfer Total	$6,250.74		
Other	$46,036.97		
Total Adjustments for the Month	**$52,287.71**	-	**$52,287.71**
Payments			
Cash	$8,290.61		
Contract Payments	$714.80		
Credit Card	$0		
Direct Deposit	$40,125.69		
Hospital	$0		
Insurance	$2,938.21		
Payment Kept By	$0		
Other	$0		
	$52,069.31	-	**$52,069.31**
Overpayment			
Recoupment	$0		
Refunds	$(2,471.79)		
Returns	$(96.92)		
Service Payable	$0		
Other	$0		
	$(2,568.71)	-	**$(2,568.71)**
Total for Reconciliation Summary			**$166,094.72**
Ending Balance of Accounts Receivables			**$166,094.72**

LIFEQUEST SERVICES
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Total Page : 1 of 1
Page : 1 of 1
Date : 09/01/2020
Time : 13:00:10

Receivables Distribution Report

Receivables Cash

All Companies **All Directories**

Charges	Sep 2019	Oct 2019	Nov 2019	Dec 2019	Jan 2020	Feb 2020	Mar 2020	Apr 2020	May 2020	Jun 2020	Jul 2020	Aug 2020	Totals
Sep 2019	3589	34751	11707	5345	3317	883	568	12	0	0	0	0 $	60172
129705	2.8	26.8	9	4.1	2.6	0.7	0.4	0	0	0	0	0 %	46.4
Oct 2019		5464	36523	18248	4673	2546	2375	60	335	1115	0	0 $	71339
134146		4.1	27.2	13.6	3.5	1.9	1.8	0	0.3	0.8	0	0 %	53.2
Nov 2019			2136	26706	18625	4978	3176	599	124	1812	124	30 $	58310
117607			1.8	22.7	15.8	4.2	2.7	0.5	0.1	1.5	0.1	0 %	49.6
Dec 2019				6157	34915	16747	8106	2080	125	1100	132	4 $	69367
136523				4.5	25.6	12.3	5.9	1.5	0.1	0.8	0.1	0 %	50.8
Jan 2020					2578	25047	17367	2697	4317	824	389	0 $	53221
115056					2.2	21.8	15.1	2.3	3.8	0.7	0.3	0 %	46.3
Feb 2020						4661	31832	19382	3333	1516	0	-599 $	60125
125413						3.7	25.4	15.5	2.7	1.2	0	-0.5 %	47.9
Mar 2020							7912	31664	11272	4764	2122	1195 $	58929
123149							6.4	25.7	9.2	3.9	1.7	1 %	47.9
Apr 2020								2271	24717	13458	4075	2328 $	46849
94023								2.4	26.3	14.3	4.3	2.5 %	49.8
May 2020									8335	27652	7784	2178 $	45950
95127									8.8	29.1	8.2	2.3 %	48.3
Jun 2020										4232	32353	10814 $	47399
108184										3.9	29.9	10 %	43.8
Jul 2020											7922	27685 $	35607
108952											7.3	25.4 %	32.7
Aug 2020												3439 $	3439
76391												4.5 %	4.5

Averages	1st Mo	2nd Mo	3rd Mo	4th Mo	5th Mo	6th Mo	7th Mo	8th Mo	9th Mo	10th Mo	11th Mo	12th Mo
Extended	4.3	<NA>	<NA>	<NA>	<NA>	<NA>	<NA>	<NA>	<NA>	<NA>	<NA>	<NA>
Weighted	4.3	25.9	12.3	3.7	2.2	0.7	0.2	0.4	0.2	0	0	0

Attachment: FIRE DEPT AUG 2020 OT REPORT (9970 : Fire Department Overtime and LifeQuest Services Billing Reports for August, 2020.)

City of De Pere, Wisconsin

Request For Finance/Personnel Committee Action

MEETING DATE:	**September 8, 2020**
DEPARTMENT:	**Police**
FROM:	**Derek Beiderwieden**
SUBJECT:	**Consideration and Possible Action for the August 2020 Police Overtime Report**

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

Reimbursable Miscellaneous OT of 4 total hours was for the Drug Task Force assigned officer.

Non-reimbursable Miscellaneous Overtime total hours of 5.75 hours was incurred for Protest Assistance and background investigations.

Additionally, of the 43.25 total hours incurred for Investigation, 4.5 hours were due to Detective Sergeant Investigations, while 38.75 hours were incurred for Late Call/Report Writing by Patrol.

ATTACHMENTS:

- 2018 PD OT Summary (PDF)
- 2019 PD OT Summary (PDF)
- August 2020 PD OT Report (PDF)

DE PERE POLICE DEPARTMENT
OVERTIME BY REASON
2018

REASON	JAN*	FEB**	MAR***	APR+	MAY++	JUN ^	JUL #	AUG ##	SEPT^^	OCT^^^	NOV*+	DEC*+*	TOTAL
OFFICER SICK RELIEF	41.50	19.50	10.00	15.50	23.00	14.00	20.00	97.50	33.00	29.00	19.50	8.50	331.00
OFFICER WORKED ON HOLIDAY	105.75	8.00	12.00	42.00	98.25	22.00	70.50	4.00	114.00	12.00	51.75	98.75	639.00
OFFICER FOR COURT	4.00	14.00	13.00	12.00	18.00	12.00	23.50	6.00	14.00	53.50	9.00	26.00	205.00
OFFICER TRAINING	82.00	122.00	71.75	140.00	277.00	164.75	104.50	73.50	179.75	224.25	66.50	28.00	1534.00
OFFICER RELIEF FOR FUNERAL			4.50										4.50
OFFICER ATTEND MEETING	10.50		3.50	15.00	0.50		7.50		10.00	12.00		21.00	80.00
STAFFING LEVEL	68.00	51.25	97.75	61.50	87.50	92.00	83.00	73.75	140.50	175.50	99.50	85.25	1115.50
INVESTIGATION	50.75	77.00	82.25	87.50	40.75	27.50	39.00	55.50	15.00	83.00	57.25	74.50	690.00
HONOR GUARD FOR FUNERAL						15.50		3.00					18.50
SCHOOL LIAISON REIMBURSED	12.50	25.50	10.00	19.00	33.75	27.50		15.00	61.00	41.50	7.00	22.00	274.75
COMMUNITY RELATIONS						1.50		2.00	3.00	14.50		4.00	25.00
SPECIAL ASSIGNMENT						6.50				46.00			52.50
SPECIAL ASSIGNMENT REIMBURSED		17.50	9.50		212.75		26.50		13.50		30.75		310.50
MISCELLANEOUS	16.00	19.00	10.75	25.75	35.00	10.75	9.00	18.50	19.75	37.75	18.75	19.00	240.00
MISCELLANEOUS REIMBURSED	33.00	41.50	79.00	20.00	32.50	23.50	25.00	34.00	32.00	43.00	22.00	19.00	404.50
Gross OFFICER OVERTIME	424.00	395.25	404.00	438.25	859.00	417.50	408.50	382.75	635.50	772.00	382.00	406.00	5924.75
SUBTOTAL REIMBURSED OVERTIME	(45.50)	(84.50)	(98.50)	(39.00)	(279.00)	(51.00)	(51.50)	(49.00)	(106.50)	(84.50)	(59.75)	(41.00)	(989.75)
NET OFFICER OVERTIME	378.50	310.75	305.50	399.25	580.00	366.50	357.00	333.75	529.00	687.50	322.25	365.00	4935.00

Total Overtime Budget:	**$150,000.00**
Expenditures through 3/1/2019	**$190,045.02**
Percent of Total Budget:	**126.70%**

NOTES:

* Period 12/30/2017 - 1/26/2018
**Period 1/27/2018 - 2/23/2018
***Period 2/24/2018 - 3/23/2018
+Period 3/24/2018 - 4/20/2018
++Period 4/21/2018 - 6/1/2018
^Period 6/2/2018 - 6/29/2018
#Period 6/30/2018 - 7/27/18
##Period 7/28/2018 - 8/24/2018
^^Period 08/25/2018 - 09/21/2018
^^^Period 9/22/2018 - 11/2/2018
*+Period 11/3/2018 - 11/30/2018
*+*Period 12/01/2018 - 12/28/2018

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 REIMBUSED	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

DE PERE POLICE DEPARTMENT
OVERTIME BY REASON
2020

REASON	JAN *	FEB **	MAR ***	APR +	MAY++	JUN ^	JUL #	AUG##	SEPT^^	OCT^^^	NOV*+	DEC*+*	TOTAL
OFFICER SICK RELIEF	90.75	25.50	18.00		10.25	6.50	0.00	20.00					171.00
OFFICER WORKED ON HOLIDAY	92.75	12.00	12.00	25.75	48.50	8.00	69.25	4.00					272.25
OFFICER FOR COURT	60.00	4.00	7.00	5.00		3.00	8.00	5.50					92.50
OFFICER TRAINING	38.50	119.75	56.00	20.00		146.00	104.25	48.25					532.75
OFFICER RELIEF FOR FUNERAL													0.00
OFFICER ATTEND MEETING		2.00	2.00										4.00
STAFFING LEVEL	285.50	107.25	99.00	54.25	42.50	154.50	225.25	279.00					1247.25
INVESTIGATION	22.50	7.50	32.25	28.25	36.25	25.50	70.75	43.25					266.25
HONOR GUARD FOR FUNERAL													0.00
SCHOOL LIAISON REIMBURSED	27.75	29.25	13.75					14.00					84.75
COMMUNITY RELATIONS													0.00
SPECIAL ASSIGNMENT													0.00
SPECIAL ASSIGNMENT REIMBURSED	4.50	14.00											18.50
MISCELLANEOUS	15.25	14.25	24.75	5.75	48.00	58.00	2.00	5.75					173.75
MISCELLANEOUS REIMBURSED	11.50	42.25	18.50	12.25	5.75	4.00	31.50	4.00					129.75
GROSS OFFICER OVERTIME	649.00	377.75	283.25	151.25	191.25	405.50	511.00	423.75	0.00	0.00	0.00	0.00	2992.75
SUBTOTAL REIMBURSED OVERTIME	(43.75)	(85.50)	(32.25)	(12.25)	(5.75)	(4.00)	(31.50)	(18.00)	0.00	0.00	0.00	0.00	(233.00)
NET OFFICER OVERTIME	**605.25**	**292.25**	**251.00**	**139.00**	**185.50**	**401.50**	**479.50**	**405.75**	**0.00**	**0.00**	**0.00**	**0.00**	2759.75

TOTAL OVERTIME BUDGET:	**$**	**175,000.00**
EXPENDITURES THROUGH 8/31/2020	**$**	**128,120.36**
PERCENT OF TOTAL BUDGET:		**73%**

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.

City of De Pere, Wisconsin

Request For Finance/Personnel Committee Action

MEETING DATE:	**September 8, 2020**
DEPARTMENT:	**Health Department**
FROM:	**Deborah Armbruster**
SUBJECT:	**Consideration and possible action to approve the Grant Agreement Modification between the State of WI Department of Health Services and De Pere DPH for 2020 Consolidated Contract.***

ATTACHMENTS:

- Grant Agreement Modification betweeen DHS and De Pere DPH (PDF)

Wisconsin Department of Health Services
Contract Centralization Legal Review

Agreement Number: **43561-3**

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

31F480248CFC464...

Name: Cody Wagner

Title: Office of Legal Counsel

8/26/2020

Date Signed

Attachment: Grant Agreement Modification between DHS and De Pere DPH (9968 : 2020 DPH Consolidated Contract)

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

DPH Contract No.: 43561-3
Agreement Amount: $34,412
Agreement Term Period: 10/1/2019 to 9/31/2021
CARS Pre-Packet No: 16694

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 Scope of Work. Final reports are due 45 days from the end of the designated contract period for the 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: ______________________
Title: ______________________
Signature: ______________________
Date: ______________________

Grantee
Entity Name: ______________________

Authorized Representative

Name: Deborah Armbruster
Title: Health Director/Officer
Signature: ______________________
Date: ______________________

CIVIL RIGHTS COMPLIANCE ATTACHMENT

The Wisconsin Department of Health Services and Grantee agree to the below change to the agreement. The below enumerated agreement revision is hereby incorporated by reference into the agreement and is enforceable as if restated therein in its entirety.

Section 10 of the Agreement ("CIVIL RIGHTS COMPLIANCE") is hereby amended by inserting the following:

> In accordance with the provisions of Section 1557 of the Patient Protection and Affordable Care Act of 2010 (42 U.S.C. § 18116), Title VI of the Civil Rights Act of 1964 (42 U.S.C. § 2000d et seq.), Section 504 of the Rehabilitation Act of 1973 (29 U.S.C. § 701 et seq.), the Age Discrimination Act of 1975 (42 U.S.C. § 6101 et seq.), and regulations implementing these Acts, found at 45 C.F.R. Parts 80, 84, and 91 and 92, the Grantee shall not exclude, deny benefits to, or otherwise discriminate against any person on the basis of sex, race, color, national origin, disability, or age in admission to, participation in, in aid of, or in receipt of services and benefits under any of its programs and activities, and in staff and employee assignments to patients, whether carried out by the Grantee directly or through a Sub-contractor or any other entity with which the Grantee arranges to carry out its programs and activities.
>
> .

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**	**7/1/2020**	**6/30/2021**	**$34,412**

Profile ID#	**Profile Name**	**Profile Note**	**Profile Current Amount**	**Profile Change Amount**	**Profile Total Amount**	**Funding Controls**
155015	BIOT FOCUS A PLANNING		-	$34,412	$34,412	N/A
-	-		-	-	-	
-	-		-	-	-	
-	-		-	-	-	
					$34,412	

FEDERAL AWARD INFORMATION

DHS Profile Number	155015
FAIN	NU90TP922055
Federal Award Date	6/23/2020
Sub-award period of Performance Start Date	7/1/2020
Sub-award period of Performance End Date	6/30/2021
Amount of Federal Funds obligated (committed) by this action	$34,412
Total Amount of Federal Funds obligated (committed)	$34,412
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	$11,399,787
R&D?	No
Indirect Cost Rate	0.065

Local Public Health Preparedness Contract Objectives
CDC Cooperative Agreement
Budget Period 1901-02: July 1, 2020 – June 30, 2021

LPHA BP-1901-02 Contract Objectives and Deliverables

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, 2020 to June 30, 2021 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 that includes individuals with access and functional needs.

FEMA defines a "whole community" approach as "a means by which residents, emergency management practitioners, organizational and community leaders, and government officials can collectively understand and assess the needs of their respective communities and determine the best ways to organize and strengthen their assets, capacities, and interests." According to FEMA, "whole community includes individuals and families, including those with access and functional needs; businesses; faith-based and community organizations; nonprofit groups; schools and academia; media outlets; and all levels of government, including state, local, tribal, territorial, and federal partners."

Planning for a whole community will consider individuals with access and functional needs such as: children, pregnant women, senior citizens, people with disabilities, and people with pre-existing behavioral health needs, among others.

During this budget period, July 1, 2020 to June 30, 2021, and due to the COVID-19 response activities, the Wisconsin Department of Health Services is prioritizing the following capabilities:

Priority Capabilities

- **Capability 1**: Community Preparedness
- **Capability 3**: Emergency Operations Coordination
- **Capability 4**: Emergency Public Information and Warning
- **Capability 5**: Fatality Management
- **Capability 6**: Information Sharing
- **Capability 8**: Medical Countermeasure Dispensing and Administration
- **Capability 9**: Medical Material Management and Distribution
- **Capability 13**: Public Health Surveillance & Epidemiologic Investigation
- **Capability 15**: Volunteer Management

Reporting on all contract objectives will be via the PCA Portal. To request access, please send an email to: DHSPCAPortal@wi.gov

Objectives and Deliverables

1. LPHAs will submit a proposed budget, a mid-year budget, and a year-end budget by completing and uploading the PHEP Budget Template for BP2 to the 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 page. Detailed instructions are at the top of the Budget Page.
   Deliverable 1: By July 31, 2020, submit the proposed budget on the PCA Portal.
   Deliverable 2: By February 26, 2021, update the mid-year budget on the PCA.
   Deliverable 3: By August 16, 2021, update the year-end budget on the PCA Portal.

Capability 1: Community Preparedness

2. **(Joint PHEP/HPP Activity)** LPHAs will play an active role in their regional Wisconsin Healthcare Emergency Readiness Coalition (HERC), including participation in strategic planning, relevant trainings, exercises, and other activities. **OPEHC anticipates that LPHAs will meet this deliverable through COVID-19 response activities.**
   Deliverable 4: By June 30, 2021, report in what capacity on the PCA Portal.

3. **(Joint PHEP/HPP Activity)** 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.
   Deliverable 5: By June 30, 2021, conduct an HVA, update a current HVA, or participate in your regional HERC HVA process and report completion status on the PCA Portal.

4. **(Joint PHEP/HPP Activity)** LPHAs will demonstrate evidence of emergency preparedness planning, training, exercising, or actual response that includes incorporation of individuals with access and functional needs. **OPEHC anticipates that LPHAs will meet this deliverable through COVID-19 response activities.**
   Deliverable 6: By June 30, 2021, identify partners with whom you engaged that serve populations with access and functional needs and report these partners on the PCA Portal.

Capability 3: Emergency Operations Coordination

5. LPHAs will maintain emergency contacts for staff assigned to preparedness and/or response roles on the PCA Portal and will update contacts every six months.
   Deliverable 7: By December 31, 2020, update all jurisdictional profiles on the PCA Portal.
   Deliverable 8: By June 30, 2021, update all jurisdictional profiles on the PCA Portal.

6. 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.
   Deliverable 9: By June 30, 2021, identify percentage of staff assigned to preparedness and/or response roles that have completed ICS training status and report this on the PCA portal.

Capability 4: Emergency Public Information and Warning

7. (**Joint PHEP/HPP Activity**) LPHAs will develop or maintain plans or procedures for coordinating health emergency messaging to the public, media, and others. **OPEHC anticipates that LPHAs will meet this deliverable through COVID-19 response activities.**
   Deliverable 10: By June 30, 2021, report completion status on the PCA Portal.

8. LPHAs will demonstrate their ability to use their emergency alerting system during a drill or a real-world event. **OPEHC anticipates that LPHAs will meet this deliverable through COVID-19 response activities.**
   Deliverable 11: By June 30, 2021, report name, type, and date of the drill or real-world event on the PCA Portal.

Capability 5: Fatality Management

9. LPHAs will review jurisdictional fatality management plans to identify their role in a mass fatality incident.
   Deliverable 12: By June 30, 2021, report completion status on the PCA Portal.

Capability 6: Information Sharing

10. (**Joint PHEP/HPP Activity**) LPHAs will develop or sustain processes or procedures to conduct exchanges of health-related information and situational awareness among government, healthcare, and private sector partners (including HERCs). **OPEHC anticipates that LPHAs will meet this deliverable through COVID-19 response activities.**
    Deliverable 13: By June 30, 2021, identify jurisdictional and state-level partners with whom health-related information and situational awareness was shared and report these partners on the PCA Portal.

11. (**Joint PHEP/HPP Activity**) LPHAs will develop or maintain processes or procedures for engaging their regional Health Emergency Readiness Coalitions (HERCs) to collect, provide, and receive situational awareness. **OPEHC anticipates that LPHAs will meet this deliverable through COVID-19 response activities.**
    Deliverable 14: By June 30, 2021, report completion status on the PCA Portal.

Capability 8: Medical Countermeasure Dispensing and Administration

12. LPHAs will utilize the Point of Dispensing (POD) Management Tool on the PCA Portal to update all information for the jurisdiction's PODs and dispensing vaccination clinics (DVCs).
    Deliverable 15: By June 30, 2021, update all of the jurisdiction's PODs in the POD Management Tool on the PCA Portal.

13. LPHAs will maintain a current list of points of contact for each CDC Pandemic Influenza Vaccination Tier 1–2 critical workforce group for high or very high pandemic severity and will follow CDC guidelines for allocation of a potential COVID-19 vaccine.
    Deliverable 16 By June 30, 2021, update points of contact in the Vaccination Tier Form on the PCA Portal.

Attachment: Grant Agreement Modification between DHS and De Pere DPH (9968 : 2020 DPH Consolidated Contract)

Capability 9: Medical Material Management and Distribution

14. LPHAs will update the jurisdiction's Medical Countermeasure Operations Plan to include contact information for each local or regional IMATS user (as listed on the SNS page on the PCA Portal).
Deliverable 17: By June 30, 2021, report completion status on the PCA Portal.

Capability 13: Public Health Surveillance & Epidemiologic Investigation

15. LPHAs will follow epidemiological investigation protocols, including for COVID-19, and enter information into the Wisconsin Electronic Disease Surveillance System (WEDSS). **OPEHC anticipates that LPHAs will meet this deliverable through COVID-19 response activities.**
Deliverable 18: By June 30, 2021, input epidemiological information into WEDSS.

16. LPHAs will follow their processes for epidemiological investigations, including trigger points for starting investigations, identifying at-risk populations, and conducting contact tracing. **OPEHC anticipates that LPHAs will meet this deliverable through COVID-19 response activities.**
Deliverable 19: By June 30, 2021, report completion status on the PCA Portal.

Capability 15: Volunteer Management

17. (**Joint PHEP/HPP Activity**) 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. **OPEHC anticipates that LPHAs will meet this deliverable through COVID-19 response activities.**
Deliverable 20: By June 30, 2021, report name, type, and date of the drill or real-world event on the PCA Portal.

18. 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.
Deliverable 21: By December 31, 2020, update WEAVR administrator contact information on the PCA Portal.
Deliverable 22: By June 30, 2021, update WEAVR administrator contact information on the PCA Portal.

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Certificate Of Completion

Envelope Id: 3AA323697A0D40DDA36DE7ACF95A502B		Status: Sent
Subject: 155015 - DEPERE DPH - 2020 DPH Consolidated - 43561-3		
Source Envelope:		
Document Pages: 9	Signatures: 1	Envelope Originator:
Certificate Pages: 5	Initials: 0	Matt Christensen
AutoNav: Enabled		1 West Wilson St.
EnvelopeId Stamping: Enabled		Madison, WI 53703
Time Zone: (UTC-06:00) Central Time (US & Canada)		Matthew.Christensen@dhs.wisconsin.gov
		IP Address: 165.189.255.43

Record Tracking

Status: Original 8/25/2020 2:49:19 PM	Holder: Matt Christensen Matthew.Christensen@dhs.wisconsin.gov	Location: DocuSign
Security Appliance Status: Connected	Pool: StateLocal	
Storage Appliance Status: Connected	Pool: DHS	Location: DocuSign

Signer Events	Signature	Timestamp
Cody Wagner CodyW.Wagner@dhs.wisconsin.gov Office of Legal Counsel Wisconsin Department of Health Services Security Level: Email, Account Authentication (None)	DocuSigned by: Cody Wagner 31F480248CEC464... Signature Adoption: Uploaded Signature Image Using IP Address: 165.189.255.23	Sent: 8/25/2020 2:54:37 PM Viewed: 8/26/2020 12:51:06 PM Signed: 8/26/2020 12:55:12 PM
Electronic Record and Signature Disclosure: Not Offered via DocuSign		
Deborah Armbruster darmbruster@mail.de-pere.org Health Director/Officer Security Level: Email, Account Authentication (None)		Sent: 8/26/2020 12:55:14 PM Viewed: 8/26/2020 1:20:03 PM
Electronic Record and Signature Disclosure: Accepted: 7/9/2020 2:46:51 PM ID: c511486d-d106-42d6-8bfe-926595c44038		
Chuck Warzecha Charles.Warzecha@dhs.wisconsin.gov Security Level: Email, Account Authentication (None)		
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

Attachment: Grant Agreement Modification betweeen DHS and De Pere DPH (9968 : 2020 DPH Consolidated Contract)

Carbon Copy Events	Status	Timestamp
CARS Contracts DHSCARSContracts@dhs.wisconsin.gov Wisconsin Department of Health Services Security Level: Email, Account Authentication (None) **Electronic Record and Signature Disclosure:** Not Offered via DocuSign	COPIED	Sent: 8/25/2020 2:54:37 PM
Yvette A Smith Yvette.Smith@dhs.wisconsin.gov Security Level: Email, Account Authentication (None) **Electronic Record and Signature Disclosure:** Not Offered via DocuSign	COPIED	Sent: 8/25/2020 2:54:37 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: 8/25/2020 2:54:37 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: 8/26/2020 12:55:15 PM

Witness Events	Signature	Timestamp

Notary Events	Signature	Timestamp

Envelope Summary Events	Status	Timestamps
Envelope Sent	Hashed/Encrypted	8/26/2020 12:55:15 PM

Payment Events	Status	Timestamps

Electronic Record and Signature Disclosure

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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

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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.

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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.

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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..

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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 8, 2020**
DEPARTMENT:	**Human Resources**
FROM:	**Shannon Metzler**
SUBJECT:	**Consideration and Possible Action to increase 2020 wage rates for Chief Election Inspector & Election Inspector***

ATTACHMENTS:

- Chief Inspector Memo 9.4.20 (PDF)
- Chief Inspector Comparison 9.4.20 (PDF)
- DRAFT 2020 Seasonal Part-time-non-benefit Eligible Employee Wage Schedule Rev 11.25.2019 (PDF)

DE PERE

CITY OF DE PERE
MEMO

To: Members of the Finance/Personnel Committee
From: Shannon Metzler, Human Resources Director
Date: September 8, 2020

RE: **Recommended changes to 2020 Chief Election Inspector and Election Inspector Wages**

Attached please find the 2020 pay recommendations for part-time and seasonal employees and the election employee wage rate survey results.

There are two positions, based on position responsibility, market data and/or difficulty filling positions, we are recommending moving to a higher level effective September 16, 2020. The department has funds in their 2020 budget to cover the cost of the increases. The recommendations are as follows:

- Election Inspector – from Level 2 to Level 4
- Chief Election Inspector – from Level 4 to Level 7

Please feel free to contact me at 339-4045 if you have questions prior to the meeting.

Thank you.

2020 Hourly Wage Rates for Election Employees

Municipality	Chief Inspector	Election Inspector	Difference
Town of Ledgeview	$ 8.00	$ 7.50	$ 0.50
Village of Denmark	$ 8.50	$ 8.50	$ -
Village of Allouez	$ 12.00	$ 9.00	$ 3.00
Village of Wrightstown	$ 10.50	$ 9.50	$ 1.00
City of De Pere	$ 11.00	$ 10.00	$ 1.00
Town of Pittsfield	$ 12.00	$ 10.00	$ 2.00
Town of Wrightstown	$ 12.00	$ 10.00	$ 2.00
City of Green Bay	$ 12.00	$ 10.00	$ 2.00
Village of Suamico	$ 13.00	$ 10.00	$ 3.00
Town of Rockland	$ 13.00	$ 10.00	$ 3.00
Village of Howard	$ 14.00	$ 10.00	$ 4.00
Town of Morrison	$ 12.25	$ 11.00	$ 1.25
Village of Ashwaubenon	$ 13.00	$ 11.00	$ 2.00
Town of Green Bay	$ 12.00	$ 12.00	$ -
Town of Scott	$ 12.00	$ 12.00	$ -
Town of Glenmore	$ 12.00	$ 12.00	$ -
Town of Eaton	$12.00	$12.00	$ -
Town of Humboldt	$ 13.50	$ 13.50	$ -
	$11.82	$10.44	

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2020 Seasonal/Part Time (Non-Benefit Eligible) Employee Wage Scale

Wages Effective January 1, 2020

Updated 11/25/2019

Position	Step 1	Step 2	Step 3	Step 4
Level 1	$9.25	$9.50	$9.75	$10.00
- Pool - Concession Staff				
- Pool - Basket/Maintenance				
Level 2	$10.00	$10.25	$10.50	$10.75
- Assistant Instructor				
- Recreation Office Assistant				
- Recreation Intern				
- Community Center Facility Attendant				
- Playground Leader				
~~- Election Inspector~~				
- Event Server^^				
Level 3	$10.50	$10.75	$11.00	$11.25
- Kidz Zone & Camp Counselors				
- Youth Recreation Supervisor				
Level 4	$11.00	$11.25	$11.50	$11.75
- Community Center Maintenance				
- Basketball Supervisor				
- Lifeguard***				
~~- Chief Election Inspector~~				
- Election Inspector				
- Park, Street & Water Maintenance Laborer				
- Sign Maintenance Aide				
- Shop Assistant				
- Building Maintenance Assistant				
- Community Services Officer				
Level 5	$12.00	$12.25	$12.50	$12.75
- Tennis Instructor				
- Park Maintenance Lead				
Level 6	$13.00	$13.25	$13.50	$13.75
- Art/Theatre Instructor				
- Fitness Instructor				
- Tae Kwon Do Instructor/Tai Chi Instructor				
- Water Aerobics Instructor				
- Youth Activity Instructor				
- Economic Development Intern				
- Election Specialist				
- Development Services Intern				
- GIS Intern				
- Water Department Intern				
Level 7	$14.00	$14.25	$14.50	$14.75
- Chief Election Inspector				
- Dance, Pom, Twirling & Tumbling Instructor				
- Enrichment Instructor				
- Pool Manager				
- Event Manager^^				
Level 8	$15.00	$15.25	$15.50	$15.75
- Paid On Call Firefighter****				
- Paid On Premise Firefighter**** / ******				

Attachment: DRAFT 2020 Seasonal Part-time-non-benefit Eligible Employee Wage Schedule Rev 11.25.2019 (9974 : Consideration and Possible Action to increase

- Training & Safety Officer (Fire)**** / ****** - Weed Commissioner				
Level 9 - Band Director - Yoga/Pilates/Zumba with basic certification * - Video Production Assistant^ - Engineering Aide	$16.50	$16.75	$17.00	$17.25
Level 10 - Crossing Guard***** - Rubbish Site Attendant	$17.00	$17.25	$17.50	$17.75
Level 11 - Yoga/Pilates/Zumba with advance certification after 1 yr. employment unless approved by Mgr. (ACE, AFAA, E-RYT 500 hrs) * - Snow Plow Driver - Seasonal Maintenance Worker - Accountant	$20.00	$20.25	$20.50	$20.75
Non-Classified Wage Rates				
- Scorekeeper	$9.50/ga	$9.75/ga	$10.00/ga	$10.25/ga
- Kickball Official**	$14.00/ga	$14.25/ga	$14.50/ga	$14.75/ga
- Flag Football Official	$14.00/ga	$14.25/ga	$14.50/ga	$14.75/ga
- Slow/Co-ed Softball Umpire**	$17.00/ga	$17.25/ga	$17.50/ga	$17.75/ga
- Basketball Official**	$22.00/ga	$22.25/ga	$22.50/ga	$22.75/ga
- WIAA Certified Basketball Official**	$25.00/ga	$25.25/ga	$25.50/ga	$25.75/ga

Misc. Wage Rates	
- Plumbing Inspector	$30.00/hr
- Electrical Inspector	$30.00/hr

are given a step increase with supervisor approval, for each year they return to same employment or each January 1st with satisfactory work performance. (New hires hired after June 30th will receive an increase the second January 1st after start date or when returning for a second season, whichever happens first)

- First year employees in any classified level shall start at Step 1, unless approved otherwise approved by the department head.
- All classified positions are not eligible for additional step increases past Step 4.

The City of De Pere has an incentive program established for seasonal Park and Recreation employees.
The program includes: admission to one program per season (up to 3 per year). The incentive program is administered at the discretion of the supervisor of the department.

* Eligible to earn incentive pay based upon number of participants enrolled. Incentive pay ranges an additional .25 hours to 1.25 hours per class.

** Umpires or officials that are scheduled with a partner and work a game alone will be paid at 1.5 times the game rate.

*** The City will pay for lifeguard certification for new lifeguards, and WSI certified lifeguards, contingent on staff successfully completing one season of employment as a full time staff member. Substitute guards are not eligible for reimbursement of their lifeguard certification.

**** Receives $50/month on-call pay if meet minimum response requirements for emergency incidents and duty crew. Responses will be reviewed annually by department.

***** Receives $20/month gas stipend for regular assigned guards. This benefit is discontinued for guards assigned to a regular position on or after April 1, 2019.

****** Receives $0.25/hour for each of the following certifications: Firefighter II, Fire Inspector, Driver Operator Pumper, Driver Operator Aerial, Emergency Services Instructor, Fire Officer I, Fire Officer II;
Receives $1.00/hour for EMT-P Licensure

^ Paid at least a minimum of 2 hours each day worked

^^ Bartenders License required and shall be reimbursed by the City upon successful attendance of at least thre

City of De Pere, Wisconsin

Request For Finance/Personnel Committee Action

MEETING DATE:	**September 8, 2020**
DEPARTMENT:	**Administration**
FROM:	**Lawrence Delo**
SUBJECT:	**Discuss status of 2021 budget development.**

City of De Pere, Wisconsin

Request For Finance/Personnel Committee Action

MEETING DATE: **September 8, 2020**

DEPARTMENT: **Finance Department**

FROM: **Joe Zegers**

SUBJECT: **Review and discussion of DRAFT 2019 Annual Financial Report.**

ATTACHMENTS:

- Annual Financial Report Memo - 2019 (PDF)
- Summary Financial Information (PDF)
- De Pere Annual Financial Report (PDF)

To: Honorable Mayor and Members of the Finance Committee
Larry Delo, Administrator
From: Joe Zegers, Finance Director
Date: September 4th, 2020
Subject: Review and discussion of DRAFT 2019 Annual Financial Report

I have attached a summary of the City's 2019 DRAFT Annual Financial Report for your information and review as well as a detailed listing of the governmental fund balances for the year ended December 31st, 2019. We are expecting the final audit report later this month and I do not anticipate any material changes at this time. I will briefly go over the governmental fund balances worksheet at our meeting on Tuesday September 8th. For your information, the total general fund balance increased $290,870 in 2019 to $7,839,127 while the unassigned general fund balance increased $442,638 in 2019 to $6,648,634. The difference between the two increases is attributed to overall decreases of $151,768 in the nonspendable, restricted and committed portions of the total general fund balance. The unassigned fund balance of $6,648,634 represents 36.61% of the 2020 general fund budget as of December 31st, 2019. This is for your information and there does not need to be any action taken on this item at this time.

Summary Financial Information

GOVERNMENTAL FUND BALANCES

Presented below is a summary of the City's governmental fund balances on December 31, 2019 and 2018. This information is provided for assessing financial results for 2018 and for indicating financial resources available at the start of the 2020 budget year.

	12/31/2019	12/31/2018
General Fund		
Nonspendable	236,408.00	251,709.00
Restricted	626,689.00	858,147.00
Committed for		
Non-lapsing funds	327,396.00	232,405.00
Unassigned	6,648,504.00	6,205,996.00
Total General Fund Balance	**7,838,997.00**	**7,548,257.00**
Debt Service Fund		
Restricted for debt service	**3,125,768.00**	**1,506,754.00**
Special Revenue Funds		
Restricted for		
Loans	1,049,920.00	931,168.00
Park land acquisition	104,156.00	71,487.00
Committed for		
Subsequent years' expenditures		
Dog Park	12,090.00	12,493.00
Riverwalk Pier	231,406.00	1,172.00
Southwest Park equipment	26,813.00	14,517.00
Unassigned		
Cable Access	(76,503.00)	(30,333.00)
Total Special Revenue Funds	**1,347,882.00**	**1,000,504.00**
Capital Project Funds		
TID No. 5	836,194.00	463,094.00
TID No. 6	212,189.00	9,252.00
TID No. 7	(1,137,621.00)	(739,731.00)
TID No. 8	820,714.00	696,941.00
TID No. 9	(485,694.00)	(393,413.00)
TID No. 10	387,061.00	494,627.00
TID No. 11	69,066.00	(300,706.00)
TID No. 12	830,904.00	803,014.00
TID No. 13	632,715.00	752,992.00
TID No. 14	434,106.00	(6,750.00)
Committed for		
Subsequent years' expenditures		
Public Improvements	308,514.00	76,882.00
Capital Equipment	210,264.00	154,001.00
Community Center	7,935.00	7,376.00
Police/Fire Expansion	2,932.00	2,932.00
Total Capital Projects Funds	**3,129,279.00**	**2,020,511.00**
Total Governmental Fund Balances	**15,441,926.00**	**12,076,026.00**

Attachment: Summary Financial Information (9976 : Review and discussion of the December 31, 2019 Fund Balances report.)

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City of De Pere, Wisconsin

ANNUAL FINANCIAL REPORT

December 31, 2019

City of De Pere, Wisconsin

DECEMBER 31, 2019

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Attachment: De Pere Annual Financial Report (9976 : Review and discussion of the December 31, 2019 Fund Balances report.)

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Attachment: De Pere Annual Financial Report (9976 : Review and discussion of the December 31, 2019 Fund Balances report.)

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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, 2019, 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, 2019, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

OTHER MATTERS

Required Supplementary Information

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

Other Information

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

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

OTHER REPORTING REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

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

City of De Pere, Wisconsin

STATEMENT OF NET POSITION
DECEMBER 31, 2019
WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2018

	Governmental Activities	Business-type Activities	Totals	
			2019	2018
ASSETS				
Cash and investments	$ 12,603,433	$ 1,445,984	$ 14,049,417	$ 13,520,894
Receivables				
Taxes and special charges	17,169,083	-	17,169,083	16,931,655
Delinquent taxes	7,431	-	7,431	5,745
Accounts	972,325	3,904,195	4,876,520	4,368,841
Special assessments	1,306,434	-	1,306,434	2,433,691
Loans	357,674	-	357,674	467,629
Other	-	269,329	269,329	216,103
Internal balances	4,108,231	(4,108,231)	-	-
Due from other governments	-	1,037,251	1,037,251	1,140,701
Inventories and prepaid items	172,072	25,008	197,080	191,873
Restricted assets				
Cash and investments	3,939,242	362,233	4,301,475	2,679,076
Net pension asset	-	-	-	2,699,621
Capital assets, nondepreciable	9,560,990	272,556	9,833,546	10,123,194
Capital assets, depreciable	60,228,507	59,022,557	119,251,064	113,298,497
Total assets	110,425,422	62,230,882	172,656,304	168,077,520
DEFERRED OUTFLOWS OF RESOURCES				
Pension related amounts	8,217,155	769,842	8,986,997	4,956,789
Other postemployment related amounts	133,054	12,259	145,313	140,109
Total deferred outflows of resources	8,350,209	782,101	9,132,310	5,096,898
LIABILITIES				
Accounts payable	3,318,917	1,619,444	4,938,361	4,596,094
Accrued and other current liabilities	899,719	22,851	922,570	771,032
Due to other governments	1,513	-	1,513	1,136
Accrued interest payable	244,214	18,597	262,811	229,179
Special deposits	84,973	-	84,973	64,189
Unearned revenues	2,635	-	2,635	2,789
Short-term note payable	400,000	-	400,000	570,000
Long-term obligations				
Due within one year	5,369,108	850,552	6,219,660	5,342,655
Due in more than one year	34,378,990	2,505,809	36,884,799	35,968,076
Net pension liability	3,032,857	279,458	3,312,315	-
Other postemployment benefits	1,110,938	80,795	1,191,733	1,474,762
Total liabilities	48,843,864	5,377,506	54,221,370	49,019,912
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for subsequent year	17,169,083	-	17,169,083	16,931,655
Pension related amounts	4,206,219	387,576	4,593,795	5,348,993
Other postemployment related amounts	392,740	21,612	414,352	28,012
Total deferred inflows of resources	21,768,042	409,188	22,177,230	22,308,660
NET POSITION				
Net investment in capital assets	32,436,384	56,176,741	88,613,125	82,744,109
Restricted	3,481,016	205,626	3,686,642	3,722,370
Unrestricted	12,246,325	843,922	13,090,247	15,379,367
Total net position	$ 48,163,725	$ 57,226,289	$ 105,390,014	$ 101,845,846

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

City of De Pere, Wisconsin

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STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2019
WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2018

		Program Revenues		
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
GOVERNMENTAL ACTIVITIES				
General government	$ 2,004,281	$ 597,485	$ -	$ -
Public safety	10,019,651	1,691,080	145,596	-
Public works	7,024,668	929,861	1,375,828	1,087,887
Sanitation	754,230	-	188,244	-
Health and human services	496,739	2,318	77,783	-
Culture and recreation	3,134,509	587,344	559	230,234
Conservation and development	1,952,630	49,535	-	2,813
Interest and fiscal charges	1,047,078	-	-	-
Total governmental activities	26,433,786	3,857,623	1,788,010	1,320,934
BUSINESS-TYPE ACTIVITIES				
Water utility	6,146,679	6,062,376	-	940,151
Wastewater collection	9,174,295	9,175,822	-	648,787
Stormwater utility	1,394,090	1,726,712	-	950,353
Total business-type activities	16,715,064	16,964,910	-	2,539,291
Total	$ 43,148,850	$ 20,822,533	$ 1,788,010	$ 3,860,225

General revenues
- Taxes
  - Property taxes
  - Tax increments
  - Sales tax
  - Other taxes
- Federal and state grants and other contributions not restricted to specific functions
- Interest and investment earnings
- Miscellaneous
- Gain on sale of asset

Transfers

Total general revenues and transfers

Change in net position

Net position - January 1, as originally presented

Cumulative effect of change in accounting principle

Net position - January 1, as restated

Net position - December 31

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

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Net (Expense) Revenue and Changes in Net Position			
Governmental Activities	Business-type Activities	Totals	
		2019	2018
$ (1,406,796)	$ -	$ (1,406,796)	$ (1,413,668)
(8,182,975)	-	(8,182,975)	(7,922,414)
(3,631,092)	-	(3,631,092)	(747,704)
(565,986)	-	(565,986)	(632,534)
(416,638)	-	(416,638)	(419,278)
(2,316,372)	-	(2,316,372)	(2,578,209)
(1,900,282)	-	(1,900,282)	(3,108,897)
(1,047,078)	-	(1,047,078)	(991,789)
(19,467,219)	-	(19,467,219)	(17,814,493)
-	855,848	855,848	1,320,487
-	650,314	650,314	1,693,650
-	1,282,975	1,282,975	791,261
-	2,789,137	2,789,137	3,805,398
(19,467,219)	2,789,137	(16,678,082)	(14,009,095)
13,675,077	-	13,675,077	12,201,697
3,256,583	-	3,256,583	2,723,211
8,047	-	8,047	22,025
298,227	-	298,227	301,789
2,124,137	-	2,124,137	2,115,798
665,070	58,874	723,944	340,077
136,235	-	136,235	95,085
-	-	-	336,665
768,677	(768,677)	-	-
20,932,053	(709,803)	20,222,250	18,136,347
1,464,834	2,079,334	3,544,168	4,127,252
46,698,891	55,146,955	101,845,846	98,581,638
-	-	-	(863,044)
46,698,891	55,146,955	101,845,846	97,718,594
$ 48,163,725	$ 57,226,289	$ 105,390,014	$ 101,845,846

City of De Pere, Wisconsin

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BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2019
WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2018

	General	Debt Service	Public Improvements	Other Governmental Funds
ASSETS				
Cash and investments	$ 3,074,717	$ -	$ 1,525,492	$ 5,000,786
Restricted cash and investments	-	3,125,768	-	813,474
Receivables				
Taxes and special charges	8,146,885	3,813,192	942,276	4,266,730
Delinquent taxes	7,431	-	-	-
Accounts	435,313	-	-	537,623
Special assessments	46,965	-	1,259,469	-
Loans	-	-	-	357,674
Due from other funds	6,053,647	-	-	-
Advance to other funds	27,821	-	-	-
Inventories and prepaid items	172,072	-	-	-
Total assets	$ 17,964,851	$ 6,938,960	$ 3,727,237	$ 10,976,287
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities				
Accounts payable	$ 591,587	$ -	$ 1,216,978	$ 463,382
Accrued and other current liabilities	912,286	-	-	2,199
Due to other funds	-	-	-	1,716,555
Due to other governments	1,513	-	-	-
Special deposits	70,818	-	-	-
Unearned revenues	2,635	-	-	-
Short-term note payable	400,000	-	-	-
Total liabilities	1,978,839	-	1,216,978	2,182,136
Deferred inflows of resources				
Property taxes levied for subsequent year	8,146,885	3,813,192	942,276	4,266,730
Loans receivable	-	-	-	357,674
Special assessments	-	-	1,259,469	-
Total deferred inflows of resources	8,146,885	3,813,192	2,201,745	4,624,404
Fund balances				
Nonspendable	236,408	-	-	-
Restricted	626,689	3,125,768	-	5,376,125
Committed	327,396	-	308,514	493,440
Unassigned	6,648,634	-	-	(1,699,818)
Total fund balances	7,839,127	3,125,768	308,514	4,169,747
Total liabilities, deferred inflows of resources, and fund balances	$ 17,964,851	$ 6,938,960	$ 3,727,237	$ 10,976,287

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

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Totals	
2019	2018
$ 9,600,995	$ 10,283,453
3,939,242	2,317,795
17,169,083	16,931,655
7,431	5,745
972,936	402,446
1,306,434	2,433,691
357,674	467,629
6,053,647	3,697,639
27,821	27,821
172,072	166,996
$ 39,607,335	$ 36,734,870
$ 2,271,947	$ 2,030,225
914,485	751,359
1,716,555	1,490,562
1,513	1,136
70,818	63,830
2,635	2,789
400,000	570,000
5,377,953	4,909,901
17,169,083	16,931,655
357,674	467,629
1,259,469	2,349,659
18,786,226	19,748,943
236,408	251,709
9,128,582	6,587,476
1,129,350	501,778
4,948,816	4,735,063
15,443,156	12,076,026
$ 39,607,335	$ 36,734,870

City of De Pere, Wisconsin

BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2019
WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2018

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RECONCILIATION TO THE STATEMENT OF NET POSITION	2019	2018
Total fund balances as shown on previous page	$ 15,443,156	$ 12,076,026
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.	69,789,497	67,585,058
Other long-term assets are not available to pay current period expenditures and therefore are deferred in the funds.	1,617,143	2,817,288
Net position of the internal service fund is reported in the statement of net position as governmental activities	1,698,786	713,796
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	8,217,155	4,527,547
Deferred inflows related to pensions	(4,206,219)	(4,889,812)
Deferred outflows related to other postemployment benefits	133,054	128,081
Deferred inflows related to other postemployment benefits	(392,740)	(26,682)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.		
Bonds and notes payable	(36,215,000)	(34,110,000)
Capital leases payable	(156,381)	(96,140)
Premium on debt	(1,633,465)	(1,135,708)
Compensated absences	(1,743,252)	(1,771,995)
Net pension liability (asset)	(3,032,857)	2,467,873
Other postemployment benefit	(1,110,938)	(1,380,355)
Accrued interest on long-term obligations	(244,214)	(206,086)
Net position of governmental activities as reported on the statement of net position (see page 11)	$ 48,163,725	$ 46,698,891

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

City of De Pere, Wisconsin

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STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019
WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2018

	General	Debt Service	Public Improvements	Other Governmental Funds
REVENUES				
Taxes	$ 8,271,714	$ 3,730,250	$ 942,276	$ 4,056,583
Special assessments	-	-	1,454,483	-
Intergovernmental	3,303,419	20,796	473,605	809,841
Licenses and permits	692,896	-	-	90,430
Fines and forfeits	425,638	-	-	-
Public charges for services	1,565,235	-	-	32,939
Intergovernmental charges for services	1,324,327	-	-	-
Miscellaneous	763,151	158	-	369,258
Total revenues	16,346,380	3,751,204	2,870,364	5,359,051
EXPENDITURES				
Current				
General government	1,955,999	-	-	-
Public safety	9,532,198	-	-	-
Public works	2,397,887	-	-	-
Sanitation	729,742	-	-	-
Health and human services	501,685	-	-	-
Culture and recreation	2,515,160	-	-	136,135
Conservation and development	348,822	-	-	886,650
Debt service				
Principal	-	7,490,000	-	-
Interest and fiscal charges	-	1,045,286	41,433	61,379
Capital outlay	-	-	3,883,555	4,560,759
Total expenditures	17,981,493	8,535,286	3,924,988	5,644,923
Excess of revenues under expenditures	(1,635,113)	(4,784,082)	(1,054,624)	(285,872)
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	2,600,000	1,444,387	5,550,613
Capital lease issued	126,239	-	-	-
Premium on debt issued	-	193,376	216,869	226,660
Proceeds from sale of capital assets	-	-	-	-
Transfers in	1,830,077	3,609,720	-	30,333
Transfers out	(30,333)	-	(375,000)	(4,296,120)
Total other financing sources (uses)	1,925,983	6,403,096	1,286,256	1,511,486
Net change in fund balances	290,870	1,619,014	231,632	1,225,614
Fund balances - January 1	7,548,257	1,506,754	76,882	2,944,133
Fund balances - December 31	$ 7,839,127	$ 3,125,768	$ 308,514	$ 4,169,747

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

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Totals	
2019	2018
$ 17,000,823	$ 15,010,832
1,454,483	785,196
4,607,661	3,857,301
783,326	728,159
425,638	404,015
1,598,174	1,474,721
1,324,327	1,258,677
1,132,567	455,310
28,326,999	23,974,211
1,955,999	1,873,365
9,532,198	9,184,628
2,397,887	2,025,000
729,742	733,009
501,685	488,618
2,651,295	2,708,634
1,235,472	1,138,481
7,490,000	6,380,000
1,148,098	1,019,312
8,444,314	7,910,828
36,086,690	33,461,875
(7,759,691)	(9,487,664)
9,595,000	8,145,000
126,239	168,635
636,905	526,711
-	713,800
5,470,130	5,467,381
(4,701,453)	(4,730,512)
11,126,821	10,291,015
3,367,130	803,351
12,076,026	11,272,675
$ 15,443,156	$ 12,076,026

City of De Pere, Wisconsin

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS FOR THE YEAR ENDED DECEMBER 31, 2019 WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2018

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RECONCILIATION TO THE STATEMENT OF ACTIVITIES	2019	2018
Net change in fund balances as shown on previous page	$ 3,367,130	$ 803,351
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	5,359,767	4,215,509
Depreciation expense reported in the statement of activities	(3,096,187)	(2,860,277)
Net book value of disposals	(59,141)	(377,135)
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.	(1,200,145)	1,790,832
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	(9,595,000)	(8,145,000)
Capital leases issued	(126,239)	(168,635)
Premium on debt issued	(636,905)	(526,712)
Principal repaid	7,490,000	6,380,000
Capital leases paid	65,998	72,495
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	(38,128)	(69,382)
Amortization of debt premium	139,148	96,906
Compensated absences	28,743	(10,179)
Net pension asset	(2,467,873)	2,467,873
Net pension liability	(3,032,857)	666,658
Deferred outflows of resources related to pensions	3,689,608	(643,645)
Deferred inflows of resources related to pensions	683,593	(2,770,193)
Other postemployment benefits	269,417	(207,038)
Deferred outflows of resources related to other postemployment benefits	4,973	128,081
Deferred inflows of resources related to other postemployment benefits	(366,058)	(26,682)
Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenue (expense) of the internal service funds is reported with governmental activities.	984,990	178,254
Change in net position of governmental activities as reported in the statement of activities (see pages 12 - 13)	$ 1,464,834	$ 995,081

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

Attachment: De Pere Annual Financial Report (9976 : Review and discussion of the December 31, 2019 Fund Balances report.)

City of De Pere, Wisconsin

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STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2018

	Budget			Variance Final Budget - Positive (Negative)	2018 Actual
	Original	Final	Actual		
REVENUES					
Taxes	$ 8,270,467	$ 8,270,467	$ 8,271,714	$ 1,247	$ 8,259,381
Intergovernmental	3,244,618	3,244,618	3,303,419	58,801	3,180,529
Licenses and permits	645,372	645,372	692,896	47,524	633,003
Fines and forfeits	390,000	390,000	425,638	35,638	404,015
Public charges for services	1,466,549	1,466,549	1,565,235	98,686	1,469,321
Intergovernmental charges for services	1,380,100	1,380,100	1,324,327	(55,773)	1,258,677
Miscellaneous	434,030	434,030	763,151	329,121	291,601
Total revenues	15,831,136	15,831,136	16,346,380	515,244	15,496,527
EXPENDITURES					
Current					
General government	2,074,697	2,074,697	1,955,999	118,698	1,873,365
Public safety	9,656,889	9,656,889	9,532,198	124,691	9,184,628
Public works	2,239,033	2,239,033	2,397,887	(158,854)	2,025,000
Sanitation	627,633	627,633	729,742	(102,109)	733,009
Health and human services	547,059	547,059	501,685	45,374	488,618
Culture and recreation	2,232,537	2,232,537	2,515,160	(282,623)	2,586,487
Conservation and development	328,688	328,688	348,822	(20,134)	452,951
Total expenditures	17,706,536	17,706,536	17,981,493	(274,957)	17,344,058
Excess of revenues under expenditures	(1,875,400)	(1,875,400)	(1,635,113)	240,287	(1,847,531)
OTHER FINANCING SOURCES (USES)					
Capital lease issued	-	-	126,239	126,239	168,635
Proceeds from sale of capital assets	-	-	-	-	-
Transfers in	1,791,400	1,791,400	1,830,077	38,677	1,798,269
Transfers out	-	-	(30,333)	(30,333)	(167,118)
Total other financing sources (uses)	1,791,400	1,791,400	1,925,983	134,583	1,799,786
Net change in fund balance	(84,000)	(84,000)	290,870	374,870	(47,745)
Fund balance - January 1	7,548,257	7,548,257	7,548,257	-	7,596,002
Fund balance - December 31	$ 7,464,257	$ 7,464,257	$ 7,839,127	$ 374,870	$ 7,548,257

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, 2019
WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2018

	Enterprise Funds			
	Water Utility	Wastewater Treatment Plant Utility	Wastewater Utility	Stormwater Utility
ASSETS				
Current assets				
Cash and investments	$ -	$ 396,435	$ -	$ 1,049,549
Receivables				
Customer accounts	1,567,985	-	2,336,210	-
Other	269,329	-	-	-
Due from other governments	-	1,037,251	-	-
Inventories and prepaid items	25,008	-	-	-
Total current assets	1,862,322	1,433,686	2,336,210	1,049,549
Noncurrent assets				
Restricted assets				
Cash and investments	212,233	-	150,000	-
Other assets				
Net pension asset	-	-	-	-
Capital assets				
Nondepreciable	162,581	-	-	109,975
Depreciable	27,005,043	-	18,431,036	13,586,478
Total capital assets	27,167,624	-	18,431,036	13,696,453
Total assets	29,242,179	1,433,686	20,917,246	14,746,002
DEFERRED OUTFLOWS OF RESOURCES				
Pension related amounts	313,630	-	248,316	207,896
Other postemployment related amounts	6,133	-	2,850	3,276
Total deferred outflows of resources	319,763	-	251,166	211,172

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

Totals		Governmental Activities - Internal Service Funds	
2019	2018	2019	2018
$ 1,445,984	$ 2,151,983	$ 2,022,533	$ 1,085,458
3,904,195	3,966,036	-	-
269,329	216,103	-	-
1,037,251	1,140,701	-	-
25,008	24,877	-	-
6,681,767	7,499,700	2,022,533	1,085,458
362,233	361,281	-	-
-	231,748	-	-
272,556	675,874	-	-
59,022,557	55,160,759	-	-
59,295,113	55,836,633	-	-
66,339,113	63,929,362	2,022,533	1,085,458
769,842	429,242	-	-
12,259	12,028	-	-
782,101	441,270	-	-

City of De Pere, Wisconsin

STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2019
WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2018

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	Enterprise Funds			
	Water Utility	**Wastewater Treatment Plant Utility**	**Wastewater Utility**	**Stormwater Utility**
LIABILITIES				
Current liabilities				
Accounts payable	$ 724,730	$ -	$ 866,053	$ 28,661
Accrued and other current liabilities	9,034	-	7,488	6,329
Due to other funds	3,769,807	-	567,285	-
Current portion of long-term debt	460,200	-	390,352	-
Payable from restricted assets				
Accrued interest payable	6,607	-	11,990	-
Total current liabilities	4,970,378	-	1,843,168	34,990
Long-term obligations, less current portion				
Advance from other funds	-	-	-	-
General obligation debt	620,000	-	1,210,000	-
Revenue bonds	370,000	-	-	-
Debt premium	15,273	-	52,547	-
Compensated absences	78,742	-	82,284	76,963
Net pension liability	114,023	-	90,752	74,683
Other postemployment benefits	41,846	-	17,357	21,592
Total long-term liabilities	1,239,884	-	1,452,940	173,238
Total liabilities	6,210,262	-	3,296,108	208,228
DEFERRED INFLOWS OF RESOURCES				
Pension related amounts	158,137	-	125,863	103,576
Other postemployment related amounts	8,944	-	6,892	5,776
Total deferred inflows of resources	167,081	-	132,755	109,352
NET POSITION				
Net investment in capital assets	25,702,151	-	16,778,137	13,696,453
Restricted	205,626	-	-	-
Unrestricted	(2,723,178)	1,433,686	961,412	943,141
Total net position	$ 23,184,599	$ 1,433,686	$ 17,739,549	$ 14,639,594

Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds
Net position of business-type activities as reported on the Statement of Net Position (see page 11)

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

Attachment: De Pere Annual Financial Report (9976 : Review and discussion of the December 31, 2019 Fund Balances report.)

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Totals		Governmental Activities - Internal Service Funds	
2019	2018	2019	2018
$ 1,619,444	$ 2,308,612	$ 67,065	$ 257,257
22,851	19,673	-	-
4,337,092	2,207,077	-	-
850,552	831,575	-	-
18,597	23,093	-	-
6,848,536	5,390,030	67,065	257,257
-	-	27,821	27,821
1,830,000	2,305,000	-	-
370,000	730,000	-	-
67,820	83,372	-	-
237,989	246,941	-	-
279,458	-	-	-
80,795	94,407	-	-
2,866,062	3,459,720	27,821	27,821
9,714,598	8,849,750	94,886	285,078
387,576	459,181	-	-
21,612	1,330	-	-
409,188	460,511	-	-
56,176,741	51,887,709	-	-
205,626	435,001	-	-
615,061	2,737,661	1,927,647	800,380
56,997,428	55,060,371	$ 1,927,647	$ 800,380
228,861	86,584		
$ 57,226,289	$ 55,146,955		

Attachment: De Pere Annual Financial Report (9976 : Review and discussion of the December 31, 2019 Fund Balances report.)

City of De Pere, Wisconsin

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STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019
WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2018

	Enterprise Funds		
	Water Utility	Wastewater Treatment Plant Utility	Wastewater Utility
OPERATING REVENUES			
Charges for services	$ 5,763,102	$ -	$ 6,877,480
Other	299,274	-	2,298,342
Total operating revenues	6,062,376	-	9,175,822
OPERATING EXPENSES			
Claims and administrative fees	-	-	-
Operation and maintenance	5,376,225	-	8,439,697
Depreciation	720,178	-	748,035
Taxes	49,528	-	-
Total operating expenses	6,145,931	-	9,187,732
Operating income (loss)	(83,555)	-	(11,910)
NONOPERATING REVENUES (EXPENSES)			
Interest income	1,839	57,035	-
Nonoperating grants	-	-	-
Interest and fiscal charges	(51,156)	-	(29,742)
Total nonoperating revenues (expenses)	(49,317)	57,035	(29,742)
Income before contributions and transfers	(132,872)	57,035	(41,652)
Capital contributions	940,151	-	648,787
Transfers out	(512,067)	-	(256,610)
Change in net position	295,212	57,035	350,525
Net position - January 1, as originally presented	22,889,387	1,376,651	17,389,024
Cumulative effect of change in accounting principle	-	-	-
Net position - January 1, restated	22,889,387	1,376,651	17,389,024
Net position - December 31	$ 23,184,599	$ 1,433,686	$ 17,739,549

Change in net position, per above
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds
Change in net position of business-type activities as reported on the statement of activities (see pages 12 - 13)

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

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	Totals		Governmental Activities - Internal Service Funds	
Stormwater Utility	2019	2018	2019	2018
$ 1,726,712	$ 14,367,294	$ 14,517,681	$ 2,627,156	$ 2,636,225
-	2,597,616	3,372,792	-	-
1,726,712	16,964,910	17,890,473	2,627,156	2,636,225
-	-	-	1,502,978	2,354,045
943,272	14,759,194	13,855,135	-	-
499,508	1,967,721	1,823,217	-	-
-	49,528	46,647	-	-
1,442,780	16,776,443	15,724,999	1,502,978	2,354,045
283,932	188,467	2,165,474	1,124,178	282,180
-	58,874	63,642	3,089	2,554
-	-	94,612	-	-
-	(80,898)	(101,960)	-	-
-	(22,024)	56,294	3,089	2,554
283,932	166,443	2,221,768	1,127,267	284,734
950,353	2,539,291	1,540,792	-	-
-	(768,677)	(736,869)	-	-
1,234,285	1,937,057	3,025,691	1,127,267	284,734
13,405,309	55,060,371	52,108,768	800,380	515,646
-	-	(74,088)	-	-
13,405,309	55,060,371	52,034,680	800,380	515,646
$ 14,639,594	$ 56,997,428	$ 55,060,371	$ 1,927,647	$ 800,380
	$ 1,937,057	$ 3,025,691		
	142,277	106,480		
	$ 2,079,334	$ 3,132,171		

City of De Pere, Wisconsin

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STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019
WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2018

	Enterprise Funds		
	Water Utility	Wastewater Treatment Plant Utility	Wastewater Utility
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received from customers	$ 5,982,111	$ -	$ 9,264,702
Cash paid for services provided	-	-	-
Cash paid for employee wages and benefits	(870,097)	-	(643,587)
Cash paid to suppliers	(4,483,319)	-	(8,483,638)
Net cash provided by operating activities	628,695	-	137,477
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Intergovernmental revenues	-	-	-
Due to/from other funds	1,562,730	-	567,285
Transfer in (out)	(512,067)	-	(256,610)
Net cash provided (used) by noncapital financing activities	1,050,663	-	310,675
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Acquisition of capital assets	(1,182,468)	-	(855,431)
Proceeds from sale of treatment plant	-	103,450	-
Capital contributions	-	-	-
Principal paid on long-term debt	(442,500)	-	(372,500)
Interest paid on long-term debt	(55,277)	-	(45,669)
Net cash provided (used) by capital and related financing activities	(1,680,245)	103,450	(1,273,600)
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest received	1,839	57,035	-
Change in cash and cash equivalents	952	160,485	(825,448)
Cash and cash equivalents - January 1	211,281	235,950	975,448
Cash and cash equivalents - December 31	$ 212,233	$ 396,435	$ 150,000

	Totals		Governmental Activities - Internal Service Funds	
Stormwater Utility	**2019**	**2018**	**2019**	**2018**
$ 1,726,712	$ 16,973,525	$ 17,979,820	$ -	$ -
-	-	-	2,627,156	2,636,225
(607,358)	(2,121,042)	(1,615,200)	-	-
(311,379)	(13,278,336)	(11,791,411)	(1,693,170)	(2,272,265)
807,975	1,574,147	4,573,209	933,986	363,960
-	-	94,612	-	-
-	2,130,015	1,090,800	-	-
-	(768,677)	(736,869)	-	-
-	1,361,338	448,543	-	-
(849,011)	(2,886,910)	(3,860,317)	-	-
-	103,450	98,524	-	-
-	-	-	-	-
-	(815,000)	(795,000)	-	-
-	(100,946)	(121,008)	-	-
(849,011)	(3,699,406)	(4,677,801)	-	-
-	58,874	63,642	3,089	2,554
(41,036)	(705,047)	407,593	937,075	366,514
1,090,585	2,513,264	2,105,671	1,085,458	718,944
$ 1,049,549	$ 1,808,217	$ 2,513,264	$ 2,022,533	$ 1,085,458

City of De Pere, Wisconsin

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STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019
WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2018

	Enterprise Funds		
	Water Utility	Wastewater Treatment Plant Utility	Wastewater Utility
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES			
Operating income	$ (83,555)	$ -	$ (11,910)
Adjustments to reconcile operating income to net cash provided by operating activities			
Depreciation	720,178	-	748,035
Depreciation charged to sewer utility	22,060	-	(22,060)
Change in liability (asset) and deferred outflows and inflows of resources			
Pension	42,950	-	32,702
Other postemployment benefits	9,315	-	(6,068)
Change in operating assets and liabilities			
Accounts receivables	(80,265)	-	88,880
Inventories and prepaid items	(131)	-	-
Accounts payable	(3,589)	-	(687,762)
Accrued and other current liabilities	788	-	998
Compensated absences	944	-	(5,338)
Net cash provided by operating activities	$ 628,695	$ -	$ 137,477
Reconciliation of cash and cash equivalents to the statement of net position			
Cash and cash equivalents in current assets	$ -	$ 396,435	$ -
Cash and cash equivalents in restricted assets	212,233	-	150,000
Total cash and cash equivalents	$ 212,233	$ 396,435	$ 150,000
Noncash capital and related financing activities			
Capital contributions	$ 940,151	$ -	$ 648,787

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

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	Totals		Governmental Activities - Internal Service Funds	
Stormwater Utility	2019	2018	2019	2018
$ 283,932	$ 188,467	$ 2,165,474	$ 1,124,178	$ 282,180
499,508	1,967,721	1,823,217	-	-
-	-	-	-	-
23,349	99,001	12,867	-	-
3,192	6,439	9,621	-	-
-	8,615	89,347	-	-
-	(131)	27	-	-
2,183	(689,168)	426,811	(190,192)	81,780
1,392	3,178	4,730	-	-
(5,581)	(9,975)	41,115	-	-
$ 807,975	$ 1,574,147	$ 4,573,209	$ 933,986	$ 363,960
$ 1,049,549	$ 1,445,984	$ 2,151,983	$ 2,022,533	$ 1,085,458
-	362,233	361,281	-	-
$ 1,049,549	$ 1,808,217	$ 2,513,264	$ 2,022,533	$ 1,085,458
$ 950,353	$ 2,539,291	$ -	$ -	$ -

City of De Pere, Wisconsin

STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2019
WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2018

DRAFT

	Tax Collection	Trust Deposits	Totals 2019	Totals 2018
ASSETS				
Current assets				
Cash and investments	$ 5,150,612	$ 25,230	$ 5,175,842	$ 4,836,498
Receivables				
Taxes	23,668,480	-	23,668,480	24,612,900
Total assets	$ 28,819,092	$ 25,230	$ 28,844,322	$ 29,449,398
LIABILITIES				
Current liabilities				
Deposits held in trust	$ -	$ 25,230	$ 25,230	$ 25,230
Due to other governments	28,819,092	-	28,819,092	29,424,168
Total liabilities	$ 28,819,092	$ 25,230	$ 28,844,322	$ 29,449,398

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

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NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. REPORTING ENTITY

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

B. RELATED ORGANIZATIONS

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

De Pere Housing Authority

C. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

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

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

The City reports the following major governmental funds:

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

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

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.

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

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

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

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

1. Cash and Investments

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

2. Property Taxes and Special Charges/Receivable

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

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

3. Accounts Receivable

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

4. Special Assessments

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

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5. **Loans Receivable**

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

6. **Interfund Receivables and Payables**

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

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

7. **Inventories**

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

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

8. **Prepaid Items**

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

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

9. **Capital Assets**

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

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

Attachment: De Pere Annual Financial Report (9976 : Review and discussion of the December 31, 2019 Fund Balances report.)

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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.

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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.

Attachment: De Pere Annual Financial Report (9976 : Review and discussion of the December 31, 2019 Fund Balances report.)

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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, 2018, 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, 2019.

Attachment: De Pere Annual Financial Report (9976 : Review and discussion of the December 31, 2019 Fund Balances report.)

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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, 2019 as follows:

Funds	Excess Expenditures
General	
General Government	
Sanitation	$ 102,109
Public Works	158,854
Culture and Recreation	282,623
Conservation and Development	20,134

C. DEFICIT FUND EQUITY

The following funds had deficit fund balance as of December 31, 2019:

Funds	Deficit Fund Balance
Special Revenue Fund	
Cable Access	$ 76,503
Capital Projects Funds	
TID No. 7	1,137,621
TID No. 9	485,694

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 2019 and 2020 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 2019 budget was .99%. The actual limit for the City for the 2020 budget was 0.988%. 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.

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The carrying amount of the City's cash and investments totaled $23,526,734 on December 31, 2019 as summarized below:

Petty cash and cash on hand	$ 4,113
Deposits with financial institutions	2,305,771
Investments	
U.S. Treasury securities	3,788,275
Federal agency securities	1,338,714
Negotiable certificate of deposits	3,768,096
Corporate bonds and notes	740,011
Municipal bonds	1,144,994
Money market mutual funds	3,311,727
Wisconsin local government investment pool	7,125,033
	$ 23,526,734

Reconciliation to the basic financial statements:

Government-wide Statement of Net Position	
Cash and investments	$ 14,049,417
Restricted cash and investments	4,301,475
Fiduciary Fund Statement of Net Position	
Cash and investments	5,175,842
	$ 23,526,734

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, 2019:

	Fair Value Measurements Using:		
	Level 1	Level 2	Level 3
Investments			
U.S. Treasury securities	$ -	$ 3,788,275	$ -
Federal agency securities	-	1,338,714	-
Corporate bonds & notes	-	740,011	-
Municipal bonds	-	1,144,994	-
Money market mutual funds	3,311,727	-	-
Negotiable certificates of deposit	-	3,768,096	-
	$ 3,311,727	$ 10,780,090	$ -

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.

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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, 2019, $5,838,905 of the City's deposits with financial institutions were in excess of federal and state depository insurance limits. $5,838,905 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	$ 3,788,275	$ 3,788,275	$ -	$ -	$ -	$ -
Federal agency securities	1,338,714	-	1,338,714	-	-	-
Negotiable certificates of deposit	3,768,096	-	3,768,096	-	-	-
Corporate bonds & notes	740,011	740,011				
Municipal bonds	1,144,994	-	407,653	597,656	139,685	-
Money market mutual funds	3,311,727	3,311,727	-	-	-	-
Wisconsin local government investment pool	7,125,033	-	-	-	-	7,125,033
Totals	$21,216,850	$ 7,840,013	$ 5,514,463	$ 597,656	$ 139,685	$ 7,125,033

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.

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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:

		Remaining Maturity (in Months)			
Investment Type	**Amount**	**12 Months or Less**	**13 to 24 Months**	**25 to 60 Months**	**More Than 60 Months**
U.S. Treasury securities	$ 3,788,275	$ 3,278,517	$ 509,758	$ -	$ -
Federal agency securities	1,338,714	424,413	214,727	699,574	-
Negotiable certificates of deposit	3,768,096	740,413	746,826	2,280,857	-
Corporate bonds & notes	740,011	-	307,248	432,763	-
Municipal Bonds	1,144,994	100,113	100,032	944,849	-
Money market mutual funds	3,311,727	3,311,727	-	-	-
Wisconsin local government investment pool	7,125,033	7,125,033	-	-	-
Totals	$ 21,216,850	$ 14,980,216	$ 1,878,591	$ 4,358,043	$ -

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.	$ 1,338,714

Wisconsin Local Government Investment Pool

The City has investments in the Wisconsin Local Government Investment Pool of $7,125,033 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, 2019, the fair value of the City's share of the LGIP's assets was substantially equal to the carrying value.

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B. RESTRICTED ASSETS

Restricted assets on December 31, 2019 totaled $4,301,475 and consisted of cash and investments held for the following purposes:

Funds	Amount	Purpose
Debt Service Fund		
Debt retirement	$ 3,125,768	Resources available for debt retirement
Special Revenue Funds		
Development loans	813,474	Resources available for economic development loans
Enterprise Funds		
Water Utility		
Revenue bond reserve fund	212,233	To reserve additional funds for debt retirement; to be used if sufficient funds are not available.
Wastewater Utility		
Debt retirement	150,000	To reserve additional funds for debt retirement
Total Enterprise Funds	362,233	
Total	$ 4,301,475	

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 (GMBSD) with the sale price repaid to the City over a 20 year period. The notes receivable from GBMSD was discounted using a 5% interest rate. Annual principal and interest payments of $160,485 are due annually through 2027, with a notes receivable balance of $1,037,251 as of December 31, 2019 as summarized below.

Year Ended December 31,	Principal	Interest	Total
2020	$ 108,622	$ 51,863	$ 160,485
2021	114,054	46,431	160,485
2022	119,756	40,729	160,485
2023	125,744	34,741	160,485
2024	132,031	28,454	160,485
2025 - 2027	437,044	44,411	481,455
	$ 1,037,251	$ 246,629	$ 1,283,880

City of De Pere, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019

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D. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2019 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, nondepreciable:				
Land	$ 9,354,236	$ -	$ -	$ 9,354,236
Construction in progress	93,084	206,754	93,084	206,754
Total capital assets, nondepreciable	9,447,320	206,754	93,084	9,560,990
Capital assets, depreciable:				
Land improvements	6,139,432	709,891	461,630	6,387,693
Buildings and improvements	12,580,177	319,956	436,568	12,463,565
Machinery and equipment	10,646,632	1,307,100	602,165	11,351,567
Infrastructure	78,472,623	2,909,150	-	81,381,773
Subtotals	107,838,864	5,246,097	1,500,363	111,584,598
Less accumulated depreciation for:				
Land improvements	2,674,340	114,052	461,630	2,326,762
Buildings and improvements	7,711,326	354,745	377,427	7,688,644
Machinery and equipment	7,338,395	651,933	125,230	7,865,098
Infrastructure	31,977,065	1,975,457	476,935	33,475,587
Subtotals	49,701,126	3,096,187	1,441,222	51,356,091
Total capital assets, depreciable, net	58,137,738	2,149,910	59,141	60,228,507
Governmental activities capital assets, net	$ 67,585,058	$ 2,356,664	$ 152,225	69,789,497
Less: Capital related debt				34,640,645
Less: Debt premium				1,633,465
Less: Capital related accounts payable				(1,079,003)
Net investment in capital assets				$ 32,436,384

City of De Pere, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type activities:				
Capital assets, nondepreciable:				
Land	$ 53,207	$ -	$ -	$ 53,207
Construction in progress	622,667	219,349	622,667	219,349
Total capital assets, nondepreciable	675,874	219,349	622,667	272,556
Capital assets, depreciable:				
Buildings and improvements	892,181	-	-	892,181
Machinery and equipment	6,449,253	173,252	12,881	6,609,624
Infrastructure	73,571,300	5,666,151	549,167	78,688,284
Subtotals	80,912,734	5,839,403	562,048	86,190,089
Less accumulated depreciation	25,751,975	1,967,721	552,164	27,167,532
Total capital assets, depreciable, net	55,160,759	3,871,682	9,884	59,022,557
Business-type activities capital assets, net	$ 55,836,633	$ 4,091,031	$ 632,551	59,295,113
Less: Capital related debt				3,035,000
Less: Debt premium				83,372
Net investment in capital assets				$ 56,176,741

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

Governmental activities	
General government	$ 78,260
Public safety	383,028
Public works	2,315,777
Culture and recreation	319,122
Total depreciation expense - governmental activities	$ 3,096,187
Business-type activities	
Water utility	$ 720,178
Wastewater utility	748,035
Stormwater utility	499,508
Total depreciation expense - business-type activities	$ 1,967,721

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, 2019 are detailed below:

	Interfund Receivables	Interfund Payables
Temporary cash advances to finance operating cash deficits		
Governmental Funds		
General	$ 6,053,647	$ -
Cable Access	-	93,791
TID No. 7	-	1,137,379
TID No. 9	-	485,385
Proprietary Fund		
Wastewater Utility	-	567,285
Water Utility	-	3,769,807
Subtotal	6,053,647	6,053,647
Long-term advances		
General Fund	27,821	-
Internal Service Funds		
Health Self Insurance	-	17,821
Dental Self Insurance	-	10,000
Subtotal	27,821	27,821
Totals	$ 6,081,468	$ 6,081,468

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Interfund transfers for the year ended December 31, 2019 were as follows:

Funds	Transfer In	Transfer Out
General	$ 1,830,077	$ 30,333
Wastewater Utility	-	256,610
Water Utility	-	512,067
Public Improvements	-	375,000
Capital Equipment	-	800,000
TID No. 5	-	366,010
TID No. 6	-	1,588,285
TID No. 7	-	447,782
TID No. 8	-	370,095
TID No. 9	-	157,452
TID No. 10	-	401,534
TID No. 11	-	36,449
TID No. 12	-	22,590
TID No. 13	-	105,923
Cable Access	30,333	-
Debt Service	3,609,720	-
	$ 5,470,130	$ 5,470,130

Interfund transfers were made for the following purposes:

Transfer to debt service for debt payments	$ 3,609,720
Transfer to general fund for equipment purchases	1,311,400
Transfer to general fund for payment in lieu of taxes	518,677
Transfer to cable access for deficit	30,333
	$ 5,470,130

City of De Pere, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019

F. LONG-TERM OBLIGATIONS

The following is a summary of changes in long-term obligations of the City for the year ended December 31, 2019:

	Beginning Balance	Issued	Retired	Ending Balance	Due Within One Year
Governmental activities:					
General Obligation Debt					
Bonds	$10,230,000	$ -	$3,110,000	$ 7,120,000	$1,130,000
Taxable bonds	4,455,000	-	1,660,000	2,795,000	420,000
Community development bonds	5,545,000	-	220,000	5,325,000	150,000
Notes	13,160,000	8,715,000	2,410,000	19,465,000	3,290,000
Taxable notes	720,000	880,000	90,000	1,510,000	95,000
Total General Obligation Debt	34,110,000	9,595,000	7,490,000	36,215,000	5,085,000
Debt premium	1,135,708	636,905	139,148	1,633,465	193,128
Capital leases	96,140	126,239	65,998	156,381	90,980
Compensated absences	1,771,995	-	28,743	1,743,252	-
Governmental activities Long-term obligations	$37,113,843	$ 10,358,144	$7,723,889	$39,748,098	$5,369,108
Business-type activities:					
General Obligation Debt					
Notes	$ 2,775,000	$ -	$ 470,000	$ 2,305,000	$ 475,000
Revenue bonds	1,075,000	-	345,000	730,000	360,000
Debt premium	98,924	-	15,552	83,372	15,552
Compensated absences	247,964	-	9,975	237,989	-
Business-type activities Long-term obligations	$ 4,196,888	$ -	$ 840,527	$ 3,356,361	$ 850,552

Total interest paid during the year on long-term debt totaled $1,098,479

General Obligation Debt

General obligation debt currently outstanding is detailed as follows:

	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance 12/31/19
General obligation bonds:					
2011A	08/15/11	2025	1.75-3.45%	2,245,000	$ 995,000
2012A	09/20/12	2027	0.90-2.40%	2,980,000	1,340,000
2013A	08/13/13	2028	3.00-3.625%	5,650,000	2,170,000
2014A	11/20/14	2029	2.00-3.00%	1,075,000	750,000
2014B	11/20/14	2023	2.00-3.00%	2,530,000	310,000
2017B	10/18/17	2027	2.75%	1,700,000	1,555,000
General obligation taxable bonds:					
2012B	09/20/12	2031	1.30-3.90%	2,850,000	2,105,000
2013B	08/13/13	2023	2.00-3.50%	2,530,000	690,000
General obligation community development bonds:					
2018B	09/20/18	2033	3.25-5.00%	5,545,000	5,325,000
General obligation notes:					
2010	10/28/10	2020	1.50-3.00%	2,985,000	210,000
2011B	08/15/11	2020	2.00-2.70%	1,565,000	80,000
2015A	09/24/15	2025	2.00-3.00%	8,285,000	3,595,000
2016A	10/19/16	2026	1.00-2.00%	7,915,000	5,430,000
2017A	10/18/17	2027	2.00-2.25%	2,015,000	1,440,000
2018A	09/20/18	2028	3.00-5.00%	2,600,000	2,300,000
201A	10/21/19	2029	3.00-4.00%	8,715,000	8,715,000
General obligation taxable notes:					
2016B	10/19/16	2026	2.00-2.25%	890,000	630,000
2019B	10/21/19	2029	2.25-2.70%	880,000	880,000
Total Outstanding General Obligation Debt					$ 38,520,000

Annual principal and interest maturities of the outstanding general obligation debt of $38,520,000 on December 31, 2019 are detailed below:

Year Ended	Governmental Activities		Business-type Activities		Totals	
December 31,	Principal	Interest	Principal	Interest	Principal	Interest
2020	$ 5,085,000	$ 1,036,764	$ 475,000	$ 48,838	$ 5,560,000	$ 1,085,602
2021	3,930,000	938,846	490,000	38,000	4,420,000	976,846
2022	3,825,000	833,584	500,000	26,800	4,325,000	860,384
2023	3,785,000	724,394	205,000	16,800	3,990,000	741,194
2024	3,740,000	615,234	210,000	12,700	3,950,000	627,934
2025 - 2029	13,615,000	1,471,537	425,000	12,800	14,040,000	1,484,337
2030 - 2033	2,235,000	174,115	-	-	2,235,000	174,115
	$ 36,215,000	$ 5,794,474	$ 2,305,000	$ 155,938	$ 38,520,000	$ 5,950,412

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

Legal Margin for New Debt

The City's legal margin for creation of additional general obligation debt on December 31, 2019 was $71,970,770 as follows:

Equalized valuation of the City	$ 2,209,815,400
Statutory limitation percentage	(x) 5%
General obligation debt limitation, per Section 67.03 of the Wisconsin Statutes	110,490,770
Total outstanding general obligation debt applicable to debt limitation	$ 38,520,000
Legal margin for new debt	$ 71,970,770

Revenue Bonds

Revenue bonds outstanding on December 31, 2019 totaled $730,000 and were comprised of the following issues:

	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance 12/31/19
Water utility revenue bond	03/07/07	2021	3.81%	$ 4,395,000	$ 730,000

Annual principal and interest maturities of the outstanding revenue bonds of $730,000 on December 31, 2019 are detailed below:

Year Ended December 31,	Business-type Activities		
	Principal	Interest	Total
2020	$ 360,000	$ 27,813	$ 387,813
2021	370,000	14,097	384,097
	$ 730,000	$ 41,910	$ 771,910

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 $771,910. Principal and interest paid for the current year and total customer net revenues were $638,462 and $385,958, 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 $286,000 and the related accumulated depreciation is $44,133 as of December 31, 2019.

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, 2019:

Year Ending	Governmental Activities
2020	$ 102,407
2021	70,306
Subtotal	172,713
Less: Amount representing interest	16,332
Present Value of Future Minimum Lease Payments	$ 156,381

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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, 2019, there were two series of Industrial Revenue Bonds outstanding, with an aggregate principal amount payable of [redacted]

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

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

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

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

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

The WRS also provides death and disability benefits for employees.

2. Post-Retirement Adjustments

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

Year	Core Fund Adjustment	Variable Fund Adjustment
2008	6.6	0
2009	(2.1)	(42)
2010	(1.3)	22
2011	(1.2)	11
2012	(7.0)	(7)
2013	(9.6)	9
2014	4.7	25
2015	2.9	2
2016	0.5	(5)
2017	2.0	4
2018	2.4	17

3. Contributions

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

During the year ending December 31, 2019, the WRS recognized $1,006,862 in contributions from the City.

Contribution rates for the reporting period are:

Employee Category	Employee	Employer
General (including teachers, executives and elected officials)	6.7%	6.7%
Protective with Social Security	6.7%	10.7%
Protective without Social Security	6.7%	14.9%

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

At December 31, 2019, the City reported a liability of $3,312,315 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017 rolled forward to December 31, 2018. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The City's proportion of the net pension liability was based on the City's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2018, the City's proportion was 0.09310308%, which was an increase of 0.00217974% from its proportion measured as of December 31, 2017.

For the year ended December 31, 2019, the City recognized pension expense of $2,235,365

At December 31, 2019, 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	$ 2,579,792	$ 4,560,145
Net differences between projected and actual earnings on pension plan investments	4,837,410	-
Changes in assumptions	558,335	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	4,597	33,650
Employer contributions subsequent to the measurement date	1,006,863	-
Total	$ 8,986,997	$ 4,593,795

$1,006,863 reported as deferred outflows related to pension resulting from the City's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended December 31, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ended December 31,	Expense
2020	$ 1,226,715
2021	300,753
2022	535,833
2023	1,323,038
Total	$ 3,386,339

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5. Actuarial Assumptions

The total pension liability in the December 31, 2018, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial valuation date:	December 31, 2017
Measurement date of net pension liability (asset):	December 31, 2018
Actuarial cost method:	Entry Age
Asset valuation method:	Fair Market 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, 2017
Measurement date of net pension liability (asset):	December 31, 2018
Actuarial cost method:	Entry Age
Asset valuation method:	Fair Market 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. 2.1% is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.*

Actuarial assumptions are based upon an experience study conducted in 2017 using experience from 2015-2017. The total pension liability for December 31, 2018 is based upon a roll-forward of the liability calculated from the December 31, 2017 actuarial valuation.

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

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	Current Asset Allocation %	Long-term Expected Nominal Rate of Return %	Long-term Expected Real Rate of Return %
Core Fund Asset Class			
Global equities	49%	8.1%	5.5%
Fixed income	24.5%	4.0%	1.5%
Inflation sensitive assets	15.5%	3.8%	1.3%
Real estate	9%	6.5%	3.9%
Private equity/debt	8%	9.4%	6.7%
Multi-asset	4%	6.7%	4.1%
Total Core Fund	110%	7.3%	4.7%
Variable Fund Asset Class			
U.S. equities	70%	7.6%	5.0%
International equities	30%	8.5%	5.9%
Total Variable Fund	100%	8.0%	5.4%

New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.50%

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

Single Discount Rate. A single discount rate of 7.0% was used to measure the total pension liability. This single discount rate was based on the expected rate of return on pension plan investments of 7.0% and a long-term bond rate of 3.71%. Because of the unique structure of WRS, the 7.0% 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 members contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the City's proportionate share of the net pension liability (asset) to changes in the discount rate. The following presents the City's proportionate share of the net pension liability (asset) calculated using the discount rate of 7.0 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 (6.0 percent) or 1-percentage-point higher (8.0 percent) than the current rate:

	1% Decrease to Discount Rate (6.0%)	Current Discount Rate (7.0%)	1% Increase to Discount Rate (8.0%)
City's proportionate share of the net pension liability (asset)	$ 13,163,489	$ 3,312,315	$ (4,012,796)

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

City of De Pere, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019

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I. OTHER POSTEMPLOYMENT BENEFITS

The City reports OPEB related balances at December 31, 2019 as summarized below:

	OPEB Liability	Deferred Outflows of Resources	Deferred Inflows of Resources	OPEB Expense
Single-employer defined OPEB plan	$ 234,098	$ -	$ 158,195	$ 18,495
Local Retiree Life Insurance Fund (LRLIF)	957,635	145,313	256,157	100,513
Total	$ 1,191,733	$ 145,313	$ 414,352	$ 119,008

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, 2019, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	5
Active employees	116
	121

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, 2018 and rolled forward to December 31, 2019.

Actuarial Assumptions. The total OPEB liability in the December 31, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation:	2.50%
Salary increases:	3.00%
Investment rate of return:	2.75%
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.

5.0%, and level thereafter.

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

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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 (2.75%) 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

	Increase (Decrease) Total OPEB Liability
Balance at December 31, 2018	$ 375,030
Changes for the year:	
Service cost	20,928
Interest	15,145
Differences between expected and actual experience	(157,218)
Changes of assumptions	(6,038)
Benefit payments	(13,749)
Net changes	(140,932)
Balance at December 31, 2018	$ 234,098

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 (1.75%) or 1-percentage-point higher (3.75%) than the current rate:

	1% Decrease to Discount Rate (1.75%)	Current Discount Rate (2.75%)	1% Increase to Discount Rate (3.75%)
Total OPEB liability	$ 254,287	$ 234,098	$ 215,427

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	$ 207,110	$ 234,098	$ 265,880

OPEB Expense and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2019, the City recognized OPEB expense of $18,495. At December 31, 2019, the City reported deferred inflows of resources related to OPEB from the following sources:

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	Deferred Inflows of Resources
Differences between expected and actual experience	$ 141,496
Changes in assumptions	16,699
Total	$ 158,195

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
2020	$ (17,578)
2021	(17,578)
2022	(17,578)
2023	(17,578)
2024	(17,578)
Thereafter	(70,305)
Total	$ (158,195)

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

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

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

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

Contribution rates as of December 31, 2018 are:

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

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

Life Insurance
Employee Contribution Rates
For the Year Ended December 31, 2018

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, 2019, the LRLIF recognized $6,915 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, 2019, the City reported a liability of $957,635 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of December 31, 2018, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of December 31, 2017 rolled forward to December 31, 2018. 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, 2018, the City's proportion was 0.371128%, which was an increase of 0.005596% from its proportion measured as of December 31, 2017.

For the year ended December 31, 2018, the City recognized OPEB expense of $100,513.

At December 31, 2019, 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	$ -	$ 48,580
Net differences between projected and actual earnings on OPEB plan investments	22,886	-
Changes in assumptions	91,373	207,577
Changes in proportion and differences between employer contributions and proportionate share of contributions	31,054	-
Total	$ 145,313	$ 256,157

Attachment: De Pere Annual Financial Report (9976 : Review and discussion of the December 31, 2019 Fund Balances report.)

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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
2020	$ (13,470)
2021	(13,470)
2022	(13,470)
2023	(16,684)
2024	(19,995)
Thereafter	(33,755)

Actuarial assumptions. The total OPEB liability in the January 1, 2018 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, 2018
Measurement date of net OPEB liability (asset):	December 31, 2018
Actuarial cost method:	Entry age normal
20 year tax-exempt municipal bond yield:	4.10%
Long-term expected rate of return:	5.00%
Discount rate:	4.22%
Salary increases:	
Inflation	3.00%
Seniority/Merit	0.1% - 5.6%
Mortality:	Wisconsin 2018 Mortality Table

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

Asset Class	Index	Target Allocation	Long-term Expected Geometric Real Rate of Return %
U.S. Government Bonds	Barclays Government	1%	1.44%
U.S. Credit Bonds	Barclays Credit	40%	2.69%
U.S. Long Credit Bonds	Barclays Long Credit	4%	3.01%
U.S. Mortgages	Barclays MBS	54%	2.25%
U.S. Municipal Bonds	Bloomberg Barclays Muni	1%	1.68%
Inflation			2.30%
Long-term expected rate of return			5.00%

Single discount rate. A single discount rate of 4.22% was used to measure the total OPEB liability. The Plan's fiduciary net position was projected to be insufficient to make all projected future benefit payments of current active

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and inactive employees. Therefore, the discount rate for calculating the Total OPEB Liability is equal to the single equivalent rate that results in the same actuarial present value as the long-term expected rate of return applied to benefit payments, to the extent that the plan's fiduciary net position is projected to be sufficient to make projected benefit payments, and the municipal bond rate applied to benefit payment to the extent that the plan's fiduciary net position is projected to be insufficient.

Sensitivity of the City's proportionate share of net OPEB liability to changes in the discount rate. The following presents the City's proportionate share of the net OPEB liability calculated using the discount rate of 4.22%, 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 (3.22%) or 1-percentage-point higher (5.22%) than the current rate:

	1% Decrease to Discount Rate (3.22%)	Current Discount Rate (4.22%)	1% Increase to Discount Rate (5.22%)
City's proportionate share of the net OPEB liability (asset)	$ 1,362,300	$ 957,635	$ 645,529

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

Payable to the OPEB Plan

At December 31, 2019, the City reported no payable for the outstanding amount of contribution to the Plan required for the year ended December 31, 2019.

J. FUND EQUITY

Nonspendable Fund Balance

In the fund financial statements, portions of the governmental fund balances are amounts that cannot be spent because they are either 1) not in spendable form or 2) legally or contractually required to be maintained intact. At December 31, 2019, nonspendable fund balance was as follows:

General Fund	
Nonspendable	
Inventories and prepaid items	$ 172,072
Special assessments	36,515
Advances to other funds	27,821
Total Nonspendable Fund Balance	$ 236,408

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Restricted Fund Balance

In the fund financial statements, portions of governmental fund balances are not available for appropriation or are legally restricted for use for a specific purpose. At December 31, 2019, restricted fund balance was as follows:

General Fund	
Restricted for	
Property tax relief and economic development	$ 599,676
Fire UTV Fund	859
Recreation scholarship	26,154
Total General Fund Restricted Fund Balance	626,689
Debt Service Fund	3,125,768
Special Revenue Funds	
Restricted for	
Development loans	1,049,020
Public Land Acquisition	104,156
	1,153,176
Capital Projects Funds	
Restricted for	
Tax incremental financing district expenditures	
TID No. 5	836,194
TID No. 6	212,189
TID No. 8	820,714
TID No. 10	387,061
TID No. 11	69,066
TID No. 12	830,903
TID No. 13	632,715
TID No. 14	434,106
Total Tax incremental financing district expenditures	4,222,948
Total Restricted Fund Balance	$ 9,128,581

Committed Fund Balance

In the fund financial statements, portions of government fund balances are committed by City Council action. At December 31, 2019, General Fund balance was committed as follows:

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General Fund	
Committed for	
Non-lapsing funds	$ 327,396
Special Revenue Funds	
Committed for	
Riverwalk pier	231,406
Dog park	12,090
Park equipment	28,813
Capital equipment	210,264
Community center	7,935
Police/fire expansion	2,932
Total Special Revenue Fund Committed Fund Balance	493,440
Public Improvements Fund	
Committed for	
Capital outlay	308,514
Total Committed Fund Balance	$ 1,129,350

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 2020 General Fund Expenditures	$ 18,159,452
Minimum Fund Balance %	(x) 25%
Minimum Fund Balance Amount	$ 4,539,863

The City's unassigned general fund balance of $6,648,634 is above the minimum fund balance amount.

Net Position

The City reports restricted net position at December 31, 2019 as follows:

Governmental Activities	
Restricted for	
Debt service	$ 1,262,540
Property tax relief and economic development	832,862
Development loans	1,288,842
Recreation scholarship	24,655
Fire UTV fund	630
Park land acquisition	71,487
Total Governmental Activities Restricted Net Position	3,481,016
Business-type Activities	
Restricted for	
Debt service	205,626
Total Restricted Net Position	$ 3,686,642

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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, 2019, the City can recover $14,338,909 from future excess tax increment revenues of the following. Furthermore, the intent of the City is to recover the above amounts from future TID surplus funds, if any, prior to termination of the respective Cities. Unless terminated by the City prior thereto, each TID has a statutory termination year as follows:

	TID No. 5	TID No. 6	TID No. 7	TID No. 8	TID No. 9
Creation date	8/27/1996	3/3/1998	10/17/2006	8/21/2007	8/7/2012
Termination date	8/27/2023	3/3/2021	10/17/2033	8/21/2027	8/7/2039
Tax increment property tax revenues for 2019	$ 757,571	$ 1,793,690	$ 135,823	$ 293,367	$ 35,056
Net unreimbursed project costs due City	$ 1,980,421	$ (2,504,856)	$ 4,083,923	$ 1,494,195	$ 921,884

	TID No. 10	TID No. 11	TID No. 12	TID No. 13	TID No. 14
Creation date	8/7/2012	9/1/2015	9/1/2015	7/18/2017	9/19/2018
Termination date	8/7/2032	9/1/2035	9/1/2035	7/18/2037	12/31/2038
Tax increment property tax revenues for 2019	$ 200,385	$ 40,691	$ -	$ -	$ -
Net unreimbursed project costs due City	$ 3,413,275	$ 1,105,935	$ (395,903)	$ 2,472,285	$ 445,894

B. RISK MANAGEMENT

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

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

Health Self-Insurance Fund

City employees, retirees and employee dependents are eligible for medical benefits from a health self-insurance fund. Funding is provided by charges to City departments, employees and retirees. The program is supplemented by stop loss protection, which limits the City's annual liability. Fund expenses consist of payments to a third-party administrator for medical claims, stop loss insurance premiums and administrative fees. On December 31, 2019, the fund had a balance of $1,899,821.

The claims liability of $63,154 reported in the fund at December 31, 2019 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
2019	$ 252,363	$ 858,449	$ 1,047,658	$ 63,154
2018	171,090	1,759,689	1,678,416	252,363

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, 2019, the fund had a balance of $27,826.

The claims liability of $3,911 reported in the fund at December 31, 2019, 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
2019	$ 4,894	$ 136,532	$ 137,515	$ 3,911
2018	4,387	147,331	145,731	4,894

	Liability January 1	Current Year Claims and Changes in Estimates	Claims Payments	Liability December 31
2019	$ 4,894	$ 136,532	$ 137,515	$ 3,911
2018	4,387	147,331	145,731	4,894

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

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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 2019 the City paid the Authority $3,853,004 in accordance with the water purchase contract.

E. UPCOMING ACCOUNTING PRONOUNCEMENTS

In January 2017, the GASB issued Statement No. 84, *Fiduciary Activities*. The Statement establishes criteria for identifying fiduciary activities and addresses financial reporting for these activities. GASB Statement No 95, Postponement of the Effective Dates of Certain Authoritative Guidance made this statement effective for reporting periods beginning after December 15, 2019. The City is currently evaluating the impact this standard will have on the financial statements when adopted.

In 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 EVENT

Subsequent to year end, the World Health Organization declared the spread of Coronavirus Disease (COVID-19) a worldwide pandemic. The COVID-19 pandemic is having significant effects on global markets, supply chains, businesses, and communities. Specific to the City, COVID-19 may impact various parts of its 2020 operations and financial results including, but not limited to, costs for emergency preparedness and shortages of personnel. Management believes the City is taking appropriate actions to mitigate the negative impact. However, the full impact of COVID-19 is unknown and cannot be reasonably estimated as these events occurred subsequent to year end and are still developing.

City of De Pere, Wisconsin

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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%

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%

See notes to required supplementary information.

City of De Pere, Wisconsin

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

	2019	2018	2017
Total OPEB liability			
Service cost	$ 20,928	$ 22,795	$ 22,795
Interest	15,145	13,298	12,862
Differences between expected and actual experience	(157,218)	-	
Changes of assumptions	(6,038)	(13,769)	(5,254)
Benefit payments	(13,749)	(31,655)	(14,784)
Net change in total OPEB liability	(140,932)	(9,331)	15,619
Total OPEB liability - beginning	375,030	384,361	368,742
Total OPEB liability - ending	$ 234,098	$ 375,030	$ 384,361
Covered-employee payroll	$ 9,732,159	$ 7,447,066	$ 7,447,066
District's total OPEB liability as a percentage of covered-employee payroll	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

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

Plan Fiscal Year Ending	Proportion of the Net OPEB Liability (Asset)	Proportionate Share of the Net OPEB Liability (Asset)	Covered-employee Payroll	Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of Covered-employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)
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%

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

Fiscal Year Ending	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered-employee Payroll	Contributions as a Percentage of Covered-employee Payroll
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%

See notes to required supplementary information.

City of De Pere, Wisconsin

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2019

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

Single-employer Defined Postemployment Benefit Plan

The discount rate was changed to the 20-year AA municipal bond rate (2.75%) for the measurement date of December 31, 2019. All other assumptions and methods remained unchanged from the valuation performed as of December 31, 2018. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Local Retiree Life Insurance Fund (LRLIF)

The discount rate was changed to 3.22% for the measurement date of December 31, 2018. All other assumptions and methods remained unchanged from the valuation performed as of December 31, 2017. The amounts reported for each fiscal year were determined as of the calendar year-end that occurred within the fiscal year.

City of De Pere, Wisconsin

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GENERAL FUND
DETAILED COMPARISON OF BUDGETED AND ACTUAL REVENUES
FOR THE YEAR ENDED DECEMBER 31, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2018

	Budget			Variance Final Budget - Positive	
	Original	**Final**	**Actual**	**(Negative)**	**2018 Actual**
Taxes					
General property	$ 8,202,547	$ 8,202,547	$ 8,202,551	$ 4	$ 8,173,457
Mobile home	7,000	7,000	4,535	(2,465)	7,077
Excess stadium district sales tax	120	120	8,167	8,047	22,145
Room tax	7,900	7,900	8,719	819	9,428
Payments in lieu of taxes	1,700	1,700	1,409	(291)	1,692
Housing authority	30,000	30,000	30,047	47	29,593
Interest and penalties					
Taxes	1,200	1,200	498	(702)	1,478
Special assessments	20,000	20,000	15,788	(4,212)	14,511
Total taxes	8,270,467	8,270,467	8,271,714	1,247	8,259,381
Intergovernmental					
Law enforcement training	85,719	85,719	95,753	10,034	11,363
State shared taxes	1,459,334	1,459,334	1,468,450	9,116	1,496,278
Exempt computer aid	76,012	76,012	77,852	1,840	76,012
Fire insurance	84,732	84,732	93,294	8,562	84,732
Rescue squad	7,000	7,000	7,848	848	6,756
Transportation	1,081,534	1,081,534	1,081,038	(496)	1,035,430
Mass transit	294,790	294,790	294,790	-	294,790
Public health	57,929	57,929	77,783	19,854	75,600
Recycling	97,568	97,568	97,611	43	97,568
Other	-	-	9,000	9,000	2,000
Total intergovernmental	3,244,618	3,244,618	3,303,419	58,801	3,180,529
Licenses and permits					
Licenses					
Liquor and malt beverage	35,000	35,000	34,555	(445)	36,315
Operators	12,200	12,200	15,186	2,986	31,171
Cigarette	2,100	2,100	2,025	(75)	2,100
Food and beverage	-	-	79,821	79,821	65,193
DATCP licensing	72,022	72,022	(1,313)	(73,335)	6,179
Cable television	145,000	145,000	146,681	1,681	142,734
Trailer park	100	100	100	-	100
Dog	4,200	4,200	3,540	(660)	3,617
Bicycle	-	-	-	-	6
Other licenses/permits	11,500	11,500	7,303	(4,197)	10,255
Permits					
Electrical and plumbing	155,000	155,000	146,855	(8,145)	144,355
Sanitary sewer	5,250	5,250	11,025	5,775	6,925
Zoning	203,000	203,000	247,118	44,118	184,053
Total licenses and permits	645,372	645,372	692,896	47,524	633,003

Attachment: De Pere Annual Financial Report (9976 : Review and discussion of the December 31, 2019 Fund Balances report.)

City of De Pere, Wisconsin

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GENERAL FUND
DETAILED COMPARISON OF BUDGETED AND ACTUAL REVENUES
FOR THE YEAR ENDED DECEMBER 31, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2018

	Budget			Variance Final Budget - Positive (Negative)	2018 Actual
	Original	Final	Actual		
Fines and forfeits					
Court forfeitures and costs	350,000	350,000	390,739	40,739	363,178
Parking violations	40,000	40,000	34,899	(5,101)	40,837
Total fines and forfeits	390,000	390,000	425,638	35,638	404,015
Public charges for services					
General government	35,000	35,000	44,115	9,115	33,135
Police	2,750	2,750	1,425	(1,325)	2,162
Alarm monitoring fees	10,000	10,000	4,976	(5,024)	8,177
Ambulance	805,835	805,835	833,139	27,304	747,157
Streets	87,942	87,942	58,647	(29,295)	48,497
Snow removal	6,600	6,600	8,747	2,147	2,497
Weed cutting	10,000	10,000	6,682	(3,318)	6,232
Recycling	15,300	15,300	2,296	(13,004)	2,810
Public health	6,000	6,000	2,318	(3,682)	1,261
Community center	35,260	35,260	40,314	5,054	35,697
Swimming pools	84,556	84,556	91,824	7,268	122,114
Parks	10,150	10,150	16,266	6,116	9,981
Recreation	344,399	344,399	442,928	98,529	432,020
Concession sales	12,757	12,757	11,558	(1,199)	17,581
Total public charges for services	1,466,549	1,466,549	1,565,235	98,686	1,469,321
Intergovernmental charges for services					
General government	184,100	184,100	185,492	1,392	173,421
Public safety	467,000	467,000	409,987	(57,013)	357,248
Public works	729,000	729,000	728,848	(152)	728,008
Total intergovernmental charges for services	1,380,100	1,380,100	1,324,327	(55,773)	1,258,677
Miscellaneous					
Investment income	262,000	262,000	656,096	394,096	225,115
Donations	2,500	2,500	30,563	28,063	9,534
Sale of City property	66,500	66,500	26,022	(40,478)	4,333
Salvage products	5,000	5,000	-	(5,000)	787
Rental income	97,480	97,480	39,805	(57,675)	47,567
Department revenue	-	-	9,390	9,390	4,221
Other	550	550	1,275	725	44
Total miscellaneous	434,030	434,030	763,151	329,121	291,601
Total Revenues	$ 15,831,136	$ 15,831,136	$ 16,346,380	$ 515,244	$ 15,496,527

City of De Pere, Wisconsin

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GENERAL FUND
DETAILED COMPARISON OF BUDGETED AND ACTUAL EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2018

	Budget			Variance Final Budget - Positive	
	Original	Final	Actual	(Negative)	2018 Actual
General government					
Council	$ 75,919	$ 75,919	$ 76,885	$ (966)	$ 82,288
Council outlay	7,200	7,200	7,556	(356)	4,740
Municipal court	108,007	108,007	105,017	2,990	103,673
Municipal court outlay	2,000	2,000	1,990	10	1,470
Mayor	42,729	42,729	44,422	(1,693)	37,800
Administrator	167,189	167,189	139,949	27,240	118,523
Administrator outlay	100	100	600	(500)	439
Clerk/treasurer	210,780	210,780	214,165	(3,385)	202,126
Clerk/treasurer outlay	-	-	-	-	185
Elections	22,850	22,850	14,676	8,174	60,685
Elections outlay	14,284	14,284	13,760	524	-
Assessment of property	58,895	58,895	61,249	(2,354)	66,383
Accounting and finance	132,086	132,086	131,191	895	130,548
Accounting and finance outlay	-	-	-	-	3,562
Data processing	127,897	127,897	112,554	15,343	109,856
Data processing outlay	36,750	36,750	30,670	6,080	30,736
Personnel and insurance	349,341	349,341	344,268	5,073	322,350
Personnel and insurance outlay	-	-	-	-	680
Legal	261,684	261,684	260,669	1,015	195,554
Legal outlay	350	350	-	350	340
City hall	123,490	123,490	112,390	11,100	113,492
City hall outlay	19,915	19,915	17,659	2,256	9,253
Other general government	313,231	313,231	265,972	47,259	278,682
Total general government	2,074,697	2,074,697	1,955,999	118,698	1,873,365
Public safety					
Police department	5,095,701	5,095,701	4,743,269	352,432	4,684,461
Police department outlay	66,250	66,250	301,684	(235,434)	260,096
Traffic control	96,008	96,008	87,131	8,877	86,509
Fire/ambulance department	4,080,948	4,080,948	4,078,059	2,889	3,792,937
Fire/ambulance department outlay	40,000	40,000	33,662	6,338	56,940
Building and electrical	264,482	264,482	278,216	(13,734)	295,285
Building and electrical outlay	4,500	4,500	3,076	1,424	-
Jail	9,000	9,000	7,101	1,899	8,400
Total public safety	9,656,889	9,656,889	9,532,198	124,691	9,184,628
Public works					
Street machinery repair	108,286	108,286	87,610	20,676	76,794
Street machinery repair outlay	4,168	4,168	5,801	(1,633)	6,710
Municipal service center	111,489	111,489	111,453	36	110,487
Municipal service center outlay	13,750	13,750	11,071	2,679	4,911
Mechanics	138,562	138,562	138,480	82	117,926
Administration	112,087	112,087	128,586	(16,499)	119,577
Engineer	206,818	206,818	216,042	(9,224)	215,575
Engineer outlay	10,000	10,000	7,893	2,107	2,497
Street maintenance	129,265	129,265	142,425	(13,160)	131,956

City of De Pere, Wisconsin

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GENERAL FUND
DETAILED COMPARISON OF BUDGETED AND ACTUAL EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2018

	Budget			Variance Final Budget - Positive	2018
	Original	Final	Actual	(Negative)	Actual
Public works					
Street maintenance outlay	-	-	19,099	(19,099)	-
Brush pickup	93,884	93,884	101,467	(7,583)	81,287
Weed cutting	9,011	9,011	13,124	(4,113)	7,592
Snow and ice control	240,013	240,013	355,625	(115,612)	187,382
Traffic signs and markings	132,360	132,360	126,122	6,238	108,321
Traffic signs and markings outlay	-	-	-	-	1,133
Traffic lights	39,000	39,000	41,987	(2,987)	40,154
Traffic lights outlay	20,000	20,000	-	20,000	2,428
Street lighting	409,830	409,830	439,180	(29,350)	411,157
Street lighting outlay	25,000	25,000	31,555	(6,555)	-
Transit systems	435,510	435,510	420,367	15,143	399,113
Total public works	2,239,033	2,239,033	2,397,887	(158,854)	2,025,000
Sanitation					
Garbage and refuse collection	293,207	293,207	318,625	(25,418)	333,254
Landfill waste disposal	245,000	245,000	315,074	(70,074)	304,865
Recycling	89,426	89,426	96,043	(6,617)	94,890
Total sanitation	627,633	627,633	729,742	(102,109)	733,009
Health and human services					
Nurse	545,337	545,337	500,355	44,982	487,081
Board of health	1,722	1,722	1,330	392	1,537
Total health and human services	547,059	547,059	501,685	45,374	488,618
Culture and recreation					
Community center	341,744	341,744	346,379	(4,635)	346,232
Community center outlay	10,000	10,000	5,042	4,958	15,343
Special events and celebrations	11,616	11,616	199	11,417	229
Park and recreation administration	278,620	278,620	267,165	11,455	245,201
Recreation	532,375	532,375	447,364	85,011	427,277
Swimming pools	203,590	203,590	174,779	28,811	259,115
Swimming pools outlay	-	-	278,028	(278,028)	16,748
Parks - general	430,337	430,337	469,363	(39,026)	431,826
Parks outlay	48,000	48,000	127,098	(79,098)	485,063
Parks equipment maintenance	87,154	87,154	112,012	(24,858)	103,407
Parks equipment outlay	-	-	-	-	1,800
Boat ramps	20,687	20,687	22,181	(1,494)	22,790
Forestry	258,304	258,304	238,510	19,794	224,871
Forestry outlay	-	-	20,000	(20,000)	95
Historical society	10,110	10,110	6,095	4,015	6,490
Total culture and recreation	2,232,537	2,232,537	2,515,160	(282,623)	2,586,487
Conservation and development					
Economic development	328,688	328,688	348,822	(20,134)	452,951
Total Expenditures	$ 17,706,536	$ 17,706,536	$ 17,981,493	$ (274,957)	$ 17,344,058

City of De Pere, Wisconsin

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2019
WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2018

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	Special Revenue			
	Development Loan Program	Public Land Acquisition	Riverwalk Pier	Cable Access
ASSETS				
Cash and investments	$ 235,546	$ 104,156	$ 231,406	$ -
Restricted cash and investments	813,474	-	-	-
Receivables				
Taxes and special charges	-	-	-	-
Accounts	-	-	-	24,029
Loans	357,674	-	-	-
Total assets	$ 1,406,694	$ 104,156	$ 231,406	$ 24,029
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities				
Accounts payable	$ -	$ -	$ -	$ 5,281
Accrued and other current liabilities	-	-	-	1,460
Due to other funds	-	-	-	93,791
Total liabilities	-	-	-	100,532
Deferred inflows of resources				
Property taxes levied for subsequent year	-	-	-	-
Loans receivable	357,674	-	-	-
Total deferred inflows of resources	357,674	-	-	-
Fund balances				
Restricted	1,049,020	104,156	-	-
Committed	-	-	231,406	-
Unassigned (deficit)	-	-	-	(76,503)
Total fund balances	1,049,020	104,156	231,406	(76,503)
Total liabilities, deferred inflows of resources and fund balances	$ 1,406,694	$ 104,156	$ 231,406	$ 24,029

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		Capital Projects				
Dog Park	Southwest Park Equipment	Capital Equipment	Community Center	Police/Fire Expansion	TID No. 5	TID No. 6
$ 12,090	$ 28,813	$ 148,740	$ 7,935	$ 2,932	$ 836,404	$ 215,560
-	-	-	-	-	-	-
-	-	800,000	-	-	742,515	1,880,932
-	-	513,594	-	-	-	-
-	-	-	-	-	-	-
$ 12,090	$ 28,813	$ 1,462,334	$ 7,935	$ 2,932	$ 1,578,919	$ 2,096,492
$ -	$ -	$ 452,070	$ -	$ -	$ 140	$ 3,287
-	-	-	-	-	70	84
-	-	-	-	-	-	-
-	-	452,070	-	-	210	3,371
-	-	800,000	-	-	742,515	1,880,932
-	-	-	-	-	-	-
-	-	800,000	-	-	742,515	1,880,932
-	-	-	-	-	836,194	212,189
12,090	28,813	210,264	7,935	2,932	-	-
-	-	-	-	-	-	-
12,090	28,813	210,264	7,935	2,932	836,194	212,189
$ 12,090	$ 28,813	$ 1,462,334	$ 7,935	$ 2,932	$ 1,578,919	$ 2,096,492

City of De Pere, Wisconsin

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2019
WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2018

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	Capital Projects				
	TID No. 7	TID No. 8	TID No. 9	TID No. 10	TID No. 11
ASSETS					
Cash and investments	$ -	$ 820,956	$ -	$ 387,370	$ 69,340
Restricted cash and investments	-	-	-	-	-
Receivables					
Taxes and special charges	129,085	305,352	40,812	207,928	137,742
Accounts	-	-	-	-	-
Loans	-	-	-	-	-
Total assets	$ 129,085	$ 1,126,308	$ 40,812	$ 595,298	$ 207,082
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities					
Accounts payable	$ 158	$ 158	$ 192	$ 192	$ 175
Accrued and other current liabilities	84	84	117	117	99
Due to other funds	1,137,379	-	485,385	-	-
Total liabilities	1,137,621	242	485,694	309	274
Deferred inflows of resources					
Property taxes levied for subsequent year	129,085	305,352	40,812	207,928	137,742
Loans receivable	-	-	-	-	-
Total deferred inflows of resources	129,085	305,352	40,812	207,928	137,742
Fund balances					
Restricted	-	820,714	-	387,061	69,066
Committed	-	-	-	-	-
Unassigned (deficit)	(1,137,621)	-	(485,694)	-	-
Total fund balances	(1,137,621)	820,714	(485,694)	387,061	69,066
Total liabilities, deferred inflows of resources and fund balances	$ 129,085	$ 1,126,308	$ 40,812	$ 595,298	$ 207,082

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			Totals	
TID No. 12	TID No. 13	TID No. 14	2019	2018
$ 832,687	$ 632,715	$ 434,136	$ 5,000,786	$3,696,988
-	-	-	813,474	811,041
-	22,364	-	4,266,730	3,256,582
-	-	-	537,623	24,591
-	-	-	357,674	467,629
$ 832,687	$ 655,079	$ 434,136	$ 10,976,287	$8,256,831
$ 1,699	$ -	$ 30	$ 463,382	$ 94,975
84	-	-	2,199	2,950
-	-	-	1,716,555	1,490,562
1,783	-	30	2,182,136	1,588,487
-	22,364	-	4,266,730	3,256,582
-	-	-	357,674	467,629
-	22,364	-	4,624,404	3,724,211
830,904	632,715	434,106	5,376,125	4,222,575
-	-	-	493,440	192,491
-	-	-	(1,699,818)	(1,470,933)
830,904	632,715	434,106	4,169,747	2,944,133
$ 832,687	$ 655,079	$ 434,136	$ 10,976,287	$8,256,831

City of De Pere, Wisconsin

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019
WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2018

	Special Revenue			
	Development Loan Program	Public Land Acquisition	Riverwalk Pier	Cable Access
REVENUES				
Taxes	$ -	$ -	$ -	$ -
Intergovernmental	-	-	-	-
Licenses and permits	-	-	-	90,430
Public charges for services	-	32,939	-	-
Miscellaneous	117,852	-	230,234	264
Total revenues	117,852	32,939	230,234	90,694
EXPENDITURES				
Current				
Culture and recreation	-	-	-	130,604
Conservation and development	-	-	-	4,967
Debt service				
Interest and fiscal charges	-	-	-	-
Capital outlay	-	270	-	31,626
Total expenditures	-	270	-	167,197
Excess of revenues over (under) expenditures	117,852	32,669	230,234	(76,503)
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Premium on debt issued	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Transfers in	-	-	-	30,333
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	30,333
Net change in fund balances	117,852	32,669	230,234	(46,170)
Fund balances (deficit) - January 1	931,168	71,487	1,172	(30,333)
Fund balances (deficit) - December 31	$ 1,049,020	$ 104,156	$ 231,406	$ (76,503)

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		Capital Projects					
Dog Park	Southwest Park Equipment	Capital Equipment	Community Center	Police/Fire Expansion	TID No. 5	TID No. 6	TID No. 7
$ -	$ -	$ 800,000	$ -	$ -	$ 757,571	$ 1,793,690	$ 135,823
-	-	513,594	-	-	15,732	36,883	2,847
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	19,424	-	559	-	-	925	-
-	19,424	1,313,594	559	-	773,303	1,831,498	138,670
403	5,128	-	-	-	-	-	-
-	-	-	-	-	34,193	24,610	143,537
-	-	-	-	-	-	-	1,386
-	-	2,002,944	-	-	-	15,666	51,108
403	5,128	2,002,944	-	-	34,193	40,276	196,031
(403)	14,296	(689,350)	559	-	739,110	1,791,222	(57,361)
-	-	1,545,613	-	-	-	-	100,000
-	-	-	-	-	-	-	7,253
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	(800,000)	-	-	(366,010)	(1,588,285)	(447,782)
-	-	745,613	-	-	(366,010)	(1,588,285)	(340,529)
(403)	14,296	56,263	559	-	373,100	202,937	(397,890)
12,493	14,517	154,001	7,376	2,932	463,094	9,252	(739,731)
$ 12,090	$ 28,813	$ 210,264	$ 7,935	$ 2,932	$ 836,194	$ 212,189	$ (1,137,621)

City of De Pere, Wisconsin

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019
WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2018

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	Capital Projects				
	TID No. 8	TID No. 9	TID No. 10	TID No. 11	TID No. 12
REVENUES					
Taxes	$ 293,367	$ 35,056	$ 200,385	$ 40,691	$ -
Intergovernmental	231,873	3,536	5,216	155	5
Licenses and permits	-	-	-	-	-
Public charges for services	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total revenues	525,240	38,592	205,601	40,846	5
EXPENDITURES					
Current					
Culture and recreation	-	-	-	-	-
Conservation and development	31,372	77,339	34,944	50,886	49,378
Debt service					
Interest and fiscal charges	-	2,564	23,419	12,472	3,464
Capital outlay	-	91,936	1,665,848	536,545	164,816
Total expenditures	31,372	171,839	1,724,211	599,903	217,658
Excess of revenues over (under) expenditures	493,868	(133,247)	(1,518,610)	(559,057)	(217,653)
OTHER FINANCING SOURCES (USES)					
Long-term debt issued	-	185,000	1,690,000	900,000	250,000
Premium on debt issued	-	13,418	122,578	65,278	18,133
Proceeds from sale of capital assets	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	(370,095)	(157,452)	(401,534)	(36,449)	(22,590)
Total other financing sources (uses)	(370,095)	40,966	1,411,044	928,829	245,543
Net change in fund balances	123,773	(92,281)	(107,566)	369,772	27,890
Fund balances (deficit) - January 1	696,941	(393,413)	494,627	(300,706)	803,014
Fund balances (deficit) - December 31	$ 820,714	$ (485,694)	$ 387,061	$ 69,066	$ 830,904

Attachment: De Pere Annual Financial Report (9976 : Review and discussion of the December 31, 2019 Fund Balances report.)

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		Totals	
TID No. 13	TID No. 14	2019	2018
$ -	$ -	$ 4,056,583	$ 3,523,211
-	-	809,841	254,320
-	-	90,430	95,156
-	-	32,939	5,400
-	-	369,258	128,162
-	-	5,359,051	4,006,249
-	-	136,135	122,147
14,354	421,070	886,650	685,530
-	18,074	61,379	58,263
-	-	4,560,759	4,473,274
14,354	439,144	5,644,923	5,339,214
(14,354)	(439,144)	(285,872)	(1,332,965)
-	880,000	5,550,613	6,502,895
-	-	226,660	322,354
-	-	-	713,800
-	-	30,333	167,118
(105,923)	-	(4,296,120)	(4,188,394)
(105,923)	880,000	1,511,486	3,517,773
(120,277)	440,856	1,225,614	2,184,808
752,992	(6,750)	2,944,133	759,325
$ 632,715	$ 434,106	$ 4,169,747	$ 2,944,133

City of De Pere, Wisconsin

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COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
DECEMBER 31, 2019
WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2018

	Health Self Insurance	Dental Self Insurance	Totals	
			2019	2018
ASSETS				
Current assets				
Cash and investments	$ 1,980,796	$ 41,737	$ 2,022,533	$ 1,085,458
LIABILITIES				
Current liabilities				
Accounts and claims payable	63,154	3,911	67,065	257,257
Advance from other funds	17,821	10,000	27,821	27,821
Total liabilities	80,975	13,911	94,886	285,078
NET POSITION				
Unrestricted	$ 1,899,821	$ 27,826	$ 1,927,647	$ 800,380

Attachment: De Pere Annual Financial Report (9976 : Review and discussion of the December 31, 2019 Fund Balances report.)

City of De Pere, Wisconsin

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COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019
WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2018

	Health Self Insurance	Dental Self Insurance	Totals 2019	Totals 2018
OPERATING REVENUES				
Charges for services	$ 2,467,820	$ 159,336	$ 2,627,156	$ 2,636,225
OPERATING EXPENSES				
Claims and administrative fees	1,359,571	143,407	1,502,978	2,354,045
Operating income	1,108,249	15,929	1,124,178	282,180
NONOPERATING REVENUES				
Interest income	3,089	-	3,089	2,554
Change in net position	1,111,338	15,929	1,127,267	284,734
Net position - January 1	788,483	11,897	800,380	515,646
Net position - December 31	$ 1,899,821	$ 27,826	$ 1,927,647	$ 800,380

Attachment: De Pere Annual Financial Report (9976 : Review and discussion of the December 31, 2019 Fund Balances report.)

City of De Pere, Wisconsin

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COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019
WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2018

	Health Self Insurance	Dental Self Insurance	Totals 2019	Totals 2018
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from interfund services	$ 2,467,820	$ 159,336	$ 2,627,156	$ 2,636,225
Cash paid to suppliers	(1,548,780)	(144,390)	(1,693,170)	(2,272,265)
Net cash provided by operating activities	919,040	14,946	933,986	363,960
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received	3,089	-	3,089	2,554
Change in cash and cash equivalents	922,129	14,946	937,075	366,514
Cash and cash equivalents - January 1	1,058,667	26,791	1,085,458	718,944
Cash and cash equivalents - December 31	$ 1,980,796	$ 41,737	$ 2,022,533	$ 1,085,458
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES				
Operating income	$ 1,108,249	$ 15,929	$ 1,124,178	$ 282,180
Change in operating assets and liabilities				
Accounts and claims payable	(189,209)	(983)	(190,192)	81,780
Net cash provided by operating activities	$ 919,040	$ 14,946	$ 933,986	$ 363,960

Noncash capital and related financing activities
None

Attachment: De Pere Annual Financial Report (9976 : Review and discussion of the December 31, 2019 Fund Balances report.)

City of De Pere, Wisconsin

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SCHEDULE OF WATER UTILITY OPERATING REVENUES AND EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2019
WITH COMPARATIVE AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2018

	2019	2018
OPERATING REVENUES		
Charges for services		
Residential	$ 2,655,519	$ 2,709,460
Commercial	1,001,503	1,000,689
Industrial	502,037	564,277
Public authority	191,880	197,100
Private fire protection	126,264	124,499
Public fire protection	1,285,899	1,266,269
Total charges for services	5,763,102	5,862,294
Other revenues		
Forfeited discounts	20,020	38,934
Other water revenues	279,254	309,590
Total other revenues	299,274	348,524
Total operating revenues	6,062,376	6,210,818
OPERATING EXPENSES		
Operation and maintenance		
Source of supply	3,853,288	3,877,466
Pumping	112,777	60,581
Water treatment	35,604	34,980
Transmission and distribution	598,835	509,668
Customer accounts	318,680	276,838
Administrative and general	457,474	421,479
Total operation and maintenance	5,376,658	5,181,012
Depreciation	720,178	648,497
Taxes	49,095	46,224
Total operating expenses	6,145,931	5,875,733
Operating income	$ (83,555)	$ 335,085

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

To the City Council
City of De Pere, Wisconsin

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

INTERNAL CONTROL OVER FINANCIAL REPORTING

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses as items 2019-001 and 2019-002 that we consider to be significant deficiencies.

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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

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City of De Pere, Wisconsin

Request For Finance/Personnel Committee Action

MEETING DATE:	**September 8, 2020**
DEPARTMENT:	**City Clerk**
FROM:	**Ann Ledvina**
SUBJECT:	**Review and possible action on City of De Pere Investments and Cash Detail for July 2020.**

ATTACHMENTS:

- July 2020 Cash and Investments (PDF)

To:	Honorable Mayor and Members of the Finance Committee Larry Delo, Administrator
From:	Joe Zegers, Finance Director
Date:	September 3rd, 2020
Subject:	Cash and Investments Report for July 31, 2020

I have attached a summary of the City's Cash and Investments for your information and review as of July 31st, 2020. I have also attached last year's monthly summary of the accounts from January 1 to December 31, 2019 so you can see comparable activity throughout the course of the year for all accounts. As you can see, the City investments earned $311,549 through July of 2020 which is favorable year to date in comparison to our budgeted annual amount for 2020 of $525,000. The LGIP investment amount increased $2.85 primarily due to receiving $1.75 million in **July 2020** for the receipt of state shared revenues and another $3.7 million for the state tax credit and was decreased $2.6 million for payment of accounts payable and payroll. The account will decrease by $5.1 million in **August 2020** for payments of $3.7 million to Brown County for the state tax credit, $4.1 million for debt payments and $1.5 million for accounts payable and payroll. This was offset by the receipt of $4.2 million from Brown County for the tax settlement. Feel free to contact me should you have any questions on this.

DE PERE CASH AND INVESTMENTS SUMMARY

July 31, 2020

CASH ACCOUNTS

CHECKING ACCOUNTS	BALANCE
CITY CHECKING	$ 1,041,192.27
HEALTH CHECKING	$ 2,426,825.16
DENTAL CHECKING	$ 52,498.10
SUBTOTAL	**$ 3,520,515.53**

RESTRICTED	BALANCE
WATER BOND MM	$ 212,586.27
SUBTOTAL	**$ 212,586.27**

TOTAL CASH	**$ 3,733,101.80**

INVESTMENTS

	BALANCE	INTERST AND APPRECIATION	RATE OF RETURN
LGIP	$ 11,059,044.57	$ 72,338.87	0.77%
ASSOCIATED BANK TRUST	$ 5,071,822.75	$ 90,327.09	3.11%
CHARLES SCHWAB INVESTMENTS	$ 6,356,910.15	$ 139,470.13	3.85%
MONEY MARKET	$ 1,027,293.14	$ 9,412.70	0.15%
TOTAL INVESTMENTS	**$ 23,515,070.61**	**$ 311,548.79**	

TOTAL CASH AND INVESTMENTS	**$ 27,248,172.41**

NOTE: The City budgeted $525,000 for general fund revenues in the 2020 Adopted Budget.

DE PERE CASH AND INVESTMENT YEARLY SUMMARY

July 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	-	-	-	-	-
HEALTH CHECKING	2,426,825.16	-	-	-	-	-
DENTAL CHECKING	52,498.10	-	-	-	-	-
SUBTOTAL	**$ 3,520,515.53**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
RESTRICTED						
WATER BOND MM	212,586.27	-	-	-	-	-
SUBTOTAL	**$ 212,586.27**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL CASH	**$ 3,733,101.80**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
INVESTMENTS						
LGIP	$11,059,044.57	$ -	$ -	$ -		
ASSOCIATED BANK TRUST	$ 5,071,822.75	$ -	$ -	$ -		
CHARLES SCHWAB INVESTMENTS	$ 6,356,910.15	$ -	$ -	$ -		
MONEY MARKET	$ 1,027,293.14	$ -	$ -	$ -		
TOTAL INVESTMENTS	**$ 23,515,070.61**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL CASH AND INVESTMENTS	**$ 27,248,172.41**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

DE PERE CASH AND INVESTMENT YEARLY SUMMARY
December 31, 2019

	31-Jan-2019	28-Feb-2019	31-Mar-2019	30-Apr-2019	31-May-2019	30-Jun-2019
CHECKING ACCOUNTS						
CITY CHECKING	$ 825,289.48	$ 553,303.45	$ 204,276.91	$ 1,016,068.70	$ 655,555.09	$ 727,308.78
HEALTH CHECKING	$ 951,100.75	$ 963,398.81	$ 1,054,752.12	$ 1,130,092.06	$1,222,398.04	$ 1,288,692.56
DENTAL CHECKING	$ 25,718.97	$ 27,095.40	$ 28,528.22	$ 29,472.36	$ 31,203.17	$ 32,415.90
SUBTOTAL	**$ 1,802,109.20**	**$ 1,543,797.66**	**$ 1,287,557.25**	**$ 2,175,633.12**	**$ 1,909,156.30**	**$ 2,048,417.24**
RESTRICTED						
REVOLVING LOAN	$ 811,350.56	$ 811,630.64	$ 811,940.83	$ 812,241.13	$ 812,551.56	$ 812,852.09
WATER BOND MM	$ 211,361.51	$ 211,434.47	$ 211,515.28	$ 211,593.51	$ 211,674.38	$ 211,752.67
SUBTOTAL	**$ 1,022,712.07**	**$ 1,023,065.11**	**$ 1,023,456.11**	**$ 1,023,834.64**	**$ 1,024,225.94**	**$ 1,024,604.76**
TOTAL CASH	**$ 2,824,821.27**	**$ 2,566,862.77**	**$ 2,311,013.36**	**$ 3,199,467.76**	**$ 2,933,382.24**	**$ 3,073,022.00**
INVESTMENTS						
LGIP	$14,391,367.90	$12,008,510.91	$11,933,482.05	$10,670,625.37	$9,064,527.52	$ 6,943,714.70
ASSOCIATED BANK TRUST	$ 4,852,594.23	$ 4,858,078.63	$ 4,876,516.60	$ 4,886,737.64	$4,922,508.25	$ 4,933,830.69
CHARLES SCHWAB INVESTMENTS	$ 6,000,316.76	$ 6,015,896.39	$ 6,043,494.20	$ 6,076,140.99	$6,087,574.21	$ 6,119,076.89
MONEY MARKET	$ 2,034,996.72	$ 2,038,118.90	$ 2,041,580.90	$ 2,045,541.00	$2,049,710.53	$ 2,053,753.79
TOTAL INVESTMENTS	**$ 27,279,275.61**	**$ 24,920,604.83**	**$ 24,895,073.75**	**$ 23,679,045.00**	**$ 22,124,320.51**	**$ 20,050,376.07**
TOTAL CASH AND INVESTMENTS	**$ 30,104,096.88**	**$ 27,487,467.60**	**$ 27,206,087.11**	**$ 26,878,512.76**	**$ 25,057,702.75**	**$ 23,123,398.07**

	31-Jul-2019	31-Aug-2019	30-Sep-2019	31-Oct-2019	30-Nov-2019	31-Dec-2019
CHECKING ACCOUNTS						
CITY CHECKING	905,026.81	426,041.63	735,827.64	974,406.51	882,803.46	209,460.95
HEALTH CHECKING	1,353,881.40	1,490,067.36	1,568,755.39	1,683,453.48	1,790,686.96	1,840,644.41
DENTAL CHECKING	29,314.13	30,520.16	36,811.43	38,962.71	39,864.83	41,737.06
SUBTOTAL	**$ 2,288,222.34**	**$ 1,946,629.15**	**$ 2,341,394.46**	**$ 2,696,822.70**	**$ 2,713,355.25**	**$ 2,091,842.42**
RESTRICTED						
REVOLVING LOAN	813,162.75	813,473.53	-	-	-	-
WATER BOND MM	211,833.60	211,914.56	211,992.94	212,073.96	212,152.40	212,233.48
SUBTOTAL	**$ 1,024,996.35**	**$ 1,025,388.09**	**$ 211,992.94**	**$ 212,073.96**	**$ 212,152.40**	**$ 212,233.48**
TOTAL CASH	**$ 3,313,218.69**	**$ 2,972,017.24**	**$ 2,553,387.40**	**$ 2,908,896.66**	**$ 2,925,507.65**	**$ 2,304,075.90**
INVESTMENTS						
LGIP	$12,354,986.31	$ 6,769,355.45	$ 3,568,424.04	$11,312,727.68	$4,769,504.45	$ 7,125,033.29
ASSOCIATED BANK TRUST	$ 4,931,169.73	$ 4,954,939.21	$ 4,955,580.76	$ 4,967,345.66	$4,975,965.67	$ 4,981,495.66
CHARLES SCHWAB INVESTMENTS	$ 6,141,231.12	$ 6,173,193.84	$ 6,186,727.81	$ 6,213,084.19	$6,217,302.10	$ 6,217,440.02
MONEY MARKET	$ 2,057,940.06	$ 2,062,134.87	$ 2,880,835.35	$ 2,885,484.14	$2,889,199.69	$ 2,892,880.44
TOTAL INVESTMENTS	**$ 25,485,327.22**	**$ 19,959,623.37**	**$ 17,591,567.96**	**$ 25,378,641.67**	**$ 18,851,971.91**	**$ 21,216,849.41**
TOTAL CASH AND INVESTMENTS	**$ 28,798,545.91**	**$ 22,931,640.61**	**$ 20,144,955.36**	**$ 28,287,538.33**	**$ 21,777,479.56**	**$ 23,520,925.31**

City of De Pere, Wisconsin

Request For Finance/Personnel Committee Action

MEETING DATE:	**September 8, 2020**
DEPARTMENT:	**City Attorney**
FROM:	**Judith Schmidt-Lehman**
SUBJECT:	**Consideration and Possible Action on Extending Current Collective Bargaining Agreement with the De Pere Professional Firefighter's Association – IAFF Local #141 One Year (through 2021)**