



Common Council

Regular Meeting

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

Agenda

Tuesday, July 16, 2024

7:30 PM

Council Chambers and Virtual

Pursuant to Wisconsin Statute 19.84, Notice is hereby given to the public that a meeting of the **Common Council** of the City of De Pere will be held on **July 16, 2024** at **7:30 PM** in the **COUNCIL CHAMBERS, 2ND FLOOR CITY HALL, 335 S. BROADWAY STREET. DE PERE.**

The Public or Members of the Common Council, which may count toward an official quorum, may attend the meeting either in person in the Council Chambers or telephonically or electronically via video conferencing or other appropriate technological means. Telephonic or electronic access to the meeting is provided below:

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

OR

You can also dial in using your phone.

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

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

Access Code: 154-883-285

This meeting may also be rebroadcast on TV throughout the week and available on demand at <http://deperewi.iqm2.com/>.

I. Call to Order

1. Roll Call
2. Pledge of Allegiance to the Flag.
3. Approval of the minutes of the June 18, 2024 Common Council meeting.
4. Public Hearing to act on the request for a Zoning Map Amendment from MX3 Corridor Mixed-Use District to C Commercial District at 2385 Lawrence Drive, Parcel WD-L487.
 - A. Notice of Public Hearing.
 - B. Recommendation from Plan Commission.
 - C. Ordinance #24-13 Approving Zoning Map Amendment from MX3 Corridor Mixed-Use District to C Commercial District (Parcel WD-L487; 2385 Lawrence Drive).
5. Public Hearing to act on the request for a Conditional Use of Landscape Materials and Supplies at 2385 Lawrence Drive, Parcel WD-L487.
 - A. Notice of Public Hearing.
 - B. Recommendation from Plan Commission.
 - C. Resolution #24-57 Authorizing and Approving a Conditional Use of Landscape Materials and Supplies in a C (Commercial) District (Parcel WD-L487; 2385 Lawrence Drive).
6. Public comment upon matters not on the agenda. Comments made during the public comment period shall pertain only to matters under the jurisdiction of the Common Council. §6-3(f) DPMC

7. Proclamation for the Continuation of the Green Tier Legacy Community Program.
8. Recommendation from Plan Commission to approve a 10-lot extraterritorial preliminary plat of Little Rapids Subdivision at 1602 Torchwood TR in Lawrence (Parcels L-2279, L-2295).
9. Recommendation from the Board of Park Commissioners to approve bid for poured in place playground surfacing from Bluemel's in the amount of \$51,770.00 for Willems Playground.
10. Recommendation from the Board of Public Works on Award of Contract 24-14 French Road Water Main Relocation to Calnin & Goss, LLC in the amount of \$262,455.94.
11. Recommendation from the Board of Public Works on Award of Contract 24-22 Pond Dredging to Northeast Asphalt, Inc. in the amount of \$76,550.
12. Consideration and Possible Action on information technology acquisition for Nelson Pavilion from ACP CreativIT LLC (d/b/a Camera Corner Connecting Point or CCCP).
13. Presentation and Possible Action on the 2023 Management Letter and Financial Statements.
14. Ordinance #24-14 Amending Section 30-2 of the De Pere Municipal Code regarding Park Regulations.
15. Resolution #24-58 Authorizing Amendment to Wisconsin Department of Natural Resources Recreational Boating Facilities Development/Renovation Grant Application for Perkofski Boat Launch Fishing Pier Refurbishing.
16. Resolution #24-59 Authorizing purchase of FortiVoice Cloud phone system from Camera Corner Connecting Point in the amount of \$115,000 with \$30,250 requested from Unassigned Reserves.
17. Resolution #24-60 A Resolution Authorizing and Providing for the Issuance and Establishing Parameters for the sale of, in an amount not to exceed \$7,900,000, General Obligation Promissory Notes, Series 2024, and all related details.
18. Resolution #24-61 Authorizing Purchase Order - Lease and Government Product Lease Agreement with Quadient Leasing USA, Inc. (Postage Meters - City Hall and Municipal Service Center).
19. Resolution #24-62 Common Council Authorization, Informed Consent and Delegation to City Attorney for Consultation and Collaboration with other Municipal or Governmental Attorneys.
20. Appointment to the Police and Fire Commission by Mayor Boyd.
21. Future agenda items.
22. Adjournment.

Carey Danen
City Clerk

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

Agenda Sent To:

Alderspersons

City Administrator

Mayor

Department Heads

TV, Newspapers & Radio Stations

Kress Family Library

De Pere Chamber of Commerce



City of De Pere, Wisconsin

Request For Common Council Action

MEETING DATE: July 16, 2024

DEPARTMENT: City Clerk

FROM: Carey Danen

SUBJECT: Approval of the minutes of the June 18, 2024 Common Council meeting.

ATTACHMENTS:

- 6-18-24 Common Council minutes_draft (PDF)



Common Council

Regular Meeting

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

Draft Minutes

Tuesday, June 18, 2024

7:30 PM

Council Chambers and Virtual

1. Call to Order. The meeting was called to order at 7:30 PM by James Boyd.

Attendee Name	Title	Status	Arrived
Dan Carpenter	Aldersperson	Present	
Mike Eserkaln	Aldersperson	Present	
Pamela Gantz	Aldersperson	Present	
Jonathon Hansen	Aldersperson	Present	
Amy Chandik Kundinger	Aldersperson	Present	
Shana Defnet Ledvina	Aldersperson	Present	
Devin Perock	Aldersperson	Present	
John Quigley	Aldersperson	Present	
James Boyd	Mayor	Present	

2. Pledge of Allegiance to the Flag.

3. Approval of the minutes of the June 4, 2024 Common Council meeting.

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Dan Carpenter, Aldersperson
SECONDER:	Shana Defnet Ledvina, Aldersperson
AYES:	Carpenter, Eserkaln, Gantz, Hansen, Kundinger, Ledvina, Perock, Quigley

4. Public comment upon matters not on the agenda. Comments made during the public comment period shall pertain only to matters under the jurisdiction of the Common Council. §6-3(f) DPMC

None.

5. Recommendation from the Board of Public Works to remove existing Service Signs on S. Broadway & Bicentennial Park and revise draft Civic Sign Policy.

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Jonathon Hansen, Aldersperson
SECONDER:	Pamela Gantz, Aldersperson
AYES:	Carpenter, Eserkaln, Gantz, Hansen, Kundinger, Ledvina, Perock, Quigley

6. Recommendation from the Board of Public Works on Award of Contract 24-08 Manhole Rehabilitation to Great Lakes TV Seal, Inc. in the amount of \$46,825.00.

RESULT:	APPROVED BY ROLL CALL VOTE [UNANIMOUS]
MOVER:	Dan Carpenter, Alderperson
SECONDER:	John Quigley, Alderperson
AYES:	Carpenter, Eserkaln, Gantz, Hansen, Kunding, Ledvina, Perock, Quigley

7. Recommendation from Finance/Personnel Committee to accept donation from Capital Credit Union for Technical Rescue Equipment for the Fire Department in the amount of \$5,700.

RESULT:	ACCEPTED [UNANIMOUS]
MOVER:	Amy Chandik Kunding, Alderperson
SECONDER:	Mike Eserkaln, Alderperson
AYES:	Carpenter, Eserkaln, Gantz, Hansen, Kunding, Ledvina, Perock, Quigley

8. Recommendation from Finance/Personnel Committee to increase the Donation Threshold requiring committee and council approval to \$1,001.

Alderperson Hansen asked if Council would receive notification of donations under threshold amount; City Administrator Larry Delo responded that is not the intention of the policy.

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Amy Chandik Kunding, Alderperson
SECONDER:	Pamela Gantz, Alderperson
AYES:	Carpenter, Eserkaln, Gantz, Hansen, Kunding, Ledvina, Perock, Quigley

9. Recommendation from the License Committee on renewal applications for the licensing period of July 1, 2024 to June 30, 2025.

A. Class "A" Fermented Malt Beverage/"Class A" Intoxicating Liquor Licenses.

Alderperson Carpenter reported that the License Committee is recommending approval of all renewal applications contingent on the completion of Police Department background checks.

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Dan Carpenter, Alderperson
SECONDER:	Devin Perock, Alderperson
AYES:	Carpenter, Eserkaln, Gantz, Hansen, Kunding, Ledvina, Perock, Quigley

B. Class "A" Fermented Malt Beverage License.

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Dan Carpenter, Alderperson
SECONDER:	Pamela Gantz, Alderperson
AYES:	Carpenter, Eserkaln, Gantz, Hansen, Kunding, Ledvina, Perock, Quigley

C. Class "B" Fermented Malt Beverage Licenses.

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Dan Carpenter, Alderperson
SECONDER:	Devin Perock, Alderperson
AYES:	Carpenter, Eserkaln, Gantz, Hansen, Kunding, Ledvina, Perock, Quigley

D. Class "B" Fermented Malt Beverage/"Class C" Wine License.

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Dan Carpenter, Alderperson
SECONDER:	Pamela Gantz, Alderperson
AYES:	Carpenter, Eserkaln, Gantz, Hansen, Kunding, Ledvina, Perock, Quigley

E. Class "B" Fermented Malt Beverage/"Class B" Intoxicating Liquor Licenses.

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Dan Carpenter, Alderperson
SECONDER:	Devin Perock, Alderperson
AYES:	Carpenter, Eserkaln, Gantz, Hansen, Kunding, Ledvina, Perock, Quigley

F. Class "B" Malt Beverage/"Class B" Intoxicating Liquor Reserve License.

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Dan Carpenter, Alderperson
SECONDER:	Pamela Gantz, Alderperson
AYES:	Carpenter, Eserkaln, Gantz, Hansen, Kunding, Ledvina, Perock, Quigley

10. Ordinance #24-11 Creating Section 13-13 under Chapter 13- City Finances of the De Pere Municipal Code relating to Refund of Certain Overpayments to the City of De Pere.

Finance Director/Treasurer Pam Manley explained that this policy was spurred by the conversion to the new Park & Sec software, which revealed that there were many open small balances (i.e., credits towards a future class). Director Manley emphasized that if anyone requests a refund on one of these small overpayments, staff will issue it.

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Jonathon Hansen, Alderperson
SECONDER:	Devin Perock, Alderperson
AYES:	Carpenter, Eserkaln, Gantz, Hansen, Kunding, Ledvina, Perock, Quigley

11. Ordinance #24-12 Amending Chapters 26, 66, and 70 of the De Pere Municipal Code.

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Dan Carpenter, Alderperson
SECONDER:	Shana Defnet Ledvina, Alderperson
AYES:	Carpenter, Eserkaln, Gantz, Hansen, Kunding, Ledvina, Perock, Quigley

12. Resolution #24-53 Approving Compliance Maintenance Annual Report for Wastewater Collection System.

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Dan Carpenter, Alderperson
SECONDER:	John Quigley, Alderperson
AYES:	Carpenter, Eserkaln, Gantz, Hansen, Kunding, Ledvina, Perock, Quigley

13. Resolution #24-54 Authorizing Agreement for Consulting Services between City of De Pere and Elevate97 Logistics Company, LLC (Design Services for I-41 City Sign).

Public Works Director Scott Thoresen reported that two bidders submitted their proposals without some of the requirements requested, so staff did not consider them further. Elevate 97 provided more detail in their proposal, and will include options for both renovating or replacing the current sign. City Administrator Larry Delo answered questions about life expectancy for a new sign, noting that staff would like to get at least ten years of life before it would need to be refurbished. He explained that the current sign was built in a such a unique and proprietary manner that it is very difficult to refurbish.

RESULT:	ADOPTED BY ROLL CALL VOTE [UNANIMOUS]
MOVER:	Devin Perock, Alderperson
SECONDER:	Jonathon Hansen, Alderperson
AYES:	Carpenter, Eserkaln, Gantz, Hansen, Kunding, Ledvina, Perock, Quigley

14. Resolution #24-55 Authorizing Brown County Intergovernmental 2024-2025 Property Tax Bill Agreement (Tax Bill Preparation, with Mailing Option).

RESULT:	ADOPTED BY ROLL CALL VOTE [UNANIMOUS]
MOVER:	Dan Carpenter, Alderperson
SECONDER:	Devin Perock, Alderperson
AYES:	Carpenter, Eserkaln, Gantz, Hansen, Kunding, Ledvina, Perock, Quigley

15. Resolution #24-56 Approving Proposal and Agreement with Finance System of Green Bay, Inc.

RESULT:	ADOPTED BY ROLL CALL VOTE [UNANIMOUS]
MOVER:	Shana Defnet Ledvina, Alderperson
SECONDER:	Pamela Gantz, Alderperson
AYES:	Carpenter, Eserkaln, Gantz, Hansen, Kunding, Ledvina, Perock, Quigley

16. Appointment by Mayor Boyd to the Board of Park Commissioners (teen advisor position).

Resident James Lyga was appointed to the teen advisor position.

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Amy Chandik Kunding, Alderperson
SECONDER:	Devin Perock, Alderperson
AYES:	Carpenter, Eserkaln, Gantz, Hansen, Kunding, Ledvina, Perock, Quigley

17. Future agenda items.

Alderperson Hansen asked if the City could consider following the Village of Ashwaubenon's policy for the purchase of street trees. In their program, residents only pay \$100, and the village subsidizes the rest. City Administrator Larry Delo said this will be referred to Parks Director Marty Kosobucki for possible Board of Park Commissioners consideration.

18. Adjournment.

Alderperson Ledvina moved, seconded by Alderperson Carpenter to adjourn the meeting at 7:49 PM. Upon vote, motion carried unanimously.

Respectfully submitted,
Carey Danen, City Clerk



City of De Pere, Wisconsin

Request For Common Council Action

MEETING DATE: July 16, 2024

DEPARTMENT: City Clerk

FROM: Carey Danen

SUBJECT: Public Hearing to act on the request for a Zoning Map Amendment from MX3 Corridor Mixed-Use District to C Commercial District at 2385 Lawrence Drive, Parcel WD-L487.



City of De Pere, Wisconsin

Request For Common Council Action

MEETING DATE: July 16, 2024

DEPARTMENT: City Clerk

FROM: Carey Danen

SUBJECT: A. Notice of Public Hearing.

ATTACHMENTS:

- Public Hearing Notice_Zoning Map Amendment_2385 Lawrence Dr_7-16-24 mtg_Class2 (PDF)

Publish: June 28, 2024 and July 5, 2024 in the Press-Times (Class 2 Notice)

NOTICE OF PUBLIC HEARING

Notice is hereby given, that on **Tuesday, July 16, 2024**, at 7:35 PM or as soon thereafter as can be heard, a public hearing will be held by the Common Council of the City of De Pere to act on the request for a zoning map amendment at the following property:

Parcel WD-L487 at 2385 Lawrence DR, approximately 0.0 feet east from the Lawrence DR and Daytona SPDWY intersection, from MX3 (Corridor Mixed-Use) to C (Commercial).

The public may attend the meeting either in person in the Council Chambers (2nd Floor City Hall, 335 S Broadway ST, De Pere WI) or electronically. Electronic or telephonic access to the meeting is below: Computer/smart phone accessing <https://www.gotomeet.me/DePere> OR dial by phone: United States (Toll Free): 1-866 899-4679 United States: +1 (312) 757-3117 Access Code: 154-883-285.

A map of the proposed zoning map amendment is available by emailing Peter Schleinz at pschleinz@deperewi.gov.

Dated this 25th day of June, 2024.

BY ORDER OF THE COMMON COUNCIL

James G. Boyd
Mayor

Carey E. Danen
City Clerk



City of De Pere, Wisconsin

Request For Common Council Action

MEETING DATE: July 16, 2024

DEPARTMENT: Plan Commission

FROM: Peter Schleinz

SUBJECT: B. Recommendation from Plan Commission.

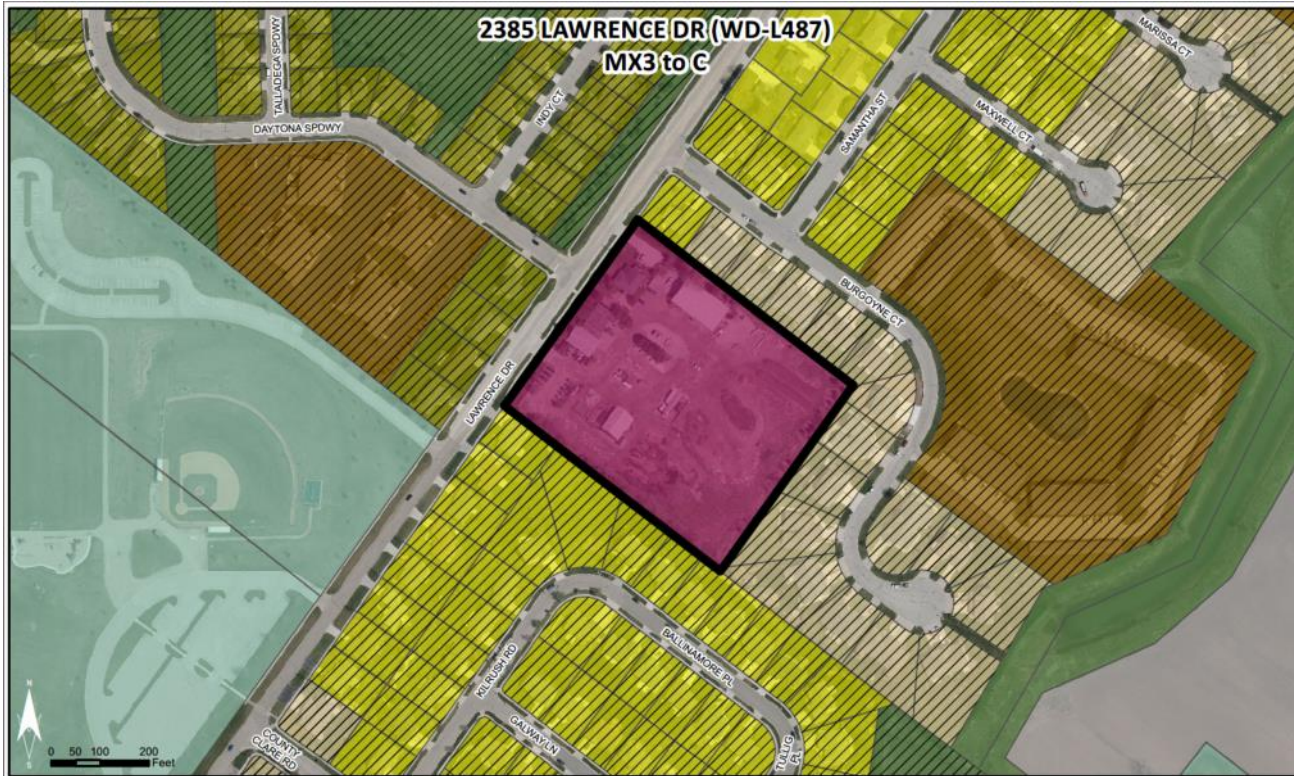
On June 24, 2024, Plan Commission unanimously recommended approval of the zoning map amendment by a vote of 6-0.

ATTACHMENTS:

- PC Report - Zoning Map Amendment (DOCX)
- Zoning Map Amendment - Draco Property Management (PDF)
- Application Form (PDF)
- Petitioner Mailed Neighborhood Mailer_05132024_MRL (PDF)
- Supporting Information from Applicant (PDF)
- Neighborhood letter for ZMA and CU requests at 2385 Lawrence DR (MSG)
- De Pere Zoning Commission 070824 - Letter from Property Owner - 08 Jul 2024 (DOCX)

Item 7: Consideration and possible action for a zoning map amendment from MX3 (Corridor Mixed-Use District) to C (Commercial District) at 2385 Lawrence DR (Parcel WD-L487).*

SITE MAP



REQUESTED ACTION: Zoning Map Amendment Request.

COMMON DESCRIPTION: 2385 Lawrence DR, located east of the Lawrence DR and Daytona SPDWY intersection.

SURROUNDING LAND USES: Two-unit houses (R1-60, R2-60) to the north and east.
Detached houses (R1-60, R1-45, CON) to the south and west.

COMPREHENSIVE PLAN: Neighborhood Residential (including multi-family).

APPLICANT / OWNERS:	<u>Authorized Representative</u> Michael Leidig Robert E Lee and Associates INC 1250 Centennial Centre BL Hobart, WI 54155	<u>Property Owner</u> Andrews Retirement LLC ATTN: Gerry Andrews 1608 Lone Oak DR Neenah, WI 54956
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LAND USE HISTORY: After a review of air photographs, the site developed to landscape materials and supplies use in the 1990's.

STAFF REVIEW: When reviewing a zoning map amendment request, staff considers the future land use recommendation of the Comprehensive Plan, surrounding land uses, and desired development patterns. The proposed rezoning complies with the Comprehensive Plan and surrounding land uses, including matching adjacent existing uses.

Existing Zoning District

When the new Zoning Map and Zoning Ordinance were adopted in January 2023, the subject property was placed into a MX3 District as the best-fit for a mixed-use retail sales type of use. In December 2023 the specific use "Landscape materials and supplies" was refined and allowed with a conditional use in the C, BP-2, and I Districts. This zoning map amendment, if approved, will change the zoning district to allow the petitioner to apply for a conditional use.

Surrounding Land Uses

The existing site zoning and surrounding land uses are referenced near the beginning of this report. The 2010 Comprehensive Plan Update identifies future land uses as Neighborhood Residential (Including Multi-Family) and Natural Areas.

CLIP FROM FUTURE LAND USE MAP



**FUTURE
NEIGHBORHOOD
RESIDENTIAL
AND NATURAL
AREAS**

Desired Development Patterns

If part of the Zoning Map changes from MX3 to C then 43 residential, public and civic, commercial, industrial, recycling, and agricultural uses are permitted with 6 conditional uses. The uses are summarized in Zoning Ordinance 14-70 Table 7-1.

The site is vehicle accessible with street frontage on Lawrence DR. There are developed sidewalks and bicycle lanes along the street frontage.

NEIGHBOR OUTREACH

All property owners within 300 feet of the subject area have been notified of the application via mail. The authorized representative informed staff that they sent an additional mailing to property owners within 300-feet of the subject area.

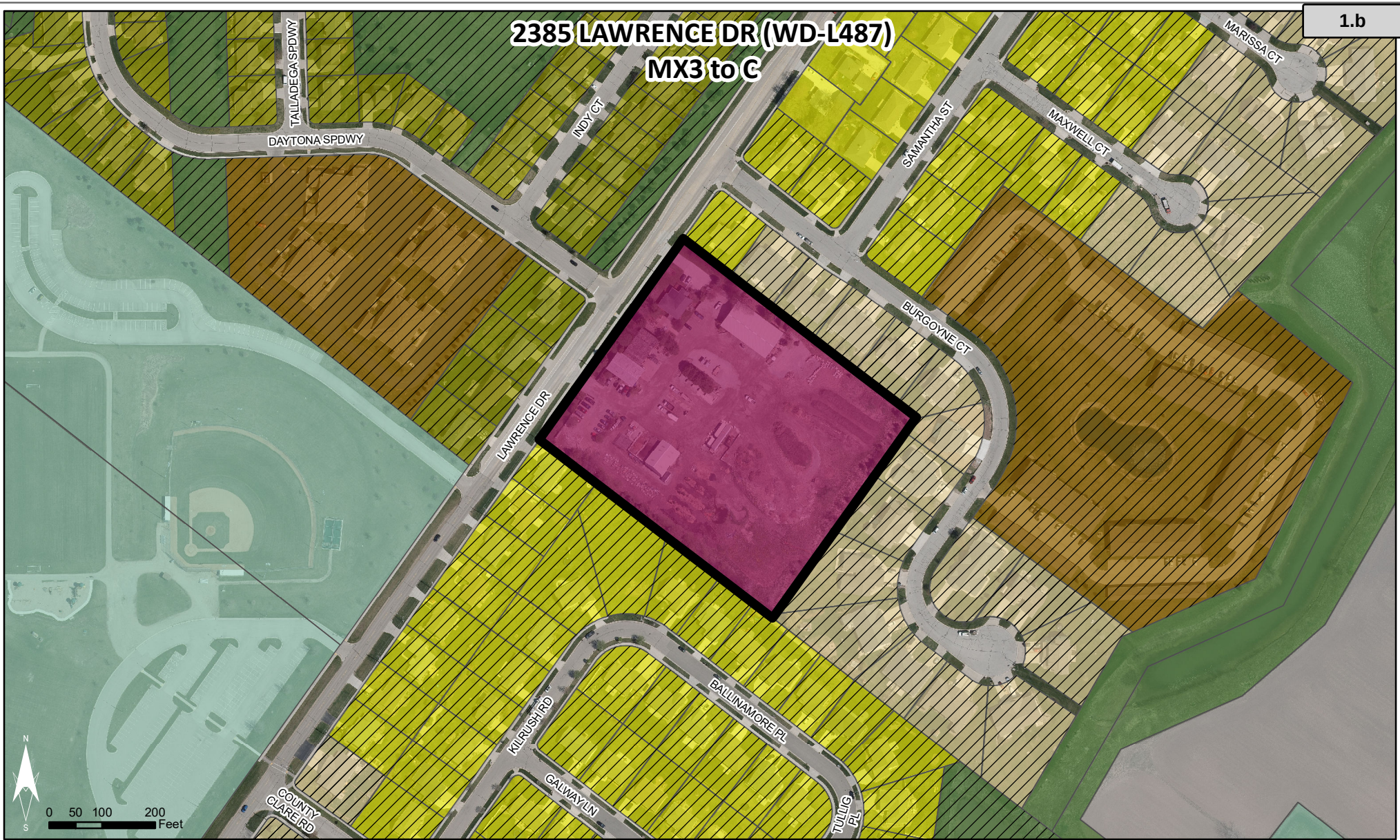
Staff received two telephone inquiries about the zoning map amendment. One of the two telephone calls inquired about Plan Commission and Common Council meeting dates.

STAFF RECOMMENDATION:

Staff recommends APPROVAL of the request for a zoning map amendment from MX3 (Corridor Mixed-Use District) to C (Commercial District) at 2385 Lawrence DR. A zoning map amendment must comply with the following:

1. Compliance with all state and local laws and regulations, including compliance with all the provisions of Chapter 14, De Pere Municipal Code.

2385 LAWRENCE DR (WD-L487)
MX3 to C



Zoning Map Amendment Detail (Draft For Review - June 2024)

- | | | | |
|---|---------------------------------|--------------------------------------|--|
| Parcels | A: Agricultural | RM-2 Multi-Unit Districts | C: Commercial |
| Pre-Existing PDD (Prior to Jan 1, 2023) | R1-80: Single-Dwelling Detached | MX1: Downtown Mixed-Use District | BP-1: Business Park 1 |
| | R1-60: Single-Dwelling Detached | MX2: Neighborhood Mixed-Use District | BP-2: Business Park 2 |
| | R1-45: Single-Dwelling Detached | MX3: Corridor Mixed-Use District | I: Industrial |
| | R2-60: Two-Unit | GX1: Office-Residential Mix District | CON: Conservancy |
| | R2-45: Two-Unit | GX2: Neighborhood Office-Residential | PI-1: Neighborhood Public & Institutional District |
| | RM-1: Multi-Unit Districts | O: Office | PI-2: Campus Public & Institutional District |

This map was produced utilizing a variety of sources the City of De Pere reasonably believes are reliable, including GIS data, some of which was under development at the time this map was produced. The City of De Pere makes no warranty, either expressed or implied, including no warranty as to fitness for a particular use, of the information contained in or comprising, this map.

Data Source



Planning/Zoning Application

Planning & Zoning Department

1.c

Submitted On:

May 15, 2024, 03:44PM EDT

Parcel Number: (Include ALL parcels)	WD-L487
Nearest property address to the project site:	Street Address: 2385 Lawrence Drive City: De Pere State: W Zip: 54115
Check each project type that is being applied for:	Conditional Use Zoning Map Amendment (Rezoning)
What is the conditional use for?	Commercial Service
A Conditional Use request requires a detailed narrative (project description) and site plan graphics. For the detailed narrative, would you prefer to attach a PDF document or enter the information directly into this application form?	Attach a PDF
Please attach a DETAILED NARRATIVE that answers the following conditional use criteria and standards: 1. That the establishment, maintenance or operation of the conditional use will not be detrimental to or endanger the public health, safety or general welfare. 2. That the uses, values and enjoyment of surrounding properties for purposes already permitted in the district will be not be substantially impaired or diminished by the establishment, maintenance or operation of the proposed conditional use. 3. That establishment of the conditional use will not impede the normal and orderly development and improvement of surrounding properties for uses permitted in the district. 4.	

That adequate utilities, access roads, drainage and other necessary improvements have been or are being provide. 5. That adequate measures have been or will be taken to provide ingress and egress that will minimize on- and off-site traffic congestion. 6. That the conditional use complies with all other applicable regulations of this zoning ordinance. Finally, provide details that will help with decisionmaking about the operation of the use. Include hours and days of operations, seasonal operation, shipment/delivery requirements and hours, parking requirements, drop-off zones, queuing lines, height oand width of existing and new structures (for wireless telecommunications, site plan details, etc.	
Please attach a SITE PLAN GRAPHIC that details the Conditional Use location.	6497001D-SITE MAP.pdf
Current De Pere Zoning Districts:	MX3
Proposed De Pere Zoning Districts:	C
Existing Site Land Uses:	Commercial
Proposed Site Land Uses:	Commercial
Does the project comply with the Comprehensive Plan?	Yes
Has City Staff been contacted for a pre-consultation meeting?	Yes
Property Owner:	First Name: Gerry Last Name: Andrews
Is the property owner's address the same as the nearest property address?	Yes
Property Owner's Phone Number:	920-360-7400

Property Owner's Email Address:		mleidig@releeinc.com	1.c
Is someone processing the project for the property owner as their authorized representative?		Yes	
Authorized Representative's Name:		First Name: Michael Last Name: Leidig	
Authorized Representative's Business Name:		Robert E. Lee and Associates	
Authorized Representative's Phone Number:		920-662-9641	
Authorized Representative's Email Address:		mleidig@releeinc.com	
Please attach an EXHIBIT MAP with the zoning boundary.		6497001D-SITE MAP.pdf 20240515143033.pdf	
Please attach a WORD DOCUMENT with the boundary legal description.		Legal.docx	
How do you plan on paying for your application?		Online with a credit card	
Total Due:		\$700.00	
Signature Data	First Name: Michael Last Name: Leidig Email Address: mleidig@releeinc.com		
	Michael Leidig Signed at: May 15, 2024 3:27pm America/New_York		
User's Session Information		IP Address: 24.106.22.82 Referrer URL:	

May 16, 2024

Dear Neighbors:

We wish to inform you that your neighbor, Landscape Associates, is undergoing potential site changes. The property is currently under contract to be sold, and with this sale, the new owner desires to update and upgrade the site to continue operating as a landscape company. In addition, the new business will now also likely incorporate the retail sale of landscape supplies on site and as such, a rezoning permit is being applied for. You will be receiving additional information from the City regarding upcoming proposed rezone which will include information regarding the public meetings.

If you have any questions, please contact Jared Schmidt, P.E. at (920) 662-9641 jschmidt@releeinc.com or City of De Pere Senior Planner, Peter Schlein, at (920) 339-4043.

Sincerely,

ROBERT E. LEE & ASSOCIATES, INC.



Jared G. Schmidt, P.E., V.P.
Civil/Municipal Engineering Manager

JGS/NJM

May 15, 2024

Mr. Peter Schleinz
CITY OF DE PERE
335 S. Broadway
De Pere, WI 54115

RE: Proposed Commercial Landscaping Development – Conditional Use Permit

Dear Mr. Schleinz:

On behalf of Draco Property Management, Robert E. Lee & Associates, Inc. is submitting the attached conditional use application and associated documentation for the commercial landscape development in the City of De Pere. The commercial landscape development includes the paving of existing gravel areas, the creation of landscape berms and buffers, and future new buildings being requested.

While there is an existing landscape business located on the property, a conditional use permit is required to allow for the sale of landscape materials on-site. Per City of De Pere Zoning Ordinance 14-73 (13)(d)2 – Landscape Materials and Supplies Supplemental Regulations, the proposed development acknowledges/proposes to address those conditions as stated below:

- A. Hours of operation will be limited to 7:30 a.m. to 7:30 p.m.
- B. Sand, soil and aggregates will not be moved outside the hours of 9:00 a.m. and 5:00 p.m.
- C. As shown on the concept plan, storage areas for sand, soil, and aggregates or similar materials will be set back at least 200' from R zoned lots, and at least 100' from the right-of-way.
- D. There will be no outdoor storage of dead plants, dead trees, dead logs, or dead stumps.
- E. As shown on the plan, outdoor storage of sand, soil, aggregates, and other similar materials will be screened from view by opaque fences or walls.
- F. Any outdoor storage of landscape vehicles and equipment will be screened and comply with the trucking and transportation terminal regulations.
- G. There will be no outdoor storage of semi-trailers.
- H. It is acknowledged that the outdoor storage of living plants and trees for sale does not require screening.
- I. There will be no storage of living plants and trees for sale inside the required building setbacks.
- J. All vehicles and equipment on-site with a backup alarm will only use low frequency backup alarms that meet OSHA standards.

Mr. Peter Schleinz
CITY OF DE PERE
RE: Proposed Commercial Landscaping Development – Conditional Use Permit

Please do not hesitate to contact me regarding any questions.

Sincerely,

ROBERT E. LEE & ASSOCIATES, INC.

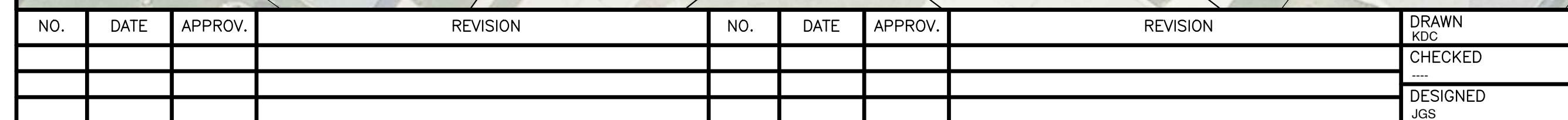


Michael R. Leidig, E.I.T.
Project Engineer

MRL/NJM

ENC.





SITE PLAN

REL Robert E. Lee
& Associates, Inc.
1250 Centennial Centre Blvd | Hobart, WI | 920-662-9641 | releecinc.com

1250 Centennial Centre Blvd | Hobart, WI | 920-662-9641 | releeinc.com

SHEET NO.
1

Carey E. Danen

From: Jared G. Schmidt <jschmidt@releeinc.com>
Sent: Wednesday, June 19, 2024 12:15 PM
To: Peter Schleinz
Cc: Michael Leidig
Subject: Neighborhood letter for ZMA and CU requests at 2385 Lawrence DR
Attachments: Neighborhood Mailer_05132024_MRL.pdf

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Peter ~ I talked with three property owners adjacent to WD-L487. These calls were triggered by the letter sent (attached) to nearby residents utilizing the mailing list provided by the City, which I believe corresponds to the mailing list used for the rezone request notification the City sent. The following summarizes my discussions with each individual based on my interpretation of the calls:

- 5/22 – George Schroepfer – 1791 Burgoyne Ct
 - o Mr Schroepfer stated that he was in support of the project, but would like to see the property cleaned up, specifically removal of dead trees.
- 5/22 – Delvin Johnson – 1775 Burgoyne Ct
 - o Mr Johnson is supportive of the project, but would like to see the dead trees removed and the fence cleaned up. He stated at multiple times he has had to prop up the fence from leaning onto his property.
- 6/3 – Susan Baker – 1735 Burgoyne Ct
 - o Ms Baker did not specifically voice support or opposition to the property but would like to see the dead trees removed and the property cleaned up. Woodchucks are also an issue •• .

In general each property owner was curious as to what was taking place and why. I explained the desire of the potential purchaser to continue the use as a landscape business, but add a retail component. And that the zoning change was needed to support these activities as the property, in the current zoning may not be most applicable for the use on the property. I stated that over time the desire of the new owner is to clean up and modernize the site.

If I receive any additional calls or correspondences in advance of the meeting on Monday I will let you know. Thanks, Jared

Jared G. Schmidt, P.E. | VP
 Civil/Municipal Engineering Manager



Engineering | Environmental | Surveying | Ecological

1250 Centennial Centre Boulevard, Hobart, Wisconsin 54155

O: 920 662-9641 • | D: 920 544-4487 • | M: 920 883-1137

jschmidt@releeinc.com • | releeinc.com

July 8, 2024

Peter Schleinz
Senior Planner
De Pere Plan Commission

Re: Proposed zoning at 2385 Lawrence Drive

Dear Peter,

We spoke on Tuesday, June 26th regarding our property at 2401 Lawrence Drive. After the storm on Monday night a tree came down on the fence (both belonging to the owners at 2385 Lawrence Drive) as well as into our yard. We cut off all of the branches we could and hauled the brush away. However, without getting up on a ladder we cannot do anything further and are fearful we will damage the fence. I also don't want my husband up on a ladder cutting down trees.

I had a difficult time reaching the owners but here is my timeline:

6/25 Called the number indicated on the door of the building. Nobody answers that phone

6/25 Called the corporate office. Someone was to call me

6/25 There was a car at the office however the person there was in meeting and was clearly bothered by us. He was aware of the situation and said someone would call

6/26 Called the corporate office. They put me through to the person that had been at the office. His name is Peter and he said he would be in contact with someone.

7/3 Called Peter. Apparently, his contact had been out of town. He would get back to me.

7/8 Called Peter. Left a message

At this point I have a huge concern regarding their proposal and maintenance of the facility going forward. In viewing the proposed visual it appears the parking lot will be right next to our property. I envision a lot of noise and traffic and devaluation of my property. I am totally against this project.

Thank you for your time.

Mike & Janet Calaway



City of De Pere, Wisconsin

Request For Common Council Action

MEETING DATE: July 16, 2024

DEPARTMENT: City Attorney

FROM: Angela Zills

SUBJECT: C. Ordinance #24-13 Approving Zoning Map Amendment from
MX3 Corridor Mixed-Use District to C Commercial District (Parcel
WD-L487; 2385 Lawrence Drive).

ATTACHMENTS:

- Ord24-13 (PDF)

ORDINANCE #24-13
 APPROVING ZONING MAP AMENDMENT FROM MX3
 CORRIDOR MIXED-USE DISTRICT TO C COMMERCIAL DISTRICT
 (Parcel WD-L487; 2385 Lawrence Drive)

WHEREAS, the Common Council of the City of De Pere, having reviewed the recommendation of the City Plan Commission regarding the proposed change in zoning classification and Zoning Map amendment for the property described below and having scheduled a public hearing then to be decided by the Common Council; and

WHEREAS, the City Clerk, having published a Class 2 Notice of Public Hearing regarding such proposed zoning change and Zoning Map amendment and, pursuant thereto, a public hearing having been held on the 16th day of July, 2024 at 7:35 p.m. and the Common Council having heard all interested parties or their agents and attorneys;

NOW, THEREFORE, the Common Council of the City of De Pere, Wisconsin, do ordain as follows:

Section 1. That the following described property:

WD-L487:

5.924 AC M/L SUBD OF WILLIAMS GRANT LOT 104 EX 1591925 & EX HWY & EX RD IN 1941154

shall be and the same is hereby rezoned from the present zoning classification of MX3 Corridor Mixed-Use District, to C Commercial District as set forth in and regulated by the provisions of Chapter 14, Article IV Commercial and Employment Districts and the permitted uses identified on the Principal Use Table (DPMC Chapter 14, Article VII – Uses, Table 7.1) and pursuant to Section 14-73 of the De Pere Zoning Code, conditioned upon compliance with the provisions of Chapter 14, De Pere Municipal Code.

Ordinance #24-13
Page 2 of 2

Section 2. The City Clerk is directed to amend the City of De Pere Zoning Map in conformity with the provisions of this ordinance.

Section 3. All other ordinances in conflict herewith are hereby repealed.

Section 4. This ordinance shall take effect upon its passage and publication according to law.

Adopted by the Common Council of the City of De Pere, Wisconsin, this 16th day of July, 2024.

APPROVED:

James G. Boyd, Mayor

ATTEST:

Carey E. Danen, City Clerk

Ayes: _____

Nays: _____

Board/Committee Approval: 06/24/2024

Publication Date: _____

Effective Date: _____



City of De Pere, Wisconsin

Request For Common Council Action

MEETING DATE: July 16, 2024

DEPARTMENT: City Clerk

FROM: Carey Danen

SUBJECT: Public Hearing to act on the request for a Conditional Use of
Landscape Materials and Supplies at 2385 Lawrence Drive, Parcel
WD-L487.



City of De Pere, Wisconsin

Request For Common Council Action

MEETING DATE: July 16, 2024

DEPARTMENT: City Clerk

FROM: Carey Danen

SUBJECT: A. Notice of Public Hearing.

ATTACHMENTS:

- Public Hearing Notice_Conditional Use_2385 Lawrence Dr_7-16-24 mtg_Class 2 (PDF)

Publish: June 28, 2024 and July 5, 2024 in the Press-Times (Class 2 Notice)

NOTICE OF PUBLIC HEARING

Notice is hereby given, that on **Tuesday, July 16, 2024**, at 7:35 PM or as soon thereafter as can be heard, a public hearing will be held by the Common Council of the City of De Pere to act on the request for a conditional use for Landscape Materials and Supplies at the following property:

Parcel WD-L487 at 2385 Lawrence DR, approximately 0.0 feet east from the Lawrence DR and Daytona SPDWY intersection.

The public may attend the meeting either in person in the Council Chambers (2nd Floor City Hall, 335 S Broadway ST, De Pere WI) or electronically. Electronic or telephonic access to the meeting is below: Computer/smart phone accessing <https://www.gotomeet.me/DePere> OR dial by phone: United States (Toll Free): 1-866 899-4679 United States: +1 (312) 757-3117 Access Code: 154-883-285.

A map of the proposed conditional use is available by emailing Peter Schleinz at pschleinz@deperewi.gov.

Dated this 25th day of June, 2024.

BY ORDER OF THE COMMON COUNCIL

James G. Boyd
Mayor

Carey E. Danen
City Clerk



City of De Pere, Wisconsin

Request For Common Council Action

MEETING DATE: July 16, 2024

DEPARTMENT: Plan Commission

FROM: Peter Schleinz

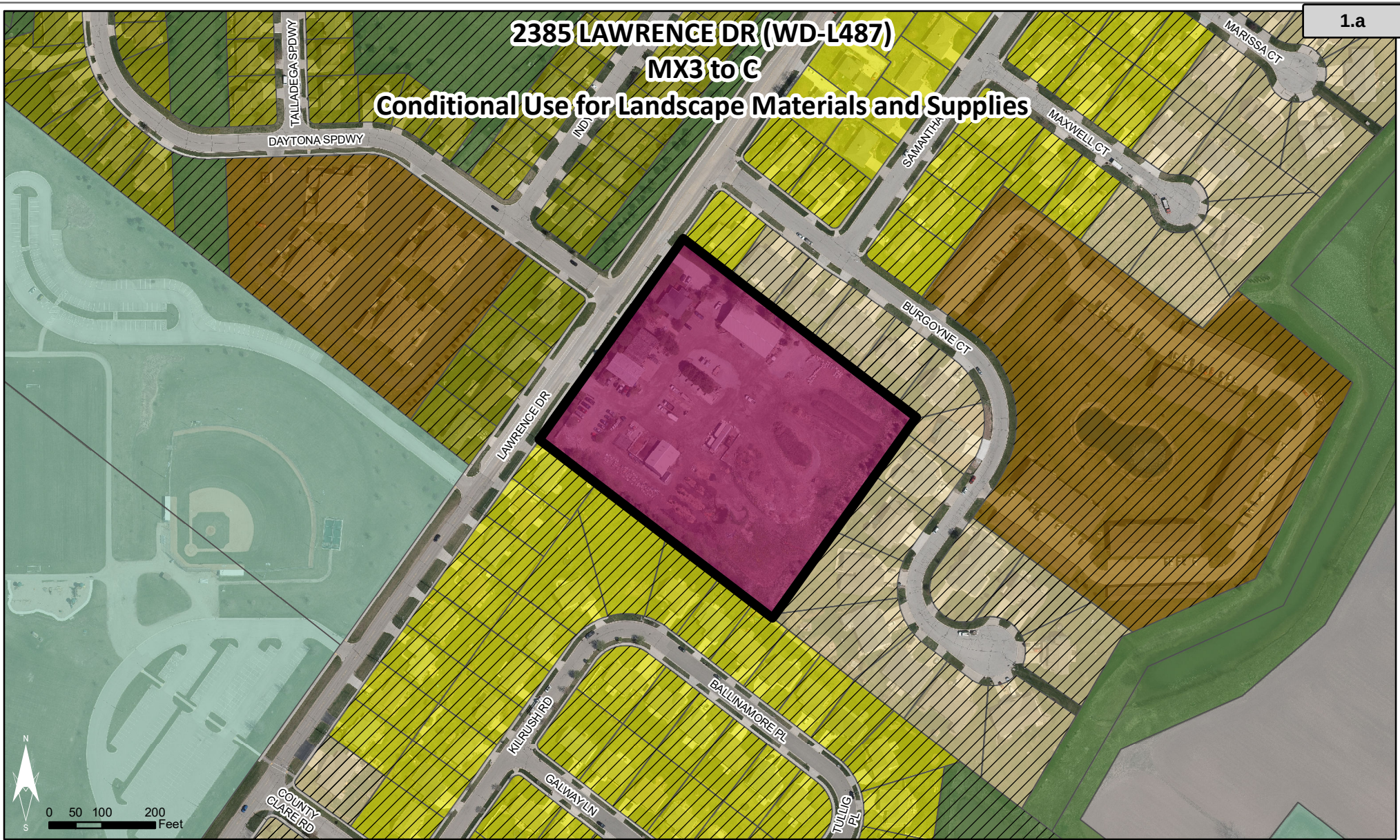
SUBJECT: B. Recommendation from Plan Commission.

On June 24, 2024, Plan Commission unanimously recommended approval of the conditional use by a vote of 6-0.

ATTACHMENTS:

- Conditional Use - Draco Property Management(PDF)
- PC Report - CU - Includes PC revision for CC (DOCX)
- Application Form (PDF)
- Supporting Information from Applicant 19 Jun 2024 (PDF)
- Petitioner Mailed Neighborhood Mailer_05132024_MRL (PDF)
- Neighborhood letter for ZMA and CU requests at 2385 Lawrence DR (MSG)
- De Pere Zoning Commission 070824 - Letter from Property Owner - 08 Jul 2024 (DOCX)

2385 LAWRENCE DR (WD-L487)
MX3 to C
Conditional Use for Landscape Materials and Supplies



Conditional Use Detail (Draft For Review - June 2024)

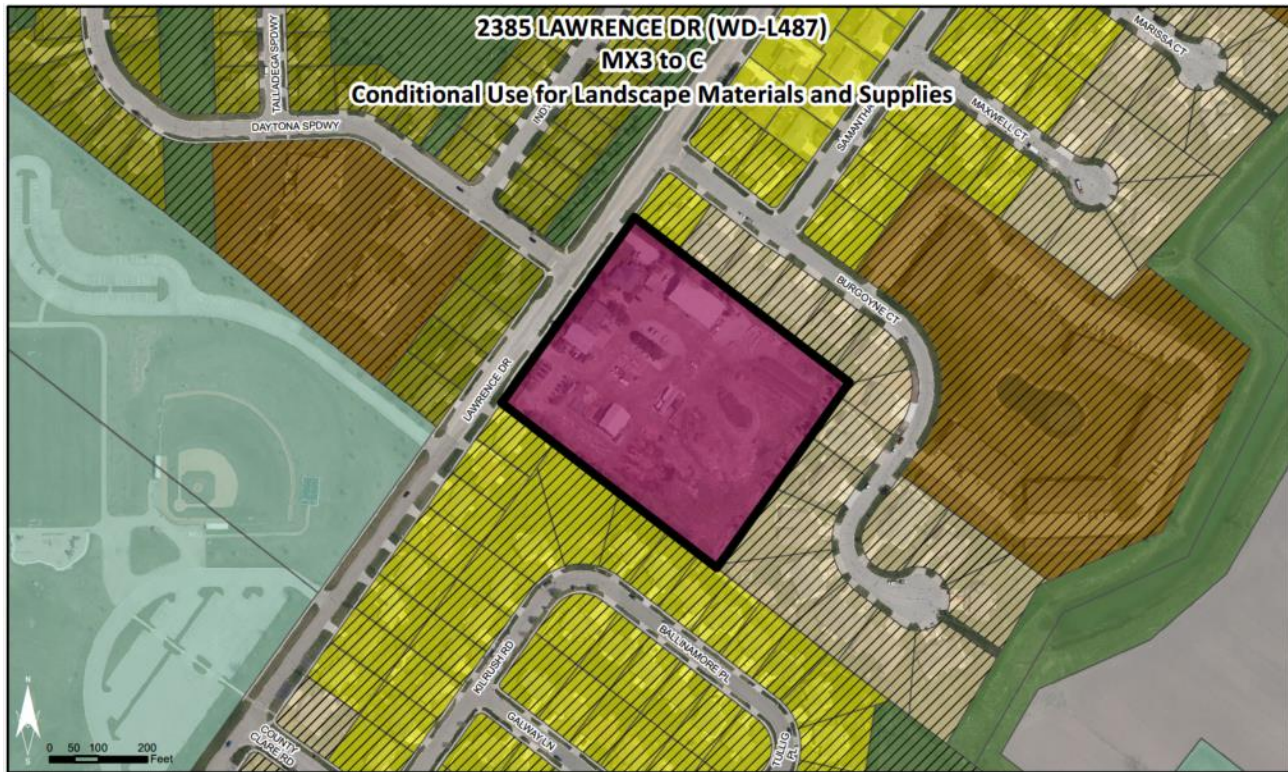
- | | | | |
|---|---------------------------------|--------------------------------------|--|
| Parcels | A: Agricultural | RM-2 Multi-Unit Districts | C: Commercial |
| Pre-Existing PDD (Prior to Jan 1, 2023) | R1-80: Single-Dwelling Detached | MX1: Downtown Mixed-Use District | BP-1: Business Park 1 |
| | R1-60: Single-Dwelling Detached | MX2: Neighborhood Mixed-Use District | BP-2: Business Park 2 |
| | R1-45: Single-Dwelling Detached | MX3: Corridor Mixed-Use District | I: Industrial |
| | R2-60: Two-Unit | GX1: Office-Residential Mix District | CON: Conservancy |
| | R2-45: Two-Unit | GX2: Neighborhood Office-Residential | PI-1: Neighborhood Public & Institutional District |
| | RM-1: Multi-Unit Districts | O: Office | PI-2: Campus Public & Institutional District |

This map was produced utilizing a variety of sources the City of De Pere reasonably believes are reliable, including GIS data, some of which was under development at the time this map was produced. The City of De Pere makes no warranty, either expressed or implied, including no warranty as to fitness for a particular use, of the information contained in or comprising, this map.

Data Source

Item 8: Consideration and possible action for a conditional use of landscape materials and supplies use in a C (Commercial) District at 2385 Lawrence DR (Parcel WD-L487).*

SITE MAP



REQUESTED ACTION:	Conditional use request.	
COMMON DESCRIPTION:	2385 Lawrence DR, located east of the Lawrence DR and Daytonia SPDWY intersection.	
SURROUNDING LAND USES:	Two-unit houses (R1-60, R2-60) to the north and east. Detached houses (R1-60, R1-45, CON) to the south and west.	
COMPREHENSIVE PLAN:	Neighborhood Residential (including multi-family).	
APPLICANT / OWNER:	<u>Authorized Representative</u> Michael Leidig Robert E Lee and Associates INC 1250 Centennial Centre BL Hobart, WI 54155	<u>Authorized Representative</u> Michael Leidig Robert E Lee and Associates INC 1250 Centennial Centre BL Hobart, WI 54155
LAND USE HISTORY:	After a review of air photographs, the site developed to landscape materials and supplies use in the 1990's.	
STAFF REVIEW:	When reviewing a conditional use request, staff and Plan Commission consider the following: <u>Six review criteria and standards</u>, from Zoning Ordinance 14-123(9), are required for all conditional use requests. The criteria are listed below with the petitioner's responses from the application form.	

- Ten supplemental regulations, from Zoning Ordinance 14-73(13)(d)2, are specifically for landscape materials and supplies uses. The criteria are listed below with the petitioner's responses from a separate document.

Conditional Use Review Criteria and Standards

1. That the establishment, maintenance or operation of the conditional use will not be detrimental to or endanger the public health, safety or general welfare;

Petitioner's response: There will not be any detrimental effects or endangerments. This is an expansion of an existing use on the property that has existed since the 1990's.

2. That the uses, values and enjoyment of surrounding properties for purposes already permitted in the district will not be substantially impaired or diminished by the establishment, maintenance or operation of the proposed conditional use;

Petitioner's response: As an existing use, there will not be any impairments to values and enjoyments of existing properties.

3. That establishment of the conditional use will not impede the normal and orderly development and improvement of surrounding properties for uses permitted in the district;

Petitioner's response: As an existing use, there will not be any impediments to the normal and orderly development of surrounding properties.

4. That adequate utilities, access roads, drainage and other necessary improvements have been or are being provided;

Petitioner's response: As an existing use, utilities, access roads, drainage, etc. already exist on the site.

5. That adequate measures have been or will be taken to provide ingress and egress that will minimize on- and off-site traffic congestion; and

Petitioner's response: As an existing use, utilities, access roads, drainage, etc. already exist on the site

6. That the conditional use complies with all other applicable regulations of this zoning ordinance.

Petitioner's response: The proposed conditional use concept plan appears to comply with Zoning Ordinance regulations. A site plan is required for any changes to the existing site.

Conditional Use Supplemental Regulations

- a. Hours of operation are limited to 7:30 a.m. to 7:30 p.m.

Petitioner's response: Hours of operation will be limited to 7:30 a.m. to 7:30 p.m.

- b. Hours of operation for the moving of sand, soil, and aggregates are limited to 9:00 a.m. to 5:00 p.m.

Petitioner's response: Sand, soil and aggregates will not be moved outside the hours of 9:00 a.m. and 5:00 p.m.

- c. Storage areas for sand, soil, aggregates, and similar materials must be set back at least 200 feet from R-zoned lots within the City of De Pere and at least 100 feet from street rights-of-way.

Petitioner's response: As shown on the concept plan, storage areas for sand, soil, and aggregates or similar materials will be set back at least 200' from R zoned lots, and at least 100' from the right-of-way.

- d. Outdoor storage of dead plants, trees, logs, and stumps is prohibited.

Petitioner's response: There will be no outdoor storage of dead plants, dead trees, dead logs, or dead stumps.

- e. Outdoor storage of sand, soil, aggregates, and other materials must be screened from view by an opaque fence, wall or berm that is at least 6' high. Chain-link, hardware cloth, and untreated wood are not permitted.

Petitioner's response: As shown on the plan, outdoor storage of sand, soil, aggregates, and other similar materials will be screened from view by opaque fences or walls.

- f. Outdoor storage of landscaping vehicles and equipment must be screened in accordance with the trucking and transportation terminal regulations of 14-89(2).

Petitioner's response: Any outdoor storage of landscape vehicles and equipment will be screened and comply with the trucking and transportation terminal regulations.

- g. Outdoor storage of semi-trailers is prohibited.

Petitioner's response: There will be no outdoor storage of semi-trailers.

- h. Outdoor storage of living plants and trees for sale does not require screening.

Petitioner's response: It is acknowledged that the outdoor storage of living plants and trees for sale does not require screening.

- i. Living plants and trees for sale must be located outside of all required setbacks.

Petitioner's response: There will be no storage of living plants and trees for sale inside the required building setbacks.

- j. Vehicles and equipment with backup alarms must use only low-frequency back-up alarms that meet OSHA safety standards.

Petitioner's response: All vehicles and equipment on-site with a backup

alarm will only use low frequency backup alarms that meet OSHA standards.

Staff Review Summary

The proposed C District zoned property (if a zoning map amendment is approved by Common Council) may allow a landscape materials and supplies use if a conditional use is successfully approved. Specific conditions must be adhered to. If any conditions are violated, the city may retract the conditional use and the use must cease. Thus, it is extremely important that the petitioner, and future property owners, are aware of all the conditions that are included with an approved conditional use, in addition to Zoning Ordinance regulations.

All conditions that the petitioner has agreed to are listed within the 'Staff Recommendation' section of this report.

NEIGHBOR OUTREACH

All property owners within 300 feet of the subject area have been notified of the application via mail. The authorized representative informed staff that they sent an additional mailing to property owners within 300-feet of the subject area.

Staff received two telephone inquiries about a related zoning map amendment but none about conditional uses. One of the two telephone calls inquired about Plan Commission and Common Council meeting dates.

STAFF RECOMMENDATION:

Staff recommends APPROVAL of the conditional use request for a landscape materials and supplies use in a C (Commercial) District at 2385 Lawrence DR, subject to the following:

1. Subject to the successful Common Council approval of a zoning map amendment of Parcel WD-L487 from MX3 District to C District prior to Common Council considering this conditional use.
2. Compliance with all state and local laws and regulations, including compliance with all the provisions of Chapter 14, De Pere Municipal Code.
3. Compliance with the following conditional use supplemental regulations and utilizing the petitioner's responses in this report and the petitioner provided supplemental regulations document to comply:
 - a. Hours of operation are limited to 7:30 a.m. to 7:30 p.m., exceeding conditional use minimum regulations, per petitioner.
 - b. Hours of operation for the moving of sand, soil, and aggregates are limited to 9:00 a.m. to 5:00 p.m.
 - c. Storage areas for sand, soil, aggregates, and similar materials must be set back at least 200 feet from R-zoned lots within the City of De Pere and at least 100 feet from street rights-of-way.
 - d. Outdoor storage of dead plants, trees, logs, and stumps is prohibited.
 - e. Outdoor storage of sand, soil, aggregates, and other materials must be screened from view by an opaque fence, wall or berm that is at least 6' high. Chain-link, hardware cloth, and untreated wood

permitted.

- f. Outdoor storage of landscaping vehicles and equipment must be screened in accordance with the trucking and transportation terminal regulations of 14-89(2).
- g. Outdoor storage of semi-trailers is prohibited.
- h. Outdoor storage of living plants and trees for sale does not require screening.
- i. Living plants and trees for sale must be located outside of all required setbacks.
- j. Vehicles and equipment with backup alarms must use only low-frequency backup alarms that meet OSHA safety standards.



Planning/Zoning Application

Planning & Zoning Department

Submitted On:
May 15, 2024, 03:44PM EDT

1.c

Parcel Number: (Include ALL parcels)	WD-L487
Nearest property address to the project site:	Street Address: 2385 Lawrence Drive City: De Pere State: W Zip: 54115
Check each project type that is being applied for:	Conditional Use Zoning Map Amendment (Rezoning)
What is the conditional use for?	Commercial Service
A Conditional Use request requires a detailed narrative (project description) and site plan graphics. For the detailed narrative, would you prefer to attach a PDF document or enter the information directly into this application form?	Attach a PDF
Please attach a DETAILED NARRATIVE that answers the following conditional use criteria and standards: 1. That the establishment, maintenance or operation of the conditional use will not be detrimental to or endanger the public health, safety or general welfare. 2. That the uses, values and enjoyment of surrounding properties for purposes already permitted in the district will be not be substantially impaired or diminished by the establishment, maintenance or operation of the proposed conditional use. 3. That establishment of the conditional use will not impede the normal and orderly development and improvement of surrounding properties for uses permitted in the district. 4.	

That adequate utilities, access roads, drainage and other necessary improvements have been or are being provide. 5. That adequate measures have been or will be taken to provide ingress and egress that will minimize on- and off-site traffic congestion. 6. That the conditional use complies with all other applicable regulations of this zoning ordinance. Finally, provide details that will help with decisionmaking about the operation of the use. Include hours and days of operations, seasonal operation, shipment/delivery requirements and hours, parking requirements, drop-off zones, queuing lines, height oand width of existing and new structures (for wireless telecommunications, site plan details, etc.	
Please attach a SITE PLAN GRAPHIC that details the Conditional Use location.	6497001D-SITE MAP.pdf
Current De Pere Zoning Districts:	MX3
Proposed De Pere Zoning Districts:	C
Existing Site Land Uses:	Commercial
Proposed Site Land Uses:	Commercial
Does the project comply with the Comprehensive Plan?	Yes
Has City Staff been contacted for a pre-consultation meeting?	Yes
Property Owner:	First Name: Gerry Last Name: Andrews
Is the property owner's address the same as the nearest property address?	Yes
Property Owner's Phone Number:	920-360-7400

Property Owner's Email Address:		mleidig@releeinc.com	1.c
Is someone processing the project for the property owner as their authorized representative?		Yes	
Authorized Representative's Name:		First Name: Michael Last Name: Leidig	
Authorized Representative's Business Name:		Robert E. Lee and Associates	
Authorized Representative's Phone Number:		920-662-9641	
Authorized Representative's Email Address:		mleidig@releeinc.com	
Please attach an EXHIBIT MAP with the zoning boundary.		6497001D-SITE MAP.pdf 20240515143033.pdf	
Please attach a WORD DOCUMENT with the boundary legal description.		Legal.docx	
How do you plan on paying for your application?		Online with a credit card	
Total Due:		\$700.00	
Signature Data	First Name: Michael Last Name: Leidig Email Address: mleidig@releeinc.com  Signed at: May 15, 2024 3:27pm America/New_York		
User's Session Information	IP Address: 24.106.22.82 Referrer URL:		

May 15, 2024

Mr. Peter Schleinz
CITY OF DE PERE
335 S. Broadway
De Pere, WI 54115

RE: Proposed Commercial Landscaping Development – Conditional Use Permit

Dear Mr. Schleinz:

On behalf of Draco Property Management, Robert E. Lee & Associates, Inc. is submitting the attached conditional use application and associated documentation for the commercial landscape development in the City of De Pere. The commercial landscape development includes the paving of existing gravel areas, the creation of landscape berms and buffers, and future new buildings being requested.

While there is an existing landscape business located on the property, a conditional use permit is required to allow for the sale of landscape materials on-site. Per City of De Pere Zoning Ordinance 14-73 (13)(d)2 – Landscape Materials and Supplies Supplemental Regulations, the proposed development acknowledges/proposes to address those conditions as stated below:

- A. Hours of operation will be limited to 7:30 a.m. to 7:30 p.m.
- B. Sand, soil and aggregates will not be moved outside the hours of 9:00 a.m. and 5:00 p.m.
- C. As shown on the concept plan, storage areas for sand, soil, and aggregates or similar materials will be set back at least 200' from R zoned lots, and at least 100' from the right-of-way.
- D. There will be no outdoor storage of dead plants, dead trees, dead logs, or dead stumps.
- E. As shown on the plan, outdoor storage of sand, soil, aggregates, and other similar materials will be screened from view by opaque fences or walls.
- F. Any outdoor storage of landscape vehicles and equipment will be screened and comply with the trucking and transportation terminal regulations.
- G. There will be no outdoor storage of semi-trailers.
- H. It is acknowledged that the outdoor storage of living plants and trees for sale does not require screening.
- I. There will be no storage of living plants and trees for sale inside the required building setbacks.
- J. All vehicles and equipment on-site with a backup alarm will only use low frequency backup alarms that meet OSHA standards.

Mr. Peter Schleinz
CITY OF DE PERE
RE: Proposed Commercial Landscaping Development – Conditional Use Permit

Please do not hesitate to contact me regarding any questions.

Sincerely,

ROBERT E. LEE & ASSOCIATES, INC.

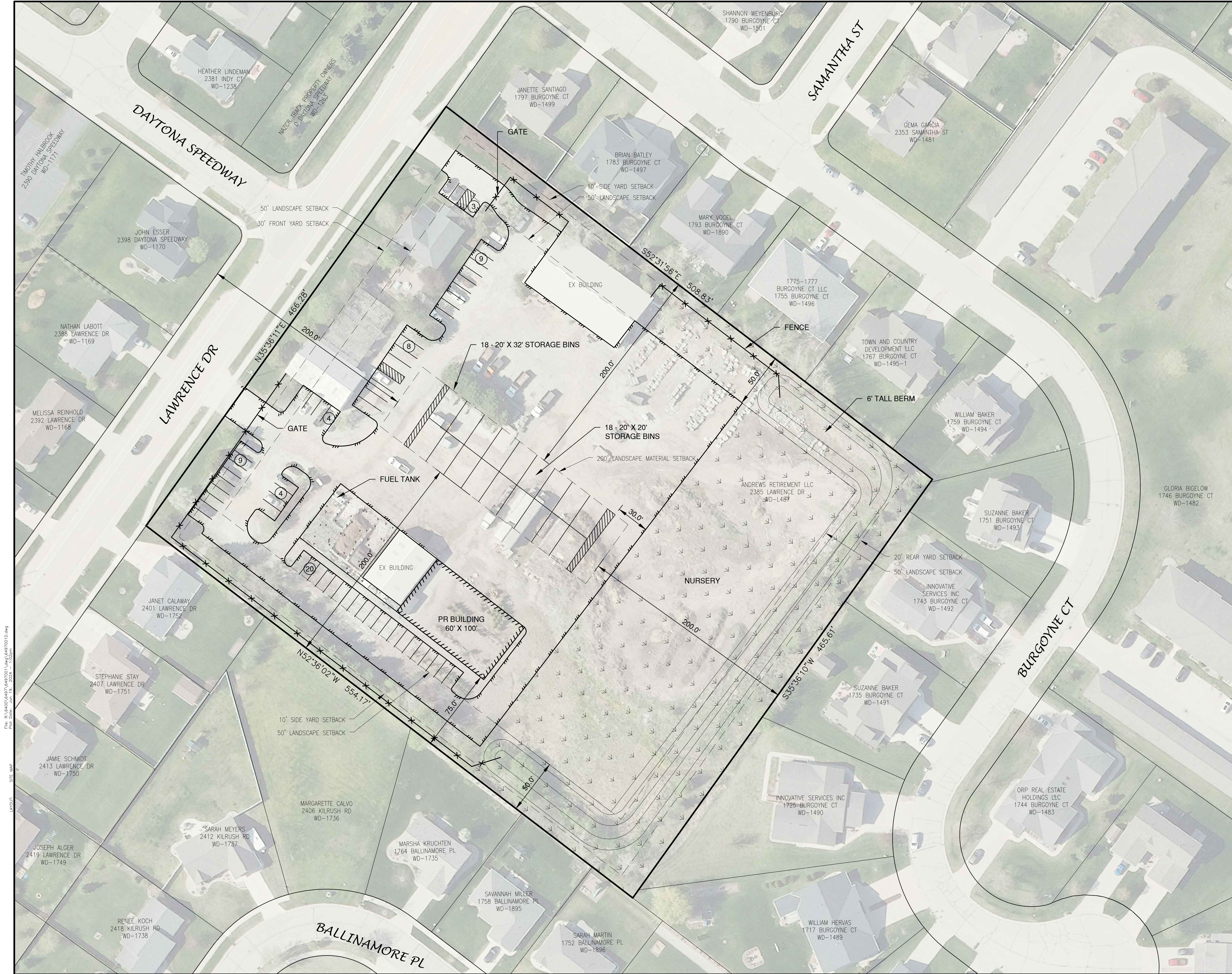


Michael R. Leidig, E.I.T.
Project Engineer

MRL/NJM

ENC.





LEGEND

CONCRETE PAVEMENT

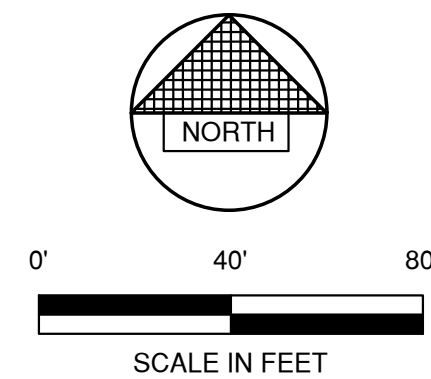
GREEN SPACE

NOTE
ALL DISTURBED AREAS SHALL BE TOPSOILED TO A DEPTH OF 6 INCHES, SEEDED AND MULCHED. AREA TO BE RAKED FREE OF STONES AND CLUMPS.

PARKING DATA
TOTAL PARKING STALLS PROVIDED = 57
HANDICAP ACCESSIBLE PARKING STALLS = 3
TOTAL PARKING STALLS REQUIRED = 24 (1 PER 800 S.F.)

SITE DATA
TOTAL AREA = 5.92 ACRES, 258,090 S.F.
BUILDING AREA = 0.32 ACRES, 13,997 S.F. (5.4%)
SIDEWALK/PARKING LOT AREA = 4.14 ACRES, 180,543 S.F. (69.9%)
GREEN SPACE = 1.46 ACRES, 63,550 S.F. (24.7%)

ZONING
MX3 - CORRIDOR MIXED USE
(REZONE IN PROGRESS TO C - COMMERCIAL)
PARCEL NO.
WD - L487



NO.	DATE	APPROV.	REVISION	NO.	DATE	APPROV.	REVISION	DRAWN KDC	SITE DEVELOPMENT FOR DRACO PROPERTY MANAGEMENT CITY OF DE PERE BROWN COUNTY, WISCONSIN	SITE PLAN	DATE 03/2024	 Robert E. Lee & Associates, Inc. 1250 Centennial Centre Blvd Hobart, WI 920-662-9641 releeinc.com	SHEET NO. 1
								CHECKED			FILE 6497001D		
											DESIGNED JGS		JOB NO. 6497001

May 16, 2024

Dear Neighbors:

We wish to inform you that your neighbor, Landscape Associates, is undergoing potential site changes. The property is currently under contract to be sold, and with this sale, the new owner desires to update and upgrade the site to continue operating as a landscape company. In addition, the new business will now also likely incorporate the retail sale of landscape supplies on site and as such, a rezoning permit is being applied for. You will be receiving additional information from the City regarding upcoming proposed rezone which will include information regarding the public meetings.

If you have any questions, please contact Jared Schmidt, P.E. at (920) 662-9641 jschmidt@releeinc.com or City of De Pere Senior Planner, Peter Schlein, at (920) 339-4043.

Sincerely,

ROBERT E. LEE & ASSOCIATES, INC.



Jared G. Schmidt, P.E., V.P.
Civil/Municipal Engineering Manager

JGS/NJM

Carey E. Danen

From: Jared G. Schmidt <jschmidt@releeinc.com>
Sent: Wednesday, June 19, 2024 12:15 PM
To: Peter Schleinz
Cc: Michael Leidig
Subject: Neighborhood letter for ZMA and CU requests at 2385 Lawrence DR
Attachments: Neighborhood Mailer_05132024_MRL.pdf

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Peter ~ I talked with three property owners adjacent to WD-L487. These calls were triggered by the letter sent (attached) to nearby residents utilizing the mailing list provided by the City, which I believe corresponds to the mailing list used for the rezone request notification the City sent. The following summarizes my discussions with each individual based on my interpretation of the calls:

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Jared G. Schmidt, P.E. | VP
 Civil/Municipal Engineering Manager



Engineering | Environmental | Surveying | Ecological

1250 Centennial Centre Boulevard, Hobart, Wisconsin 54155

O: 920 662-9641 • | D: 920 544-4487 • | M: 920 883-1137

jschmidt@releeinc.com • | releeinc.com

July 8, 2024

Peter Schleinz
Senior Planner
De Pere Plan Commission

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7/3 Called Peter. Apparently, his contact had been out of town. He would get back to me.

7/8 Called Peter. Left a message

At this point I have a huge concern regarding their proposal and maintenance of the facility going forward. In viewing the proposed visual it appears the parking lot will be right next to our property. I envision a lot of noise and traffic and devaluation of my property. I am totally against this project.

Thank you for your time.

Mike & Janet Calaway



City of De Pere, Wisconsin

Request For Common Council Action

MEETING DATE: July 16, 2024

DEPARTMENT: City Attorney

FROM: Angela Zills

SUBJECT: C. Resolution #24-57 Authorizing and Approving a Conditional Use of Landscape Materials and Supplies in a C (Commercial) District (Parcel WD-L487; 2385 Lawrence Drive).

ATTACHMENTS:

- Reso24-57 (PDF)

RESOLUTION #24-57

AUTHORIZING AND APPROVING A CONDITIONAL USE OF LANDSCAPE
MATERIALS AND SUPPLIES IN A C (COMMERCIAL) DISTRICT
(Parcel WD-L487; 2385 Lawrence Drive)

WHEREAS, the Common Council of the City of De Pere has reviewed the recommendation of the City Plan Commission regarding the granting of a conditional use as described below and has determined that the matter be scheduled for public hearing and decided by the Common Council; and

WHEREAS, the City Clerk has published a Notice of Public Hearing regarding the proposed conditional use and, pursuant thereto, a Public Hearing has been held at the City Hall Council Chambers on the 5th day of March, 2024 at 7:35 p.m., whereupon the Common Council heard all interested parties, their agents and attorneys;

NOW, THEREFORE, BE IT HEREBY RESOLVED, by the Common Council of the City of De Pere, Wisconsin, as follows:

1. The Common Council hereby finds and determines that an application for a Conditional Use has been made by a party in interest meeting the requirements of §14-123, De Pere Municipal Code (DPMC); and
2. The standards relating to the conditional use as set forth in DPMC §14-73(13)(d)2 and §14-123(9) have been or will be complied with; and
3. The Common Council does therefore pursuant to DPMC §14-123(8) authorize and grant a conditional use as provided at DPMC §14-73(13)(d), for purposes of permitting the use of landscape materials and supplies within a C (Commercial District) located at 2385 Lawrence Drive, Parcel WD-L487, as shown on the Principal Use Table (DPMC Chapter 14, Article VII – Uses, Table 7.1); and
4. This authorization is further subject to compliance with any other terms and conditions of the Plan Commission, including all of the following supplemental regulations as itemized in DPMC §14-73(13)(d)2:
 - a. Hours of operation are limited to 7:30 a.m. to 7:00 p.m.
 - b. Hours of operation for the moving of sand, soil, and aggregates are limited to 9:00 a.m. to 5:00 p.m.

Resolution #24-57

Page 2 of 2

- c. Storage areas for sand, soil, aggregates, and similar materials must be set back at least 200 feet from R-zoned lots within the City of De Pere and at least 100 feet from street rights-of-way.
 - d. Outdoor storage of dead plants, trees, logs, and stumps is prohibited.
 - e. Outdoor storage of sand, soil, aggregates, and other materials must be screened from view by an opaque fence, wall or berm that is at least 6' high. Chain-link, hardware cloth, and untreated wood are not permitted.
 - f. Outdoor storage of landscaping vehicles and equipment must be screened in accordance with the trucking and transportation terminal regulations of 14-89(2).
 - g. Outdoor storage of semi-trailers is prohibited.
 - h. Outdoor storage of living plants and trees for sale does not require screening.
 - i. Living plants and trees for sale must be located outside of all required setbacks.
 - j. Vehicles and equipment with backup alarms must use only low-frequency backup alarms that meet OSHA safety standards; and
5. Compliance with all requirements of Chapter 14, De Pere Municipal Code.

Adopted by the Common Council of the City of De Pere, Wisconsin, this 16th day of July,

2024.

APPROVED:

James G. Boyd, Mayor

ATTEST:

Carey E. Danen, City Clerk

Ayes: _____

Nays: _____

Board/Committee Approval: 06/24/2024



City of De Pere, Wisconsin

Request For Common Council Action

MEETING DATE: July 16, 2024

DEPARTMENT: City Clerk

FROM: Carey Danen

SUBJECT: Public comment upon matters not on the agenda. Comments made during the public comment period shall pertain only to matters under the jurisdiction of the Common Council. §6-3(f) DPMC



City of De Pere, Wisconsin

Request For Common Council Action

MEETING DATE: July 16, 2024

DEPARTMENT: City Attorney

FROM: Amy Darnick

SUBJECT: Proclamation for the Continuation of the Green Tier Legacy Community Program.

Continuation of De Pere's partnership with the Wisconsin Green Tier Legacy Community Program. Our local government leaders prepare for the future and build sustainable and resilient communities. This program was initially approved by the Common Council under Resolution #19-68.

ATTACHMENTS:

- Green Tier Community Proclamation 2024- Signed (PDF)

PROCLAMATION

DE PERE IS CONTINUING THEIR GREEN TIER LEGACY PROGRAM

WHEREAS, The City of De Pere is continuing our commitment to the Green Tier Legacy Program through the Wisconsin Department of Natural Resources; and

WHEREAS, The City of De Pere is a part of select group of Wisconsin local governments that are dedicated to sustainable improvements; and

WHEREAS, De Pere is prioritizing city environmental initiatives through the creation of the Sustainability Commission; and

WHEREAS, De Pere is enhancing the health of citizens and its landscapes by banning the use of coal tar and high polycyclic Aromatic Hydrocarbon sealants in construction, adopting a planned natural landscape Ordinance, and adopting a Clean Energy Resolution; and

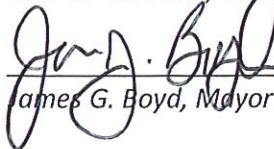
WHEREAS, De Pere is promoting sustainable practices throughout the community by adopting a Clean Air Initiative and partnering with Greener Bay Compost to offer city-funded composting;

NOW, THEREFORE, I, James G. Boyd, Mayor of the City of De Pere, declares our continued commitment to minimize environmental impacts and make De Pere a quality City to live in.



IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Seal of the City of De Pere, Wisconsin, this 10th day of July, 2024.

CITY OF DE PERE, WISCONSIN


James G. Boyd, Mayor



City of De Pere, Wisconsin

Request For Common Council Action

MEETING DATE: July 16, 2024

DEPARTMENT: Plan Commission

FROM: Peter Schleinz

SUBJECT: Recommendation from Plan Commission to approve a 10-lot extraterritorial preliminary plat of Little Rapids Subdivision at 1602 Torchwood TR in Lawrence (Parcels L-2279, L-2295).

On June 24, 2024, Plan Commission unanimously recommended approval of the extraterritorial preliminary plat by a vote of 6-0.

ATTACHMENTS:

- PC Report - PrePlat Lawrence Parkway Second Addition (DOCX)
- Application and REVISED PRELIMINARY PLAT - 20 Jun 2024 (PDF)

- ITEM 6:** Consideration and possible action on a 10-lot extraterritorial preliminary plat of Little Rapids Subdivision at 1602 Torchwood TR in Lawrence (Parcels L-2279, L-2295).*

SITE MAP



REQUESTED ACTION:	Preliminary Extraterritorial Plat Approval.	
COMMON DESCRIPTION:	1602 Torchwood TR, located northeast and northwest from the Torchwood TR and Little Rapids RD intersection.	
ZONING:	R-1 (Residential) in Lawrence.	
SURROUNDING LAND USES:	Developing residential to the north and east. Developing business to the north and west. Residential and natural areas to the south.	
COMPREHENSIVE PLAN:	Residential in Lawrence.	
APPLICANT/OWNER:	<u>Authorized Representative</u> Douglas E. Woelz, PLS, McMahon Associates 1445 McMahon DR Neenah, WI 54956	<u>Property Owner</u> Town of Lawrence 2400 Shady CT De Pere, WI 54115

LAND USE HISTORY:

The property remained undeveloped since air photos of 1938.

STAFF REVIEW:

When reviewing a plat, staff considers State Statutes 236 Sections 46-3 through 46-7 of the De Pere Platting and Division of Land Code, the future land use recommendation of the Comprehensive Plan, surrounding land uses, and desired development patterns.

- The proposed plat is 3,000-feet south of the De Pere city limits.
- The proposed plat will create 1 business/commercial lot and 9 residential lots.
- The site is located inside of the Lawrence sewer service area.
- Environmentally sensitive areas are reviewed by Brown County.
- The De Pere minimum acreage and frontage are 0.2 acres and 75'; the Town's minimum is 0.3 acres and 100'. All lots meet the minimum acreage and frontage criteria for De Pere and Lawrence.

The plat meets the criteria of State Statutes 236 and Sections 46-3 through 46-7 of the De Pere Platting and Division of Land Code. The proposed land division does not impact the Comprehensive Plan negatively. The proposed lot size, frontage, and setbacks meet acceptable City requirements.

STAFF RECOMMENDATION:

Staff recommends APPROVAL of the preliminary extraterritorial plat and forwarding the plat to the Common Council for approval, subject to:

1. Meeting all other state and local regulations, including the City of De Pere, Town of Lawrence, and Brown County Planning Commission.
2. Add a certificate for City of De Pere. Include a line for the Common Council date of approval and a line for the City Clerk signature/date.



Planning/Zoning Application

Planning & Zoning Department

1.8.b

Submitted On:

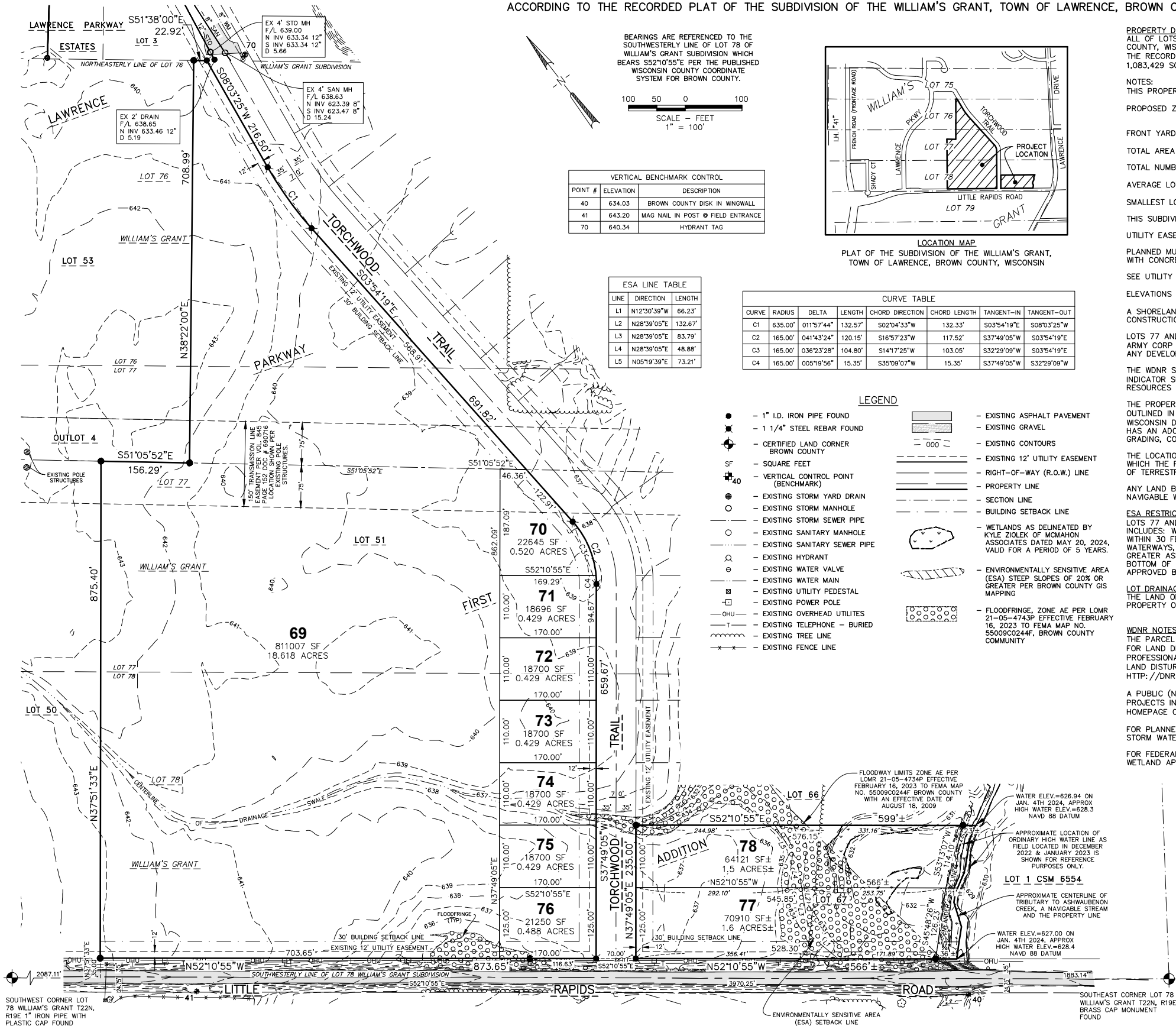
May 28, 2024, 03:47PM EDT

Parcel Number: (Include ALL parcels)	L-2279 and L-2295
Nearest property address to the project site:	Street Address: 1615 Torchwood Trail City: DePere State: W Zip: 54115
Check each project type that is being applied for:	Plat, Preliminary
Number of lots in the Preliminary Plat: (PLEASE USE NUMERALS ONLY.)	10
Number of outlots in the Preliminary Plat: (PLEASE USE NUMERALS ONLY.)	0
Current De Pere Zoning Districts:	Not in De Pere
Extraterritorial Zoning Districts:	B1 Business Commercial
Existing Site Land Uses:	Undeveloped/Vacant/Agricultural
Proposed Site Land Uses:	Residential Business Park/Industrial
Does the project comply with the Comprehensive Plan?	Yes
Has City Staff been contacted for a pre-consultation meeting?	Yes
Property Owner:	First Name: Town Last Name: of Lawrence
Is the property owner's address the same as the nearest property address?	No
Property Owner's Address:	Street Address: 2400 Shady Court City: De Pere State: W Zip: 54115
Property Owner's Phone Number:	920-347-3710
Property Owner's Email Address:	patrickw@lawrencewi.gov

Is someone processing the project for the property owner as their authorized representative?		Yes	1.8.b
Authorized Representative's Name:		First Name: Douglas Last Name: Wbelz	
Authorized Representative's Business Name:		McMahon Associates	
Authorized Representative's Phone Number:		920-751-4200	
Authorized Representative's Email Address:		dwoelz@mcmgrp.com	
Please attach a PDF copy of the Preliminary Plat.		2024-05-23_Lawrence Parkway Second Addition_Preliminary Plat-22x34.pdf	
Please attach a CAD copy of the Preliminary Plat.		2024-05-28 Lawrence Parkway Second Addition_Preliminary Plat.dwg	
How do you plan on paying for your application?		Online with a credit card	
Total Due:		\$980.00	
Signature Data	First Name: Douglas Last Name: Wbelz Email Address: dwoelz@mcmgrp.com		
	Douglas C. Wbelz Signed at: May 28, 2024 3:45pm America/New_York		
User's Session Information		IP Address: 67.53.157.66 Referrer URL:	

PRELIMINARY PLAT

ALL OF LOTS 51 AND 67 OF LAWRENCE PARKWAY FIRST ADDITION, RECORDED AS DOCUMENT NO. 3050307, LOCATED IN LOTS 76, 77 AND 78
ACCORDING TO THE RECORDED PLAT OF THE SUBDIVISION OF THE WILLIAM'S GRANT, TOWN OF LAWRENCE, BROWN COUNTY, WISCONSIN.



ALL OF LOTS 51 AND 67 OF LAWRENCE PARKWAY FIRST ADDITION, RECORDED IN THE OFFICE OF THE REGISTER OF DEEDS FOR BROWN COUNTY, WISCONSIN ON NOVEMBER 08, 2023, AS DOCUMENT NO. 3050307, LOCATED IN PART OF LOTS 76, 77 AND 78 ACCORDING TO THE RECORDED PLAT OF THE SUBDIVISION OF THE WILLIAM'S GRANT, TOWN OF LAWRENCE, BROWN COUNTY, WISCONSIN CONTAINING 1,083,429 SQUARE FEET (24.872 ACRES) OF LAND MORE OR LESS.

THIS PROPERTY IS CURRENTLY ZONED: B1 BUSINESS/COMMERCIAL DISTRICT

PROPOSED ZONING: LOT 69 = B1 BUSINESS/COMMERCIAL DISTRICT
LOTS 70-78 = R-1 RESIDENTIAL DISTRICT

FRONT YARD BUILDING SETBACKS TO BE 30 FEET

TOTAL AREA OF DEVELOPMENT AND NET SUBDIVIDED AREA = 24,872 ACRES +/-

TOTAL NUMBER OF LOTS = 10 LOTS

AVERAGE LOT SIZE = 30.269 S.F. 0.695 ACRES (EXCLUDES LOT 69)

SMALLEST LOT SIZE = 18,696 S.F. 0.429 ACRES (LOT 71)

THIS SUBDIVISION IS ALL OF TAX PARCEL NOS. L-2279 AND L-2295

UTILITY EASEMENTS TO BE SHOWN ON THE FINAL PLAT.

PLANNED MUNICIPAL IMPROVEMENTS TO INCLUDE UTILITIES SUCH AS STORM SEWER, SANITARY SEWER, WATER MAIN, ASPHALT STREETS WITH CONCRETE CURB & GUTTER.

SEE UTILITY PLANS FOR EXISTING AND PROPOSED UTILITIES.

ELEVATIONS AS SHOWN ON THIS PLAN ARE REFERENCED TO NAVD 88 DATUM (07 ADJUSTMENT).

A SHORELAND PERMIT FROM THE BROWN COUNTY ZONING ADMINISTRATOR'S OFFICE IS REQUIRED FOR LOTS 77 AND 78 PRIOR TO CONSTRUCTION, FILL OR GRADING ACTIVITY WITHIN 300 FEET OF A STREAM.

LOTS 77 AND 78 INCLUDE WETLAND AREAS THAT MAY REQUIRE PERMITS FROM THE WISCONSIN DEPARTMENT OF NATURAL RESOURCES, ARMY CORP OF ENGINEERS, BROWN COUNTY PLANNING COMMISSION, OR THE BROWN COUNTY ZONING ADMINISTRATOR'S OFFICE PRIOR TO ANY DEVELOPMENT ACTIVITY.

THE WDNR SURFACE WATER VIEWER MAP IDENTIFIES WETLAND INDICATOR SOIL TYPES WITHIN THE SUBJECT PROPERTY. DUE TO WETLANDS INDICATOR SOILS, AND/OR WATERWAYS WITHIN THE SUBJECT PROPERTY, COORDINATE WITH WISCONSIN DEPARTMENT OF NATURAL RESOURCES REGARDING POTENTIAL PROTECTIVE AREAS.

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

THE LOCATION OF THE APPROXIMATE ORDINARY HIGH WATER LINE SHALL BE THE POINT ON THE BANK OF THE NAVIGABLE STREAM UP TO WHICH THE PRESENCE AND ACTION OF SURFACE WATER IS SO CONTINUOUS AS TO LEAVE A DISTINCTIVE MARK BY EROSION, DESTRUCTION OF TERRESTRIAL VEGETATION, OR OTHER RECOGNIZED CHARACTERISTICS.

ANY LAND BELOW THE ORDINARY HIGH WATER MARK OF A LAKE OR A NAVIGABLE STREAM IS SUBJECT TO THE PUBLIC TRUST IN NAVIGABLE WATERS THAT IS ESTABLISHED UNDER ARTICLE IX, SECTION 1, OF THE STATE CONSTITUTION.

ESA RESTRICTIVE COVENANT:

LOTS 77 AND 78 CONTAIN AN ENVIRONMENTALLY SENSITIVE AREA (ESA) AS DEFINED IN THE BROWN COUNTY SEWAGE PLAN. THE ESA INCLUDES: WETLANDS, ALL LAND WITHIN 50 FEET OF APPROXIMATE OR MODERATELY SUSCEPTIBLE WETLANDS; FLOODWAY, ALL LAND WITHIN 30 FEET OF THE FLOODWAY OR 75 FEET BEYOND THE ORDINARY HIGH WATER LINE, WHICHEVER IS GREATER; NAVIGABLE WATERWAYS, ALL LAND WITHIN 50 FEET OF THE NAVIGABLE WATERWAY; AND A BUFFER ZONE OF 200 FEET OF GREATER ASSOCIATED WITH ANY AFOREMENTIONED WATER OR NATURAL RESOURCE FEATURES AND A 20-FOOT SETBACK FROM TOP AND BOTTOM OF STEEP SLOPES. DEVELOPMENT, ANY LAND DISTURBING ACTIVITIES ARE RESTRICTED IN THE ESA UNLESS AMENDMENTS ARE APPROVED BY THE BROWN COUNTY PLANNING COMMISSION AND THE WISCONSIN DEPARTMENT OF NATURAL RESOURCES.

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

THE PARCEL HAS MAPPED WETLANDS AND/OR WETLAND INDICATOR SOILS PRESENT. IF THE CURRENT OR FUTURE LANDOWNER HAS PLANS FOR LAND DISTURBANCE, CONSTRUCTION WORK, GRADING/FILLING, ETC., THE FIRST STEP IS FOR THE LANDOWNER TO HIRE A WETLAND PROFESSIONAL TO REVIEW THE AREA FOR THE PRESENCE OF WETLANDS. A PROJECT THAT RESULTS IN FILLING OF WETLANDS (THROUGH LAND DISTURBING ACTIVITIES) WILL NEED TO COMPLY WITH WETLAND REGULATIONS. FOR MORE INFORMATION ON WETLANDS, PLEASE VISIT [HTTP://DNR.WI.GOV/TOPIC/WATERWAYS/CONSTRUCTION/WETLANDS.HTML](http://dnr.wi.gov/topic/waterways/construction/wetlands.html).

A PUBLIC (NAVIGABLE) WATERWAY MAY EXIST ON/WITHIN 500 FT OF THE PROPERTY. PERMITS MAY BE REQUIRED FOR PROPOSED PROJECTS IN/AROUND A PUBLIC WATERWAY. FOR MORE INFORMATION ON WATERWAY ACTIVITIES, PLEASE VISIT THE DEPARTMENT'S HOMEPAGE ON WETLAND/WATERWAY ACTIVITIES AT [HTTP://DNR.WI.GOV/TOPIC/WATERWAYS/](http://DNR.WI.GOV/TOPIC/WATERWAYS/).

FOR PLANNED LAND DISTURBANCES OVER 1 ACRE, PLEASE VISIT [HTTP://DNR.WI.GOV/TOPIC/STORMWATER/](http://DNR.WI.GOV/TOPIC/STORMWATER/) TO LEARN IF YOU NEED A STORM WATER CONSTRUCTION SITE PERMIT.

FOR FEDERAL WETLAND REGULATIONS, PLEASE CONTACT THE ARMY CORPS OF ENGINEERS AT 920-448-2824 TO LEARN IF A FEDERAL WETLAND APPROVAL IS REQUIRED FOR SITE DEVELOPMENT.

SURVEYOR'S CERTIFICATE

THE PROPERTY AS SHOWN AND DESCRIBED ON THIS MAP WAS SURVEYED UNDER MY DIRECTION AND CONTROL ACCORDING TO THE WISCONSIN ADMINISTRATIVE CODE, CHAPTER A-E7 OF MINIMUM STANDARDS FOR PROPERTY SURVEYS, AND IS A CORRECT REPRESENTATION OF SAID SURVEY, TO THE BEST OF MY KNOWLEDGE AND BELIEF.

W. E. W. 5-23-2024

DOUGLAS E. WOELZ
WI PROFESSIONAL LAND SURVEYOR S-2327
Revised this 20th day of June, 2024

OBJECTING AUTHORITIES:
- DEPARTMENT OF ADMINISTRATION

APPROVING AUTHORITIES:
 - TOWN OF LAWRENCE
 - CITY OF DE PERE
 - BROWN COUNTY PLANNING COMMISSION

LAND SURVEYOR:
DOUGLAS E. WOELZ
MCMAHON ASSOCIATES
1445 MCMAHON DRIVE
NEENAH, WISCONSIN 54956
PHONE #920-751-4200

OWNER & SUBDIVIDER:
TOWN OF LAWRENCE
2400 SHADY CT
DE PERE WI 54115



City of De Pere, Wisconsin

Request For Common Council Action

MEETING DATE: July 16, 2024

DEPARTMENT: Parks, Recreation & Forestry

FROM: Marty Kosobucki

SUBJECT: Recommendation from the Board of Park Commissioners to approve bid for poured in place playground surfacing from Bluemel's in the amount of \$51,770.00 for Willems Playground.

The Board of Park Commissioners, at the June 20, 2024 meeting, approved the bid from Bluemel's, in the amount of \$51,770.00, for poured in place playground surfacing at Willems Park. The motion passed unanimously with a 6-0 vote.

ATTACHMENTS:

- Memo.Willems Playground Fall Surfacing Bid (DOCX)
- 2024 0516 CE_Project 24-12_Bid Tab (PDF)

CITY OF DE PERE MEMO



To: Board of Park Commissioners
From: Marty Kosobucki
Date: June 20, 2024

RE: Willems Park Playground Surfacing Bids

Recently our Engineering Division sent out a project bid for fall surfacing at Willems Park. The surfacing could either be poured in place, or turf. We received one bid. Fortunately, the one bid happens to be within our projected budget.

Staff recommendation: Approve bid from Bluemel's for fall surfacing at Willems Playground.



Project 24-12
Willems Park Playground Surfacing

				BIDDER NO. 1	
				Bluemel's Maintenance Service, Inc.	
ITEM	DESCRIPTION	UNIT	QTY	UNIT PRICE	AMOUNT BID
PC-01	Playground Surface Installation	SF	2900	\$17.30	\$50,170.00
PC-02	Playground Surface Testing	LS	1	\$1,600.00	\$1,600.00
TOTAL AMOUNT BID:				\$51,770.00	



City of De Pere, Wisconsin

Request For Common Council Action

MEETING DATE: July 16, 2024

DEPARTMENT: Board of Public Works

FROM: Scott Thoresen

SUBJECT: Recommendation from the Board of Public Works on Award of Contract 24-14 French Road Water Main Relocation to Calnin & Goss, LLC in the amount of \$262,455.94.

The Board of Public Works at the July 8, 2024 meeting approved award of Contract 24-14 French Road Water Main Relocation to Calnin & Goss, LLC in the amount of \$262,455.94 and moved to send it to the Common Council for approval. The motion passed with a 4-0 vote.

ATTACHMENTS:

- 2024 0708 CI_BOPW_Award_Project_24-14 (PDF)
- 2024 0613 CE_Project 24-14_Bid Tab (PDF)

CITY OF DE PERE MEMO



To: Honorable Mayor Boyd
Members of the Board of Public Works
From: Eric P. Rakers, P.E., City Engineer
Date: July 8, 2024

RE: **Consideration and possible action on Award of Contract 24-14 French Road Water Main Relocation***

The Engineering Division received bids on Project 24-14 French Road Water Main Relocation on June 13, 2024. This project involves the relocation of the City's water main along French Road to accommodate the new Southbridge Interchange construction at Interstate Highway 41. The bids received are as follows:

Contractor	Base Bid
Calnin & Goss, LLC	\$262,455.94
PTS Contractors, Inc.	\$265,000.00
Advance Construction, Inc.	\$275,516.00
Kruczek Construction, Inc.	\$277,777.77
Alfson Excavating, LLC	\$282,895.00
Carl Bowers & Sons Construction Co., Inc.	\$294,625.00

The Wisconsin Department of Transportation is covering 90% of the costs to relocate the utilities impacted by the new interchange construction. Funding for this project is from the following sources:

- Wisconsin Department of Transportation: \$236,000.00
- City of De Pere Water Utility: \$27,000.00
- City of De Pere Sewerage Utility: \$1,000.00
- City of De Pere Storm Water Utility: \$1,000.00

Staff's recommendation is to award the contract to Calnin & Goss, LLC in the amount of \$262,455.94.

Attachments:

- Project 24-14 Bid Tab



Project 24-14
French Road Water Main Relocation

				BIDDER NO. 1		BIDDER NO. 2		BIDDER NO. 3		BIDDER NO. 4		BIDDER NO. 5		BIDDER NO. 6	
				Calnin & Goss, LLC		PTS Contractors, Inc		Advance Construction, Inc.		Kruczek Construction, Inc.		Alfson Excavating, LLC		Carl Bowers & Sons Const. Co., Inc.	
ITEM	DESCRIPTION	UNIT	QTY	UNIT PRICE	AMOUNT BID	UNIT PRICE	AMOUNT BID	UNIT PRICE	AMOUNT BID	UNIT PRICE	AMOUNT BID	UNIT PRICE	AMOUNT BID	UNIT PRICE	AMOUNT BID
SANITARY SEWER															
SS-01	Raise Sanitary Sewer Manhole	LS	1	\$3,855.70	\$3,855.70	\$5,143.00	\$5,143.00	\$5,000.00	\$5,000.00	\$4,222.22	\$4,222.22	\$3,500.00	\$3,500.00	\$7,500.00	\$7,500.00
STORM SEWER															
ST-01	Abandon/Remove Existing Storm Sewer Appurtenances	LS	1	\$4,110.35	\$4,110.35	\$3,200.00	\$3,200.00	\$5,000.00	\$5,000.00	\$3,000.00	\$3,000.00	\$4,000.00	\$4,000.00	\$5,000.00	\$5,000.00
WATER MAIN															
W-01	Provide 12" PVC Water Main (Granular Backfill)	LF	170	\$106.57	\$18,116.90	\$230.00	\$39,100.00	\$125.00	\$21,250.00	\$250.00	\$42,500.00	\$200.00	\$34,000.00	\$240.00	\$40,800.00
W-02	Provide 12" PVC Water Main (Natural Backfill)	LF	1380	\$98.00	\$135,240.00	\$90.00	\$124,200.00	\$106.00	\$146,280.00	\$91.50	\$126,270.00	\$95.00	\$131,100.00	\$95.00	\$131,100.00
W-03	Provide 8" PVC Water Main (Natural Backfill)	LF	15	\$247.57	\$3,713.55	\$635.00	\$9,525.00	\$167.00	\$2,505.00	\$257.00	\$3,855.00	\$250.00	\$3,750.00	\$160.00	\$2,400.00
W-04	Provide 2" Corporation with Plug/Cap with 2" Galvanized Pipe	EA	1	\$889.99	\$889.99	\$1,220.00	\$1,220.00	\$1,426.00	\$1,426.00	\$1,600.55	\$1,600.55	\$1,250.00	\$1,250.00	\$1,200.00	\$1,200.00
W-05	Provide 12" Gate Valve	EA	4	\$7,783.24	\$31,132.96	\$5,520.00	\$22,080.00	\$5,450.00	\$21,800.00	\$6,250.00	\$25,000.00	\$5,600.00	\$22,400.00	\$6,000.00	\$24,000.00
W-06	Provide 8" Gate Valve	EA	1	\$4,654.81	\$4,654.81	\$3,240.00	\$3,240.00	\$3,180.00	\$3,180.00	\$3,650.00	\$3,650.00	\$3,320.00	\$3,320.00	\$3,700.00	\$3,700.00
W-07	Provide 6" Gate Valve	EA	3	\$3,305.62	\$9,916.86	\$2,500.00	\$7,500.00	\$2,411.00	\$7,233.00	\$2,750.00	\$8,250.00	\$2,500.00	\$7,500.00	\$2,800.00	\$8,400.00
W-08	Provide Connection to Existing Water Main	EA	3	\$1,791.87	\$5,375.61	\$2,645.00	\$7,935.00	\$4,693.00	\$14,079.00	\$3,500.00	\$10,500.00	\$5,000.00	\$15,000.00	\$2,500.00	\$7,500.00
W-09	Provide Hydrant (6.5' Bury)	EA	1	\$6,879.69	\$6,879.69	\$5,835.00	\$5,835.00	\$5,934.00	\$5,934.00	\$6,325.00	\$6,325.00	\$5,750.00	\$5,750.00	\$6,600.00	\$6,600.00
W-10	Provide Hydrant (6.0' Bury)	EA	1	\$6,745.36	\$6,745.36	\$5,735.00	\$5,735.00	\$5,858.00	\$5,858.00	\$6,200.00	\$6,200.00	\$5,650.00	\$5,650.00	\$6,500.00	\$6,500.00
W-11	Provide Hydrant (5.5' Bury)	EA	1	\$6,618.04	\$6,618.04	\$5,635.00	\$5,635.00	\$5,711.00	\$5,711.00	\$6,100.00	\$6,100.00	\$5,550.00	\$5,550.00	\$6,400.00	\$6,400.00
W-12	Provide Temporary Hydrant Extension (2.5 Feet)	EA	1	\$2,267.75	\$2,267.75	\$1,885.00	\$1,885.00	\$1,720.00	\$1,720.00	\$1,800.00	\$1,800.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
W-13	Provide 6" PVC Hydrant Lead	LF	30	\$97.92	\$2,937.60	\$100.00	\$3,000.00	\$80.00	\$2,400.00	\$107.00	\$3,210.00	\$90.00	\$2,700.00	\$90.00	\$2,700.00
W-14	Abandon/Remove Water Main and Appurtenances	LS	1	\$7,472.60	\$7,472.60	\$13,000.00	\$13,000.00	\$13,000.00	\$13,000.00	\$8,220.00	\$8,220.00	\$5,500.00	\$5,500.00	\$15,000.00	\$15,000.00
STREET AND DRAINAGE															
SD-01	Unclassified Excavation (Fill Around Hydrants)	LS	1	\$662.97	\$662.97	\$1,750.00	\$1,750.00	\$1,000.00	\$1,000.00	\$2,135.00	\$2,135.00	\$1,000.00	\$1,000.00	\$7,000.00	\$7,000.00
SD-02	Provide Temporary 12" Crushed Aggregate Base Course Restoration	SY	300	\$12.13	\$3,639.00	\$10.30	\$3,090.00	\$10.00	\$3,000.00	\$18.00	\$5,400.00	\$11.00	\$3,300.00	\$22.00	\$6,600.00
SD-03	Landscaping - Topsoil, Seed, Fertilizer and Mulch	SY	65	\$3.98	\$258.70	\$15.00	\$975.00	\$10.00	\$650.00	\$13.00	\$845.00	\$15.00	\$975.00	\$10.00	\$650.00
SPECIAL CONSTRUCTION															
SC-01	Provide Silt Fence	LF	200	\$2.25	\$450.00	\$4.00	\$800.00	\$2.00	\$400.00	\$2.50	\$500.00	\$2.50	\$500.00	\$5.00	\$1,000.00
SC-02	Polystyrene Insulation Board	LF	15	\$10.47	\$157.05	\$10.00	\$150.00	\$6.00	\$90.00	\$13.00	\$195.00	\$10.00	\$150.00	\$5.00	\$75.00
SC-03	Traffic Control	LS	1	\$5,660.51	\$5,660.51	\$1.00	\$1.00	\$5,000.00	\$5,000.00	\$6,000.00	\$6,000.00	\$19,000.00	\$19,000.00	\$6,000.00	\$6,000.00
SC-04	Traffic Control French Road Flagging	LS	1	\$1,699.94	\$1,699.94	\$1.00	\$1.00	\$3,000.00	\$3,000.00	\$2,000.00	\$2,000.00	\$5,000.00	\$5,000.00	\$2,500.00	\$2,500.00
TOTAL AMOUNT BID:				\$262,455.94		\$265,000.00		\$275,516.00		\$277,777.77		\$282,895.00		\$294,625.00	



City of De Pere, Wisconsin

Request For Common Council Action

MEETING DATE: July 16, 2024

DEPARTMENT: Board of Public Works

FROM: Scott Thoresen

SUBJECT: Recommendation from the Board of Public Works on Award of Contract 24-22 Pond Dredging to Northeast Asphalt, Inc. in the amount of \$76,550.

The Board of Public Works at the July 8, 2024 meeting approved award of Contract 24-22 Pond Dredging to Northeast Asphalt, Inc. in the amount of \$76,550 and moved to send it to the Common Council for approval. The motion passed with a 4-0 vote.

ATTACHMENTS:

- 2024 0708 CI_BOPW_Award_Project_24-22 (PDF)
- 2024 0613 CE_Project 24-22_Bid Tab (PDF)

CITY OF DE PERE MEMO



To: Honorable Mayor Boyd
Members of the Board of Public Works
From: Eric P. Rakers, P.E., City Engineer
Date: July 8, 2024

RE: **Consideration and possible action on Award of Contract 24-22 Pond Dredging***

The Engineering Division received bids on Project 24-22 Pond Dredging on June 13, 2024. This project involves the removal and disposal of accumulated sediment within the stormwater detention pond located near southwest park off Daytona Speedway. Stormwater detention ponds are constructed to collect, detain, treat and release stormwater runoff. Stormwater is treated by allowing suspended solids to settle out of the water during its detention period. The pond near southwest park has accumulated approximately 14 inches of sediment since the pond's construction in 2021. The bids received are as follows:

Contractor	Base Bid
Northeast Asphalt, Inc.	\$76,550.00
Advance Construction, Inc.	\$96,089.50

The allocated amount from the capital improvement budget is \$100,000 from the storm water utility.

Staff's recommendation is to award the contract to Northeast Asphalt, Inc. in the amount of \$76,550.00.

Attachments:

- Project 24-22 Bid Tab



Project 24-22
Pond Dredging

				BIDDER NO. 1		BIDDER NO. 2	
				Northeast Asphalt, Inc.		Advance Construction, Inc.	
ITEM	DESCRIPTION	UNIT	QTY	UNIT PRICE	AMOUNT BID	UNIT PRICE	AMOUNT BID
SC-01	TRACKING PAD	EA	2	\$5,000.00	\$10,000.00	\$1,500.00	\$3,000.00
SC-02	SILT FENCE	LF	1000	\$2.50	\$2,500.00	\$2.00	\$2,000.00
SC-03	POND DEWATERING	LS	1	\$16,500.00	\$16,500.00	\$11,777.00	\$11,777.00
SC-04	STORMWATER POND DREDGING & MATERIAL DISPOSAL	SY	4275	\$10.00	\$42,750.00	\$17.50	\$74,812.50
SC-05	LANDSCAPE RESTORATION (TOPSOIL, SEED, FERTILIZER, & MULCH)	SY	1200	\$4.00	\$4,800.00	\$3.75	\$4,500.00
TOTAL AMOUNT BID:				\$76,550.00		\$96,089.50	



City of De Pere, Wisconsin

Request For Common Council Action

MEETING DATE: July 16, 2024

DEPARTMENT: City Attorney

FROM: Angela Zills

SUBJECT: Consideration and Possible Action on information technology acquisition for Nelson Pavilion from ACP CreativIT LLC (d/b/a Camera Corner Connecting Point or CCCP).

This item has been administratively approved by the City Administrator, and is being brought forward for formal retroactive approval of the Common Council.

ATTACHMENTS:

- Memo.Nelson Pavilion.IT Acquisition (PDF)
- Cloud - Nelson Pavilion Cams and Doors_Rev2 (PDF)

CITY OF DE PERE MEMO



To: City Council
From: Steve Massey, IT Director
Marty Kosobucki, Director of Parks, Rec and Forestry—
Date: July 16, 2024

RE: Nelson Family Pavilion _ IT Acquisition and Contracts

We are seeking retroactive approval for an agreement with Camera Corner Connecting Point to supply hardware, installation, and provide on-going services related to digital door access and surveillance for the Nelson Family Pavilion. Our IT Director (Steve Massey) was able to investigate various options and has come up with the recommended proposal.

Background: Back in April of 2023, the City Council reviewed and approved proposed allocations for such equipment and features of the Nelson Pavilion. The allocations were \$5,000 for Network Equipment, \$10,000 for Digital Access, and \$15,000 for Surveillance equipment.

The contract our IT Director has recommended totals \$24,662, which includes hardware installation and 5 years of license subscription fees for cloud-based video surveillance and digital door control access. The City will incur annual fees of a little over \$3,500 for cloud-based video surveillance storage in compliance with City's storage retention schedule. Digital door control access of the main door will enable staff to remote lock/unlock, scheduled lock/unlock, mobile app lock/unlock that can be sent to renters or badge access. The proposed solution aligns with City of De Pere long term video surveillance plan.

Retroactive Approval:

Due to the timing of this process (equipment delivery and installation) and being able to have the equipment up and running in time for the Grand Opening, we asked for the City Administrator to authorize the agreement prior to going to City Council.



Driven by technology,
powered by creativity



Nelson Pavilion Cams and Doors

City of De Pere

Steve Massey

IT Administrator

smassey@mail.de-pere.org



Our Mission:

To provide world-class technology solutions with an unwavering commitment to our Customers, Vendor Partners and Employees while providing an environment that encourages profitable growth, learning and fun!

Site Address:

City of De Pere
100 William St

De Pere

WI 54115

Billing Address:

City of De Pere
335 S Broadway

De Pere

WI 54115

ACP CreativIT LLC (d/b/a Camera Corner Connecting Point or CCCP)

529 N. Monroe
Green Bay, WI 54301

851 Commerce Ct
Buffalo Grove, IL 60089

Website: www.cccp.com www.acpcreativit.com

Project #: OPP139660

Modified Date: 06/21/2024

Revision: 2

Acct. Manager Gary Huebner



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powered by creativity



Project Description:

Camera Corner will provide and install 3 new cameras and 1 new door controller at the Nelson Pavilion.

Project Resources:

Account Manager:	Gary Huebner	Design Engineer:	Tyson Johnson
Programmer:		DSP Programmer:	
Project Manager:		Trainer:	
Network Engineer:		VOIP Engineer:	
Other:		Other:	

Specific Requirements:

Cam 1 - Northwest Corner. A Multi sensor Verkada camera will be install. The camera will mount to the brick with a corner mount. Liquid tight tubing will be ran to the weatherproof box provided by the electricain. The camera will view 270 degrees around the corner.

Cam 2 - Northeast Corner. A Multi sensor Verkada camera will be install. The camera will mount to the brick with a corner mount. Liquid tight tubing will be ran to the weatherproof box provided by the electricain. The camera will view 270 degrees around the corner.

Cam 3 - Southeast Corner. A Multi sensor Verkada camera will be install. The camera will mount to the metal flashing with a corner mount. Liquid tight tubing will be ran to the weatherproof box provided by the electricain. The camera will view 270 degrees around the corner.

Entry Door - A single door controller will be mounted in the data room. Camera Corner will provide and install a card reader with mobile credentials for remote entry. Camera Corner will intergrate to the provided electrical latch on the door.



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powered by creativity

ACP
CreativIT

Unassigned



1

CCCP

Ground Shipping and Handling Estimate

\$245.00

\$245.00



1

CCCP

Miscellaneous installation hardware

\$624.00

\$624.00

Verkada Cloud Storage



1

ENET

Cat6 Blue 10 Foot Patch Cable with Snagless Molded Boot (UTP)

\$11.00

\$11.00



6

ENET

Cat6 Blue 3 Foot Patch Cable with Snagless Molded Boot (UTP)

\$5.00

\$30.00



3

Ubiquiti Networks

Patch Cable Outdoor 3m

\$19.00

\$57.00



1

Verkada

AC12 1 Door Controller

\$649.00

\$649.00



3

Verkada

Verkada Corner Mount

\$158.00

\$474.00

				1.12.b
	3	Verkada Verkada Pendant Cap Mount	\$55.00	\$165.00
	3	Verkada Verkada Large Arm Mount (PTZ)	\$125.00	\$375.00
	3	Verkada Verkada PoE++ (802.3bt-2018) Injector, GigE	\$138.00	\$414.00
	1	Verkada AD33 Multi-format Card Reader	\$306.00	\$306.00
	3	Verkada Verkada CH52-E Outdoor Multisensor Camera, 4x5MP, Zoom Lens, 1TB of Storage, Maximum 30 Days of Retention	\$2,700.00	\$8,100.00
	1	Verkada 5-Year Door License	\$829.00	\$829.00
	3	Verkada Verkada 5-Year CH52 Multisensor Camera License	\$1,975.00	\$5,925.00
	12	Verkada Verkada 1-Year Cloud Storage License - 120 Day	\$292.00	\$3,504.00

Equipment Subtotal:	\$21,708.00
----------------------------	--------------------

Labor Subtotal:	\$2,954.25
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Project Subtotal:	\$24,662.25
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PROJECT SUMMARY

Equipment:	\$21,708.00
Labor:	\$2,954.25

Grand Total:	\$24,662.25
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Payment Schedule**Amount****Due Date**

Initial Deposit	\$12,331.13
As Product Delivers	\$12,331.12

Commissioning

All cameras will be:

- All Cameras will be set the the default Verkada programming.
- Documented Patch panel, and switch port information on the Camera Information Sheet
- Added to the camera server

- Add controllers to the access control software
- Label each door and configure for proper operation
- Configure access groups and schedules
- Test each door for proper operation
- Document all equipment including IP address, switch port, patch port, MAC/serial number on the door Information sheet
- Document server and software user accounts and passwords

Assumptions

The list of assumptions below was used to develop this Statement of Work and Quote. If any of these assumptions are not correct or if additional, unanticipated information was uncovered during the project, it may affect the SOW and Quote relative to the installation timeline and/or price. If so, a change order (discussed below) will be written and signed off by the customer before this additional work is performed.

1. All data cabling will be provided by others. Cat. 6 cables will be pulled to the locations with a 10-foot service loop and terminated with a female jack at the field end and will be tested to TIA/EIA standards. All cabling must be completed before installation.
2. All PoE switches are the responsibility of the owner. Each device will require a PoE switch port, and it is assumed that the owner will have properly configured switch ports for each device in the respective data closets.
3. The owner will provide all necessary network information for the system, including IP addresses for each device. It is recommended that a security VLAN be created for all cameras and one NIC of the server, with the second NIC connected to the main VLAN for client connections.
4. Remote access requires firewall configuration and external access. It is assumed that the owner will provide any necessary firewall configuration if remote access is desired.
5. A lift will not be necessary for the installation. If one is required, the owner will provide it at their own cost.
6. It is assumed that the owner's network is adequately provisioned to handle the necessary bandwidth for the surveillance system. Camera Corner will not certify the network before installation. It is the sole responsibility of the owner to ensure the network can handle all aspects of this installation.

Customer Responsibilities

Customer, at its expense, shall:

- A. Provide employees or agents of CCCP:
 - reasonable access to the premises and facilities
 - suitable and easily accessible floor space that's close to the project area
 - necessary power and grounding
 - an environment that prevents equipment from over-heating and/or exposure to moisture
 - floor plans
 - any other information as needed
- B. Communicate all project related issues with CCCP in a timely basis such that the project timeline is not imperiled.
- C. Provide all required licensing and software needed to ensure the timely backup of data as well as protection from viruses and other risks at all levels of the network.
- D. Confirm all drop ship items have arrived.

- E. Do not write on original packaging or boxes. Save all boxes and packing material as they are required for returns and repairs.
- F. Cover the cost of lift rentals, if necessary to access and/or install all equipment included in this project.
- G. Upon request and prior to scheduling, provide photographic confirmation of the completed customer responsibilities.
- H. Upon project completion, review and verify the system implemented by CCCP.

Work Schedule/Billing Rate

Rates - Regular billing hours are 7:30am – 5:30pm Monday through Friday. Any work performed outside that range is billed at the after-hours rate. Refer to the Billing Rate Schedule below.

CCCP will work with the customers schedule when after-hours work is required. CCCP will confirm the installation timeframe with the customer.

<u>Time</u>	<u>Rate per Hour</u>
7:30am – 5:30pm (M-F)	Published Rate
5:30pm – 7:30am (M-F)	1.5x Published Rate
Saturdays (7:30am-5:30pm)	1.5x Published Rate
Saturdays (5:30pm-12:00am Sunday)	2x Published Rate
Sundays (until 7:30am Monday)	2x Published Rate
Holidays	3x Published Rate

Travel – For any customer within 60 miles of its Green Bay corporate office Camera Corner/Connecting Point charges for service from the time we leave our corporate office until the time our work is complete (i.e., we charge travel to the customer's location, but not from). In addition, for all service calls greater than 60 miles from our Green Bay corporate office, Camera Corner/Connecting Point reserves the right to charge an additional fee for zone travel charges. In addition, gas prices may at times, require us to include a small surcharge on dispatched trips from our technical team. Your account rep can explain how these charges may apply to you.

Labor – Labor for this project is to be billed as follows:

- ☐ **Time and Materials billed off Sales Order**
- ☐ **Time and Materials billed off Block**
- ☒ **Project Based** (*flat fee no matter how long it takes – excluding costs associated with change orders*)

Billing Rate – The billing rate for this project is based on current published rates:

Installation:	\$115/hr
Programming:	\$175/hr
Project Management:	\$150/hr
Design/Engineering:	\$175/hr
Network Engineer:	\$165 to \$195/hr (certification dependent)

Special Notes on Billing:

Terms

<u>Consulting</u>	<u>Product</u>	<u>Labor</u>	
% to be Pre-Paid:		% to be Pre-Paid:	% to be Pre-Paid (from
% to be Paid n/30:		% to be Paid n/30:	% to be Paid n/30:
% Special Terms:		% Special Terms:	% Special Terms:

Change Management

CCCP will review change requests to this Statement of Work by you. As part of this review, CCCP will prepare a Change Order (available upon request) that documents the request and, if applicable, any impact on the project schedule and pricing. CCCP will incorporate the change into the project schedule and scope of work upon receipt of your signed Change Order. Changes requested can affect the implementation schedule and services quoted. The following personnel at your company are authorized to make change orders:

Name

Title

Name

Title

Name

Title

Planned Down Time

ACP CreativIT LLC will provide prior notice of any necessary system outages during the implementation. In case of unforeseen issues during the installation and cutover, ACP CreativIT LLC will make every effort to minimize any interruption.

Testing

ACP CreativIT LLC will verify that the system and features meet the customer's expectations, as laid out in this document. This includes ensuring that the present functionality of the system is still available unless directed otherwise.

First day of Service

On the first day of service, ACP CreativIT LLC will be available for the customer to discuss questions or issues they may have. We will document all issues and work quickly to resolve them.

Return Policies

We strive to provide our customers with the highest level of service possible. From first visit to order delivery and installation, we want you to be completely satisfied with your experience.

Unless specified, the manufacturer's product warranty does not cover the labor to fix defective product(s).

Unless specified otherwise, all products are covered by the manufacturer's warranty. Please identify any concerns that you have within 30 days of the invoice date. Any issues after the first 30 days will be subject to the restrictions and limitations imposed by our vendors.

All cancelled orders/returns are subject to a 15% restocking fee. Opened software is not returnable. Special order/non-stock items may not be returnable or may be subject to a higher restock fee. Vendor approval will be required prior to the return of opened hardware. Defective hardware may be returned for exchange only. Support blocks are non-refundable. Refund checks will be mailed.

A RETURN AUTHORIZATION ("R.A.") REQUEST must be placed by filling out our online Return Authorization Request and is required for ALL returns. (Go to www.cccp.com and click on the Return Authorization Request Form link under Policies & Terms.). You will get a response within 48 hours of your request. Merchandise must be returned within 7 days of the issuance of the R.A.

Please do not write on original packaging or boxes. In addition, save all boxes and packing material as they are required for returns/rebates and repairs.

ACP CreativIT LLC inspects all returns and reserves the right to return merchandise that does not meet manufacturers return authorization criteria.

If you have additional questions, please email returns@cccp.com.

Programming

Programming performed by ACP CreativIT LLC is subject to a limited warranty. ACP CreativIT LLC warrants that the physical medium on which this programming is located is free from defects and that the products impacted by this programming will perform as outlined in this SOW. This limited warranty is good for 60 days from the date of invoice. See Programming Addendum to the SOW if applicable.

Supply Chain

Many of the industries we serve are experiencing considerably longer-than-normal lead times due to COVID-19 related shortages in raw material, production material, semiconductor and microchips, as well as other supply chain issues. As a result of these issues, equipment, material lead times and prices of products we use in the design of projects and customer proposals are subject to change, and may unexpectedly be discontinued without notice. ACP CreativIT/Camera Corner Connecting Point is not responsible for any hardship to our customers caused by these issues, though we will work diligently with the customer and our vendor partners to resolve these issues as quickly and as cost effectively as possible.

Disclaimers and Limitations of Liability

ACP CreativIT LLC WILL NOT UNDER ANY CIRCUMSTANCES BE LIABLE FOR ANY INCIDENTAL OR CONSEQUENTIAL DAMAGES INCLUDING, BUT NOT LIMITED TO, PROPERTY DAMAGE, LOST TIME, LOSS OF USE OF ANY EQUIPMENT OR ANY OTHER DAMAGES RESULTING FROM THE BREAKDOWN OR FAILURE OF ANY EQUIPMENT OR FROM DELAYS IN SERVICING OR THE INABILITY TO RENDER SERVICE ON ANY EQUIPMENT. ACP CreativIT LLC LIABILITY FOR DAMAGES RESULTING FROM ANY CAUSE WHATSOEVER, INCLUDING, BUT NOT LIMITED TO, ACP CreativIT LLC NEGLIGENCE OR INSTALLATION OF DEFECTIVE PARTS OR COMPONENTS, WHETHER OR NOT SUCH DEFECT WAS KNOWN OR DISCOVERABLE, SHALL NOT EXCEED THE ACTUAL PRICE PAID TO ACP CreativIT LLC BY CLIENT FOR THE EQUIPMENT OR PARTS, WHICHEVER IS LESS.

Contact for Service

When you need to place a service call to ACP CreativIT LLC, please call us at (920) 438-0333. We will take your name, a brief description of the trouble, and a call back number. We will then contact one of our qualified associates to follow up on your request.

Statement of Confidentiality

This Statement of Work and proposal is the proprietary and confidential property of ACP CreativIT LLC. By accepting possession of this document, the company named in this document agrees to keep the contents in confidence and not to use, duplicate, or disclose for any purpose other than the purpose of evaluating ACP CreativIT LLC ability to provide the services herein, unless otherwise agreed to in writing by ACP CreativIT. On request by ACP CreativIT, the company named in this document agrees to return the copies of the Statement

of Work to ACP CreativIT, together with the other materials supplied by ACP CreativIT.

Non-Solicitation of Personnel

Client agrees not to solicit, directly or indirectly (through individuals, subsidiaries, holding companies, partnerships, subcontractors, employment agencies or any other financially related firms), nor to tender an offer for employment nor place on their payrolls any present ACP CreativIT LLC employee who becomes known to Client in connection with the proper performance of this Agreement during the term of this Agreement and for a period of one (1) year after its termination. In the event Client hires or contracts with a ACP CreativIT LLC employee in violation of the terms of this paragraph, the Client agrees to pay ACP CreativIT LLC as liquidated damages, and not as a penalty, an amount equal to one half of the employee's annual compensation, including but not limited to wages, bonuses and fringe benefits.

Post Installation Review

ACP CreativIT LLC wants to get your feedback to understand how we could serve you better, and improve our relationship with you. We may also ask for referrals or testimonials. Please feel free to contact us with any questions you may have.

Approval for Acceptance and Authorization of Project Completion

ACP CreativIT LLC will work with you to resolve any problems and answer any questions you have regarding the system implementation. Your signature of acceptance will be asked for upon completion of the project.

Approval for Contact Information/Logo Placement

ACP CreativIT LLC will place our logo and contact information on a 1U blank rack panel to provide you convenient contact information.

Approval for Pictures of Completed Project

ACP CreativIT LLC may take pictures of the equipment upon completion of the project. They will be primarily used to document the installation work and reference in the future if design changes or troubleshooting is required. Your signature of acceptance will be asked for upon completion of the project.

Other Approvals

Throughout this project, ACP CreativIT LLC may provide the customer with other documents requiring approval before we begin a particular phase of the project. Such documents are addendums of this document and are subject to all of the same guidelines stated in this document. A non-exhaustive list of examples would include a Programming Addendum to the SOW and a Custom Plate Addendum to the SOW.

Subcontractors

ACP CreativIT LLC may use subcontractors to assist on this project. All work by subcontractors will be directed and/or supervised by ACP CreativIT LLC staff. Tasks that subcontractors may be utilized for include the following:

- Low voltage cabling – including Cat. 6 cabling
- Conduit and raceway work as required
- Physical installation of devices and equipment

Remote Access

Unless specifically directed otherwise, ACP CreativIT LLC will install TeamViewer software on the any provided servers and create a ACP CreativIT LLC account on the system. This access will be used to facilitate service and repair issues as well as programming changes as directed by the owner.

Acceptance and Authorization of SOW

IN WITNESS WHEREOF, the parties hereto each acting with proper authority Accept this Statement of work

Project Name: Nelson Pavilion Cams and Doors

Steve Massey

Customer Printed Full Name

Gary Huebner

ACP CreativIT LLC Acct Rep Full Name

Brandon Gould

ACP CreativIT LLC Engineer Full Name

IT Administrator

Title

Account Manager

Title

Designer

Title

Signature

Signature

Signature

Date

Date

Date

An authorized signature on this document acknowledges that the customer has read our Return Policy located on the Company Info page of the ACP CreativIT LLC website www.cccp.com.

After all parties have signed, please provide original to customer and a copy to ACP CreativIT LLC.

Acceptance and Authorization of Project Completion

IN WITNESS WHEREOF, the parties hereto each acting with proper authority Accept this Statement of work

Project Name: Nelson Pavilion Cams and Doors

Steve Massey

Customer Printed Full Name

Gary Huebner

ACP CreativIT LLC Acct Rep Full Name

Brandon Gould

ACP CreativIT LLC Engineer Full Name

IT Administrator

Title

Account Manager

Title

Designer

Title

Signature

Signature

Signature

Date

Date

Date

Can we use you as a reference or testimonial for the work just completed? Yes _____ No _____

If no, may we ask why?

After all parties have signed, please provide original to customer and a copy to ACP CreativIT LLC.

**City of De Pere, Wisconsin****Request For Common Council Action**

MEETING DATE: July 16, 2024

DEPARTMENT: Finance Department

FROM: Pamela Manley

SUBJECT: Presentation and Possible Action on the 2023 Management Letter and Financial Statements.

At the July 9, 2024 meeting, the Finance-Personnel Committee voted to forward this item to Council for consideration; they did not vote to approve because the document was still in draft status. The attachments in this agenda packet are the final documents. Please contact Finance Director/Treasurer Pamela Manley in advance of the meeting if you have any questions.

ATTACHMENTS:

- Signed Executive Summary City of De Pere (PDF)
- Signed Final Report and Financial Statements City of De Pere (PDF)



CliftonLarsonAllen LLP
1175 Lombardi Avenue, Suite 200
Green Bay, WI 54304

phone 920-436-7800 fax 920-436-7808
CLAconnect.com

City Council
City of De Pere
De Pere, Wisconsin

This Executive Audit Summary and Board Communications present information which we believe is important to you as members of the City Council. We encourage you to review the sections of this report, the audited financial statements, and the auditors' reports.

We would be pleased to furnish additional information with respect to these suggestions and discuss this memorandum with you at your convenience. We wish to express our appreciation to the City for the courtesies, cooperation, and assistance extended to us during the course of our work.

CliftonLarsonAllen LLP

Scott Sternhagen, CPA
Principal

CITY OF DE PERE, WISCONSIN
EXECUTIVE AUDIT SUMMARY AND
BOARD COMMUNICATIONS
DECEMBER 31, 2023



CPAs | CONSULTANTS | WEALTH ADVISORS

CLAconnect.com

**CITY OF DE PERE, WISCONSIN
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**EXECUTIVE AUDIT SUMMARY
CITY OF DE PERE, WISCONSIN
YEAR ENDED DECEMBER 31, 2023**

We prepared this Executive Audit Summary in conjunction with our audit of City of De Pere, Wisconsin, the City's financial statements for the year ended December 31, 2023.

Audit Opinion

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

Internal Controls

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

Significant Deficiencies:

- Finding 2023-001 Preparation of Annual Financial Report
- Finding 2023-002 Suspension and Debarment

Compliance Findings

There were no separate compliance findings reported.

Summary Financial Information

See pages 9 through 16 for information related to fund balances, revenues, and expenditures.



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FORMAL REQUIRED COMMUNICATIONS

City Council
City of De Pere
De Pere, Wisconsin

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of De Pere, Wisconsin, as of and for the year ended December 31, 2023, and have issued our report thereon dated July 8, 2024. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the *State Single Audit Guidelines*, issued by the Wisconsin Department of Administration, as well as certain information related to the planned scope and timing of our audit in our engagement agreement dated November 28, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant audit findings or issues

Qualitative aspects of accounting practices

Accounting policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by City of De Pere are described in Note 1 to the financial statements.

As described in Note 1, the entity changed accounting policies related to Subscription-Based Information Technology Arrangements by adopting Statement of Governmental Accounting Standards Board (GASB Statement) No. 96, *SBITAS*, in 2023. Accordingly, the accounting change has been applied to the beginning of the period of adoption.

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

Accounting estimates

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

City Council
City of De Pere, Wisconsin

The most sensitive estimates affecting the financial statements was the OPEB liability and related deferred outflows and inflows of resources

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

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

Financial statement disclosures

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

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

Difficulties encountered in performing the audit

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

Uncorrected misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management did not identify and we did not notify them of any uncorrected financial statement misstatements.

Corrected misstatements

Management did not identify and we did not notify them of any financial statement misstatements detected as a result of audit procedures.

Disagreements with management

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

Management representations

We have requested certain representations from management that are included in the attached management representation letter dated July 8, 2024.

Management consultations with other independent accountants

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

City Council
City of De Pere, Wisconsin

Significant issues discussed with management prior to engagement

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

Significant findings or issues that were discussed, or the subject of correspondence, with management

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year. The following summarizes the significant findings or issues arising during the audit that were discussed, or were the subject of correspondence, with management:

- Finding 2023-001 Preparation of annual financial report
- Finding 2023-002 Suspension and Debarment

Required supplementary information

With respect to the required supplementary information (RSI) accompanying the financial statements, we made certain inquiries of management about the methods of preparing the RSI, including whether the RSI has been measured and presented in accordance with prescribed guidelines, whether the methods of measurement and preparation have been changed from the prior period and the reasons for any such changes, and whether there were any significant assumptions or interpretations underlying the measurement or presentation of the RSI. We compared the RSI for consistency with management's responses to the foregoing inquiries, the basic financial statements, and other knowledge obtained during the audit of the basic financial statements. Because these limited procedures do not provide sufficient evidence, we did not express an opinion or provide any assurance on the RSI.

Supplementary information in relation to the financial statements as a whole

With respect to the schedule of expenditures of federal awards (SEFA) and schedule of expenditures of state awards (SESA) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the SEFA and SESA to determine that the SEFA and SESA complies with the requirements of the Uniform Guidance and the *State Single Audit Guidelines*, the method of preparing it has not changed from the prior period or the reasons for such changes, and the SEFA and SESA are appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the SEFA and SESA to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated July 8, 2024.

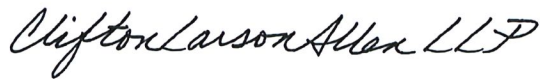
City Council
City of De Pere, Wisconsin

With respect to the detailed comparison of budgeted and actual revenues and expenditures of the General Fund, combining balance sheet, and combining statement of revenues, expenditures, and changes in fund balances of the nonmajor governmental funds, combining statement of net position, combining statement of revenues, expenses, and changes in net position, and combining statement of cash flows of Internal Service Funds, schedule of water utility operating revenues and expenses (collectively, the supplementary information) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period or the reasons for such changes, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated July 8, 2024.

Our audit did not identify any key audit matters, and our audit report stated that conclusion.

* * *

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



CliftonLarsonAllen LLP

Green Bay, Wisconsin
July 8, 2024



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INTERNAL CONTROL COMMUNICATIONS

City Council
City of De Pere
De Pere, Wisconsin

In planning and performing our audit of the financial statements of the governmental activities, the business type activities, each major fund, and the aggregate remaining fund information of City of De Pere, Wisconsin (the City) as of and for the year ended December 31, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to fraud or error may occur and not be detected by such controls. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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

Material weakness

A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the following deficiency in the entity's internal control to be a material weakness:

- Finding 2023-002 Suspension and Debarment

City Council
City of De Pere, Wisconsin

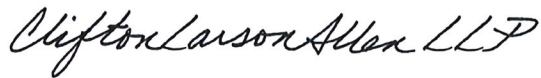
Significant deficiency

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

- Finding 2023-001 Preparation of Annual Financial Report

* * *

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



CliftonLarsonAllen LLP

Green Bay, Wisconsin
July 8, 2024

APPENDIX A

FINANCIAL TRENDS OF YOUR CITY

The following graphs reflect financial trends of City of De Pere. Information related to fund balances, revenues, and expenditures on pages 9 through 16 were obtained from current and prior year audit reports.

CITY GOVERNMENTAL FUND BALANCES

A comparative summary of the City's fund balances as shown on December 31, 2023 and 2022 follows:

	12/31/23	12/31/22
General Fund:		
Nonspendable for:		
Inventories and Prepaid Items	\$ 205,371	\$ 196,321
Special Assessments Held by County	29,496	26,611
Advances to Other Funds	2,084,336	1,330,817
Restricted for:		
Recreation Scholarship	36,344	35,212
Fire UTV Fund	-	629
Property Tax Relief and Economic Development	97,821	139,783
Committed for:		
Non-lapsing Funds	1,188,438	1,465,833
Unassigned	8,197,750	7,518,800
Total General Fund Balance	<u>11,839,556</u>	<u>10,714,006</u>
Debt Service Fund:		
Restricted for Debt Service	2,282,210	1,985,896
Special Revenue Funds:		
Restricted for:		
Loans	978,086	920,038
Park Land Acquisition	121,432	157,456
Housing	1,968,527	1,968,527
Committed for Subsequent Years' Expenditures:		
Dog Park	13,633	13,390
Riverwalk Pier	580,740	580,740
Southwest Park Equipment	197,478	84,131
De Pere Micro Fund Loan	53,228	-
Unassigned (Deficit):		
De Pere Micro Fund Loan	-	(15,392)
Total Special Revenue Funds	<u>3,913,124</u>	<u>3,708,890</u>
Capital Projects Funds:		
Restricted for:		
TID No. 6	-	2,931,512
TID No. 8	1,651,057	1,769,531
TID No. 9	-	542,289
TID No. 11	890,643	591,889
TID No. 12	1,787,515	1,893,168
TID No. 13	236,730	367,519
TID No. 14	282,936	414,190
TID No. 15	3,492,792	381,402
TID No. 17	-	176,867
Committed for Subsequent Years' Expenditures:		
Capital Equipment	2,633,473	678,512
Community Center	4,718	1,904
Police/Fire Expansion	2,932	2,932
Unassigned (Deficit):		
Public Improvements	(2,182,697)	(338,227)
Cable Access	(119)	-
Pool Capital Projects	(1,062,216)	(1,240,530)
TID No. 7	(3,590,008)	(1,687,917)
TID No. 9	(304,809)	-
TID No. 10	(1,621,055)	(1,489,911)
TID No. 16	(54,572)	(53,662)
TID No. 17	(48,076)	-
Total Capital Projects Funds	<u>2,119,244</u>	<u>4,941,468</u>
Total Governmental Fund Balances	<u>\$ 20,154,134</u>	<u>\$ 21,350,260</u>

Additional information on the fund balances is presented below:

General Fund

In total the City's general fund increased \$1,125,550 in 2023. Overall, the City's general fund balance continues to remain in stable financial condition entering the 2024 budget year. Additional information on various components of the City's general fund balance follows.

The City Council adopted a minimum unassigned general fund balance policy of 25% of the subsequent year General Fund budgeted expenditures. The purpose of the minimum fund balance amount is to ensure there are available cash funds for operating purposes and to segregate that portion of the general fund that is not available for current transfer or appropriation. On December 31, 2023, the City's unassigned general fund balance totaled \$8,197,750 and was higher than 25% of the 2024 budgeted expenditures which totaled \$5,567,036. Furthermore, the Council approved a policy whereby the unassigned reserve account should maintain a balance between 25% and 35% of the subsequent year General Fund budgeted expenditures; 35% of 2024 budgeted expenditures amounted to \$7,793,851.

Tax Incremental Districts

The City maintains separate accounting funds for each Tax Incremental Districts (TID) created in accordance with Section 66.1105 of the Wisconsin Statutes. At the time the Districts were created, the property tax base within each District was "frozen" and increment taxes resulting from increases to the property tax base are used to finance District improvements, including principal and interest on long-term debt issued by the City to finance such improvements. Information on the City's ten tax incremental districts on December 31, 2023 is presented below:

		TID 6	TID 7	TID 8	TID 9	TID 10
Date Created		3/3/1998	10/17/2006	8/21/2007	8/7/2012	8/7/2012
Latest Termination Year		2023	2033	2027	2039	2032
			East		West	
		West Side	Downtown	West Side	Downtown	
		Industrial	Business	Commercial	Business	
Location		Park	District	Development	District	Industrial
Status		Donor	-	-	-	-
Fund Balance at Year-End	\$	-	\$ (3,590,008)	\$ 1,651,057	\$ (304,809)	\$ (1,621,055)
Net Unreimbursed Cost		-	4,310,008	(161,057)	3,435,609	4,847,055
2023 Tax Increment		-	86,546	390,355	49,292	189,436
2024 Tax Increment		-	115,821	400,007	154,798	227,502
Outstanding Debt Due		-	720,000	1,490,000	3,130,800	3,226,000
Advances from (to) City		-	-	-	-	-

Tax Incremental Districts (Continued)

	TID 11	TID 12	TID 13	TID 14	TID 15
Date Created	9/1/2015	9/1/2015	7/18/2017	9/19/2018	2/15/2020
Latest Termination Year	2035	2035	2037	2038	2040
					West
Location	West Side Industrial Park	West Side Industrial Park	West Side Main Avenue	Irwin School	Industrial Park
Status	-	-	-	-	-
Fund Balance at Year-End	\$ 890,643	\$ 1,787,515	\$ 236,730	\$ 282,936	\$ 3,492,792
Net Unreimbursed Cost	1,559,357	5,437,485	2,638,270	942,064	5,159,708
2023 Tax Increment	333,066	699,346	167,516	26,399	464,007
2024 Tax Increment	696,859	1,974,090	275,117	28,547	620,714
Outstanding Debt Due	2,450,000	7,225,000	2,875,000	1,225,000	8,652,500
Advances from (to) City	-	-	-	-	-

	TID 16	TID 17
Date Created	2/21/2020	3/16/2021
Latest Termination Year	2040	2042
	East	
Location	Downtown Business District	East Industrial Park
Status	-	-
Fund Balance at Year-End	\$ (54,572)	\$ (48,076)
Net Unreimbursed Cost	54,572	1,713,076
2023 Tax Increment	-	-
2024 Tax Increment	-	-
Outstanding Debt Due	-	1,665,000
Advances from (to) City	-	-

Employees Medical Self-Insurance Funds

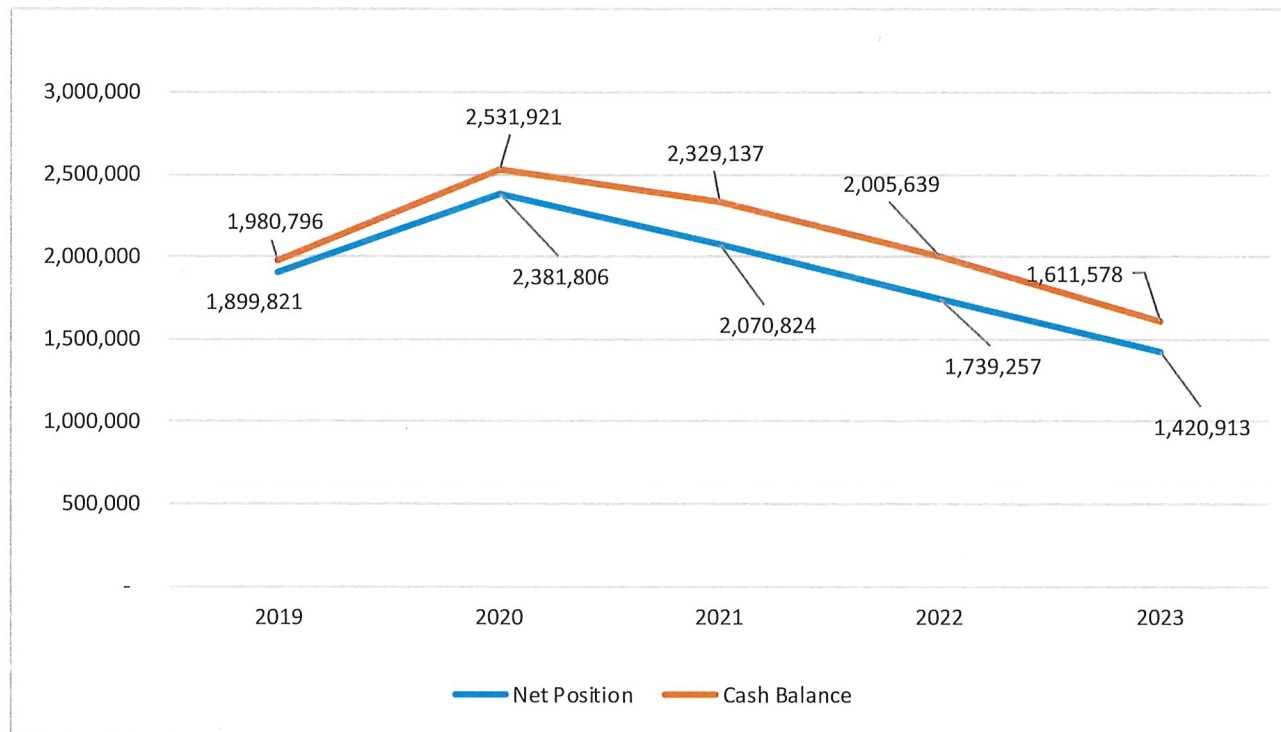
The City utilizes two separate self-insurance internal service funds to account for health and dental claims of City employees. The funds are financed from monthly insurance premiums charged to City employees. Presented below is a summary of each fund's financial transactions for 2023 including comparative totals of the health and dental funds for 2022.

	Health Self-Insurance		Dental Self-Insurance	
	2023	2022	2023	2022
Revenues:				
Charges for Employees Medical and Dental Insurance Premiums	\$ 2,474,915	\$ 2,081,152	\$ 177,706	\$ 134,781
Expenses:				
Employees Health and Dental Claims	2,063,589	1,679,556	173,711	133,174
Administrative Fees	737,034	735,422	6,740	8,444
Total Expenses	2,800,623	2,414,978	180,451	141,618
Operating Loss	(325,708)	(333,826)	(2,745)	(6,837)
Nonoperating Revenues:				
Interest Revenue	7,364	2,259	-	26,363
Change in Net Position	(318,344)	(331,567)	(2,745)	19,526
Net Position - January 1	1,739,257	2,070,824	76,062	56,536
Net Position - December 31	\$ 1,420,913	\$ 1,739,257	\$ 73,317	\$ 76,062

The "key" component of an internal service fund is operating income since operating revenues should approximate operating expenses on an annual basis. The health self-insurance net position at year end is 68% of health claims for 2023.

Employees Medical Self-Insurance Funds (Continued)

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



WATER UTILITY

The Water Utility reported an increase in net position of \$1,823,547 and an operating gain of \$870,784 for the year ended December 31, 2023.

	2023	2022
Operating Revenues:		
Metered Sales	\$ 5,473,317	\$ 5,516,819
Fire Protection	1,438,228	1,431,352
Other	388,853	321,828
Total Operating Revenues	<u>7,300,398</u>	<u>7,269,999</u>
Operating Expenses:		
Operation and Maintenance	5,605,028	5,200,095
Depreciation	758,115	770,604
Taxes	62,958	59,380
Total Operating Expenses	<u>6,426,101</u>	<u>6,030,079</u>
Operating Income	874,297	1,239,920
Nonoperating Revenues (Expenses):		
Interest Revenue	1,727	649
Interest and Fiscal Charges	(5,240)	(7,516)
Total Nonoperating Revenues (Expenses)	<u>(3,513)</u>	<u>(6,867)</u>
Income Before Contributions and Transfers	870,784	1,233,053
Capital Contributions	1,337,799	672,250
Transfers In	42,518	-
Transfers Out	(427,554)	(412,373)
Change in Net Position	<u>\$ 1,823,547</u>	<u>\$ 1,492,930</u>

Below is a summarized cash flow for the year ended December 31, 2023 for the Water Utility with a comparative to 2022:

	2023	2022
Cash Flows from Operating Activities	\$ 1,734,142	\$ 2,097,039
Transfer Out to the General Fund	(427,554)	(412,373)
Transfer In from the TID	42,518	-
Principal Payments on Long-Term Debt	(102,500)	(100,000)
Interest Payments on Long-Term Debt	(8,637)	(10,875)
Amounts Available to Fund Capital Assets	<u>1,237,969</u>	<u>1,573,791</u>
Acquisition of Capital Assets	<u>(1,773,491)</u>	<u>(863,876)</u>
Net Change in Cash for Year Ended December 31	<u>\$ (535,522)</u>	<u>\$ 709,915</u>
Due to City's Other Funds	<u>\$ 5,197,689</u>	<u>\$ 4,679,237</u>

WASTEWATER UTILITY

A comparative summary of the Wastewater Utility's change in net position for the years ended December 31, 2023 and 2022 appears below:

	2023	2022
Operating Revenues:		
Measured Sales	\$ 7,765,881	\$ 7,606,943
Other	2,662,185	2,813,897
Total Operating Revenues	<u>10,428,066</u>	<u>10,420,840</u>
Operating Expenses:		
Operation and Maintenance	7,030,590	7,494,436
Depreciation	791,694	679,765
Total Operating Expenses	<u>7,822,284</u>	<u>8,174,201</u>
Operating Income	2,605,782	2,246,639
Nonoperating Expenses:		
Interest and Fiscal Charges	<u>(5,003)</u>	<u>(889)</u>
Income Before Contributions and Transfers	2,600,779	2,245,750
Capital Contributions	1,781,686	500,548
Transfers Out	<u>(255,499)</u>	<u>(257,093)</u>
Change in Net Position	<u>\$ 4,126,966</u>	<u>\$ 2,489,205</u>

Below is a summarized cash flow for the year ended December 31, 2023 for the Wastewater Utility with a comparative to 2022:

	2023	2022
Cash Flows from Operating Activities	\$ 2,850,209	\$ 2,644,209
Transfer Out to the General Fund	(255,499)	(257,093)
Cash Flows from Capital and Related Financing Activities:		
Acquisition of Capital Assets	(1,556,134)	(633,428)
Principal Payments on Long-Term Debt	(102,500)	(400,000)
Interest Payments on Long-Term Debt	<u>(8,400)</u>	<u>(33,370)</u>
Net Cash Flows from Capital and Related Financing Activities	<u>(1,667,034)</u>	<u>(1,066,798)</u>
Net Change in Cash for Year Ended December 31	<u>\$ 927,676</u>	<u>\$ 1,320,318</u>

The City used cash on hand to fund capital assets during 2023.

STORMWATER UTILITY

A comparative summary of the Stormwater Utility's change in net position for the years ended December 31, 2023 and 2022 appears below:

	2023	2022
Operating Revenues:		
Charges for Services	\$ 2,501,593	\$ 2,085,408
Other	983	-
Total Operating Revenues	<u>2,502,576</u>	<u>2,085,408</u>
Operating Expenses:		
Operation and Maintenance	1,346,633	1,077,056
Depreciation	611,258	526,202
Total Operating Expenses	<u>1,957,891</u>	<u>1,603,258</u>
Operating Income	544,685	482,150
Nonoperating Revenue:		
Nonoperating Grants	104,215	-
Capital Contributions	<u>2,084,746</u>	<u>694,492</u>
Change in Net Position	<u><u>\$ 2,733,646</u></u>	<u><u>\$ 1,176,642</u></u>

In 2023, the Stormwater Utility had an operating income of \$724,685 in 2023 compared to an operating income of \$482,150 in 2022.

CITY OF DE PERE



Finance Department

335 South Broadway Street, De Pere, WI 54115 | 920-339-4050 | www.deperewi.gov

July 8, 2024

CliftonLarsonAllen LLP
1175 Lombardi Ave, Suite 200
Green Bay, Wisconsin 54304

This representation letter is provided in connection with your audit of the financial statements of City of De Pere, which comprise the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information as of December 31, 2023, and the respective changes in financial position and, where applicable, cash flows for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to misstatements that are material. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

We confirm, to the best of our knowledge and belief, as of July 8, 2024, the following representations made to you during your audit of the financial statements as of and for the year ended December 31, 2023.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement agreement dated November 28, 2023, for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP. The financial statements include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
2. We acknowledge and have fulfilled our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
4. Methods, data, and significant assumptions used by us in making accounting estimates and their related disclosures, including those measured at fair value, are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with U.S. GAAP.

July 8, 2024
CliftonLarsonAllen LLP
Page 2

5. Significant estimates have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP. Significant estimates are estimates at the financial statement date that could change materially within the next year.
6. Related party relationships and transactions, including, but not limited to, revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
7. No events, including instances of noncompliance, have occurred subsequent to the financial statement date and through the date of this letter that would require adjustment to, or disclosure in, the financial statements.
8. We have not identified or been notified of any uncorrected financial statement misstatements. In addition, you have proposed adjusting journal entries that have been posted to the entity's accounts. We have reviewed and approved those adjusting journal entries and understand the nature of the changes and their impact on the financial statements. We are in agreement with those adjustments and accept responsibility for them.
9. We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements in accordance with U.S. GAAP, and we have not consulted a lawyer concerning litigation, claims, or assessments.
10. Guarantees, whether written or oral, under which the entity is contingently liable, if any, have been properly recorded or disclosed in accordance with U.S. GAAP.
11. Arrangements with financial institutions involving repurchase, reverse repurchase, or securities lending agreements, compensating balances, or other arrangements involving restrictions on cash balances and line-of-credit or similar arrangements, have been properly recorded or disclosed in the financial statements.
12. The fact that the amount of "uncollateralized" deposits or "uninsured, unregistered securities held by the counterparty, or by its trust department or agent but not in the entity's name" during the period significantly exceeded the amounts in those categories as of the financial statement date was properly disclosed in the financial statements.
13. Receivables recorded in the financial statements represent valid claims against debtors for transactions arising on or before the financial statement date and have been reduced to their estimated net realizable value.
14. The methods and significant assumptions used result in a measure of fair value appropriate for financial statement measurement and disclosure purposes.
15. We have analyzed all lease contracts and have considered and recorded material embedded leases contained within other contracts in accordance with U.S. GAAP.
16. We have implemented GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, during the audit period. We have implemented the new accounting standard in accordance with the transition guidance prescribed in the standard. We have sufficient and appropriate

documentation supporting all estimates and judgments underlying the amounts recorded and disclosed in the financial statements

17. We have no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
18. We believe that the actuarial assumptions and methods used to measure pension and other postemployment benefits (OPEB) liabilities and costs for financial accounting purposes are appropriate in the circumstances.
19. We do not plan to make frequent amendments to our pension or other postretirement benefit plans.

Information Provided

1. We have provided you with:
 - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements such as records (including information obtained from within and outside of the general and subsidiary ledgers), documentation, and other matters.
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d. Complete minutes of the meetings of the governing board and related committees, or summaries of actions of recent meetings for which minutes have not yet been prepared.
 - e. All communications from regulatory agencies, grantors, lenders, and other funding sources concerning noncompliance with, or deficiencies in, financial reporting practices.
 - f. All communications from regulatory agencies, grantors, lenders, and other funding sources concerning noncompliance with the provisions of laws, regulations, contracts, and grant agreements.
 - g. Access to all audit or relevant monitoring reports, if any, received from funding sources.
2. All material transactions have been recorded in the accounting records and are reflected in the financial statements.
3. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
4. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - a. Management;
 - b. Employees who have significant roles in internal control; or
 - c. Others when the fraud could have a material effect on the financial statements.

5. We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, grantors, regulators, or others.
6. We have no knowledge of any instances of noncompliance or suspected noncompliance with laws and regulations and provisions of contracts and grant agreements, or waste or abuse whose effects should be considered when preparing financial statements.
7. We are not aware of any pending or threatened litigation, claims, or assessments, or unasserted claims or assessments, that are required to be accrued or disclosed in the financial statements in accordance with U.S. GAAP, and we have not consulted a lawyer concerning litigation, claims, or assessments.
8. There are no other material liabilities or gain or loss contingencies that are required to be accrued or disclosed in accordance with U.S. GAAP.
9. We have disclosed to you the identity of all the entity's related parties and all the related party relationships and transactions of which we are aware, including any side agreements.
10. The entity has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets, nor has any asset been pledged as collateral, except as made known to you and disclosed in the financial statements.
11. We have a process to track the status of audit findings and recommendations.
12. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
13. We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
14. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to City of De Pere, including tax or debt limits and debt contracts; and we have identified and disclosed to you all laws, regulations, and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.
15. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
16. The entity has complied with all aspects of contractual or grant agreements that would have a material effect on the financial statements in the event of noncompliance.
17. We have complied with all restrictions on resources (including donor restrictions) and all aspects of contractual and grant agreements that would have a material effect on the financial statements in the event of noncompliance. This includes complying with donor requirements to maintain a specific asset composition necessary to satisfy their restrictions.

18. We have followed all applicable laws and regulations in adopting, approving, and amending budgets.
19. The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures, jointly governed organizations, and other related organizations.
20. The financial statements properly classify all funds and activities.
21. All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
22. Components of net position (net investment in capital assets; restricted; and unrestricted) and equity amounts are properly classified and, if applicable, approved.
23. Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
24. Provisions for uncollectible receivables have been properly identified and recorded.
25. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
26. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
27. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
28. Deposits and investment securities and derivative instruments are properly classified as to risk and are properly valued and disclosed.
29. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
30. We have appropriately disclosed the entity's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
31. We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
32. We acknowledge our responsibility for presenting the nonmajor fund combining statements, individual statements, and supporting schedules (the supplementary information) in accordance with U.S. GAAP, and we believe the supplementary information, including its form and content, is fairly presented in accordance with U.S. GAAP. The methods of measurement and presentation of the supplementary

information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information. If the supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditors' report thereon.

33. As part of your audit, you prepared the draft financial statements, related notes, and supplementary information. We have designated an individual who possesses suitable skill, knowledge, and/or experience to understand and oversee your services; have made all management judgments and decisions; and have assumed all management responsibilities. We have evaluated the adequacy and results of the service. We have reviewed, approved, and accepted responsibility for those financial statements, related notes, and supplementary information. We have also ensured that the entity's data and records are complete and received sufficient information to oversee the service.
34. We have evaluated the adequacy and results of the depreciation services performed and accept responsibility for the results. We acknowledge our responsibility for our depreciation schedules and have determined the methods and rates of depreciation and the salvage values used in the calculations. We have designated an individual who possesses suitable skill, knowledge, and/or experience to understand and oversee your depreciation services; have made all significant management judgments and decisions; and have assumed all management responsibilities. We have also ensured that the entity's data and records are complete and received sufficient information to oversee the service.
35. With respect to federal award programs:
 - a. We are responsible for understanding and complying with, and have complied with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) including requirements relating to preparation of the schedule of expenditures of federal awards.
 - b. We acknowledge our responsibility for presenting the schedule of expenditures of federal awards (SEFA) and related notes in accordance with the requirements of the Uniform Guidance, and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement and presentation of the SEFA have not changed from those used in the prior period, and we have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the SEFA.
 - c. If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issued the SEFA and the auditors' report thereon.
 - d. We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance compliance audit, and included in the SEFA expenditures made during the audit period for all awards provided by federal agencies in the form of federal awards, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.

- e. Expenditures of federal awards were below the \$750,000 threshold and we were not required to have an audit in accordance with the Uniform Guidance in the 2021 and 2022 audit years.
- f. We are responsible for understanding and complying with, and have complied with, the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.
- g. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended.
- h. We have made available to you all federal awards (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relevant to federal programs and related activities.
- i. We have received no requests from a federal agency to audit one or more specific programs as a major program.
- j. We have complied with the direct and material compliance requirements including when applicable, those set forth in the *OMB Compliance Supplement*, relating to federal awards and have identified and disclosed to you all amounts questioned and all known noncompliance with the direct and material compliance requirements of federal awards.

We have complied with the direct and material compliance requirements, including when applicable, those set forth in the *OMB Compliance Supplement*, relating to federal awards and confirm that there were no amounts questioned and no known noncompliance with the direct and material compliance requirements of federal awards.

- k. We have disclosed to you any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditors' report.
- l. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditors' report.
- m. Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB's Uniform Guidance (2 CFR part 200, subpart E) and OMB Circular A-87, *Cost Principles State, Local, and Tribal Governments*, and OMB Circular A-102 *Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments*.
- n. We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.

- o. We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- p. We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- q. There are no known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditors' report.
- r. We have disclosed to you whether any changes in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies and/or material weaknesses in internal control over compliance, have occurred subsequent to the period covered by the auditors' report.
- s. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared.
- t. The copies of federal program financial reports provided to you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- u. We have monitored subrecipients, as necessary, to determine that they have expended subawards in compliance with federal statutes, regulations, and the terms and conditions of the subaward and have met the other pass-through entity requirements of the Uniform Guidance.
- v. We have issued management decisions for audit findings that relate to federal awards made to subrecipients and such management decisions have been issued within six months of acceptance of the audit report by the Federal Audit Clearinghouse. Additionally, we have followed-up ensuring that the subrecipient has taken timely and appropriate action on all deficiencies detected through audits, on-site reviews, and other means that pertain to the federal award provided to the subrecipient.
- w. We have considered the results of subrecipient audits and have made any necessary adjustments to our books and records.
- x. We have charged costs to federal awards in accordance with applicable cost principles.
- y. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- z. We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
- aa. We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.

July 8, 2024
CliftonLarsonAllen LLP
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- bb. We are responsible for taking corrective action on each audit finding of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance.
- cc. We have disclosed to you all contracts or other agreements with service organizations, and we have disclosed to you all communications from the service organizations relating to noncompliance at the service organizations.

Signature: Pamela R. Manley Title: Finance Director

CITY OF DE PERE, WISCONSIN
FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION
YEAR ENDED DECEMBER 31, 2023



CPAs | CONSULTANTS | WEALTH ADVISORS

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INDEPENDENT AUDITORS' REPORT

City Council
City of De Pere, Wisconsin

Report on the Audit of the Financial Statements

Opinions

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, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

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, 2023, 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

City Council
City of De Pere, Wisconsin

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the schedules relating to pensions and other postemployment benefits on pages 78 through 80 be presented to supplement the basic financial statements. Such information is the responsibility of management, and 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.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinions on the basic financial statements are not affected by this missing information.

Supplementary 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 for the year ended December 31, 2023 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 GAAS. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

City Council
City of De Pere, Wisconsin

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 8, 2024, 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
July 8, 2024

BASIC FINANCIAL STATEMENTS

**CITY OF DE PERE, WISCONSIN
STATEMENT OF NET POSITION
DECEMBER 31, 2023**

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and Investments	\$ 37,545,759	\$ 1,426,528	\$ 38,972,287
Receivables:			
Taxes and Special Charges	12,359,684	-	12,359,684
Delinquent Taxes	11,646	-	11,646
Accounts	5,794,196	4,815,456	10,609,652
Special Assessments	1,689,087	-	1,689,087
Loans	56,708	-	56,708
Other	-	219,544	219,544
Leases	-	601,907	601,907
Internal Balances	(169,398)	169,398	-
Due from Other Governments	-	569,075	569,075
Inventories and Prepaid Items	205,371	25,989	231,360
Restricted Assets:			
Cash and Investments	2,282,210	150,000	2,432,210
Lease Receivable	62,237	-	62,237
Capital Assets, Nondepreciable	13,077,551	53,207	13,130,758
Capital Assets, Depreciable	72,146,829	72,128,737	144,275,566
Total Assets	145,061,880	80,159,841	225,221,721
DEFERRED OUTFLOWS OF RESOURCES			
Pension Related Amounts	18,484,232	1,919,349	20,403,581
Other Postemployment Related Amounts	718,385	61,952	780,337
Total Deferred Outflows of Resources	19,202,617	1,981,301	21,183,918
LIABILITIES			
Accounts Payable	4,215,631	1,471,762	5,687,393
Accrued And Other Current Liabilities	1,142,128	19,404	1,161,532
Due to Other Governments	4,200,948	-	4,200,948
Accrued Interest Payable	611,495	4,222	615,717
Special Deposits	75,054	-	75,054
Unearned Revenues	1,813,186	-	1,813,186
Long-Term Obligations:			
Due Within One Year	6,725,000	215,400	6,940,400
Due in More Than One Year	56,465,508	689,549	57,155,057
Net Pension Liability	4,921,866	511,802	5,433,668
Other Postemployment Benefits	1,650,452	135,447	1,785,899
Total Liabilities	81,821,268	3,047,586	84,868,854
DEFERRED INFLOWS OF RESOURCES			
Property Taxes Levied for Subsequent Year	21,380,467	-	21,380,467
Lease Related Amounts	62,237	601,907	664,144
Pension Related Amounts	10,360,372	1,077,328	11,437,700
Other Postemployment Related Amounts	1,087,106	96,545	1,183,651
Total Deferred Inflows of Resources	32,890,182	1,775,780	34,665,962
NET POSITION			
Net Investment in Capital Assets	45,628,358	71,445,140	117,073,498
Restricted:			
Debt Service	1,670,715	-	1,670,715
Capital Project - TIDs	6,505,730	-	6,505,730
Equipment Replacement	-	150,000	150,000
Property Tax Relief and Economic Development	97,821	-	97,821
Development Loans	978,086	-	978,086
Recreation Scholarship	36,344	-	36,344
Housing	1,968,527	-	1,968,527
Park Land Acquisition	121,432	-	121,432
Unrestricted	(7,453,966)	5,722,636	(1,731,330)
Total Net Position	\$ 49,553,047	\$ 77,317,776	\$ 126,870,823

See accompanying Notes to Basic Financial Statements.

**CITY OF DE PERE, WISCONSIN
STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2023**

FUNCTIONS/PROGRAMS	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities:				
General Government	\$ 2,712,572	\$ 487,792	\$ -	\$ -
Public Safety	12,733,822	2,378,771	231,036	-
Public Works	11,815,757	979,467	1,385,298	6,786,522
Sanitation	916,730	-	199,669	-
Health and Human Services	791,725	10,263	64,560	-
Culture and Recreation	5,248,477	982,937	545	-
Conservation and Development	7,702,992	41,232	-	5,263
Interest and Fiscal Charges	1,283,530	-	-	-
Total Governmental Activities	43,205,605	4,880,462	1,881,108	6,791,785
Business-Type Activities:				
Water Utility	6,446,457	7,300,398	-	1,337,799
Wastewater Collection	7,841,049	10,370,466	-	1,781,686
Stormwater Utility	1,970,545	2,502,576	-	2,188,961
Total Business-Type Activities	16,258,051	20,173,440	-	5,308,446
Total	\$ 59,463,656	\$ 25,053,902	\$ 1,881,108	\$ 12,100,231

See accompanying Notes to Basic Financial Statements.

**CITY OF DE PERE, WISCONSIN
STATEMENT OF ACTIVITIES (CONTINUED)
YEAR ENDED DECEMBER 31, 2023**

FUNCTIONS/PROGRAMS	Net (Expense) Revenue and Changes in Net Position		
	Governmental Activities	Business-Type Activities	Total
Governmental Activities:			
General Government	\$ (2,224,780)	\$ -	\$ (2,224,780)
Public Safety	(10,124,015)	-	(10,124,015)
Public Works	(2,664,470)	-	(2,664,470)
Sanitation	(717,061)	-	(717,061)
Health and Human Services	(716,902)	-	(716,902)
Culture and Recreation	(4,264,995)	-	(4,264,995)
Conservation and Development	(7,656,497)	-	(7,656,497)
Interest and Fiscal Charges	(1,283,530)	-	(1,283,530)
Total Governmental Activities	(29,652,250)	-	(29,652,250)
Business-Type Activities:			
Water Utility	-	2,191,740	2,191,740
Wastewater Collection	-	4,311,103	4,311,103
Stormwater Utility	-	2,720,992	2,720,992
Total Business-Type Activities	-	9,223,835	9,223,835
Total	(29,652,250)	9,223,835	(20,428,415)
GENERAL REVENUES AND TRANSFERS			
Taxes:			
Property Taxes	15,419,029	-	15,419,029
Tax Increments	2,384,928	-	2,384,928
Sales Tax	7,470	-	7,470
Other Taxes	232,339	-	232,339
Federal and State Grants and Other			
Contributions not Restricted to			
Specific Functions	3,435,645	-	3,435,645
Interest and Investment Earnings	1,949,767	36,468	1,986,235
Miscellaneous	1,033,416	57,600	1,091,016
Gain on Sale of Asset	64,106	-	64,106
Transfers	640,535	(640,535)	-
Total General Revenues and Transfers	25,167,235	(546,467)	24,620,768
CHANGE IN NET POSITION	(4,485,015)	8,677,368	4,192,353
Net Position - Beginning of Year	54,038,062	68,640,408	122,678,470
NET POSITION - END OF YEAR	<u>\$ 49,553,047</u>	<u>\$ 77,317,776</u>	<u>\$ 126,870,823</u>

See accompanying Notes to Basic Financial Statements.

**CITY OF DE PERE, WISCONSIN
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2023**

	General	Debt Service	Public Improvements
ASSETS			
Cash and Investments	\$ 19,941,870	\$ -	\$ 180,000
Restricted Cash and Investments	-	2,282,210	-
Receivables:			
Taxes and Special Charges	1,419,527	4,239,593	1,001,417
Delinquent Taxes	11,646	-	-
Accounts	628,234	-	5,149,607
Special Assessments	45,700	-	1,643,387
Loans	-	-	-
Leases	62,237	-	-
Due from Other Funds	2,084,336	-	-
Advance to Other Funds	27,821	-	-
Inventories and Prepaid Items	205,371	-	-
	<u>\$ 24,426,742</u>	<u>\$ 6,521,803</u>	<u>\$ 7,974,411</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities:			
Accounts Payable	\$ 867,148	\$ -	\$ 2,730,361
Accrued and Other Current Liabilities	1,166,078	-	-
Due to Other Funds	-	-	1,013,155
Due to Other Governments	660	-	-
Special Deposits	50,753	-	-
Unearned Revenues	-	-	-
Total Liabilities	<u>2,084,639</u>	<u>-</u>	<u>3,743,516</u>
Deferred Inflows of Resources:			
Property Taxes Levied for Subsequent Year	10,440,310	4,239,593	1,001,417
Loans Receivable	-	-	-
Unavailable Revenues	-	-	4,588,231
Special Assessments	-	-	823,944
Lease Related Amounts	62,237	-	-
Total Deferred Inflows of Resources	<u>10,502,547</u>	<u>4,239,593</u>	<u>6,413,592</u>
Fund Balances:			
Nonspendable	2,319,203	-	-
Restricted	134,165	2,282,210	-
Committed	1,188,438	-	-
Unassigned	8,197,750	-	(2,182,697)
Total Fund Balances	<u>11,839,556</u>	<u>2,282,210</u>	<u>(2,182,697)</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 24,426,742</u>	<u>\$ 6,521,803</u>	<u>\$ 7,974,411</u>

See accompanying Notes to Basic Financial Statements.

**CITY OF DE PERE, WISCONSIN
BALANCE SHEET
GOVERNMENTAL FUNDS (CONTINUED)
DECEMBER 31, 2023**

ASSETS	Other Governmental Funds	Total
Cash and Investments	\$ 15,725,208	\$ 35,847,078
Restricted Cash and Investments	-	2,282,210
Receivables:		
Taxes and Special Charges	5,699,147	12,359,684
Delinquent Taxes	-	11,646
Accounts	18,842	5,796,683
Special Assessments	-	1,689,087
Loans	56,708	56,708
Leases	-	62,237
Due from Other Funds	5,580,093	7,664,429
Advance to Other Funds	-	27,821
Inventories and Prepaid Items	-	205,371
	<u> </u>	<u> </u>
Total Assets	<u>\$ 27,079,998</u>	<u>\$ 66,002,954</u>
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES		
Liabilities:		
Accounts Payable	\$ 438,241	\$ 4,035,750
Accrued and Other Current Liabilities	6,089	1,172,167
Due to Other Funds	6,651,274	7,664,429
Due to Other Governments	4,200,288	4,200,948
Special Deposits	-	50,753
Unearned Revenues	1,813,186	1,813,186
Total Liabilities	<u>13,109,078</u>	<u>18,937,233</u>
Deferred Inflows of Resources:		
Property Taxes Levied for Subsequent Year	5,699,147	21,380,467
Loans Receivable	56,708	56,708
Unavailable Revenues	-	4,588,231
Special Assessments	-	823,944
Lease Related Amounts	-	62,237
Total Deferred Inflows of Resources	<u>5,755,855</u>	<u>26,911,587</u>
Fund Balances:		
Nonspendable	-	2,319,203
Restricted	11,409,718	13,826,093
Committed	3,486,202	4,674,640
Unassigned	<u>(6,680,855)</u>	<u>(665,802)</u>
Total Fund Balances	<u>8,215,065</u>	<u>20,154,134</u>
 Total Liabilities, Deferred Inflows of Resources, and Fund Balances	 <u>\$ 27,079,998</u>	 <u>\$ 66,002,954</u>

See accompanying Notes to Basic Financial Statements.

**CITY OF DE PERE, WISCONSIN
BALANCE SHEET
GOVERNMENTAL FUNDS (CONTINUED)
DECEMBER 31, 2023**

RECONCILIATION TO THE STATEMENT OF NET POSITION

Total Fund Balances as Shown on Previous Page	\$ 20,154,134
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.	85,224,380
Other long-term assets are not available to pay current period expenditures and therefore are deferred in the funds.	5,468,883
Net position of the internal service fund is reported in the Statement of Net Position as governmental activities	1,324,832
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	18,484,232
Deferred Inflows Related to Pensions	(10,360,372)
Deferred Outflows Related to Other Postemployment Benefits	718,385
Deferred Inflows Related to Other Postemployment Benefits	(1,087,106)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.	
Bonds and Notes Payable	(59,010,000)
Lease Liability	(126,823)
Premium on Debt	(2,183,209)
Compensated Absences	(1,870,476)
Net Pension Liability	(4,921,866)
Other Postemployment Benefit	(1,650,452)
Accrued Interest on Long-Term Obligations	(611,495)
Net Position of Governmental Activities as Reported on the Statement of Net Position	<u>\$ 49,553,047</u>

See accompanying Notes to Basic Financial Statements.

CITY OF DE PERE, WISCONSIN
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2023

	General	Debt Service	Public Improvements
REVENUES			
Taxes	\$ 9,290,158	\$ 4,438,614	\$ 1,742,276
Special Assessments	-	-	938,249
Intergovernmental	3,912,808	-	694,780
Licenses and Permits	677,142	-	-
Fines and Forfeits	262,493	-	-
Public Charges for Services	2,383,821	-	-
Intergovernmental Charges for Services	1,897,286	-	673,262
Miscellaneous	2,499,707	-	-
Total Revenues	<u>20,923,415</u>	<u>4,438,614</u>	<u>4,048,567</u>
EXPENDITURES			
Current:			
General Government	2,448,016	6,300	-
Public Safety	11,156,010	-	-
Public Works	1,993,474	-	-
Sanitation	889,156	-	-
Health and Human Services	744,692	-	-
Culture and Recreation	3,067,911	-	-
Conservation and Development	402,444	-	-
Debt Service:			
Principal	-	5,875,000	-
Interest and Fiscal Charges	-	1,376,844	24,316
Capital Outlay	-	-	8,462,144
Total Expenditures	<u>20,701,703</u>	<u>7,258,144</u>	<u>8,486,460</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	221,712	(2,819,530)	(4,437,893)
OTHER FINANCING SOURCES (USES)			
Long-Term Debt Issued	-	-	1,838,000
Lease Issued	-	-	-
Premium on Debt Issued	-	-	119,867
Proceeds from Sale of Capital Assets	-	-	-
Transfers In	951,688	7,802,132	635,556
Transfers Out	(47,850)	(4,686,288)	-
Total Other Financing Sources (Uses)	<u>903,838</u>	<u>3,115,844</u>	<u>2,593,423</u>
NET CHANGE IN FUND BALANCES	1,125,550	296,314	(1,844,470)
Fund Balances - Beginning of Year	<u>10,714,006</u>	<u>1,985,896</u>	<u>(338,227)</u>
FUND BALANCES - END OF YEAR	<u>\$ 11,839,556</u>	<u>\$ 2,282,210</u>	<u>\$ (2,182,697)</u>

See accompanying Notes to Basic Financial Statements.

CITY OF DE PERE, WISCONSIN
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2023

	Other Governmental Funds	Total
REVENUES		
Taxes	\$ 2,406,503	\$ 17,877,551
Special Assessments	-	938,249
Intergovernmental	1,366,114	5,973,702
Licenses and Permits	66,486	743,628
Fines and Forfeits	-	262,493
Public Charges for Services	8,700	2,392,521
Intergovernmental Charges for Services	-	2,570,548
Miscellaneous	496,023	2,995,730
Total Revenues	<u>4,343,826</u>	<u>33,754,422</u>
EXPENDITURES		
Current:		
General Government	8,089	2,462,405
Public Safety	337,012	11,493,022
Public Works	252,896	2,246,370
Sanitation	-	889,156
Health and Human Services	-	744,692
Culture and Recreation	1,106,800	4,174,711
Conservation and Development	6,188,789	6,591,233
Debt Service:		
Principal	-	5,875,000
Interest and Fiscal Charges	176,534	1,577,694
Capital Outlay	6,666,412	15,128,556
Total Expenditures	<u>14,736,532</u>	<u>51,182,839</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(10,392,706)	(17,428,417)
OTHER FINANCING SOURCES (USES)		
Long-Term Debt Issued	13,182,000	15,020,000
Lease Issued	51,534	51,534
Premium on Debt Issued	398,384	518,251
Proceeds from Sale of Capital Assets	1,971	1,971
Transfers In	4,734,137	14,123,513
Transfers Out	(8,748,840)	(13,482,978)
Total Other Financing Sources (Uses)	<u>9,619,186</u>	<u>16,232,291</u>
NET CHANGE IN FUND BALANCES	(773,520)	(1,196,126)
Fund Balances - Beginning of Year	<u>8,988,585</u>	<u>21,350,260</u>
FUND BALANCES - END OF YEAR	<u><u>\$ 8,215,065</u></u>	<u><u>\$ 20,154,134</u></u>

See accompanying Notes to Basic Financial Statements.

**CITY OF DE PERE, WISCONSIN
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2023**

RECONCILIATION TO THE STATEMENT OF ACTIVITIES

Net Change in Fund Balances as Shown on Previous Page \$ (1,196,126)

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/amortization expense.

Capital Assets Reported as Capital Outlay in Governmental Fund Statements	\$7,417,518
Depreciation/Amortization Expense Reported in the Statement of Activities	(4,140,115)
Net Book Value of Disposals	(34,865)

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.

4,351,163

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	(15,020,000)
Premium on Debt Issued	(518,252)
G.O. Debt Principal Repaid	5,875,000
Lease Liability Principal Repaid	18,313

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	(183,291)
Amortization of Debt Premium	488,763
Compensated Absences	70,068
Net Pension Asset	(7,269,383)
Net Pension Liability	(4,921,866)
Deferred Outflows of Resources Related to Pensions	4,239,266
Deferred Inflows of Resources Related to Pensions	6,765,252
Other Postemployment Benefits	488,889
Deferred Outflows of Resources Related to Other Postemployment Benefits	30,725
Deferred Inflows of Resources Related to Other Postemployment Benefits	(666,517)

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.

(279,557)

Change in Net Position of Governmental Activities as Reported in the Statement of Activities

\$ (4,485,015)

See accompanying Notes to Basic Financial Statements.

CITY OF DE PERE, WISCONSIN
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL – GENERAL FUND
YEAR ENDED DECEMBER 31, 2023

	Budget			Variance Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Taxes	\$ 9,291,177	\$ 9,291,177	\$ 9,290,158	\$ (1,019)
Intergovernmental	3,779,432	3,779,432	3,912,808	133,376
Licenses and Permits	1,046,190	1,046,190	677,142	(369,048)
Fines and Forfeits	335,000	335,000	262,493	(72,507)
Public Charges for Services	1,950,066	1,950,066	2,383,821	433,755
Intergovernmental Charges for Services	1,456,896	1,456,896	1,897,286	440,390
Miscellaneous	654,210	654,210	2,499,707	1,845,497
Total Revenues	18,512,971	18,512,971	20,923,415	2,410,444
EXPENDITURES				
Current:				
General Government	2,587,858	2,814,116	2,448,016	366,100
Public Safety	10,670,285	10,709,781	11,156,010	(446,229)
Public Works	2,362,708	2,365,708	1,993,474	372,234
Sanitation	858,568	858,568	889,156	(30,588)
Health and Human Services	729,024	729,024	744,692	(15,668)
Culture and Recreation	2,997,808	3,041,885	3,067,911	(26,026)
Conservation and Development	385,720	474,320	402,444	71,876
Total Expenditures	20,591,971	20,993,402	20,701,703	291,699
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(2,079,000)	(2,480,431)	221,712	2,702,143
OTHER FINANCING SOURCES (USES)				
Transfers In	2,079,001	2,308,758	951,688	(1,357,070)
Transfers Out	-	(38,210)	(47,850)	(9,640)
Total Other Financing Sources (Uses)	2,079,001	2,270,548	903,838	(1,366,710)
NET CHANGE IN FUND BALANCE	1	(209,882)	1,125,550	1,335,432
Fund Balance - Beginning of Year	10,714,006	10,714,006	10,714,006	-
FUND BALANCE - END OF YEAR	<u>\$ 10,714,007</u>	<u>\$ 10,504,124</u>	<u>\$ 11,839,556</u>	<u>\$ 1,335,432</u>

See accompanying Notes to Basic Financial Statements.

**CITY OF DE PERE, WISCONSIN
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2023**

	Enterprise Funds			
	Water Utility	Wastewater Treatment Plant Utility	Wastewater Utility	Stormwater Utility
ASSETS				
Current Assets:				
Cash and Investments	\$ -	\$ 556,920	\$ -	\$ 869,608
Receivables:				
Customer Accounts	2,091,196	-	2,620,045	104,215
Leases	601,907	-	-	-
Other	219,544	-	-	-
Due from Other Funds	-	-	4,952,346	245,343
Due from Other Governments	-	569,075	-	-
Inventories and Prepaid Items	25,989	-	-	-
Total Current Assets	<u>2,938,636</u>	<u>1,125,995</u>	<u>7,572,391</u>	<u>1,219,166</u>
Noncurrent Assets:				
Restricted Assets:				
Cash and Investments	-	-	150,000	-
Capital Assets:				
Nondepreciable	53,207	-	-	-
Depreciable	<u>31,419,547</u>	<u>-</u>	<u>22,445,709</u>	<u>18,263,481</u>
Total Capital Assets	<u>31,472,754</u>	<u>-</u>	<u>22,445,709</u>	<u>18,263,481</u>
Total Assets	34,411,390	1,125,995	30,168,100	19,482,647
DEFERRED OUTFLOWS OF RESOURCES				
Pension Related Amounts	745,628	-	585,451	588,270
Other Postemployment Related Amounts	<u>24,073</u>	<u>-</u>	<u>18,886</u>	<u>18,993</u>
Total Deferred Outflows of Resources	769,701	-	604,337	607,263

See accompanying Notes to Basic Financial Statements.

**CITY OF DE PERE, WISCONSIN
STATEMENT OF NET POSITION
PROPRIETARY FUNDS (CONTINUED)
DECEMBER 31, 2023**

	Total	Governmental Activities - Internal Service Funds
ASSETS		
Current Assets:		
Cash and Investments	\$ 1,426,528	\$ 1,698,681
Receivables:		
Customer Accounts	4,815,456	-
Leases	601,907	-
Other	219,544	-
Due from Other Funds	5,197,689	-
Due from Other Governments	569,075	-
Inventories and Prepaid Items	25,989	-
Total Current Assets	12,856,188	1,698,681
Noncurrent Assets:		
Restricted Assets:		
Cash and Investments	150,000	-
Capital Assets:		
Nondepreciable	53,207	-
Depreciable	72,128,737	-
Total Capital Assets	72,181,944	-
Total Assets	85,188,132	1,698,681
DEFERRED OUTFLOWS OF RESOURCES		
Pension Related Amounts	1,919,349	-
Other Postemployment Related Amounts	61,952	-
Total Deferred Outflows of Resources	1,981,301	-

See accompanying Notes to Basic Financial Statements.

**CITY OF DE PERE, WISCONSIN
STATEMENT OF NET POSITION
PROPRIETARY FUNDS (CONTINUED)
DECEMBER 31, 2023**

	Enterprise Funds			
	Water Utility	Wastewater Treatment Plant Utility	Wastewater Utility	Stormwater Utility
LIABILITIES				
Current Liabilities:				
Accounts Payable	\$ 849,148	\$ -	\$ 546,621	\$ 75,993
Accrued and Other Current Liabilities	7,789	-	5,648	5,967
Due to Other Funds	5,197,689	-	-	-
Current Portion of Long-Term Debt	107,700	-	107,700	-
Accrued Interest Payable	2,111	-	2,111	-
Total Current Liabilities	<u>6,164,437</u>	<u>-</u>	<u>662,080</u>	<u>81,960</u>
Long-Term Obligations, Less Current Portion:				
Advance from Other Funds	-	-	-	-
General Obligation Debt	216,973	-	216,973	-
Compensated Absences	92,223	-	70,622	92,758
Net Pension Liability	198,872	-	156,023	156,907
Other Postemployment Benefits	52,631	-	41,291	41,525
Total Long-Term Liabilities	<u>560,699</u>	<u>-</u>	<u>484,909</u>	<u>291,190</u>
Total Liabilities	6,725,136	-	1,146,989	373,150
DEFERRED INFLOWS OF RESOURCES				
Lease Related Amounts	601,907	-	-	-
Pension Related Amounts	418,620	-	328,423	330,285
Other Postemployment Related Amounts	37,515	-	29,432	29,598
Total Deferred Inflows of Resources	<u>1,058,042</u>	<u>-</u>	<u>357,855</u>	<u>359,883</u>
NET POSITION				
Net Investment in Capital Assets	31,089,301	-	22,111,654	18,244,185
Restricted	-	-	150,000	-
Unrestricted	<u>(3,691,388)</u>	<u>1,125,995</u>	<u>7,005,939</u>	<u>1,112,692</u>
Total Net Position	<u>\$ 27,397,913</u>	<u>\$ 1,125,995</u>	<u>\$ 29,267,593</u>	<u>\$ 19,356,877</u>

See accompanying Notes to Basic Financial Statements.

**CITY OF DE PERE, WISCONSIN
STATEMENT OF NET POSITION
PROPRIETARY FUNDS (CONTINUED)
DECEMBER 31, 2023**

	Total	Governmental Activities - Internal Service Funds
LIABILITIES		
Current Liabilities:		
Accounts Payable	\$ 1,471,762	\$ 176,630
Accrued and Other Current Liabilities	19,404	-
Due to Other Funds	5,197,689	-
Current Portion of Long-Term Debt	215,400	-
Accrued Interest Payable	4,222	-
Total Current Liabilities	<u>6,908,477</u>	<u>176,630</u>
Long-Term Obligations, Less Current Portion:		
Advance from Other Funds	-	27,821
General Obligation Debt	433,946	-
Compensated Absences	255,603	-
Net Pension Liability	511,802	-
Other Postemployment Benefits	135,447	-
Total Long-Term Liabilities	<u>1,336,798</u>	<u>27,821</u>
Total Liabilities	8,245,275	204,451
DEFERRED INFLOWS OF RESOURCES		
Leases	601,907	-
Pension Related Amounts	1,077,328	-
Other Postemployment Related Amounts	96,545	-
Total Deferred Inflows of Resources	<u>1,775,780</u>	<u>-</u>
NET POSITION		
Net Investment in Capital Assets	71,445,140	-
Restricted	150,000	-
Unrestricted	5,553,238	1,494,230
Total Net Position	77,148,378	<u>\$ 1,494,230</u>
Adjustment to reflect the consolidation of internal Service Fund Activities Related to Enterprise Funds	<u>169,398</u>	
Net Position of Business-Type Activities as Reported on the Statement of Net Position	<u>\$ 77,317,776</u>	

See accompanying Notes to Basic Financial Statements.

CITY OF DE PERE, WISCONSIN
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2023

	Enterprise Funds			
	Water Utility	Wastewater Treatment Plant Utility	Wastewater Utility	Stormwater Utility
OPERATING REVENUES				
Charges for Services	\$ 6,911,545	\$ -	\$ 7,765,881	\$ 2,501,593
Other	388,853	-	2,662,185	983
Total Operating Revenues	7,300,398	-	10,428,066	2,502,576
OPERATING EXPENSES				
Claims and Administrative Fees	-	-	-	-
Operation and Maintenance	5,605,028	-	7,030,590	1,346,633
Depreciation	758,115	-	791,694	611,258
Taxes	62,958	-	-	-
Total Operating Expenses	6,426,101	-	7,822,284	1,957,891
OPERATING INCOME (LOSS)	874,297	-	2,605,782	544,685
NONOPERATING REVENUES (EXPENSES)				
Interest Income	1,727	34,741	-	-
Nonoperating Grants	-	-	-	104,215
Interest and Fiscal Charges	(5,240)	-	(5,003)	-
Total Nonoperating Revenues (Expenses)	(3,513)	34,741	(5,003)	104,215
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	870,784	34,741	2,600,779	648,900
Capital Contributions	1,337,799	-	1,781,686	2,084,746
Transfers In	42,518	-	-	-
Transfers Out	(427,554)	-	(255,499)	-
CHANGE IN NET POSITION	1,823,547	34,741	4,126,966	2,733,646
Net Position - Beginning of Year	25,574,366	1,091,254	25,140,627	16,623,231
NET POSITION - END OF YEAR	<u>\$ 27,397,913</u>	<u>\$ 1,125,995</u>	<u>\$ 29,267,593</u>	<u>\$ 19,356,877</u>

See accompanying Notes to Basic Financial Statements.

CITY OF DE PERE, WISCONSIN
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2023

	Total	Governmental Activities - Internal Service Funds
OPERATING REVENUES		
Charges for Services	\$ 17,179,019	\$ 2,652,621
Other	3,052,021	-
Total Operating Revenues	<u>20,231,040</u>	<u>2,652,621</u>
OPERATING EXPENSES		
Claims and Administrative Fees	-	2,981,074
Operation and Maintenance	13,982,251	-
Depreciation	2,161,067	-
Taxes	62,958	-
Total Operating Expenses	<u>16,206,276</u>	<u>2,981,074</u>
OPERATING INCOME (LOSS)	4,024,764	(328,453)
NONOPERATING REVENUES (EXPENSES)		
Interest Income	36,468	7,364
Nonoperating Grants	104,215	-
Interest and Fiscal Charges	(10,243)	-
Total Nonoperating Revenues (Expenses)	<u>130,440</u>	<u>7,364</u>
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	4,155,204	(321,089)
Capital Contributions	5,204,231	-
Transfers in	42,518	-
Transfers Out	(683,053)	-
CHANGE IN NET POSITION	8,718,900	(321,089)
Net Position - Beginning of Year	<u>68,429,478</u>	<u>1,815,319</u>
NET POSITION - END OF YEAR	<u>\$ 77,148,378</u>	<u>\$ 1,494,230</u>
Change in Net Position, per Above	\$ 8,718,900	
Adjustment to Reflect the Consolidation of Internal Service Fund Activities Related to Enterprise Funds	<u>(41,532)</u>	
Change in Net Position of Business-Type Activities as Reported on the Statement of Activities	<u>\$ 8,677,368</u>	

See accompanying Notes to Basic Financial Statements.

**CITY OF DE PERE, WISCONSIN
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2023**

	Enterprise Funds			
	Water Utility	Wastewater Treatment Plant Utility	Wastewater Utility	Stormwater Utility
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash Received from Customers	\$ 7,229,806	\$ -	\$ 10,421,618	\$ 2,398,361
Cash Received for Services Provided	-	-	-	-
Cash Paid for Employee Wages and Benefits	(758,520)	-	(613,754)	(634,864)
Cash Paid to Suppliers	(4,737,144)	-	(6,957,655)	(777,366)
Net Cash Provided (Used) by Operating Activities	1,734,142	-	2,850,209	986,131
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Intergovernmental Revenues	-	-	-	104,215
Due to/from Other Funds	518,452	-	(927,676)	409,224
Transfer In (Out)	(385,036)	-	(255,499)	-
Net Cash Provided (Used) by Noncapital Financing Activities	133,416	-	(1,183,175)	513,439
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition of Capital Assets	(1,773,491)	-	(1,556,134)	(1,711,214)
Proceeds from Sale of Treatment Plant	-	125,744	-	-
Sale of Capital Assets	15,343	-	-	-
Principal Paid on Long-Term Debt	(102,500)	-	(102,500)	-
Interest Paid on Long-Term Debt	(8,637)	-	(8,400)	-
Net Cash Provided (Used) by Capital and Related Financing Activities	(1,869,285)	125,744	(1,667,034)	(1,711,214)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest Received	1,727	34,741	-	-
CHANGE IN CASH AND CASH EQUIVALENTS	-	160,485	-	(211,644)
Cash and Cash Equivalents - Beginning of Year	-	396,435	150,000	1,081,252
CASH AND CASH EQUIVALENTS - END OF YEAR	<u>\$ -</u>	<u>\$ 556,920</u>	<u>\$ 150,000</u>	<u>\$ 869,608</u>

See accompanying Notes to Basic Financial Statements.

**CITY OF DE PERE, WISCONSIN
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2023**

	Total	Governmental Activities - Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash Received from Customers	\$ 20,049,785	\$ -
Cash Paid for Services Provided	-	2,652,621
Cash Paid for Employee Wages and Benefits	(2,007,138)	-
Cash Paid to Suppliers	(12,472,165)	(2,993,110)
Net Cash Provided (Used) by Operating Activities	5,570,482	(340,489)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Intergovernmental Revenues	104,215	-
Due to/from Other Funds	-	(62,466)
Transfer In (Out)	(640,535)	-
Net Cash Provided (Used) by Noncapital Financing Activities	(536,320)	(62,466)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition of Capital Assets	(5,040,839)	-
Proceeds from Sale of Treatment Plant	125,744	-
Sale of Capital Assets	15,343	-
Principal Paid on Long-Term Debt	(205,000)	-
Interest Paid on Long-Term Debt	(17,037)	-
Net Cash Provided (Used) by Capital and Related Financing Activities	(5,121,789)	-
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received	36,468	7,364
CHANGE IN CASH AND CASH EQUIVALENTS	(51,159)	(395,591)
Cash and Cash Equivalents - Beginning of Year	1,627,687	2,094,272
CASH AND CASH EQUIVALENTS - END OF YEAR	<u>\$ 1,576,528</u>	<u>\$ 1,698,681</u>

See accompanying Notes to Basic Financial Statements.

**CITY OF DE PERE, WISCONSIN
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2023**

	Enterprise Funds			
	Water Utility	Wastewater Treatment Plant Utility	Wastewater Utility	Stormwater Utility
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating Income (Loss)	\$ 874,297	\$ -	\$ 2,605,782	\$ 544,685
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Depreciation	758,115	-	791,694	611,258
Depreciation Charged to Sewer Utility	26,915	-	(26,915)	-
Change in Liability (Asset) and Deferred Outflows and Inflows of Resources:				
Pension	53,247	-	40,625	42,025
Other Postemployment Benefits	3,992	-	3,441	3,036
Change in Operating Assets and Liabilities:				
Accounts Receivables	(70,592)	-	(6,448)	(104,215)
Inventories and Prepaid Items	354	-	-	-
Accounts Payable	88,568	-	(538,201)	(107,789)
Accrued and Other Current Liabilities	2,224	-	1,461	2,504
Compensated Absences	(2,978)	-	(21,230)	(5,373)
Net Cash Provided (Used) by Operating Activities	<u>\$ 1,734,142</u>	<u>\$ -</u>	<u>\$ 2,850,209</u>	<u>\$ 986,131</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS TO THE STATEMENT OF NET POSITION				
Cash and Cash Equivalents in Current Assets	\$ -	\$ 556,920	\$ -	\$ 869,608
Cash and Cash Equivalents in Restricted Assets	-	-	150,000	-
Total Cash and Cash Equivalents	<u>\$ -</u>	<u>\$ 556,920</u>	<u>\$ 150,000</u>	<u>\$ 869,608</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES				
Capital Contributions	<u>\$ 1,337,799</u>	<u>\$ -</u>	<u>\$ 1,781,686</u>	<u>\$ 2,084,746</u>

See accompanying Notes to Basic Financial Statements.

**CITY OF DE PERE, WISCONSIN
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2023**

	<u>Total</u>	<u>Governmental Activities - Internal Service Funds</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	\$ 4,024,764	\$ (328,453)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:		
Depreciation	2,161,067	-
Depreciation Charged to Sewer Utility	-	-
Change in Liability (Asset) and Deferred Outflows and Inflows of Resources:		
Pension	135,897	-
Other Postemployment Benefits	10,469	-
Change in Operating Assets and Liabilities:		
Accounts Receivables	(181,255)	-
Inventories and Prepaid Items	354	-
Accounts Payable	(557,422)	(12,036)
Accrued and Other Current Liabilities	6,189	-
Compensated Absences	(29,581)	-
Net Cash Provided (Used) by Operating Activities	<u>\$ 5,570,482</u>	<u>\$ (340,489)</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS TO THE STATEMENT OF NET POSITION		
Cash and Cash Equivalents in Current Assets	\$ 1,426,528	\$ 1,698,681
Cash and Cash Equivalents in Restricted Assets	150,000	-
Total Cash and Cash Equivalents	<u>\$ 1,576,528</u>	<u>\$ 1,698,681</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES		
Capital Contributions	<u>\$ 5,204,231</u>	<u>\$ -</u>

See accompanying Notes to Basic Financial Statements.

**CITY OF DE PERE, WISCONSIN
STATEMENT OF FIDUCIARY NET POSITION
TAX COLLECTION CUSTODIAL FUND
DECEMBER 31, 2023**

ASSETS

Current Assets:

Cash and Investments	\$ 13,975,809
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Receivables:

Taxes	16,137,587
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Total Assets	30,113,396
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DEFERRED INFLOWS OF RESOURCES

Property Taxes Levied for Subsequent Year	30,113,396
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FIDUCIARY NET POSITION

Restricted for Other Governments	\$ -
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See accompanying Notes to Basic Financial Statements.

**CITY OF DE PERE, WISCONSIN
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
TAX COLLECTION CUSTODIAL FUND
YEAR ENDED, DECEMBER 31, 2023**

ADDITIONS

Taxes and Special Charged Collected	\$ 21,939,267
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DEDUCTIONS

Payments to Other Taxing Entities	21,939,267
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CHANGE IN NET POSITION

-

Fiduciary Net Position - Beginning of Year

-

FIDUCIARY NET POSITION - END OF YEAR

	\$ -
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See accompanying Notes to Basic Financial Statements.

**CITY OF DE PERE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023**

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.

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*.

**CITY OF DE PERE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Government-Wide and Fund Financial Statements (Continued)

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.

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.

**CITY OF DE PERE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Government-Wide and Fund Financial Statements (Continued)

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 a custodial fund.

D. Measurement Focus and Basis of Accounting

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

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

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

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

**CITY OF DE PERE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Measurement Focus and Basis of Accounting (Continued)

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.

**CITY OF DE PERE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance (Continued)

2. Property Taxes and Special Charges/Receivable (Continued)

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 2022 tax roll are recognized as revenue in 2023. Special assessments are subject to collection procedures.

5. Loans Receivable

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

6. Interfund Receivables and Payables

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

**CITY OF DE PERE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance (Continued)

6. Interfund Receivables and Payables (Continued)

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 classified as nonspendable fund balance to indicate that they do not represent spendable available financial resources.

8. Prepaid Items

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

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

9. Capital Assets

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

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

**CITY OF DE PERE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance (Continued)

9. Capital Assets (Continued)

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.

**CITY OF DE PERE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance (Continued)

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. Leases

Lessor

The City is a lessor for noncancellable leases of buildings and land. The City recognizes a lease receivable and a deferred inflow of resources in the applicable governmental activities or business-type activities in the government-wide and in the governmental and proprietary fund financial statements.

At the commencement of a lease, the City initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the City determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The City uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease.
- Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

**CITY OF DE PERE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance (Continued)

13. Leases (Continued)

Lessor (Continued)

The City monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

14. Pensions

The fiduciary net position of the Wisconsin Retirement System (WRS) has been determined using the flow of economic resources measurement focus and accrual basis of accounting. This includes for purposes of measuring the following:

- Net Pension Liability (Asset),
- Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions,
- Pension Expense (Revenue).

Information about the fiduciary net position of the WRS and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by the 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.

15. Other Postemployment Benefits Other Than Pensions (OPEB)

Defined Benefit Plan

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense (revenue), information about the fiduciary net position of the City's Other Postemployment Benefit Plan (the Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, the Plan recognizes benefit payments when due and payable in accordance with the benefit terms.

CITY OF DE PERE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance (Continued)

15. Other Postemployment Benefits Other Than Pensions (OPEB) (Continued)

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 (revenue), 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.

16. 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.

CITY OF DE PERE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance (Continued)

16. Fund Equity (Continued)

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/amortization, 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.

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.

**CITY OF DE PERE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023**

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, 2023.

**CITY OF DE PERE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023**

NOTE 2 STEWARDSHIP AND COMPLIANCE (CONTINUED)

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, 2023 as follows:

Funds	Excess Expenditures
General Government:	
Assessment of Property	\$ 13,789
Accounting and Finance	70,615
Accounting and Finance Outlay	494
City Hall	35,873
City Hall Outlay	18,853
Public Safety:	
Police Department	174,301
Police Department Outlay	36,088
Fire/Ambulance Department	250,054
Building and Electrical	1,933
Public Works:	
Street Machinery Repair Outlay	1,931
Municipal Service Center	5,049
Mechanics	16,405
Administration	5,893
Engineer Outlay	445
Weed Cutting	1,971
Street Lighting	3,102
Sanitation:	
Garbage and Refuse Collection	30,715
Landfill Waste Disposal	15,365
Health and Human Services:	
Nurse	15,728
Culture and Recreation:	
Swimming Pools Outlay	13,560
Parks - General	13,394
Parks Outlay	130,779
Parks Equipment Maintenance	6,160
Forestry	12,464
Historical Society	5,706

**CITY OF DE PERE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023**

NOTE 2 STEWARDSHIP AND COMPLIANCE (CONTINUED)

C. Deficit Fund Equity

The following funds had deficit fund balance as of December 31, 2023:

Funds	Deficit Fund Balance
Special Revenue Funds:	
Cable Access	\$ 119
Capital Projects Funds:	
Public Improvements	2,182,697
Pool Capital Projects	1,062,216
TID No. 7	3,590,008
TID No. 9	304,809
TID No. 10	1,621,055
TID No. 16	54,572
TID No. 17	48,076

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 2023 and 2024 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 2023 budget was 2.29%. The actual limit for the City for the 2024 budget was 3.633%. 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.

**CITY OF DE PERE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023**

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.

The carrying amount of the City's cash and investments totaled \$55,380,306 on December 31, 2023 as summarized below:

Petty Cash and Cash on Hand	\$ 3,790
Deposits with Financial Institutions	26,438,751
Investments:	
U.S. Treasury Securities	3,227,670
Federal Agency Securities	2,638,434
Negotiable Certificate of Deposits	2,037,218
Corporate Bonds and Notes	120,886
Municipal Bonds	1,715,405
Money Market Mutual Funds	1,787,530
Wisconsin Local Government Investment Pool	17,410,622
Total	<u>\$ 55,380,306</u>

Reconciliation to the Basic Financial Statements:

Government-Wide Statement of Net Position:	
Cash and Investments	\$ 38,972,287
Restricted Cash and Investments	2,432,210
Fiduciary Fund Statement of Net Position:	
Cash and Investments	13,975,809
Total	<u>\$ 55,380,306</u>

**CITY OF DE PERE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Cash and Investments (Continued)

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, 2023:

	Fair Value Measurements Using:		
	Level 1	Level 2	Level 3
Investments:			
U.S. Treasury Securities	\$ -	\$ 3,227,670	\$ -
Federal Agency Securities	-	2,638,434	-
Corporate Bonds and Notes	-	120,886	-
Municipal Bonds	-	1,715,405	-
Money Market Mutual Funds	1,787,530	-	-
Negotiable Certificates of Deposit	-	2,037,218	-
Total	<u>\$ 1,787,530</u>	<u>\$ 9,739,613</u>	<u>\$ -</u>

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

Custodial Credit Risk

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

**CITY OF DE PERE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Cash and Investments (Continued)

Custodial Credit Risk (Continued)

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, 2023, \$26,111,293 of the City's deposits with financial institutions were in excess of federal and state depository insurance limits. \$19,261,985 was collateralized with securities held by the pledging financial institution or its trust department or agent but not in the City's name and \$6,849,307 remained uncollateralized.

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	\$ 3,227,670	\$ 3,227,670	\$ -	\$ -	\$ -	\$ -
Federal Agency Securities	2,638,434	-	2,638,434	-	-	-
Negotiable Certificates of Deposit	2,037,218	-	2,037,218	-	-	-
Corporate Bonds and Notes	120,886	120,886	-	-	-	-
Municipal Bonds	1,715,405	54,455	663,580	720,478	276,892	-
Money Market Mutual Funds	1,787,530	1,787,530	-	-	-	-
Wisconsin Local Government Investment Pool	17,410,622	17,410,622	-	-	-	-
Totals	\$ 28,937,765	\$ 22,601,163	\$ 5,339,232	\$ 720,478	\$ 276,892	\$ -

**CITY OF DE PERE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Cash and Investments (Continued)

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. As of June 30, 2023, the Wisconsin local government investment pool had a weighted average maturity of 23 days.

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

Investment Type	Amount	Remaining Maturity (in Months)			
		12 Months or Less	13 to 24 Months	25 to 60 Months	More Than 60 Months
U.S. Treasury Securities	\$ 3,227,670	\$ 1,085,043	\$ 816,835	\$ 1,325,792	\$ -
Federal Agency Securities	2,638,434	383,693	1,832,833	421,908	-
Negotiable Certificates of Deposit	2,037,218	726,540	669,310	641,368	-
Corporate Bonds and Notes	120,886	-	-	120,886	-
Municipal Bonds	1,715,405	635,800	199,240	781,155	99,210
Money Market Mutual Funds	1,787,530	1,787,530	-	-	-
Wisconsin Local Government Investment Pool	17,410,622	17,410,622	-	-	-
Totals	\$ 28,937,765	\$ 22,029,228	\$ 3,518,218	\$ 3,291,109	\$ 99,210

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.	\$ 2,638,434

**CITY OF DE PERE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Cash and Investments (Continued)

Wisconsin Local Government Investment Pool

The City has investments in the Wisconsin Local Government Investment Pool of \$17,410,622 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.

B. Restricted Assets

Restricted assets on December 31, 2023 totaled \$3,000,748 and consisted of cash and investments held for the following purposes:

Funds	Amount	Purpose
Debt Service Fund:		
Debt Retirement	\$ 2,282,210	Resources available for debt retirement
Enterprise Funds:		
Wastewater Utility:		
Equipment Replacement	150,000	To be used for replacement of certain assets for DNR requirements
Total	<u>\$ 2,432,210</u>	

C. Due from Other Governments

In prior years, the City of De Pere sold its wastewater treatment facility to the Green Bay Metropolitan Sewerage District (GBMSD) with the sale price repaid to the City over a 20 year period. The notes receivable from GBMSD was discounted using a 5% interest rate. Annual principal and interest payments of \$160,485 are due annually through 2027, with a notes receivable balance of \$569,074 as of December 31, 2023 as summarized below.

Year Ended December 31,	Principal	Interest	Total
2024	\$ 132,032	\$ 28,453	\$ 160,485
2025	138,633	21,852	160,485
2026	145,564	14,921	160,485
2027	152,846	7,639	160,485
Total	<u>\$ 569,075</u>	<u>\$ 72,865</u>	<u>\$ 641,940</u>

**CITY OF DE PERE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

D. Leases Receivable

During the year ended December 31, 2023, the City recognized lease revenue and interest revenue in the governmental activities of \$39,161 and \$803, and in the business-type activities of \$165,658 and \$8,008, respectively, pursuant to these contracts.

A summary of the City's lease terms and interest rates is as follows:

Governmental Activities

Space lease. Monthly installments ranging from \$3,254 to \$3,520 including interest at 1%, termination date through 2025.

Business-Type Activities

Tower lease. Monthly installments ranging from \$9,685 to \$11,330 including interest at 1%, termination date through 2027.

Tower lease. Annual installments ranging from \$33,280 to \$37,435 including interest at 1%, termination date through 2026.

Tower lease. Quarterly installments ranging from \$10,068 to \$11,325 including interest at 1%, termination date through 2026.

CITY OF DE PERE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Capital Assets

Capital asset activity for the year ended December 31, 2023 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital Assets, Nondepreciable/Nonamortizable:				
Land	\$ 9,343,209	\$ 3,297,000	\$ -	\$ 12,640,209
Construction in Progress	6,505,114	437,342	6,505,114	437,342
Total Capital Assets, Nondepreciable/Nonamortizable	15,848,323	3,734,342	6,505,114	13,077,551
Capital Assets, Depreciable/Amortizable:				
Land Improvements	13,333,769	16,970	-	13,350,739
Buildings and Improvements	13,213,414	158,023	-	13,371,437
Machinery and Equipment	12,870,090	2,595,237	1,242,498	14,222,829
Infrastructure	88,385,213	7,418,060	4,012,508	91,790,765
Subtotals	127,802,486	10,188,290	5,255,006	132,735,770
Less Accumulated Depreciation/Amortization for:				
Land Improvements	3,593,182	609,990	-	4,203,172
Buildings and Improvements	8,731,235	354,160	-	9,085,395
Machinery and Equipment	9,048,719	899,995	1,242,498	8,706,216
Infrastructure	40,295,831	2,275,970	3,977,643	38,594,158
Subtotals	61,668,967	4,140,115	5,220,141	60,588,941
Total Capital Assets, Depreciable/Amortizable, Net	66,133,519	6,048,175	34,865	72,146,829
Governmental Activities Capital Assets, Net	<u>\$ 81,981,842</u>	<u>\$ 9,782,517</u>	<u>\$ 6,539,979</u>	85,224,380
Less: Capital Related Debt				39,225,000
Less: Lease Liability				126,823
Less: Debt Premium				1,995,774
Less: Capital Related Accounts Payable				2,308,007
Add: Unspent Proceeds				<u>4,059,582</u>
Net Investment in Capital Assets				<u>\$ 45,628,358</u>

CITY OF DE PERE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Capital Assets (Continued)

	Beginning Balance	Increases	Decreases	Ending Balance
Business-Type Activities:				
Capital Assets, Nondepreciable:				
Land	\$ 53,207	\$ -	\$ -	\$ 53,207
Construction in Progress	68,141	-	68,141	-
Total Capital Assets, Nondepreciable	121,348	-	68,141	53,207
Capital Assets, Depreciable:				
Buildings and Improvements	892,181	-	336,400	555,781
Machinery and Equipment	6,907,275	748,117	359,774	7,295,618
Infrastructure	88,668,485	9,714,459	342,253	98,040,691
Subtotals	96,467,941	10,462,576	1,038,427	105,892,090
Less Accumulated Depreciation	32,476,005	2,161,067	873,719	33,763,353
Total Capital Assets, Depreciable, Net	63,991,936	8,301,509	164,708	72,128,737
Business-Type Activities Capital Assets, Net	<u>\$ 64,113,284</u>	<u>\$ 8,301,509</u>	<u>\$ 232,849</u>	72,181,944
Less: Capital Related Debt				635,000
Less: Debt Premium				14,346
Less: Capital Related Accounts Payable				<u>87,458</u>
Net Investment in Capital Assets				<u>\$ 71,445,140</u>

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

Governmental Activities:	
General Government	\$ 118,079
Health and Human Services	26,337
Public Safety	460,982
Public Works	2,648,271
Culture and Recreation	886,446
Total Depreciation Expense - Governmental Activities	<u>\$ 4,140,115</u>
Business-Type Activities:	
Water Utility	\$ 758,115
Wastewater Utility	791,694
Stormwater Utility	611,258
Total Depreciation/Amortization Expense - Business-Type Activities	<u>\$ 2,161,067</u>

**CITY OF DE PERE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

F. 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, 2023 are detailed below:

	Interfund Receivables	Interfund Payables
Temporary Cash Advances to Finance		
Operating Cash Deficits:		
Governmental Funds:		
General	\$ 2,084,336	\$ -
Cable Access	-	12,451
TID No. 6	2,078,146	-
TID No. 7	-	3,586,700
TID No. 9	-	269,690
TID No. 10	-	1,621,055
TID No. 15	3,501,947	-
TID No. 16	-	54,572
TID No. 17	-	48,076
Public Improvements	-	1,013,155
Pool Capital Projects	-	1,058,730
Proprietary Fund:		
Wastewater Utility	4,952,346	-
Stormwater Utility	245,343	-
Water Utility	-	5,197,689
Subtotal	<u>12,862,118</u>	<u>12,862,118</u>
Long-Term Advances:		
General Fund	27,821	-
Internal Service Funds:		
Health Self Insurance	-	17,821
Dental Self Insurance	-	10,000
Subtotal	<u>27,821</u>	<u>27,821</u>
Totals	<u><u>\$ 12,889,939</u></u>	<u><u>\$ 12,889,939</u></u>

CITY OF DE PERE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

F. Interfund Receivable, Payables, and Transfers (Continued)

Interfund transfers for the year ended December 31, 2023 were as follows:

Funds	Transfer In	Transfer Out
General	\$ 951,688	\$ 47,850
Wastewater Utility	-	255,499
Water Utility	42,518	427,554
Public Improvements	635,556	-
Capital Equipment	22,330	-
Pool Capital Projects	900,000	628,605
TID No. 6	3,786,288	2,631,124
TID No. 7	-	1,998,824
TID No. 8	-	732,617
TID No. 9	-	287,149
TID No. 10	-	526,476
TID No. 11	-	275,467
TID No. 12	-	1,106,112
TID No. 13	-	236,825
TID No. 14	-	156,108
TID No. 15	-	95,338
TID No. 17	-	65,490
Cable Access	9,639	-
Park Equipment	15,880	8,705
Debt Service	7,802,132	4,686,288
Total	<u>\$ 14,166,031</u>	<u>\$ 14,166,031</u>

Interfund transfers were made for the following purposes:

Transfer to Debt Service for Debt Payments	\$ 5,835,700
Transfer to close out TID 6	1,966,432
Transfer to General Fund for Equipment Purchases	556,845
Transfer to General Fund for Payment in Lieu of Taxes	433,053
Transfer to Cable Access for Deficit	9,639
Transfer to Public Improvements for Capital Projects	635,556
Transfer to return funds to TID 6	3,786,288
Transfer to Water Utility for Project Costs	42,518
Transfer to Fund Pool Projects	900,000
Total	<u>\$ 14,166,031</u>

**CITY OF DE PERE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

G. Short-Term Obligations

The City issued short-term promissory notes in advance of property tax collections. Short-term debt activity for the year ended December 31, 2023 was as follows:

Note	Outstanding 1/1/23	Issued	Retired	Outstanding 12/31/23
	<u>\$ 350,000</u>	<u>\$ -</u>	<u>\$ 350,000</u>	<u>\$ -</u>

Total interest paid for the year on short-term debt totaled \$4,241.

H. Long-Term Obligations

The following is a summary of changes in long-term obligations of the City for the year ended December 31, 2023:

	Beginning Balance	Issued	Retired	Ending Balance	Due Within One Year
Governmental Activities:					
General Obligation Debt:					
Bonds	\$ 2,820,000	\$ -	\$ 620,000	\$ 2,200,000	\$ 425,000
Taxable bonds	150,000	-	150,000	-	-
Community Development Bonds	4,775,000	-	290,000	4,485,000	300,000
Notes	33,905,000	8,350,000	4,355,000	37,900,000	5,190,000
Taxable Notes	8,215,000	6,670,000	460,000	14,425,000	810,000
Total General Obligation Debt	49,865,000	15,020,000	5,875,000	59,010,000	6,725,000
Debt Premium	2,153,720	518,252	488,763	2,183,209	495,248
Lease Liability - Financed Purchased	145,136	51,534	69,847	126,823	-
Compensated Absences	1,940,544	250,648	320,716	1,870,476	-
Governmental Activities Long-Term Obligations	<u>\$ 54,104,400</u>	<u>\$ 15,840,434</u>	<u>\$ 6,754,326</u>	<u>\$ 63,190,508</u>	<u>\$ 7,220,248</u>
Business-Type Activities:					
General Obligation Debt:					
Notes	\$ 840,000	\$ -	\$ 205,000	\$ 635,000	\$ 210,000
Debt Premium	19,746	-	5,400	14,346	5,400
Compensated Absences	285,184	-	29,581	255,603	-
Business-Type Activities Long-Term Obligations	<u>\$ 1,144,930</u>	<u>\$ -</u>	<u>\$ 239,981</u>	<u>\$ 904,949</u>	<u>\$ 215,400</u>

Total interest paid during the year on long-term debt totaled \$1,380,655.

**CITY OF DE PERE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Long-Term Obligations (Continued)

General Obligation Debt

General obligation debt currently outstanding is detailed as follows:

	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance 12/31/23
General Obligation Bonds:					
2013A	08/13/13	2028	3.00-3.625%	\$ 5,650,000	\$ 855,000
2014A	11/20/14	2029	2.00-3.00%	1,075,000	470,000
2017B	10/18/17	2027	2.75%	1,700,000	875,000
General Obligation Community Development Bonds:					
2018B	09/20/18	2033	3.25-5.00%	5,545,000	4,485,000
General Obligation Notes:					
2015A	09/24/15	2025	2.00-3.00%	8,285,000	600,000
2016A	10/19/16	2026	1.00-2.00%	7,915,000	2,360,000
2017A	10/18/17	2027	2.00-2.25%	2,015,000	785,000
2018A	09/20/18	2028	3.00-5.00%	2,600,000	1,345,000
2019A	10/21/19	2029	3.00-4.00%	8,715,000	4,965,000
2020A	10/14/20	2030	1.00-2.00%	8,340,000	5,860,000
2021A	10/15/21	2031	2.00%	6,375,000	5,015,000
2022A	09/07/22	2032	4.00%	10,100,000	9,255,000
2023 A	09/07/23	2033	4.00-5.00%	8,350,000	8,350,000
General Obligation Taxable Notes:					
2016B	10/19/16	2026	2.00-2.25%	890,000	270,000
2019B	10/21/19	2029	2.25-2.70%	880,000	755,000
2020B	10/14/20	2030	0.35-1.40%	2,670,000	1,990,000
2021B	10/15/21	2031	0.35-1.80%	3,895,000	3,855,000
2022B	09/07/22	2032	0.35-1.80%	885,000	885,000
2023B	09/07/23	2033	4.85-5.6%	6,670,000	6,670,000
Total Outstanding General Obligation Debt					<u>\$ 59,645,000</u>

Annual principal and interest maturities of the outstanding general obligation debt of \$59,645,000 on December 31, 2023 are detailed below:

Year Ended December 31,	Governmental Activities		Business-Type Activities		Totals	
	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$ 6,725,000	\$ 1,914,593	\$ 210,000	\$ 12,700	\$ 6,935,000	\$ 1,927,293
2025	6,580,000	1,725,454	210,000	8,500	6,790,000	1,733,954
2026	7,000,000	1,525,439	215,000	4,300	7,215,000	1,529,739
2027	6,670,000	1,300,266	-	-	6,670,000	1,300,266
2028	6,235,000	1,095,226	-	-	6,235,000	1,095,226
2029 - 2033	25,800,000	2,634,050	-	-	25,800,000	2,634,050
Total	<u>\$ 59,010,000</u>	<u>\$ 10,195,028</u>	<u>\$ 635,000</u>	<u>\$ 25,500</u>	<u>\$ 59,645,000</u>	<u>\$ 10,220,528</u>

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

**CITY OF DE PERE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Long-Term Obligations (Continued)

Legal Margin for New Debt

The City's legal margin for creation of additional general obligation debt on December 31, 2023 was \$106,120,505 as follows:

Equalized Valuation of the City	\$ 3,315,310,100
Statutory Limitation Percentage	(x) 5%
General Obligation Debt Limitation, Per Section 67.03 of the Wisconsin Statutes	165,765,505
Total Outstanding General Obligation Debt Applicable to Debt Limitation	59,645,000
Legal Margin for New Debt	\$ 106,120,505

I. Leases Liability: Finance Purchases

The City is required to make various monthly principal and interest payments. This lease has an interest rate of 7.79%. The equipment has an estimated useful life of three years. The financed purchase lease expires in 2024.

The City is required to make various monthly principal and interest payments. This lease has an interest rate of 8.49%. The equipment has an estimated useful life of three years. The financed purchase lease expires in 2025.

These lease agreements qualify as a financed purchase for accounting purposes and, therefore, have been recorded at the present value of the future minimum lease payments as of the date of their inception. The asset acquired through a financed purchase lease is as follows:

<u>Year Ended December 31,</u>	Principal	Interest	Total
2024	\$ 100,007	\$ 10,240	\$ 110,247
2025	26,816	2,277	29,093
Total	\$ 126,823	\$ 12,517	\$ 139,340

**CITY OF DE PERE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. 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, expected to work at least 1200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

ETF issued a standalone Annual Comprehensive (ACFR), which can be found at <https://etf.wi.gov/reports-and-studies/financial-reports-and-statements>.

Additionally, ETF issued a standalone Wisconsin Retirement System Financial report, which can also be found using the link above.

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 and 62 for elected officials and executive service retirement plan participants), if hired on or before December 31, 2016 are entitled to a retirement benefit based on a formula factor, their final average earnings, and creditable service.

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

**CITY OF DE PERE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Pension Plan (Continued)

1. Plan Description (Continued)

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. Postretirement 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
2013	-9.6%	9%
2014	4.7%	25%
2015	2.9%	2%
2016	0.5%	-5%
2017	2.0%	4%
2018	2.4%	17%
2019	0.0%	-10%
2020	1.7%	21%
2021	5.1%	13%
2022	7.4%	15%

**CITY OF DE PERE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Pension Plan (Continued)

3. Contributions

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

During the year ending December 31, 2023, the WRS recognized \$1,431,922 in contributions from the City.

Contribution rates for the reporting period are (per WRS Employer Rates website for 2023):

Employee Category	Employee	Employer
General (including teachers, executives and elected officials)	6.80%	6.80%
Protective with Social Security	6.80%	13.20%
Protective without Social Security	6.80%	18.10%

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

At December 31, 2023, the City reported a liability of \$5,433,668 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021 rolled forward to December 31, 2022. 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, 2022, the City's proportion was 0.10256648% which was an increase of 0.00276612% from its proportion measured as of December 31, 2021.

For the year ended December 31, 2023, the City recognized a pension expense of \$2,753,395.

**CITY OF DE PERE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Pension Plan (Continued)

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

At December 31, 2023, 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	\$ 8,654,149	\$ 11,369,609
Net Differences Between Projected and Actual		
Earnings on Pension Plan Investments	9,230,548	-
Changes in Assumptions	1,068,484	-
Changes in Proportion and Differences Between		
Employer Contributions and Proportionate Share		
of Contributions	18,478	68,091
Employer Contributions Subsequent to the		
Measurement Date	1,431,922	-
Total	<u>\$ 20,403,581</u>	<u>\$ 11,437,700</u>

\$1,431,922 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, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

<u>Year Ended December 31,</u>	<u>Expense</u>
2024	\$ 305,611
2025	1,556,022
2026	1,591,486
2027	4,080,840
Total	<u>\$ 7,533,959</u>

**CITY OF DE PERE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Pension Plan (Continued)

5. Actuarial Assumptions

The total pension liability in the December 31, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2021
Measurement Date of Net Pension Liability (Asset):	December 31, 2022
Experience Study:	January 1, 2018 - December 31, 2020 Published November 19, 2021
Actuarial Cost Method:	Entry Age
Asset Valuation Method:	Fair Value
Long-Term Expected Rate of Return:	6.8%
Discount Rate:	6.8%
Salary Increases:	
Wage Inflation	3.0%
Seniority/Merit	0.1%-5.6%
Mortality	2020 WRS Experience Mortality Table
Postretirement Adjustments*	1.7%

* *No postretirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 1.7% is the assumed annual adjustment based on the investment return assumption and the postretirement discount rate.*

Actuarial assumptions are based upon an experience study conducted in 2021 that covered a three-year period from January 1, 2018 to December 31, 2020. The total pension liability for December 31, 2022 is based upon a roll-forward of the liability calculated from the December 31, 2021 actuarial valuation.

**CITY OF DE PERE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Pension Plan (Continued)

5. Actuarial Assumptions (Continued)

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 geometric real rates of return for each major asset class are summarized in the following table:

	Current Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %
<u>Core Fund Asset Class</u>			
Public Equity	48%	7.6%	5.0%
Public Fixed Income	25%	5.3%	2.7%
Inflation Sensitive Assets	19%	3.6%	1.1%
Real Estate	8%	5.2%	2.6%
Private Equity/Debt	15%	9.6%	6.9%
Multi-Asset	4%	N/A	N/A
Total Core Fund	100%	7.4%	4.8%
<u>Variable Fund Asset Class</u>			
U.S. Equities	70%	7.2%	4.6%
International Equities	30%	8.1%	5.5%
Total Variable Fund	100%	7.7%	5.1%

New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.5%

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

The investment policy used for the Core Fund involves reducing equity exposure by leveraging lower-volatility assets, such as fixed income securities. This results in an asset allocation beyond 100%. Currently, an asset allocation target of 15% policy leverage is used, subject to an allowable range of up to 20%.

**CITY OF DE PERE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Pension Plan (Continued)

5. Actuarial Assumptions (Continued)

Single Discount Rate. A single discount rate of 6.80% was used to measure the Total Pension Liability for the current and prior year. This single discount rate is based on the expected rate of return on pension plan investments of 6.80% and a municipal bond rate of 4.05% (Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of December 31, 2022. In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities.). Because of the unique structure of WRS, the 6.80% expected rate of return implies that a dividend of approximately 1.7% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the 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 6.80%, 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 (5.80%) or 1-percentage-point higher (7.80%) than the current rate:

	1% Decrease to Discount Rate (5.80%)	Current Discount Rate (6.80%)	1% Increase to Discount Rate (7.80%)
City's Proportionate Share of the Net Pension Liability (Asset)	\$ 18,034,167	\$ 5,433,668	\$ (3,234,394)

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

**CITY OF DE PERE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

K. Other Postemployment Benefits

The City reports OPEB related balances at December 31, 2023 as summarized below:

	OPEB Liability	Deferred Outflows of Resources	Deferred Inflows of Resources	OPEB Expense
Single-Employer Defined OPEB Plan	\$ 347,895	\$ 122,607	\$ 158,665	\$ 3,933
Local Retiree Life Insurance Fund (LRLIF)	1,438,004	657,730	1,024,986	155,941
Total	<u>\$ 1,785,899</u>	<u>\$ 780,337</u>	<u>\$ 1,183,651</u>	<u>\$ 159,874</u>

1. Single-Employer Defined OPEB Plan

Plan Description

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

Benefits Provided

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

Employees Covered by Benefit Terms

At December 31, 2023, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently Receiving	
Benefit Payments	4
Active Employees	128
Total	<u>132</u>

Contributions

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

**CITY OF DE PERE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

K. Other Postemployment Benefits (Continued)

1. Single-Employer Defined OPEB Plan (Continued)

Total OPEB Liability

The City's total OPEB liability was determined by an actuarial valuation as of December 31, 2022 and rolled forward to December 31, 2023.

Actuarial Assumptions. The total OPEB liability in the December 31, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Actuarial Valuation Date:	December 31, 2022
Measurement Date of Net OPEB Liability (Asset):	December 31, 2023
Actuarial Cost Method:	Entry Age Normal
Health Care Trend:	Actual first year trend, then 6.50% decreasing by .10% per year down to 4.5%, and level thereafter
Discount Rate:	4.00%
Municipal Bond Rate Source:	S&P Municipal 20 Year High Grade Index
Assumed Rate of Inflation:	4.00%
Mortality:	Wisconsin 2018 Mortality Table adjusted for future mortality using the MP-2018 generated improvement scale

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 (4.00%) as of the measurement date. All other assumptions and methods remained unchanged from the valuation performed as of December 31, 2021.

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

**CITY OF DE PERE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

K. Other Postemployment Benefits (Continued)

1. Single-Employer Defined OPEB Plan (Continued)

Changes in the Total OPEB Liability

	Increase (Decrease)
	Total OPEB
	Liability
Balance at December 31, 2022	\$ 196,464
Changes for the Year:	
Service Cost	13,526
Interest	8,637
Changes of Assumptions	95,841
Benefit Payments	33,427
Net Changes	151,431
Balance at December 31, 2023	\$ 347,895

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 (3.00%) or 1-percentage-point higher (5.00%) than the current rate:

	1% Decrease to Discount Rate (3.00%)	Current Discount Rate (4.00%)	1% Increase to Discount Rate (5.00%)
Total OPEB Liability	\$ 375,802	\$ 347,895	\$ 322,309

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 (6.0% decreasing to 3.5%) or 1-percentage-point higher (8.0% decreasing to 5.5%) than the current healthcare cost trend rates:

	1% Decrease (6.0% Decreasing to 3.5%)	Healthcare Cost Trend Rates (7.0% Decreasing to 4.5%)	1% Increase (8.0% Decreasing to 5.5%)
Total OPEB Liability	\$ 314,140	\$ 347,895	\$ 387,531

**CITY OF DE PERE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

K. Other Postemployment Benefits (Continued)

1. Single-Employer Defined OPEB Plan (Continued)

OPEB Expense and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2023, the City recognized OPEB expense of \$9,004. At December 31, 2023, the City reported deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 86,257	\$ 109,780
Changes in Assumptions	36,350	48,885
Total	<u>\$ 122,607</u>	<u>\$ 158,665</u>

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

<u>Year Ended December 31,</u>	<u>(Revenue)/Expense</u>
2024	\$ (13,159)
2025	(13,159)
2026	(13,159)
2027	(13,159)
2028	(13,152)
Thereafter	29,730
Total	<u>\$ (36,058)</u>

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.

**CITY OF DE PERE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

K. Other Postemployment Benefits (Continued)

2. Local Retiree Life Insurance Fund (Continued)

OPEB Plan Fiduciary Net Position

ETF issues a standalone Annual Comprehensive Financial Report (ACFR), which can be found at <http://etf.wi.gov/about-eft/reports-and-studies/financial-reports-and-statements>.

Additionally, ETF issued a standalone Retiree Life Insurance Financial Report, which can also be found using the link above.

Benefits Provided

The LRLIF plan provides fully paid up life insurance benefits for post-age 64 retired members 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 postretirement 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 member premiums until age 65 in order to be eligible for the benefit after age 65.

Contribution rates as of December 31, 2023 are:

<u>Coverage Type</u>	<u>Employer Contribution</u>
50% Postretirement Coverage	40% of Employee Contribution
25% Postretirement Coverage	20% of Employee Contribution

**CITY OF DE PERE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

K. Other Postemployment Benefits (Continued)

2. Local Retiree Life Insurance Fund (Continued)

Contributions (Continued)

Member contributions are based upon nine age bands through age 69 and an additional eight age bands for those age 70 and over. Participating members must pay monthly contribution rates per \$1,000 of coverage until the age of 65 (age 70 if active). The member contribution rates in effect for the year ended December 31, 2022 are listed below:

Life Insurance Employee Contribution Rates For the Year Ended December 31, 2022		
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, 2023, the LRLIF recognized \$7,555 in contributions from the employer.

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

At December 31, 2023, the City reported a liability of \$1,438,004 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of December 31, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of January 1, 2022 rolled forward to December 31, 2022. 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, 2022, the City's proportion was 0.37744600%, which was an increase of 0.01369000% from its proportion measured as of December 31, 2021.

For the year ended December 31, 2023, the City recognized OPEB expense of \$155,941.

**CITY OF DE PERE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

K. Other Postemployment Benefits (Continued)

2. Local Retiree Life Insurance Fund (Continued)

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

At December 31, 2023, 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	\$ -	\$ 140,732
Net Differences Between Projected and Actual		
Earnings on OPEB Plan Investments	26,984	-
Changes in Assumptions	516,643	848,816
Changes in Proportion and Differences Between		
Employer Contributions and Proportionate Share		
of Contributions	114,103	35,438
Total	<u>\$ 657,730</u>	<u>\$ 1,024,986</u>

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

<u>Year Ended December 31,</u>	<u>Expense</u>
2024	\$ (17,283)
2025	(28,973)
2026	(8,468)
2027	(70,320)
2028	(120,861)
Thereafter	(121,352)
Total	<u>\$ (367,257)</u>

**CITY OF DE PERE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

K. Other Postemployment Benefits (Continued)

2. Local Retiree Life Insurance Fund (Continued)

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

Actuarial Assumptions. The total OPEB liability in the January 1, 2022 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, 2022
Measurement Date of Net OPEB Liability (Asset):	December 31, 2022
Experience Study:	January 1, 2018 - December 31, 2020 Published November 19, 2021
Actuarial Cost Method:	Entry Age Normal
20 Year Tax-Exempt Municipal Bond Yield: *	3.72%
Long-Term Expected Rate of Return:	4.25%
Discount Rate:	3.76%
Salary Increases:	
Wage Inflation	3.00%
Seniority/Merit	0.1% - 5.6%
Mortality:	2020 WRS Experience Mortality Table
*Based on the Bond Buyers GO Index	

Actuarial assumptions are based upon an experience study conducted in 2020 that covered a three-year period from January 1, 2018 to December 31, 2020. The total OPEB liability for December 31, 2022 is based upon a roll-forward of the liability calculated from the December 31, 2022 actuarial valuation.

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.

**CITY OF DE PERE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

K. Other Postemployment Benefits (Continued)

2. Local Retiree Life Insurance Fund (Continued)

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

Asset Class	Index	Target Allocation	Long-Term Expected Geometric Real Rate of Return %
U.S. Intermediate Credit Bonds	Bloomberg U.S. Intermediate Credit	50%	2.45%
U.S. Mortgages	Bloomberg U.S. MBS	50%	2.83%
Inflation			2.30%
Long-Term Expected Rate of Return			4.25%

The long-term expected rate of return remained unchanged from the prior year at 4.25%. The long-term expected rate of return is determined by adding expected inflation to expected long-term returns and reflecting expected volatility and correlation. The expected inflation rate remained unchanged from the prior year at 2.30%.

Single Discount Rate. A single discount rate of 3.76% was used to measure the total OPEB liability for the current year, as opposed to a discount rate of 2.17% for the prior year. The significant change in the discount rate was primarily caused by the increase in the municipal bond rate from 2.06% as of December 31, 2021 to 3.72% as of December 31, 2022. The Plan's fiduciary net position was projected to be insufficient to make all projected future benefit payments of current active and inactive members. Therefore, the discount rate for calculating the Total OPEB Liability is equal to the single equivalent rate that results in the same actuarial present value as the long-term expected rate of return applied to benefit payments, to the extent that the plan's fiduciary net position is projected to be sufficient to make projected benefit payments, and the municipal bond rate applied to benefit payment to the extent that the plan's fiduciary net position is projected to be insufficient. The plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through December 31, 2036.

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

**CITY OF DE PERE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

K. Other Postemployment Benefits (Continued)

2. Local Retiree Life Insurance Fund (Continued)

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

Sensitivity of the City's Proportionate Share of Net OPEB Liability to Changes in the Discount Rate. The following presents the City's proportionate share of the net OPEB liability calculated using the discount rate of 3.76%, as well as what the City's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.76%) or 1-percentage-point higher (4.76%) than the current rate:

	1% Decrease to Discount Rate (2.76%)	Current Discount Rate (3.76%)	1% Increase to Discount Rate (4.76%)
City's Proportionate Share of the Net OPEB Liability (Asset)	\$ 1,960,566	\$ 1,438,004	\$ 1,037,521

Payable to the OPEB Plan

At December 31, 2023, the City reported no payable for the outstanding amount of contribution to the Plan required for the year ended December 31, 2023.

L. 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, 2023, nonspendable fund balance was as follows:

General Fund:

Nonspendable:

Inventories and Prepaid Items	\$ 205,371
Special Assessments	29,496
Advances to Other Funds	2,084,336
Total Nonspendable Fund Balance	<u>\$ 2,319,203</u>

**CITY OF DE PERE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

L. Fund Equity (Continued)

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, 2023, restricted fund balance was as follows:

General Fund:

Restricted for:

Property Tax Relief and Economic Development	\$ 97,821
Recreation Scholarship	36,344
Total General Fund Restricted Fund Balance	<u>134,165</u>

Debt Service Fund	2,282,210
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Special Revenue Funds:

Restricted for:

Development Loans	978,086
Public Land Acquisition	121,432
Affordable Housing	1,968,527
Total Special Revenue Funds Balance	<u>3,068,045</u>

Capital Projects Funds:

Restricted for:

Capital Projects	
TID No. 8	1,651,057
TID No. 11	890,643
TID No. 12	1,787,515
TID No. 13	236,730
TID No. 14	282,936
TID No. 15	3,492,792
Total Tax incremental Financing District Expenditures	<u>8,341,673</u>
Total Restricted Fund Balance	<u><u>\$ 13,826,093</u></u>

**CITY OF DE PERE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

L. Fund Equity (Continued)

Committed Fund Balance

In the fund financial statements, portions of government fund balances are committed by City Council action. At December 31, 2023, General Fund balance was committed as follows:

General Fund:

Committed for:

Nonlapsing Funds	\$ 1,188,438
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Special Revenue Funds:

Committed for:

Riverwalk Pier	580,740
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Dog Park	13,633
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Park Equipment	197,478
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De Pere Micro Fund Loan	53,228
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Total Special Revenue Fund Committed	845,079
Fund Balance	845,079

Capital Project Funds:

Committed for:

Capital Equipment	2,633,473
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Community Center	4,718
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Police/Fire Expansion	2,932
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Total Capital Project Funds	2,641,123
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Total Committed Fund Balance	\$ 4,674,640
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Minimum General Fund Balance Policy

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

Budgeted 2023 General Fund Expenditures	\$ 20,993,402
Minimum Fund Balance %	(x) 25%
Minimum Fund Balance Amount	\$ 5,248,351

The City's unassigned general fund balance of \$8,197,750 is above the minimum fund balance amount.

**CITY OF DE PERE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023**

NOTE 4 OTHER INFORMATION

A. Tax Incremental Financing

The City has established separate capital projects funds for twelve 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, 2023, the City can recover \$28,643,163 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. 6	TID No. 7	TID No. 8	TID No. 9
Creation Date	3/3/1998	10/17/2006	8/21/2007	8/7/2012
Termination Date	2/17/2022	10/17/2033	8/21/2027	8/7/2039
Tax Increment Property Tax Revenues for 2023	\$ -	\$ 86,546	\$ 390,355	\$ 49,292
Net Unreimbursed Project Costs Due City	\$ -	\$ 4,310,008	\$ 161,057	\$ 3,435,609

	TID No. 10	TID No. 11	TID No. 12	TID No. 13
Creation Date	8/7/2012	9/1/2015	9/1/2015	7/18/2017
Termination Date	8/7/2032	9/1/2035	9/1/2035	7/18/2037
Tax Increment Property Tax Revenues for 2023	\$ 189,436	\$ 333,066	\$ 699,346	\$ 167,516
Net Unreimbursed Project Costs Due City	\$ 4,847,054	\$ 1,559,358	\$ 5,437,486	\$ 2,638,270

	TID No. 14	TID No. 15	TID No. 16	TID No. 17
Creation Date	9/19/2018	2/15/2020	2/21/2020	3/16/2021
Termination Date	12/31/2038	2/18/2040	2/21/2040	3/16/2042
Tax Increment Property Tax Revenues for 2023	\$ 26,939	\$ 464,007	\$ -	\$ -
Net Unreimbursed Project Costs Due City	\$ 942,064	\$ 3,644,609	\$ 54,572	\$ 1,713,076

**CITY OF DE PERE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023**

NOTE 4 OTHER INFORMATION (CONTINUED)

B. Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. The City completes an annual review of its insurance coverage to ensure adequate coverage. Settled claims have not exceeded coverage in each of the past three years.

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

Health Self-Insurance Fund

City employees, retirees and employee dependents are eligible for medical benefits from a health self-insurance fund. Funding is provided by charges to City departments, employees, and retirees. The program is supplemented by stop loss protection, which limits the City's annual liability. Fund expenses consist of payments to a third-party administrator for medical claims, stop loss insurance premiums and administrative fees. On December 31, 2023, the fund had a balance of \$1,420,913.

The claims liability of \$172,844 reported in the fund at December 31, 2023 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
2023	\$ 186,095	\$ 1,679,556	\$ 2,038,495	\$ 172,844
2022	132,294	1,649,790	2,022,576	186,095

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, 2023, the fund had a balance of \$73,317.

**CITY OF DE PERE, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023**

NOTE 4 OTHER INFORMATION (CONTINUED)

B. Risk Management (Continued)

Dental Self-Insurance Fund (Continued)

The claims liability of \$3,786 reported in the fund at December 31, 2023, 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
2023	\$ 2,571	\$ 133,174	\$ 131,959	\$ 3,786
2022	3,797	140,973	138,827	2,571

C. Contingencies

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

D. Water Purchase Contract with Central Brown County Water Authority

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

Each Charter Member has entered into a water purchase contract under which they agree to purchase wholesale water from the Authority. Rates charged to each member are billed monthly and are based on (1) operation and maintenance costs, (2) fixed costs, including debt service on the revenue bond and (3) required Security Fund deposits. During 2023, the City paid the Authority \$3,601,892 in accordance with the water purchase contract.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF DE PERE, WISCONSIN
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)
WISCONSIN RETIREMENT SYSTEM
LAST 10 MEASUREMENT PERIODS

Measurement Period Ending	Proportion of the Net Pension Liability (Asset)	Proportionate Share of the Net Pension Liability (Asset)	Covered Payroll	Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)
12/31/14	0.08664090%	\$ (2,128,138)	\$ 9,073,681	23.45%	102.74%
12/31/15	0.08721909%	1,417,293	9,424,305	15.04%	98.20%
12/31/16	0.08851511%	729,575	9,577,125	7.62%	99.12%
12/31/17	0.09092334%	(2,699,621)	9,670,368	27.92%	102.93%
12/31/18	0.09310308%	3,312,315	10,029,996	33.02%	96.45%
12/31/19	0.09492159%	(3,060,705)	10,457,329	-29.27%	102.96%
12/31/20	0.09781188%	(6,106,531)	11,200,080	-54.52%	105.26%
12/31/21	0.09980036%	(8,044,092)	11,354,060	-70.85%	106.02%
12/31/22	0.10256648%	5,433,668	12,055,709	45.07%	95.75%

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	-	10,029,996	9.74%
12/31/19	1,006,862	1,006,862	-	10,457,329	9.63%
12/31/20	1,156,889	1,156,889	-	11,200,080	10.33%
12/31/21	1,180,293	1,180,293	-	11,354,060	10.40%
12/31/22	1,234,602	1,234,602	-	12,055,709	10.24%
12/31/23	1,431,922	1,431,922	-	12,666,777	11.30%

See accompanying Notes to Required Supplementary Information.

CITY OF DE PERE, WISCONSIN
SCHEDULE OF CHANGES IN OPEB LIABILITY AND RELATED RATIOS
LAST 10 MEASUREMENT PERIODS

	2023	2022	2021	2020	2019	2018	2017
Total OPEB Liability:							
Service Cost	\$ 13,526	\$ 18,510	\$ 20,168	\$ 18,239	\$ 20,928	\$ 22,795	\$ 22,795
Interest	8,637	4,505	5,929	6,523	15,145	13,298	12,862
Changes of Benefit Terms							
Differences Between Expected and Actual Experience	95,841	-	(44,531)	-	(157,218)	-	-
Changes of Assumptions	33,427	(39,218)	(11,767)	10,442	(6,038)	(13,769)	(5,254)
Benefit Payments	-	(6,660)	(7,758)	(12,016)	(13,749)	(31,655)	(14,784)
Net Change in Total OPEB Liability	151,431	(22,863)	(37,959)	23,188	(140,932)	(9,331)	15,619
Total OPEB Liability - Beginning	196,464	219,327	257,286	234,098	375,030	384,361	368,742
Total OPEB Liability - Ending	\$ 347,895	\$ 196,464	\$ 219,327	\$ 257,286	\$ 234,098	\$ 375,030	\$ 384,361
Covered-Employee Payroll	\$ 11,634,130	\$ 10,509,539	\$ 10,509,539	\$ 9,732,159	\$ 9,732,159	\$ 7,447,066	\$ 7,447,066
City's Total OPEB Liability as a Percentage of Covered-Employee Payroll	2.99%	1.87%	2.09%	2.64%	2.41%	5.04%	5.16%

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

See accompanying Notes to Required Supplementary Information.

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CITY OF DE PERE, WISCONSIN
SCHEDULE OF PROPORTIONATE SHARE OF THE NET OPEB LIABILITY (ASSET)
LOCAL RETIREE LIFE INSURANCE FUND
LAST 10 MEASUREMENT PERIODS

Measurement Period 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%
12/31/19	0.35037200%	1,491,952	9,509,000	15.69%	37.58%
12/31/20	0.34576900%	1,901,979	10,418,000	18.26%	31.36%
12/31/21	0.36375600%	2,149,932	10,514,000	20.45%	29.57%
12/31/22	0.37744600%	1,438,004	10,592,000	13.58%	38.81%

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%
12/31/20	6,829	6,829	-	10,418,000	0.07%
12/31/21	7,358	7,358	-	11,354,060	0.06%
12/31/22	7,445	7,445	-	10,514,000	0.07%
12/31/23	7,555	7,555	-	12,666,777	0.06%

See accompanying Notes to Required Supplementary Information.

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**CITY OF DE PERE, WISCONSIN
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2023**

NOTE 1 WISCONSIN RETIREMENT SYSTEM

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

Changes of assumptions.

Based on a three-year experience study conducted in 2021 covering January 1, 2018 through December 31, 2020, the EFT Board adopted assumption changes that were used to measure the total pension liability beginning with the year-end December 31, 2021 including the following:

- Lowering the long-term expected rate of return from 7.0% to 6.8%
- Lowering the discount rate from 7.0 to 6.8%
- Lowering the price inflation rate from 2.5% to 2.4%
- Lowering the postretirement adjustments from 1.9% to 1.7%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table.

Based on a three-year experience study conducted in 2018 covering January 1, 2015 through December 31, 2017, the EFT Board adopted assumption changes that were used to measure the total pension liability beginning with the year-end December 31, 2018 including the following:

- Lowering the long-term expected rate of return from 7.2% to 7.0%
- Lowering the discount rate from 7.2% to 7.0%
- Lowering the wage inflation rate from 3.2% to 3.0%
- Lowering the price inflation rate from 2.7% to 2.5%
- Lowering the postretirement adjustments from 2.1% to 1.9%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table.

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.

**CITY OF DE PERE, WISCONSIN
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2023**

NOTE 2 OTHER POSTEMPLOYMENT BENEFITS

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

Single-Employer Defined Postemployment Benefit Plan

The discount rate was changed to the 20-year AA municipal bond rate (2.00%) for the measurement date of December 31, 2022. All other assumptions and methods remained unchanged from the valuation performed as of December 31, 2019. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Local Retiree Life Insurance Fund (LRLIF)

Assumptions: The ETF Board adopted economic and demographic assumption changes based on a three year experience study performed for the Wisconsin Retirement System. These assumptions are used in the actuarial valuations of OPEB liabilities (assets) for the retiree life insurance programs and are summarized below.

The assumption changes that were used to measure the December 31, 2021 total OPEB liabilities, including the following:

- Lowering the prince inflation rate from 2.5% to 2.4%
- Mortality assumptions were changed to reflect update trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table.

The assumption changes that were used to measure the December 31, 2018 total OPEB liabilities, including the following:

- Lowering the long-term expected rate of return from 5.00% to 4.25%
- Lowering the wage inflation rate from 3.2% to 3.0%
- Lowering the price inflation rate from 2.7% to 2.5%
- Mortality assumptions were changed to reflect update trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table.

SUPPLEMENTARY INFORMATION

**CITY OF DE PERE, WISCONSIN
GENERAL FUND
DETAILED COMPARISON OF BUDGETED AND ACTUAL REVENUES
YEAR ENDED DECEMBER 31, 2023**

	Budget			Variance Final Budget - Positive (Negative)
	Original	Final	Actual	
Taxes:				
General Property	\$ 9,216,557	\$ 9,216,557	\$ 9,216,564	\$ 7
Mobile Home	6,600	6,600	5,194	(1,406)
Excess Stadium District Sales Tax	120	120	7,590	7,470
Room Tax	12,500	12,500	14,221	1,721
Payments in Lieu of Taxes	10,000	10,000	1,358	(8,642)
Housing Authority	34,000	34,000	37,103	3,103
Interest and Penalties:				
Taxes	1,400	1,400	1,173	(227)
Special Assessments	10,000	10,000	6,955	(3,045)
Total Taxes	9,291,177	9,291,177	9,290,158	(1,019)
Intergovernmental:				
Law Enforcement Training	125,803	125,803	142,459	16,656
State Shared Taxes	1,472,056	1,472,056	1,736,205	264,149
Exempt Computer Aid	77,852	77,852	84,592	6,740
Fire Insurance	103,800	103,800	119,301	15,501
Rescue Squad	15,000	15,000	59,813	44,813
Transportation	1,385,117	1,385,117	1,385,298	181
Mass Transit	274,790	274,790	-	(274,790)
Public Health	60,199	60,199	64,560	4,361
Recycling	97,691	97,691	97,720	29
Other	167,124	167,124	222,860	55,736
Total Intergovernmental	3,779,432	3,779,432	3,912,808	133,376
Licenses and Permits:				
Licenses:				
Liquor and Malt Beverage	39,800	39,800	30,321	(9,479)
Operators	10,815	10,815	10,039	(776)
Cigarette	2,415	2,415	2,500	85
Food and Beverage	86,806	86,806	92,233	5,427
Cable Television	112,200	112,200	99,729	(12,471)
Trailer Park	100	100	-	(100)
Dog	4,672	4,672	3,970	(702)
Other Licenses/Permits	9,455	9,455	10,452	997
Permits:				
Construction	11,193	11,193	12,650	1,457
Electrical, Mechanical, and Plumbing	309,750	309,750	146,369	(163,381)
Sanitary Sewer	12,600	12,600	13,025	425
Zoning	446,384	446,384	255,854	(190,530)
Total Licenses and Permits	1,046,190	1,046,190	677,142	(369,048)

**CITY OF DE PERE, WISCONSIN
GENERAL FUND
DETAILED COMPARISON OF BUDGETED AND ACTUAL REVENUES (CONTINUED)
YEAR ENDED DECEMBER 31, 2023**

	Budget			Variance Final Budget - Positive (Negative)
	Original	Final	Actual	
Fines and Forfeits:				
Court Forfeitures and Costs	\$ 300,000	\$ 300,000	\$ 238,599	\$ (61,401)
Parking Violations	35,000	35,000	23,894	(11,106)
Total Fines and Forfeits	335,000	335,000	262,493	(72,507)
Public Charges for Services:				
General Government	43,822	43,822	52,886	9,064
Police	1,197	1,197	3,502	2,305
Alarm Monitoring Fees	7,140	7,140	10,750	3,610
Ambulance	1,025,000	1,025,000	1,175,711	150,711
Streets	60,188	60,188	104,567	44,379
Snow Removal	7,276	7,276	4,052	(3,224)
Weed Cutting	-	-	(3,403)	(3,403)
Recycling	17,050	17,050	24,236	7,186
Public Health	315	315	10,263	9,948
Community Center	53,550	53,550	64,994	11,444
Swimming Pools	227,850	227,850	286,887	59,037
Parks	17,745	17,745	19,532	1,787
Recreation	444,308	444,308	573,676	129,368
Concession Sales	44,625	44,625	49,380	4,755
Total Public Charges for Services	1,950,066	1,950,066	2,377,033	426,967
Intergovernmental Charges for Services:				
General Government	183,428	183,428	435,745	252,317
Public Safety	541,000	541,000	729,074	188,074
Public Works	732,468	732,468	732,467	(1)
Total Intergovernmental Charges for Services	1,456,896	1,456,896	1,897,286	440,390
Miscellaneous:				
Investment Income	325,000	325,000	1,942,403	1,617,403
Donations	7,500	7,500	387,721	380,221
Sale of City Property	165,000	165,000	27,307	(137,693)
Rental Income	150,353	150,353	42,423	(107,930)
Department Revenue	5,750	5,750	41,269	35,519
Other	607	607	58,584	57,977
Total Miscellaneous	654,210	654,210	2,499,707	1,845,497
Total Revenues	<u>\$ 18,512,971</u>	<u>\$ 18,512,971</u>	<u>\$ 20,916,627</u>	<u>\$ 2,403,656</u>

**CITY OF DE PERE, WISCONSIN
GENERAL FUND
DETAILED COMPARISON OF BUDGETED AND ACTUAL EXPENDITURES
YEAR ENDED DECEMBER 31, 2023**

	Budget		Actual	Variance Final Budget - Positive (Negative)
	Original	Final		
General Government:				
Council	\$ 81,807	\$ 81,807	\$ 79,139	\$ 2,668
Council Outlay	-	-	1,133	(1,133)
Municipal Court	123,612	123,612	121,899	1,713
Mayor	44,264	44,264	40,503	3,761
Administrator	144,536	200,864	167,436	33,428
Administrator Outlay	3,200	3,200	3,177	23
Clerk/Treasurer	276,966	276,966	276,687	279
Clerk/Treasurer Outlay	900	900	1,023	(123)
Elections	30,150	30,150	25,418	4,732
Elections Outlay	5,000	7,500	6,735	765
Assessment of Property	98,450	98,450	112,239	(13,789)
Accounting and Finance	154,424	170,424	241,039	(70,615)
Accounting and Finance Outlay	-	-	494	(494)
Data Processing	223,577	234,217	202,913	31,304
Personnel and Insurance	418,545	429,026	391,782	37,244
Personnel and Insurance Outlay	700	700	-	700
Legal	351,815	376,672	293,638	83,034
Legal Outlay	500	500	500	-
City Hall	145,288	145,288	181,161	(35,873)
City Hall Outlay	-	-	18,853	(18,853)
Other General Government	473,936	579,387	275,690	303,697
Total General Government	2,577,670	2,803,927	2,441,459	362,468
Public Safety:				
Police Department	5,815,214	5,815,214	5,989,515	(174,301)
Police Department Outlay	3,500	3,500	39,588	(36,088)
Traffic Control	96,860	96,860	83,459	13,401
Fire/Ambulance Department	4,442,229	4,481,725	4,731,779	(250,054)
Building and Electrical	307,232	307,232	304,486	2,746
Jail	5,250	5,250	7,183	(1,933)
Total Public Safety	10,670,285	10,709,781	11,156,010	(446,229)
Public Works:				
Street Machinery Repair	119,150	119,150	118,436	714
Street Machinery Repair Outlay	2,260	2,260	4,191	(1,931)
Municipal Service Center	100,498	100,498	105,547	(5,049)
Mechanics	138,200	138,200	154,605	(16,405)
Administration	114,866	114,866	120,759	(5,893)
Engineer	256,600	256,600	241,803	14,797
Engineer Outlay	5,250	5,250	5,695	(445)
Street Maintenance	157,372	157,372	126,166	31,206

**CITY OF DE PERE, WISCONSIN
GENERAL FUND
DETAILED COMPARISON OF BUDGETED AND ACTUAL EXPENDITURES (CONTINUED)
YEAR ENDED DECEMBER 31, 2023**

	Budget			Variance Final Budget - Positive (Negative)
	Original	Final	Actual	
Public Works (Continued):				
Brush Pickup	\$ 114,088	\$ 114,088	\$ 110,291	\$ 3,797
Weed Cutting	15,442	15,442	17,413	(1,971)
Snow and Ice Control	288,815	288,815	277,296	11,519
Traffic Signs and Markings	170,652	170,652	151,366	19,286
Traffic Lights	42,820	42,820	42,652	168
Street Lighting	428,595	431,595	434,697	(3,102)
Transit Systems	408,100	408,100	82,557	325,543
Total Public Works	2,362,708	2,365,708	1,993,474	372,234
Sanitation:				
Garbage and Refuse Collection	396,786	396,786	427,501	(30,715)
Landfill Waste Disposal	320,000	320,000	335,365	(15,365)
Recycling	141,782	141,782	126,290	15,492
Total Sanitation	858,568	858,568	889,156	(30,588)
Health and Human Services:				
Nurse	728,924	728,924	744,652	(15,728)
Board of Health	100	100	40	60
Total Health and Human Services	729,024	729,024	744,692	(15,668)
Culture and Recreation:				
Community Center	377,561	377,561	371,736	5,825
Special Events and Celebrations	30,283	30,283	13,318	16,965
Park and Recreation Administration	276,456	286,456	284,391	2,065
Recreation	678,371	679,821	595,918	83,903
Swimming Pools	617,127	617,127	571,299	45,828
Swimming Pools Outlay	-	-	13,560	(13,560)
Parks - General	622,749	622,749	636,143	(13,394)
Parks Outlay	11,000	29,960	160,739	(130,779)
Parks Equipment Maintenance	90,948	90,948	97,108	(6,160)
Boat Ramps	26,115	26,115	24,664	1,451
Forestry	255,338	265,805	278,269	(12,464)
Historical Society	11,860	15,060	20,766	(5,706)
Total Culture and Recreation	2,997,808	3,041,885	3,067,911	(26,026)
Conservation and Development:				
Economic Development	385,720	474,320	402,444	71,876
Total Expenditures	\$ 20,581,783	\$ 20,983,213	\$ 20,695,146	\$ 288,067

**CITY OF DE PERE, WISCONSIN
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2023**

	Special Revenue				
	Development Loan Program	Public Land Acquisition	Riverwalk Pier	Cable Access	Dog Park
ASSETS					
Cash and Investments	\$ 978,086	\$ 124,903	\$ 580,740	\$ -	\$ 13,633
Receivables:					
Taxes and Special Charges	-	-	-	-	-
Accounts	-	-	-	15,882	-
Loans	24,928	-	-	-	-
Due from Other Funds	-	-	-	-	-
Total Assets	\$ 1,003,014	\$ 124,903	\$ 580,740	\$ 15,882	\$ 13,633
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities:					
Accounts Payable	\$ -	\$ 3,471	\$ -	\$ 2,716	\$ -
Accrued and Other Current Liabilities	-	-	-	834	-
Due to Other Funds	-	-	-	12,451	-
Due to Other Funds	-	-	-	-	-
Unearned Revenues	-	-	-	-	-
Total Liabilities	-	3,471	-	16,001	-
Deferred Inflows of Resources:					
Property Taxes Levied for Subsequent Year	-	-	-	-	-
Loans Receivable	24,928	-	-	-	-
Total Deferred Inflows of Resources	24,928	-	-	-	-
Fund Balances:					
Restricted	978,086	121,432	-	-	-
Committed	-	-	580,740	-	13,633
Unassigned (Deficit)	-	-	-	(119)	-
Total Fund Balances	978,086	121,432	580,740	(119)	13,633
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 1,003,014	\$ 124,903	\$ 580,740	\$ 15,882	\$ 13,633

**CITY OF DE PERE, WISCONSIN
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
DECEMBER 31, 2023**

	Special Revenue				Capital Projects	
	Southwest Park Equipment	De Pere Micro Fund Loan	Local Fiscal Recovery Funds	Affordable Housing	Capital Equipment	Community Center
ASSETS						
Cash and Investments	\$ 211,312	\$ 53,228	\$ 1,896,718	\$ 1,968,527	\$ 2,851,623	\$ 4,718
Receivables:						
Taxes and Special Charges	-	-	-	-	-	-
Accounts	-	-	-	-	2,960	-
Loans	-	31,780	-	-	-	-
Due from Other Funds	-	-	-	-	-	-
Total Assets	\$ 211,312	\$ 85,008	\$ 1,896,718	\$ 1,968,527	\$ 2,854,583	\$ 4,718
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
Liabilities:						
Accounts Payable	\$ 13,834	\$ -	\$ 83,532	\$ -	\$ 221,110	\$ -
Accrued and Other Current Liabilities	-	-	-	-	-	-
Due to Other Funds	-	-	-	-	-	-
Due to Other Governments	-	-	-	-	-	-
Unearned Revenues	-	-	1,813,186	-	-	-
Total Liabilities	13,834	-	1,896,718	-	221,110	-
Deferred Inflows of Resources:						
Property Taxes Levied for Subsequent Year	-	-	-	-	-	-
Loans Receivable	-	31,780	-	-	-	-
Total Deferred Inflows of Resources	-	31,780	-	-	-	-
Fund Balances:						
Restricted	-	-	-	1,968,527	-	-
Committed	197,478	53,228	-	-	2,633,473	4,718
Unassigned (Deficit)	-	-	-	-	-	-
Total Fund Balances	197,478	53,228	-	1,968,527	2,633,473	4,718
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 211,312	\$ 85,008	\$ 1,896,718	\$ 1,968,527	\$ 2,854,583	\$ 4,718

**CITY OF DE PERE, WISCONSIN
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
DECEMBER 31, 2023**

	Capital Projects				
	Police/Fire Expansion	Pool Capital Projects	TID No. 6	TID No. 7	TID No. 8
ASSETS					
Cash and Investments	\$ 2,932	\$ -	\$ 2,127,392	\$ -	\$ 1,657,079
Receivables:					
Taxes and Special Charges	-	900,000	-	115,821	400,007
Accounts	-	-	-	-	-
Loans	-	-	-	-	-
Due from Other Funds	-	-	2,078,146	-	-
Total Assets	\$ 2,932	\$ 900,000	\$ 4,205,538	\$ 115,821	\$ 2,057,086
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities:					
Accounts Payable	\$ -	\$ 3,486	\$ 5,250	\$ 3,308	\$ 6,022
Accrued and Other Current Liabilities	-	-	-	-	-
Due to Other Funds	-	1,058,730	-	3,586,700	-
Due to Other Governments	-	-	4,200,288	-	-
Unearned Revenues	-	-	-	-	-
Total Liabilities	-	1,062,216	4,205,538	3,590,008	6,022
Deferred Inflows of Resources:					
Property Taxes Levied for Subsequent Year	-	900,000	-	115,821	400,007
Loans Receivable	-	-	-	-	-
Total Deferred Inflows of Resources	-	900,000	-	115,821	400,007
Fund Balances:					
Restricted	-	-	-	-	1,651,057
Committed	2,932	-	-	-	-
Unassigned (Deficit)	-	(1,062,216)	-	(3,590,008)	-
Total Fund Balances	2,932	(1,062,216)	-	(3,590,008)	1,651,057
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 2,932	\$ 900,000	\$ 4,205,538	\$ 115,821	\$ 2,057,086

**CITY OF DE PERE, WISCONSIN
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
DECEMBER 31, 2023**

	Capital Projects				
	TID No. 9	TID No. 10	TID No. 11	TID No. 12	TID No. 13
ASSETS					
Cash and Investments	\$ -	\$ -	\$ 894,452	\$ 1,838,945	\$ 237,984
Receivables:					
Taxes and Special Charges	154,798	227,502	696,859	1,974,090	275,117
Accounts	-	-	-	-	-
Loans	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Total Assets	<u>\$ 154,798</u>	<u>\$ 227,502</u>	<u>\$ 1,591,311</u>	<u>\$ 3,813,035</u>	<u>\$ 513,101</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities:					
Accounts Payable	\$ 35,119	\$ -	\$ 3,424	\$ 50,938	\$ -
Accrued and Other Current Liabilities	-	-	385	492	1,254
Due to Other Funds	269,690	1,621,055	-	-	-
Due to Other Governments	-	-	-	-	-
Unearned Revenues	-	-	-	-	-
Total Liabilities	<u>304,809</u>	<u>1,621,055</u>	<u>3,809</u>	<u>51,430</u>	<u>1,254</u>
Deferred Inflows of Resources:					
Property Taxes Levied for Subsequent Year	154,798	227,502	696,859	1,974,090	275,117
Loans Receivable	-	-	-	-	-
Total Deferred Inflows of Resources	<u>154,798</u>	<u>227,502</u>	<u>696,859</u>	<u>1,974,090</u>	<u>275,117</u>
Fund Balances:					
Restricted	-	-	890,643	1,787,515	236,730
Committed	-	-	-	-	-
Unassigned (Deficit)	(304,809)	(1,621,055)	-	-	-
Total Fund Balances	<u>(304,809)</u>	<u>(1,621,055)</u>	<u>890,643</u>	<u>1,787,515</u>	<u>236,730</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 154,798</u>	<u>\$ 227,502</u>	<u>\$ 1,591,311</u>	<u>\$ 3,813,035</u>	<u>\$ 513,101</u>

**CITY OF DE PERE, WISCONSIN
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
DECEMBER 31, 2023**

	Capital Projects				
	TID No. 14	TID No. 15	TID No. 16	TID No. 17	Totals
ASSETS					
Cash and Investments	\$ 282,936	\$ -	\$ -	\$ -	\$ 15,725,208
Receivables:					
Taxes and Special Charges	28,547	620,714	-	305,692	5,699,147
Accounts	-	-	-	-	18,842
Loans	-	-	-	-	56,708
Due from Other Funds	-	3,501,947	-	-	5,580,093
Total Assets	\$ 311,483	\$ 4,122,661	\$ -	\$ 305,692	\$ 27,079,998
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities:					
Accounts Payable	\$ -	\$ 6,031	\$ -	\$ -	\$ 438,241
Accrued and Other Current Liabilities	-	3,124	-	-	6,089
Due to Other Funds	-	-	54,572	48,076	6,651,274
Due to Other Governments	-	-	-	-	4,200,288
Unearned Revenues	-	-	-	-	1,813,186
Total Liabilities	-	9,155	54,572	48,076	13,109,078
Deferred Inflows of Resources:					
Property Taxes Levied for Subsequent Year	28,547	620,714	-	305,692	5,699,147
Loans Receivable	-	-	-	-	56,708
Total Deferred Inflows of Resources	28,547	620,714	-	305,692	5,755,855
Fund Balances:					
Restricted	282,936	3,492,792	-	-	11,409,718
Committed	-	-	-	-	3,486,202
Unassigned (Deficit)	-	-	(54,572)	(48,076)	(6,680,855)
Total Fund Balances	282,936	3,492,792	(54,572)	(48,076)	8,215,065
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 311,483	\$ 4,122,661	\$ -	\$ 305,692	\$ 27,079,998

CITY OF DE PERE, WISCONSIN
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2023

	Special Revenue				
	Development Loan Program	Public Land Acquisition	Riverwalk Pier	Cable Access	Dog Park
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	47,422	-
Licenses and Permits	-	-	-	66,486	-
Public Charges for Services	-	8,700	-	-	-
Miscellaneous	58,048	-	-	250	243
Total Revenues	58,048	8,700	-	114,158	243
EXPENDITURES					
Current:					
General Government	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Culture and Recreation	-	-	-	123,916	-
Conservation and Development	-	8	-	-	-
Debt Service:					
Interest and Fiscal Charges	-	-	-	-	-
Capital Outlay	-	44,716	-	-	-
Total Expenditures	-	44,724	-	123,916	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	58,048	(36,024)	-	(9,758)	243
OTHER FINANCING SOURCES (USES)					
Long-Term Debt Issued	-	-	-	-	-
Lease Proceeds	-	-	-	-	-
Premium on Debt Issued	-	-	-	-	-
Proceeds from Sale of Capital Assets	-	-	-	-	-
Transfers In	-	-	-	9,639	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	9,639	-
NET CHANGE IN FUND BALANCES	58,048	(36,024)	-	(119)	243
Fund Balances (Deficit) - Beginning of Year	920,038	157,456	580,740	-	13,390
FUND BALANCES (DEFICIT) - END OF YEAR	<u>\$ 978,086</u>	<u>\$ 121,432</u>	<u>\$ 580,740</u>	<u>\$ (119)</u>	<u>\$ 13,633</u>

CITY OF DE PERE, WISCONSIN
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2023

	Special Revenue				Capital Projects	
	Southwest Park Equipment	De Pere Micro Fund Loan	Local Fiscal Recovery Funds	Affordable Housing	Capital Equipment	Community Center
REVENUES						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	800,388	-	2,960	-
Licenses and Permits	-	-	-	-	-	-
Public Charges for Services	-	-	-	-	-	-
Miscellaneous	130,821	68,620	-	-	97,000	3,172
Total Revenues	130,821	68,620	800,388	-	99,960	3,172
EXPENDITURES						
Current:						
General Government	-	-	-	-	8,089	-
Public Safety	-	-	-	-	337,012	-
Public Works	-	-	-	-	252,896	-
Culture and Recreation	503	-	800,388	-	181,635	358
Conservation and Development	-	-	-	-	-	-
Debt Service:						
Interest and Fiscal Charges	-	-	-	-	45,668	-
Capital Outlay	24,146	-	-	-	1,070,689	-
Total Expenditures	24,649	-	800,388	-	1,895,989	358
EXCESS OF REVENUES OVER (UNDER)						
EXPENDITURES	106,172	68,620	-	-	(1,796,029)	2,814
OTHER FINANCING SOURCES (USES)						
Long-Term Debt Issued	-	-	-	-	3,452,000	-
Capital Lease Proceeds	-	-	-	-	51,534	-
Premium on Debt Issued	-	-	-	-	225,126	-
Proceeds from Sale of Capital Assets	-	-	-	-	-	-
Transfers In	15,880	-	-	-	22,330	-
Transfers Out	(8,705)	-	-	-	-	-
Total Other Financing Sources (Uses)	7,175	-	-	-	3,750,990	-
NET CHANGE IN FUND BALANCES	113,347	68,620	-	-	1,954,961	2,814
Fund Balances (Deficit) - Beginning of Year	84,131	(15,392)	-	1,968,527	678,512	1,904
FUND BALANCES (DEFICIT) - END OF YEAR	<u>\$ 197,478</u>	<u>\$ 53,228</u>	<u>\$ -</u>	<u>\$ 1,968,527</u>	<u>\$ 2,633,473</u>	<u>\$ 4,718</u>

CITY OF DE PERE, WISCONSIN
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2023

	Capital Projects				
	Police/Fire Expansion	Pool Capital Projects	TID No. 6	TID No. 7	TID No. 8
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ 86,546	\$ 390,355
Intergovernmental	-	-	-	6,998	230,172
Licenses and Permits	-	-	-	-	-
Public Charges for Services	-	-	-	-	-
Miscellaneous	-	-	120,568	-	-
Total Revenues	-	-	120,568	93,544	620,527
EXPENDITURES					
Current:					
General Government	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Conservation and Development	-	-	4,207,244	64,621	6,384
Debt Service:					
Interest and Fiscal Charges	-	-	-	860	-
Capital Outlay	-	93,081	-	-	-
Total Expenditures	-	93,081	4,207,244	65,481	6,384
EXCESS OF REVENUES OVER (UNDER)					
EXPENDITURES	-	(93,081)	(4,086,676)	28,063	614,143
OTHER FINANCING SOURCES (USES)					
Long-Term Debt Issued	-	-	-	65,000	-
Capital Lease Proceeds	-	-	-	-	-
Premium on Debt Issued	-	-	-	3,670	-
Proceeds from Sale of Capital Assets	-	-	-	-	-
Transfers In	-	900,000	3,786,288	-	-
Transfers Out	-	(628,605)	(2,631,124)	(1,998,824)	(732,617)
Total Other Financing Sources (Uses)	-	271,395	1,155,164	(1,930,154)	(732,617)
NET CHANGE IN FUND BALANCES	-	178,314	(2,931,512)	(1,902,091)	(118,474)
Fund Balances (Deficit) - Beginning of Year	2,932	(1,240,530)	2,931,512	(1,687,917)	1,769,531
FUND BALANCES (DEFICIT) - END OF YEAR	<u>\$ 2,932</u>	<u>\$ (1,062,216)</u>	<u>\$ -</u>	<u>\$ (3,590,008)</u>	<u>\$ 1,651,057</u>

CITY OF DE PERE, WISCONSIN
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2023

	Capital Projects				
	TID No. 9	TID No. 10	TID No. 11	TID No. 12	TID No. 13
REVENUES					
Taxes	\$ 49,292	\$ 189,436	\$ 333,066	\$ 699,346	\$ 167,516
Intergovernmental	258,005	20,109	60	-	-
Licenses and Permits	-	-	-	-	-
Public Charges for Services	-	-	-	-	-
Miscellaneous	-	-	-	2,099	15,202
Total Revenues	<u>307,297</u>	<u>209,545</u>	<u>333,126</u>	<u>701,445</u>	<u>182,718</u>
EXPENDITURES					
Current:					
General Government	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Conservation and Development	1,102,844	16,435	152,132	401,380	76,682
Debt Service:					
Interest and Fiscal Charges	4,993	2,778	9,689	54,873	-
Capital Outlay	133,158	-	351,655	3,296,796	-
Total Expenditures	<u>1,240,995</u>	<u>19,213</u>	<u>513,476</u>	<u>3,753,049</u>	<u>76,682</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(933,698)	190,332	(180,350)	(3,051,604)	106,036
OTHER FINANCING SOURCES (USES)					
Long-Term Debt Issued	370,000	205,000	725,000	4,050,000	-
Capital Lease Proceeds	-	-	-	-	-
Premium on Debt Issued	3,749	-	27,600	2,063	-
Proceeds from Sale of Capital Assets	-	-	1,971	-	-
Transfers In	-	-	-	-	-
Transfers Out	(287,149)	(526,476)	(275,467)	(1,106,112)	(236,825)
Total Other Financing Sources (Uses)	<u>86,600</u>	<u>(321,476)</u>	<u>479,104</u>	<u>2,945,951</u>	<u>(236,825)</u>
NET CHANGE IN FUND BALANCES	(847,098)	(131,144)	298,754	(105,653)	(130,789)
Fund Balances (Deficit) - Beginning of Year	<u>542,289</u>	<u>(1,489,911)</u>	<u>591,889</u>	<u>1,893,168</u>	<u>367,519</u>
FUND BALANCES (DEFICIT) - END OF YEAR	<u>\$ (304,809)</u>	<u>\$ (1,621,055)</u>	<u>\$ 890,643</u>	<u>\$ 1,787,515</u>	<u>\$ 236,730</u>

CITY OF DE PERE, WISCONSIN
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2023

	Capital Projects				Totals
	TID No. 14	TID No. 15	TID No. 16	TID No. 17	
REVENUES					
Taxes	\$ 26,939	\$ 464,007	\$ -	\$ -	\$ 2,406,503
Intergovernmental	-	-	-	-	1,366,114
Licenses and Permits	-	-	-	-	66,486
Public Charges for Services	-	-	-	-	8,700
Miscellaneous	-	-	-	-	496,023
Total Revenues	26,939	464,007	-	-	4,343,826
EXPENDITURES					
Current:					
General Government	-	-	-	-	8,089
Public Safety	-	-	-	-	337,012
Public Works	-	-	-	-	252,896
Culture and Recreation	-	-	-	-	1,106,800
Conservation and Development	2,085	135,683	910	22,381	6,188,789
Debt Service:					
Interest and Fiscal Charges	-	57,673	-	-	176,534
Capital Outlay	-	1,515,099	-	137,072	6,666,412
Total Expenditures	2,085	1,708,455	910	159,453	14,736,532
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	24,854	(1,244,448)	(910)	(159,453)	(10,392,706)
OTHER FINANCING SOURCES (USES)					
Long-Term Debt Issued	-	4,315,000	-	-	13,182,000
Capital Lease Proceeds	-	-	-	-	51,534
Premium on Debt Issued	-	136,176	-	-	398,384
Proceeds from Sale of Capital Assets	-	-	-	-	1,971
Transfers In	-	-	-	-	4,734,137
Transfers Out	(156,108)	(95,338)	-	(65,490)	(8,748,840)
Total Other Financing Sources (Uses)	(156,108)	4,355,838	-	(65,490)	9,619,186
NET CHANGE IN FUND BALANCES	(131,254)	3,111,390	(910)	(224,943)	(773,520)
Fund Balances (Deficit) - Beginning of Year	414,190	381,402	(53,662)	176,867	8,988,585
FUND BALANCES (DEFICIT) - END OF YEAR	<u>\$ 282,936</u>	<u>\$ 3,492,792</u>	<u>\$ (54,572)</u>	<u>\$ (48,076)</u>	<u>\$ 8,215,065</u>

**CITY OF DE PERE, WISCONSIN
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
DECEMBER 31, 2023**

	Health Self Insurance	Dental Self Insurance	Total
ASSETS			
Current Assets:			
Cash and Investments	\$ 1,611,578	\$ 87,103	\$ 1,698,681
LIABILITIES			
Current Liabilities:			
Accounts and Claims Payable	172,844	3,786	176,630
Advance from Other Funds	17,821	10,000	27,821
Total Liabilities	<u>190,665</u>	<u>13,786</u>	<u>204,451</u>
NET POSITION			
Unrestricted	<u>\$ 1,420,913</u>	<u>\$ 73,317</u>	<u>\$ 1,494,230</u>

**CITY OF DE PERE, WISCONSIN
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
YEAR ENDED DECEMBER 31, 2023**

	Health Self Insurance	Dental Self Insurance	Total
OPERATING REVENUES			
Charges for Services	\$ 2,474,915	\$ 177,706	\$ 2,652,621
OPERATING EXPENSES			
Claims and Administrative Fees	<u>2,800,623</u>	<u>180,451</u>	<u>2,981,074</u>
OPERATING LOSS	(325,708)	(2,745)	(328,453)
NONOPERATING REVENUES			
Interest Income	<u>7,364</u>	<u>-</u>	<u>7,364</u>
CHANGE IN NET POSITION	(318,344)	(2,745)	(321,089)
Net Position - Beginning of Year	<u>1,739,257</u>	<u>76,062</u>	<u>1,815,319</u>
NET POSITION - END OF YEAR	<u><u>\$ 1,420,913</u></u>	<u><u>\$ 73,317</u></u>	<u><u>\$ 1,494,230</u></u>

**CITY OF DE PERE, WISCONSIN
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
YEAR ENDED DECEMBER 31, 2023**

	Health Self Insurance	Dental Self Insurance	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash Received from Interfund Services	\$ 2,474,915	\$ 177,706	\$ 2,652,621
Cash Paid to Suppliers	(2,813,874)	(179,236)	(2,993,110)
Net Cash Used by Operating Activities	(338,959)	(1,530)	(340,489)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Interfund Advance Returned	(62,466)	-	(62,466)
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest Received	7,364	-	7,364
CHANGE IN CASH AND CASH EQUIVALENTS	(394,061)	(1,530)	(395,591)
Cash and Cash Equivalents - Beginning of Year	2,005,639	88,633	2,094,272
CASH AND CASH EQUIVALENTS - END OF YEAR	<u>\$ 1,611,578</u>	<u>\$ 87,103</u>	<u>\$ 1,698,681</u>
RECONCILIATION OF OPERATING LOSS TO NET CASH USED BY OPERATING ACTIVITIES			
Operating Loss	\$ (325,708)	\$ (2,745)	\$ (328,453)
Change in Operating Assets and Liabilities			
Accounts and Claims Payable	(13,251)	1,215	(12,036)
Net Cash Used by Operating Activities	<u>\$ (338,959)</u>	<u>\$ (1,530)</u>	<u>\$ (340,489)</u>
Noncash Capital and Related Financing Activities			
None			

**CITY OF DE PERE, WISCONSIN
SCHEDULE OF WATER UTILITY OPERATING REVENUES AND EXPENSES
YEAR ENDED DECEMBER 31, 2023**

OPERATING REVENUES

Charges for Services:

Residential	\$ 3,397,357
Commercial	1,188,477
Industrial	669,341
Public Authority	205,460
Private Fire Protection	133,897
Public Fire Protection	<u>1,317,013</u>
Total Charges for Services	6,911,545

Other Revenues:

Forfeited Discounts	42,407
Other Water Revenues	<u>346,446</u>
Total Other Revenues	<u>388,853</u>

Total Operating Revenues	7,300,398
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OPERATING EXPENSES

Operation and Maintenance:

Source of Supply	3,607,762
Pumping	103,987
Water Treatment	44,845
Transmission and Distribution	912,217
Customer Accounts	392,828
Administrative and General	<u>543,639</u>
Total Operation and Maintenance	5,605,278

Depreciation	758,115
Taxes	<u>62,708</u>
Total Operating Expenses	<u>6,426,101</u>

Operating Income	<u><u>\$ 874,297</u></u>
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**ADDITIONAL INDEPENDENT AUDITORS' REPORT
FOR BASIC FINANCIAL STATEMENTS**



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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***

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, 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, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated July 8, 2024.

Report on 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) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

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 were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2023-001 that we consider to be a significant deficiency.

City Council
City of De Pere, Wisconsin

Report on Compliance and Other Matters

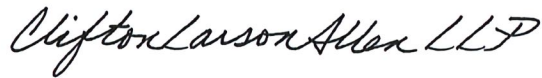
As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. 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*.

City of De Pere, Wisconsin's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CliftonLarsonAllen LLP

Green Bay, Wisconsin
July 8, 2024

FEDERAL AND STATE AWARDS



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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL AND STATE PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE,
AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND THE SCHEDULE OF EXPENDITURES OF STATE AWARDS REQUIRED BY
THE UNIFORM GUIDANCE AND THE STATE SINGLE AUDIT GUIDELINES**

City Council
City of De Pere, Wisconsin

Report on Compliance for Each Major Federal and State Program

Opinion on Each Major Federal and State Program

We have audited the City of De Pere, Wisconsin's (the City's) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration that could have a direct and material effect on each of the City's major federal and state programs for the year ended December 31, 2023. The City's major federal and state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended December 31, 2023.

Basis for Opinion on Each Major Federal and State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the *State Single Audit Guidelines*. Our responsibilities under those standards and the Uniform Guidance and the *State Single Audit Guidelines* are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal and state program. Our audit does not provide a legal determination of City of De Pere's compliance with the compliance requirements referred to above.

City Council
City of De Pere, Wisconsin

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the City's federal and state programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and the *State Single Audit Guidelines* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal and state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and the *State Single Audit Guidelines*, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and the *State Single Audit Guidelines*, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which are required to be reported in accordance with the Uniform Guidance and the *State Single Audit Guidelines* and which are described in the accompanying schedule of findings and questioned costs as item 2023-002. Our opinion on each major federal and state program is not modified with respect to these matters.

City Council
City of De Pere, Wisconsin

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal and state program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal and state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2023-002, to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

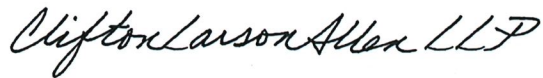
Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

City Council
City of De Pere, Wisconsin

Report on Schedule of Expenditures of Federal Awards and the Schedule of Expenditures of State Awards Required by the Uniform Guidance and the *State Single Audit Guidelines*

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We have issued our report thereon, dated July 8, 2024, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards and schedule of expenditures of state awards are presented for purposes of additional analysis as required by the Uniform Guidance and the *State Single Audit Guidelines* and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 schedule of expenditures of federal awards and the schedule of expenditures of state awards are fairly stated in all material respects in relation to the basic financial statements as a whole.



CliftonLarsonAllen LLP

Green Bay, Wisconsin
July 8, 2024

CITY OF DE PERE, WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2023

Grantor Agency/Federal Program Title	Assistance Listing Number	Pass-Through Agency	Pass-Through Entity Identifying Number	(Accrued) Deferred Revenue 1/1/23	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/23	Total Expenditures	Subrecipient Payments
U.S. DEPARTMENT OF JUSTICE Equitable Sharing Program	16.922			\$ 11,919	\$ 883	\$ (12,800)	\$ 2	\$ -
U.S. DEPARTMENT OF TRANSPORTATION Highway Safety Cluster Pedestrian and Bicyclist Enforcement	20.600	WI Department of Transportation	PBS-2023-DE PERE PD-00025	-	4,816	-	4,816	-
U.S. DEPARTMENT OF TREASURY Equitable Sharing Program	21.016			13,988	-	(13,988)	-	-
COVID 19: Coronavirus State and Local Fiscal Recovery Fund	21.027	Direct	N/A	2,613,574	-	(1,813,186)	800,388	-
COVID 19: Coronavirus State and Local Fiscal Recovery Fund	21.027	WI Department of Administration	N/A	-	7,257	-	7,257	-
COVID 19: Coronavirus State and Local Fiscal Recovery Fund	21.027	WI Department of Human Services	155811	(11,675)	104,629	21,457	114,411	-
Total U.S. Department of Treasury				2,615,887	111,886	(1,805,717)	922,056	-
U.S. ENVIRONMENTAL PROTECTION AGENCY Lead Testing in School and Child Care Programs Drinking Water	66.444	WI Department of Human Services	00E02760	-	2,400	2,400	4,800	-
U.S. ENVIRONMENTAL PROTECTION AGENCY HAVA Election Security Grants	90.404	WI Elections Commission	N/A	-	2,576	(2,576)	-	-
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES Public Health Emergency Preparedness	93.069	WI Department of Human Services	155015	(8,601)	38,332	5,079	34,810	-
Immunization Cooperative Agreements	93.268	WI Department of Human Services	155020	(2,596)	9,666	729	7,799	-
COVID 19: Immunization Cooperative Agreements	93.268	WI Department of Human Services	155809	(3,509)	14,287	1,522	12,300	-
Total Immunization Cooperative Agreements				(6,105)	23,953	2,251	20,099	-
COVID 19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	WI Department of Human Services	155806	(20,879)	20,879	-	-	-
Prevention and Control of Emerging Infectious Diseases (ELC)	93.323	WI Department of Human Services	155817	-	59,375	-	59,375	-
Total Infectious Diseases (ELC)				(20,879)	80,254	-	59,375	-
Activities to Support STLT Health Department Response to Public Health or Healthcare Crises	93.391	WI Department of Human Services	NH75OT000039	-	300	-	300	-
COVID 19 Public Health Crisis Response Awards	93.354	WI Department of Human Services	155812	(15,734)	46,859	5,649	36,774	-
Preventive Health and Health Services Block Grant	93.991	WI Department of Human Services	159220	(1,059)	4,300	-	3,241	-
Maternal and Child Health Services Block Grant to the States	93.994	WI Department of Human Services	159320	(793)	6,902	3,120	9,229	-
Total U.S. Department of Health and Human Services				(53,171)	200,900	16,099	163,828	-
Total Federal Awards				\$ 2,574,635	\$ 323,461	\$ (1,802,594)	\$ 1,095,502	\$ -

CITY OF DE PERE, WISCONSIN
SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2023

Grantor Agency/State Program Title	State I.D. Number	Pass-Through Agency	Pass-Through Entity Identifying Number	(Accrued) Deferred Revenue 1/1/23	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/23	Total Expenditures	Subrecipient Payments
DEPARTMENT OF NATURAL RESOURCES								
Recycling Grants to Responsible Units	370.670	Direct Program	Direct	\$ -	\$ 91,461	\$ -	\$ 91,461	\$ -
Recycling Consolidation Grants	370.673	Direct Program	Direct	-	6,259	-	6,259	-
Recreational Boating Facilities-Grant #RBF-1869	370.TA1	Direct Program	Direct	-	-	2,306	2,306	-
Recreational Boating Facilities-Grant #RBF-1870	370.TA1	Direct Program	Direct	-	-	654	654	-
Total Department of Natural Resources				-	97,720	2,960	100,679	-
DEPARTMENT OF HEALTH SERVICES								
Communicable Disease Control & Prevention	435.155800	Direct Program	155800	(1,098)	2,842	476	2,220	-
Cons Contracts CHHD Ld	435.157720	Direct Program	157720	-	2,161	-	2,161	-
Total Department of Health Services				(1,098)	5,003	476	4,381	-
DEPARTMENT OF JUSTICE								
Internet Crimes Against Children	455.284	Direct Program	Direct	-	973	-	973	-
Law Enforcement Training Program	455.231	Direct Program	Direct	-	5,440	-	5,440	-
Total Department of Justice				-	6,413	-	6,413	-
Total State Programs				\$ (1,098)	\$ 109,136	\$ 3,436	\$ 111,473	\$ -

See accompanying Notes to Schedules of Expenditures of Federal and State Awards.
(111)

**CITY OF DE PERE, WISCONSIN
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS
DECEMBER 31, 2023**

NOTE 1 BASIS OF PRESENTATION

The accompanying Schedules of Expenditures of Federal and State Awards for the City of De Pere, Wisconsin, are presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration.

The Schedules of Expenditures of Federal and State Awards include all federal and state awards of the primary government of the City of De Pere, Wisconsin and are not intended to and do not present the financial position, changes in financial position or cash flows of the City of De Pere, Wisconsin.

NOTE 2 SIGNIFICANT ACCOUNTING POLICIES

Revenues and expenditures in the schedules are presented in accordance with the modified accrual basis of accounting and are generally in agreement with revenues and expenditures reported in the City's 2023 fund financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Accrued revenue at year-end consists of federal and state program expenditures scheduled for reimbursement to the City in the succeeding year while unearned revenue represents advances for federal and state programs that exceed recorded City expenditures. Because of subsequent program adjustments, these amounts may differ from the prior year's ending balances. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

The City has not elected to charge a de minimis indirect cost rate of 10% of modified total direct costs.

NOTE 3 OVERSIGHT AGENCIES

The federal and state oversight agencies for the City are as follows:

Federal - U.S. Department of Treasury
State - Wisconsin Department of Natural Resources

NOTE 4 STATE DIRECT PAYMENTS

Payments made directly to recipients and vendors by the State of Wisconsin under the FoodShare Wisconsin program on behalf of the County are not included in the Schedules of Expenditures of Federal and State Awards.

**CITY OF DE PERE, WISCONSIN
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)
DECEMBER 31, 2023**

NOTE 5 STATE OF WISCONSIN COMMUNITY AIDS REPORTING SYSTEM

The Wisconsin Departments of Health Services (DHS) utilizes the Community Aids Reporting System (CARS) for reimbursing the City for various federal and state program expenditures. The expenditures reported on the Schedules of Expenditures of Federal and State Awards for various DHS & DCF programs agree with the expenditures reported on the March 2023 CARS for the Public Health Department.

**CITY OF DE PERE, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2023**

Section I – Summary of the Auditors' Results

Basic Financial Statements

1. Type of auditors' report issued: Unmodified
2. Internal control over financial reporting:
 - Material weakness(es) identified? _____ yes X no
 - Significant deficiency(ies) identified? X yes _____ none reported
3. Noncompliance material to financial statements noted? _____ yes X no

Federal Awards

1. Internal control over major federal programs:
 - Material weakness(es) identified? _____ yes X no
 - Significant deficiency(ies) identified? X yes _____ none reported
2. Type of auditors' report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? X yes _____ no

Identification of Major Federal Programs:

Federal Assistance Number	Name of Federal Clusters/Programs
20.027	COVID-19 Coronavirus State and Local Fiscal Recovery Funds

Audit threshold used to determine between Type A and Type B programs:

Federal Awards \$750,000

Auditee qualified as low-risk auditee No

**CITY OF DE PERE, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2023**

Section I – Summary of the Auditors' Results (Continued)

State Awards

1. Internal control over major state programs:

- Material weakness(es) identified? _____ yes X no
- Significant deficiency(ies) identified? _____ yes X none reported

2. Type of auditors' report issued on compliance for major state programs: Unmodified

3. Any audit findings disclosed that are required to be reported in accordance with the *State Single Audit Guidelines*? _____ yes X no

Identification of Major State Programs:

<u>State ID Number</u>	<u>Name of State Program</u>
370.670	Recycling Grant

Audit threshold used to determine between Type A and Type B programs:

State Awards \$250,000

**CITY OF DE PERE, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2023**

Section II – Internal Control Over Financial Reporting

2023-001 Preparation of Annual Financial Report

Repeat of Finding 2022-001

Type of Finding

Significant deficiency in internal control over financial reporting.

Condition

Current City staff maintains accounting records which reflect the City's financial transactions; however, preparing the City's annual financial report, including note disclosures, involves the selection and application of specific accounting principles which would require additional experience and knowledge. The City contracts with us and our knowledge of applicable accounting principles, financial statement format, and note disclosures to assist in the preparation of the annual financial report in an efficient manner. Management reviews, approves, and takes responsibility for the fair presentation of the financial statements. However, as independent auditors, CLA cannot be considered part of the City's internal control system. As part of its internal control over preparation of its financial statements, including disclosures, the City had implemented a comprehensive review procedure to ensure that the financial statements, including note disclosures, are complete and accurate.

Criteria or Specific Requirement

The preparation and review of the annual financial report by staff with expertise in financial reporting is an internal control intended to prevent, detect, and correct a potential omission or misstatement in the financial statements or notes or other required State Financial reports.

Cause

City management has determined that the additional costs associated with training staff to become experienced in applicable accounting principles and note disclosures outweigh the derived benefits.

Effect

Without our involvement, the City may not be able to completely prepare an annual financial report in accordance with accounting principles generally accepted in the United States of America.

Recommendation

We recommend the City continue reviewing the annual financial report. Such review procedures should be performed by an individual possessing a thorough understanding accounting principles generally accepted in the United States of America and knowledge of the City's activities and operations. While it may not be cost beneficial to train additional staff to completely prepare the report, a thorough review of this information by appropriate staff of the City is necessary to obtain a complete and adequate understanding of the City's annual financial report.

View of Responsible Officials

There is no disagreement with the audit finding.

**CITY OF DE PERE, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2023**

Section III – Federal Award Findings and Questioned Costs

2023-002 Suspension & Debarment

Federal Agency: U.S. Department of Treasury
Federal Program Names: COVID-19 Coronavirus State and Local Fiscal Recovery Funds
Assistance Listing Numbers: 21.027
Pass-Through Agency: Wisconsin Department of Health Services
Pass-Through Numbers: 155811 and 2021-VO-A/VO-01-17452
Federal Award Identification Number and Year: SLFRF1158; 2020
Award Periods: March 1, 2020 – December 31, 2024

Type of Finding

Significant Deficiency in Internal Control over Compliance, Other Matters

Criteria or Specific Requirement

2 CFR 200 states that nonfederal entities are prohibited from contracting with or making subawards under covered transactions to parties that are suspended or debarred. "Covered transactions" include contracts for goods and services awarded under a nonprocurement transaction (e.g., grant or cooperative agreement) that are expected to equal or exceed \$25,000 or meet certain other criteria as specified in 2 CFR section 180.220). All nonprocurement transactions entered into by a pass-through entity (i.e., subawards to subrecipients), irrespective of award amount, are considered covered transactions, unless they are exempt as provided in 2 CFR section 180.215. When a non-Federal entity enters into a covered transaction with an entity at a lower tier, the non-Federal entity must verify that the entity, as defined in 2 CFR section 180.995 and agency adopting regulations, is not suspended or debarred or otherwise excluded from participating in the transaction. In addition, per Uniform Guidance 2 CFR 200.303, nonfederal entities receiving federal awards are required to establish and maintain internal controls designed to reasonably ensure compliance with federal laws, regulations, and program compliance requirements.

Condition

The City does not have a policy and procedure relating to suspension and debarment, they do not meet Uniform Guidance requirements.

Questioned Costs

None.

Context

While performing compliance procedures, it was noted that suspension and debarment procedures and policies were not in place.

Cause

The City does not have a policy and procedure relating to suspension and debarment.

Effect

The City is not in compliance with suspension and debarment requirements. Vendors may be paid with federal funds that are suspended and debarred entities which would not be in compliance with the Uniform Guidance.

CITY OF DE PERE, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2023

Section III – Federal Award Findings and Questioned Costs (Continued)

2023-002 Suspension & Debarment (Continued)

Repeat Finding

No

Recommendation

We recommend the City review and update procurement policies to include suspension and debarment to ensure it meets the minimum requirements of 2 CFR 200 for all federal grants.

View of Responsible Officials

There is no disagreement with the finding.

**CITY OF DE PERE, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2023**

Section IV – Other Issues

1. Does the auditor have substantial doubt as to the auditee's ability to continue as a going concern? No

2. Does the audit report show audit issues (i.e. material non-compliance, non-material non-compliance, questioned cost, material weakness, significant deficiencies, management letter comment, excess revenue or excess reserve) related to grant/contracts with funding agencies that require audits to be in accordance with the *State Single Audit Guidelines*:

Department of Natural Resources	No
Department of Health Services	No
Department of Justice	No
Department of Military Affairs	No
Department of Administration	No

3. Was a Management Letter or other document conveying audit comments issued as a result of this audit? No

4. Name and signature of partner


 Scott Sternhagen, CPA

5. Date of report July 8, 2024



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**City of De Pere, Wisconsin****Request For Common Council Action**

MEETING DATE: July 16, 2024

DEPARTMENT: Parks, Recreation & Forestry

FROM: Marty Kosobucki

SUBJECT: Ordinance #24-14 Amending Section 30-2 of the De Pere Municipal Code regarding Park Regulations.

The Board of Park Commissioners, at the June 20, 2024 meeting, approved the revised ordinance related to dogs in parks. The motion was approved unanimously with a 6-0 vote.

ATTACHMENTS:

- Ord24-14 (PDF)
- Council Memo.Dog Ordinance Changes (DOCX)
- Memo.dog ordinance (DOCX)
- Sec._30_2.____Park_regulations_final (PDF)
- Sec._30_2.____Park_regulations_redlined (PDF)

ORDINANCE #24-14

AMENDING SECTION 30-2 OF THE DE PERE MUNICIPAL CODE
REGARDING PARK REGULATIONS

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

Section 1: Sec. 30-2. **Park regulations.**, is hereby amended by:

- a. Repealing the first paragraph of subsection (e) and recreating it as follows:

(e) *Unlawful entry of cats and other animals.* Except as provided below, no owner or keeper of any cat or other animal, except as otherwise provided herein, shall permit such animal to enter or remain in any park in the city, whether the animal is leashed or unleashed.

- b. The following sentence shall be labeled as subparagraph (1) under Section 30-2(e):

This section shall not apply to animals used by law enforcement agencies while performing law enforcement functions.

- c. Subparagraph (2) under Section 30-2(e) is hereby created as follows:

(2) Dogs on a visible and non-retractable leash no longer than six feet are allowed to be walked in parks by the dog owner or handler only on general open grass areas, designated walkways or pathways, parking lots serving the walkways or pathways, and designated trails. Notwithstanding the foregoing, dogs (along with cats and other pets) shall not be allowed in park buildings, playgrounds, playground fall surfaces, picnic shelters or sports fields. Dogs must be current with all appropriate vaccinations and licensed in accordance with Chapter 86 and Wis. Stat. § 174.07. If a dog defecates while walking through a park, the dog owner or handler must clean up after the dog and remove such excrement from the park.

with all remaining subparagraphs being renumbered appropriately thereafter.

- d. Newly renumbered subparagraph (3) shall be amended by adding the word "other" after "make" in the first sentence.

Section 2. All ordinances or parts of ordinances in conflict herewith are hereby repealed.

Section 3. This ordinance shall take effect upon its passage and publication.

Adopted by the Common Council of the City of De Pere, Wisconsin, this 16th day of July, 2024.

APPROVED:

James G. Boyd, Mayor

ATTEST:

Carey E. Danen, City Clerk

Ayes: _____

Nays: _____

Board/Committee Approval: 06/20/24

Publication Date: _____

Effective Date: _____

CITY OF DE PERE MEMO



To: City Council
From: Marty Kosobucki
Date: July 16, 2024

RE: Dog Ordinance Change

The Board of Park Commissioners reviewed the topic of revising the ordinance as it relates to allowing dogs in our parks. After discussion and a few minor changes, the Park Board is recommending the draft changes in your packet.

CITY OF DE PERE MEMO



To: Board of Park Commissioners
From: Marty Kosobucki
Date: June 20, 2024

RE: Proposed Ordinance change for allowing Dogs in Parks

We have received a proposed change to the ordinance related to our Parks and the allowance of dogs in our parks. After reviewing the changes, I do believe the proposed ordinance reflects the recommendations the Park Board suggested.

Staff Recommendation: Approve and forward to City Council for consideration.

Sec. 30-2. Park regulations.

- (a) *Definitions.* The following words, terms and phrases, when used in this chapter, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Alcohol beverage or beverages means fermented malt beverages and intoxicating liquor, all as provided for and defined in Wis. Stats. ch. 125.

Board means the board of park commissioners.

Director means the director of parks, recreation and forestry.

Fishing means the act, occupation or sport of catching or attempting to catch fish.

- (b) *Use of parks.*

(1) *Compliance required.* No person shall enter or use any public park of the city except as permitted under this chapter and under the rules and regulations of the board.

(2) *Fishing from Riverwalk prohibited.* No person shall fish from the Riverwalk sidewalk, viewing pier and abutments thereto, or viewing platforms. The director shall place signs indicating the area to which this prohibition applies.

- (c) *Injury to plants.* No person shall pluck or cause injury to any flowers, plants, shrubs, grass or trees growing in any of the public parks except city employees in the performance of their official duties.

- (d) *Care of birds and animals.* No person shall misuse or mistreat any bird or fowl or animal or injure or remove any nests of any bird or animal in the parks, parkways or boulevards of the city.

- (e) *Unlawful entry of cats and other animals.* Except as provided below, no owner or keeper of any cat or other animal, except as otherwise provided herein, shall permit such animal to enter or remain in any park in the city, whether the animal is leashed or unleashed.

(1) This section shall not apply to animals used by law enforcement agencies while performing law enforcement functions.

(2) Dogs on a visible and non-retractable leash no longer than six feet are allowed to be walked in parks by the dog owner or handler only on general open grass areas, designated walkways or pathways, parking lots serving the walkways or pathways, and designated trails. Notwithstanding the foregoing, dogs (along with cats and other pets) shall not be allowed in park buildings, playgrounds, playground fall surfaces, picnic shelters or sports fields. Dogs must be current with all appropriate vaccinations and licensed in accordance with chapter 86 and Wis. Stat. § 174.07. If a dog defecates while walking through a park, the dog owner or handler must clean up after the dog and remove such excrement from the park.

(3) The board may make other exceptions to this prohibition on a temporary or permanent basis. Should the board make such exception, it shall be upon such terms and conditions as set by the board. Signs shall be erected at accessible points at city parks where such animals may be permitted informing the general public of the same.

(4) The director is hereby authorized to permit dogs to be used in any city park for the elimination of nuisance animals, provided the following minimum guidelines are met:

- a. The dog for which permission is sought is presented with proof of current vaccination status and such dog is licensed in the city in accordance with chapter 86 and Wis. Stats. § 174.07;
- b. The dog is easily identifiable as being engaged in nuisance animal elimination;
- c. The dog owner shall have voice command control over such dog;

-
- d. The permission granted may be revoked by the director for any reason. The decision of the director is final;
 - e. The director may establish additional requirements not in conflict with this section.
 - (5) The board may designate any city park or area within a city park as a dog park. Persons using such dog park shall do so upon such rules and regulations as are adopted by the board, which shall be available to the public at the office of the director and upon the city's official website.
 - (f) *Injury to property.* No person shall injure, deface, destroy, steal, take or carry away any of the equipment used in or upon any park of the city.
 - (g) *Disorderly conduct.* No persons shall appear in any park or in or on the Fox River in the state of nudity or in any indecent dress. No person shall make any indecent exposure of his or her person or be guilty of any indecent or obscene act, language, written or spoken, or other disorderly conduct. No person shall enter or be present in any park or in or on the Fox River while intoxicated.
 - (h) *Sale of alcohol beverages.*
 - (1) Pursuant to Wis. Stats. § 125.06(6), fermented malt beverages may be sold by city officers or employees in any city park under such terms and conditions as authorized by the board.
 - (2) Other than as provided above, alcohol beverages may be sold only pursuant to a private vendor permit granted under subsection (j) of this section.
 - (i) *Carry-in of alcohol beverages.*
 - (1) Subject to restrictions adopted by the board, beer/wine may be brought to and consumed in public parks.
 - (2) Notwithstanding the foregoing, no person shall bring or in any way carry-in any alcohol beverages onto the fairgrounds during the annual county fair.
 - (3) No person shall possess intoxicating liquor (excluding wine) in any park without first obtaining official permit therefor from the director. This subsection shall not apply to the sale and possession of intoxicating liquor (excluding wine) vended pursuant to a private vendor permit issued under this section, provided the sale and possession of such intoxicating liquor takes place within the time and location parameters of the permit.
 - (4) The director may order an individual or groups of individuals to discontinue consuming alcohol beverages in any public park and to remove such alcohol beverages from the public parks if the director has reason to believe that the presence and consumption of beer/wine in the public park is detrimental to the purposes of the public park.
 - (j) *Private vendor permits.*
 - (1) *Intent and purpose.* It is hereby declared to be the policy of the city and the board to enhance the use and enjoyment of city park and recreational areas by allowing the private vending of goods and services within such areas along the terms and conditions of this policy. This policy shall not apply to:
 - a. Goods or services offered for sale or provided by the city;
 - b. Goods or services offered for sale by bona fide city service clubs or charitable organizations in conjunction with authorized use of city park locations.
 - (2) *Procedure.*
 - a. *Request for permit.* The board may issue a request for proposals (RFP) for the vending of goods or services in city park. Additionally, any person wishing to vend goods or services in any city park

shall submit an application for a vending permit to the director on or before December 1 for the following year. All proposals shall identify:

1. Name of applicant;
2. Type of vending activity sought/product to be sold;
3. Location where vending sought;
4. Proposed hours of operation;
5. Mode of vending (cart, vending machine, movable structure, etc.).

Note: Except for Riverwalk Fishing and Viewing Piers, no food truck vendors shall be considered for a private vendor permit unless the proposal is in response to the RFP issued by the board.

- b. *Number of permits to be allowed.* No more than three private vending permits per day shall be granted by the board for any city park.
 - c. *Selection process.* The director shall review each application submitted and make recommendations to the board on the applications. In the event more than one complete application, per vending activity, is received from qualified applicants, the director will review the applications and make a recommendation regarding the preferred applicant to the board. Nothing herein shall require the board to grant or not grant any requested permit. The board may reject any or all applications.
- (3) *Regulations.* Unless otherwise expressly provided in a permit issued by the board pursuant to an RFP issued by the board, the following regulations shall apply to private vendor permits:
- a. *Annual permit.* The fee for an annual permit shall be as defined in the permit which shall be paid to the city clerk within ten days of notice of permit approval from the board. Such permit shall be issued by the director on or before February 28 of each year, or thereafter when applied for, and shall expire one year following its issuance. The permit shall specify the location authorized and the hours of operation allowed under the permit.
 - b. *Liability insurance.* To hold a valid permit, the vendor must have in force adequate liability insurance and must agree to indemnify, defend, and hold the city, its employees and agents harmless against all claims, liability, loss, damage, or expense incurred by the city as the result of any injury to or death of any person or damage to property caused by or resulting from the activities for which the license is granted. As evidence of liability insurance, the applicant shall furnish a certificate of insurance, on a form acceptable to the city, evidencing the existence of commercial general liability insurance (including contractual liability) naming the city, its employees and agents as additional insureds, together with the appropriate endorsement therefor, with minimum limits of \$1,000,000.00 in the aggregate. The certificate of insurance shall provide 30 days' written notice to the city upon cancellation, nonrenewal or material change in the policy. If food is to be vended, such insurance shall also include product liability insurance and comply with all requirements above.
 - c. *Alcohol.* There shall be no sale of alcoholic beverages.
 - d. *Revocation/suspension of permit.* Revocation or suspension of permit may be ordered by the board upon cause after notice to the permittee and hearing before the board. In lieu of revocation or suspension, the board may place reasonable conditions or restrictions on the permit for the remainder of the vending year in order to effectuate the provisions of this chapter and ensure compliance by the permit holder. No condition imposed may be contrary to or inconsistent with any ordinance, regulation or statute regulating vending activities. If any permit

holder fails or neglects to comply with the conditions or restrictions imposed by the board, her/his permit may be suspended or revoked as provided above.

- e. *Change of address.* A vendor to whom a vending permit has been issued under this subsection shall inform the director, or his/her designee, of any change of address of the primary vendor named on the permit, in writing, if the address change occurs during the time period for which the vending license was issued.
 - f. *Maintenance of area.* Vendors must maintain their vending areas in a clean and hazard-free condition.
 - g. *Vendor only.* It is unlawful for any vendor licensed under this subsection (j) to permit any other person to vend at the permitted site.
 - h. *Park amenities.* No vendor shall be permitted to use any of the amenities, such as benches, flower planters, trees, bus shelters, kiosks, light poles or any other utility poles for display of merchandise or to attach any ropes or other vending equipment to any of the aforementioned.
 - i. *Obstruction of fire hydrants.* No vending equipment shall be permitted within a ten-foot radius of a fire hydrant.
 - j. *Signage.* Vending equipment and displays, including signage, shall be directed away from the street. In addition, merchandise shall be displayed in a manner which does not draw attention from the street and which does not require or encourage prospective buyers to enter or walk upon the street in order to examine it.
 - k. *Vendor on site.* Except for permits issued for vending machines or other self-serve outlets, a vendor shall be present within the vending site at all times during which items are displayed or sold.
 - l. *Removal of vending equipment.* All vending equipment, including carts, tables, apparatus and merchandise shall be removed from the streets, sidewalks, terrace area or other vending location during times when vending is prohibited.
 - m. *Compliance with laws.* All vendors shall comply with all other state, federal and local laws and permit requirements, including, but not limited to, health department permits, direct seller permits, state seller's permit and the like.
 - n. *Enforcement.* The director, or designee authorized in writing, shall have concurrent authority with the chief of police, or designee, to enforce the above restrictions on vending. They shall further have concurrent authority to remove or cause the removal of any vending equipment or merchandise found on the street, sidewalk, terrace or other vending location in violation of these regulations.
 - o. *Utility connections.* Permittee shall pay all costs associated with any electric supply needs.
- (k) *Nuisances.* No person shall commit any nuisance upon any portion of any park.
- (l) *Refuse.* No person shall pile, deposit or place any rubbish or scatter boxes or other refuse or debris in any park. Persons using the park shall deposit all refuse in the containers provided therefor.
- (m) *Park closed; entry prohibited.*
- (1) Except as provided herein, all parks within the city shall be closed to the public between the hours of 11:00 p.m. and 6:00 a.m. and no person shall enter or remain upon any park property during these hours. The hours the park is closed to the public also prohibits causing or allowing the docking of any watercraft upon any city-owned boat landing except as specifically permitted by section 30-4.
 - (2) Exceptions.

-
- a. Voyager park shall be closed to the public between the hours of 11:00 p.m. and 4:00 a.m.
 - b. The hours of operation of the county fairgrounds shall be governed by section 30-3(5).
 - c. Dog parks shall be closed between the hours of sunset and 7:00 a.m.
 - d. The director or designee authorized in writing, may, in writing and upon request, extend the hours of operation at the community center to 1:00 a.m.
- (3) The director or designee authorized in writing, may, in conjunction with the issuance of a permit under section 30-6:
- a. Approve a request by permittee to charge a fee for the parking of vehicles at the event, provided that:
 - 1. The city receives 50 percent of the net parking revenue not to exceed \$2.00 per vehicle;
 - 2. The permittee provides the director with a written parking plan and schematic for review and approval at least 30 days prior to the event.
 - b. Approve a request by a permittee hosting a multiple, consecutive day event, to remain in the park during closed hours, including overnight, for the purposes of security. In granting such permission, the director may impose conditions, including, but not limited to, the following:
 - 1. Ingress and egress to areas of overnight use shall be allowed at all times;
 - 2. No campfires, open flame, lit-charcoal or other outside burning shall be allowed;
 - 3. The area of overnight use shall be kept neat and orderly with covered trash receptacles provided and maintained by permittee;
 - 4. No outside display or storage of laundry is permitted;
 - 5. No tents will be permitted;
 - 6. All gray and black water shall be disposed of at a permitted facility.
- (n) *Feeding of birds or fowl.*
- (1) The feeding of birds or fowl in city parks as to create a public nuisance is hereby prohibited.
 - (2) If the health commissioner, or designee authorized in writing, determines that there exists upon any city park property a public health nuisance caused, in full or in part, by the feeding of birds or fowl, the health commissioner may report such finding to the board.
 - (3) The board may, upon receiving such report, cause such area affected to be posted with a notice that such feeding of birds or fowl is prohibited.
 - (4) Any person violating such posted notice may be proceeded against under chapter 78 prohibiting public nuisances.

(Code 1974, § 9.02; Code 2001, § 30-2; Ord. No. 99-15, § 1, 7-6-1999; Ord. No. 02-06, § 1, 3-5-2002; Ord. No. 05-14, § 1, 4-19-2005; Ord. No. 06-03, § 1, 1-3-2006; Ord. No. 06-32, § 1, 11-8-2006; Ord. No. 08-01, § 1, 1-15-2008; Ord. No. 09-10, § 2, 4-21-2009; Ord. No. 11-08, §§ 1—3, 4-6-2011; Ord. No. 12-12, § 1, 6-6-2012; Ord. No. 13-17, §§ 13, 15, 8-20-2013; Ord. No. 17-05, § 1, 3-7-2017; Ord. No. 17-23, § 1, 12-5-2017; Ord. No. 19-01, § 1, 1-2-2019; Ord. No. 19-02, §§ 1, 2, 1-15-2019)

Sec. 30-2. Park regulations.

- (a) *Definitions.* The following words, terms and phrases, when used in this chapter, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Alcohol beverage or beverages means fermented malt beverages and intoxicating liquor, all as provided for and defined in Wis. Stats. ch. 125.

Board means the board of park commissioners.

Director means the director of parks, recreation and forestry.

Fishing means the act, occupation or sport of catching or attempting to catch fish.

- (b) *Use of parks.*

(1) *Compliance required.* No person shall enter or use any public park of the city except as permitted under this chapter and under the rules and regulations of the board.

(2) *Fishing from Riverwalk prohibited.* No person shall fish from the Riverwalk sidewalk, viewing pier and abutments thereto, or viewing platforms. The director shall place signs indicating the area to which this prohibition applies.

- (c) *Injury to plants.* No person shall pluck or cause injury to any flowers, plants, shrubs, grass or trees growing in any of the public parks except city employees in the performance of their official duties.

- (d) *Care of birds and animals.* No person shall misuse or mistreat any bird or fowl or animal or injure or remove any nests of any bird or animal in the parks, parkways or boulevards of the city.

- (e) *Unlawful entry of ~~dogs, cats and other animals~~.* Except as provided below, no owner or keeper of any ~~dog~~, cat or other animal, except as otherwise provided herein, shall permit such animal to enter or remain in any park in the city, whether the animal is leashed or unleashed.

~~(1)~~ —

(1) This section shall not apply to animals used by law enforcement agencies while performing law enforcement functions.

(2) Dogs on a visible and non-retractable leash no longer than six feet are allowed to be walked in parks by the dog owner or handler only on general open grass areas, designated walkways or pathways, parking lots serving the walkways or pathways, and designated trails. Notwithstanding the foregoing, dogs (along with cats and other pets) shall not be allowed in park buildings, playgrounds, playground fall surfaces, picnic shelters or sports fields. Dogs must be current with all appropriate vaccinations and licensed in accordance with chapter 86 and Wis. Stat. § 174.07. If a dog defecates while walking through a park, the dog owner or handler must clean up after the dog and remove such excrement from the park.

(32) The board may make other exceptions to this prohibition on a temporary or permanent basis. Should the board make such exception, it shall be upon such terms and conditions as set by the board. Signs shall be erected at accessible points at city parks where such animals may be permitted informing the general public of the same.

(43) The director is hereby authorized to permit dogs to be used in any city park for the elimination of nuisance animals, provided the following minimum guidelines are met:

- a. The dog for which permission is sought is presented with proof of current vaccination status and such dog is licensed in the city in accordance with chapter 86 and Wis. Stats. § 174.07;
- b. The dog is easily identifiable as being engaged in nuisance animal elimination;

Formatted: List 1

-
- c. The dog owner shall have voice command control over such dog;
 - d. The permission granted may be revoked by the director for any reason. The decision of the director is final;
 - e. The director may establish additional requirements not in conflict with this section.
- (54) The board may designate any city park or area within a city park as a dog park. Persons using such dog park shall do so upon such rules and regulations as are adopted by the board, which shall be available to the public at the office of the director and upon the city's official website.
- (f) *Injury to property.* No person shall injure, deface, destroy, steal, take or carry away any of the equipment used in or upon any park of the city.
 - (g) *Disorderly conduct.* No persons shall appear in any park or in or on the Fox River in the state of nudity or in any indecent dress. No person shall make any indecent exposure of his or her person or be guilty of any indecent or obscene act, language, written or spoken, or other disorderly conduct. No person shall enter or be present in any park or in or on the Fox River while intoxicated.
 - (h) *Sale of alcohol beverages.*
 - (1) Pursuant to Wis. Stats. § 125.06(6), fermented malt beverages may be sold by city officers or employees in any city park under such terms and conditions as authorized by the board.
 - (2) Other than as provided above, alcohol beverages may be sold only pursuant to a private vendor permit granted under subsection (j) of this section.
 - (i) *Carry-in of alcohol beverages.*
 - (1) Subject to restrictions adopted by the board, beer/wine may be brought to and consumed in public parks.
 - (2) Notwithstanding the foregoing, no person shall bring or in any way carry-in any alcohol beverages onto the fairgrounds during the annual county fair.
 - (3) No person shall possess intoxicating liquor (excluding wine) in any park without first obtaining official permit therefor from the director. This subsection shall not apply to the sale and possession of intoxicating liquor (excluding wine) vended pursuant to a private vendor permit issued under this section, provided the sale and possession of such intoxicating liquor takes place within the time and location parameters of the permit.
 - (4) The director may order an individual or groups of individuals to discontinue consuming alcohol beverages in any public park and to remove such alcohol beverages from the public parks if the director has reason to believe that the presence and consumption of beer/wine in the public park is detrimental to the purposes of the public park.
 - (j) *Private vendor permits.*
 - (1) *Intent and purpose.* It is hereby declared to be the policy of the city and the board to enhance the use and enjoyment of city park and recreational areas by allowing the private vending of goods and services within such areas along the terms and conditions of this policy. This policy shall not apply to:
 - a. Goods or services offered for sale or provided by the city;
 - b. Goods or services offered for sale by bona fide city service clubs or charitable organizations in conjunction with authorized use of city park locations.
 - (2) *Procedure.*

- a. *Request for permit.* The board may issue a request for proposals (RFP) for the vending of goods or services in city park. Additionally, any person wishing to vend goods or services in any city park shall submit an application for a vending permit to the director on or before December 1 for the following year. All proposals shall identify:

1. Name of applicant;
2. Type of vending activity sought/product to be sold;
3. Location where vending sought;
4. Proposed hours of operation;
5. Mode of vending (cart, vending machine, movable structure, etc.).

Note: Except for Riverwalk Fishing and Viewing Piers, no food truck vendors shall be considered for a private vendor permit unless the proposal is in response to the RFP issued by the board.

- b. *Number of permits to be allowed.* No more than three private vending permits per day shall be granted by the board for any city park.
- c. *Selection process.* The director shall review each application submitted and make recommendations to the board on the applications. In the event more than one complete application, per vending activity, is received from qualified applicants, the director will review the applications and make a recommendation regarding the preferred applicant to the board. Nothing herein shall require the board to grant or not grant any requested permit. The board may reject any or all applications.
- (3) *Regulations.* Unless otherwise expressly provided in a permit issued by the board pursuant to an RFP issued by the board, the following regulations shall apply to private vendor permits:
- a. *Annual permit.* The fee for an annual permit shall be as defined in the permit which shall be paid to the city clerk within ten days of notice of permit approval from the board. Such permit shall be issued by the director on or before February 28 of each year, or thereafter when applied for, and shall expire one year following its issuance. The permit shall specify the location authorized and the hours of operation allowed under the permit.
- b. *Liability insurance.* To hold a valid permit, the vendor must have in force adequate liability insurance and must agree to indemnify, defend, and hold the city, its employees and agents harmless against all claims, liability, loss, damage, or expense incurred by the city as the result of any injury to or death of any person or damage to property caused by or resulting from the activities for which the license is granted. As evidence of liability insurance, the applicant shall furnish a certificate of insurance, on a form acceptable to the city, evidencing the existence of commercial general liability insurance (including contractual liability) naming the city, its employees and agents as additional insureds, together with the appropriate endorsement therefor, with minimum limits of \$1,000,000.00 in the aggregate. The certificate of insurance shall provide 30 days' written notice to the city upon cancellation, nonrenewal or material change in the policy. If food is to be vended, such insurance shall also include product liability insurance and comply with all requirements above.
- c. *Alcohol.* There shall be no sale of alcoholic beverages.
- d. *Revocation/suspension of permit.* Revocation or suspension of permit may be ordered by the board upon cause after notice to the permittee and hearing before the board. In lieu of revocation or suspension, the board may place reasonable conditions or restrictions on the permit for the remainder of the vending year in order to effectuate the provisions of this chapter and ensure compliance by the permit holder. No condition imposed may be contrary to or

inconsistent with any ordinance, regulation or statute regulating vending activities. If any permit holder fails or neglects to comply with the conditions or restrictions imposed by the board, her/his permit may be suspended or revoked as provided above.

- e. *Change of address.* A vendor to whom a vending permit has been issued under this subsection shall inform the director, or his/her designee, of any change of address of the primary vendor named on the permit, in writing, if the address change occurs during the time period for which the vending license was issued.
- f. *Maintenance of area.* Vendors must maintain their vending areas in a clean and hazard-free condition.
- g. *Vendor only.* It is unlawful for any vendor licensed under this subsection (j) to permit any other person to vend at the permitted site.
- h. *Park amenities.* No vendor shall be permitted to use any of the amenities, such as benches, flower planters, trees, bus shelters, kiosks, light poles or any other utility poles for display of merchandise or to attach any ropes or other vending equipment to any of the aforementioned.
- i. *Obstruction of fire hydrants.* No vending equipment shall be permitted within a ten-foot radius of a fire hydrant.
- j. *Signage.* Vending equipment and displays, including signage, shall be directed away from the street. In addition, merchandise shall be displayed in a manner which does not draw attention from the street and which does not require or encourage prospective buyers to enter or walk upon the street in order to examine it.
- k. *Vendor on site.* Except for permits issued for vending machines or other self-serve outlets, a vendor shall be present within the vending site at all times during which items are displayed or sold.
- l. *Removal of vending equipment.* All vending equipment, including carts, tables, apparatus and merchandise shall be removed from the streets, sidewalks, terrace area or other vending location during times when vending is prohibited.
- m. *Compliance with laws.* All vendors shall comply with all other state, federal and local laws and permit requirements, including, but not limited to, health department permits, direct seller permits, state seller's permit and the like.
- n. *Enforcement.* The director, or designee authorized in writing, shall have concurrent authority with the chief of police, or designee, to enforce the above restrictions on vending. They shall further have concurrent authority to remove or cause the removal of any vending equipment or merchandise found on the street, sidewalk, terrace or other vending location in violation of these regulations.
- o. *Utility connections.* Permittee shall pay all costs associated with any electric supply needs.
- (k) *Nuisances.* No person shall commit any nuisance upon any portion of any park.
- (l) *Refuse.* No person shall pile, deposit or place any rubbish or scatter boxes or other refuse or debris in any park. Persons using the park shall deposit all refuse in the containers provided therefor.
- (m) *Park closed; entry prohibited.*
 - (1) Except as provided herein, all parks within the city shall be closed to the public between the hours of 11:00 p.m. and 6:00 a.m. and no person shall enter or remain upon any park property during these hours. The hours the park is closed to the public also prohibits causing or allowing the docking of any watercraft upon any city-owned boat landing except as specifically permitted by section 30-4.

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(Supp. No. 1)

(2) Exceptions.

- a. Voyager park shall be closed to the public between the hours of 11:00 p.m. and 4:00 a.m.
- b. The hours of operation of the county fairgrounds shall be governed by section 30-3(5).
- c. Dog parks shall be closed between the hours of sunset and 7:00 a.m.
- d. The director or designee authorized in writing, may, in writing and upon request, extend the hours of operation at the community center to 1:00 a.m.

(3) The director or designee authorized in writing, may, in conjunction with the issuance of a permit under section 30-6:

- a. Approve a request by permittee to charge a fee for the parking of vehicles at the event, provided that:
 1. The city receives 50 percent of the net parking revenue not to exceed \$2.00 per vehicle;
 2. The permittee provides the director with a written parking plan and schematic for review and approval at least 30 days prior to the event.
- b. Approve a request by a permittee hosting a multiple, consecutive day event, to remain in the park during closed hours, including overnight, for the purposes of security. In granting such permission, the director may impose conditions, including, but not limited to, the following:
 1. Ingress and egress to areas of overnight use shall be allowed at all times;
 2. No campfires, open flame, lit-charcoal or other outside burning shall be allowed;
 3. The area of overnight use shall be kept neat and orderly with covered trash receptacles provided and maintained by permittee;
 4. No outside display or storage of laundry is permitted;
 5. No tents will be permitted;
 6. All gray and black water shall be disposed of at a permitted facility.

(n) *Feeding of birds or fowl.*

- (1) The feeding of birds or fowl in city parks as to create a public nuisance is hereby prohibited.
- (2) If the health commissioner, or designee authorized in writing, determines that there exists upon any city park property a public health nuisance caused, in full or in part, by the feeding of birds or fowl, the health commissioner may report such finding to the board.
- (3) The board may, upon receiving such report, cause such area affected to be posted with a notice that such feeding of birds or fowl is prohibited.
- (4) Any person violating such posted notice may be proceeded against under chapter 78 prohibiting public nuisances.

(Code 1974, § 9.02; Code 2001, § 30-2; Ord. No. 99-15, § 1, 7-6-1999; Ord. No. 02-06, § 1, 3-5-2002; Ord. No. 05-14, § 1, 4-19-2005; Ord. No. 06-03, § 1, 1-3-2006; Ord. No. 06-32, § 1, 11-8-2006; Ord. No. 08-01, § 1, 1-15-2008; Ord. No. 09-10, § 2, 4-21-2009; Ord. No. 11-08, §§ 1—3, 4-6-2011; Ord. No. 12-12, § 1, 6-6-2012; Ord. No. 13-17, §§ 13, 15, 8-20-2013; Ord. No. 17-05, § 1, 3-7-2017; Ord. No. 17-23, § 1, 12-5-2017; Ord. No. 19-01, § 1, 1-2-2019; Ord. No. 19-02, §§ 1, 2, 1-15-2019)

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(Supp. No. 1)



City of De Pere, Wisconsin

Request For Common Council Action

MEETING DATE: July 16, 2024

DEPARTMENT: Parks, Recreation & Forestry

FROM: Marty Kosobucki

SUBJECT: Resolution #24-58 Authorizing Amendment to Wisconsin Department of Natural Resources Recreational Boating Facilities Development/Renovation Grant Application for Perkofski Boat Launch Fishing Pier Refurbishing.

The Board of Park Commissioners, at the June 20, 2024 Park Board meeting, approved the amendment to the WDNR grant for Perkofski dock renovations for increase in project costs. The motion was approved unanimously, with a 6-0 vote.

ATTACHMENTS:

- Reso24-58 (PDF)
- Council Memo.Perkofski Dock renovation.grant amendment (DOCX)
- Memo.Grant Amendment (DOCX)
- 2023 wdnr grant application_perkofski fishing pier refurbishment_additional funding application (Temp) (Converted) (PDF)
- Perkofski repair.Quote(PDF)

RESOLUTION #24-58

AUTHORIZING AMENDMENT TO WISCONSIN DEPARTMENT OF NATURAL
RESOURCES RECREATIONAL BOATING FACILITIES DEVELOPMENT/RENOVATION
GRANT APPLICATION FOR PERKOFSKI BOAT LAUNCH FISHING PIER REFURBISHING

WHEREAS, the City was awarded a cost-share recreational boating facility grant from the Wisconsin Department of Natural Resources (WDNR) under its Boating and Fishing State and Federal Grant Application Program, pursuant to Resolution #23-52; and

WHEREAS, at the time City staff was advised of said award, the original quote to renovate the fishing pier at the Perkofski Boat Launch was no longer valid, resulting in increased costs of approximately \$1,200.00; and

WHEREAS, staff is requesting authorization to submit an amended application to the WDNR to cover one-half of the additional costs, increasing the maximum grant amount (the WDNR's one-half share) from \$4,991.50 to approximately \$5,616.50; and

WHEREAS, this matter has been reviewed by the Board of Park Commissioners which recommends approval thereof.

NOW, THEREFORE, BE IT HEREBY RESOLVED THAT:

The Common Council authorizes the Director of Parks, Recreation & Forestry to:

- Submit an application to the WDNR for the additional financial assistance as described above;
- sign necessary documents, including the required Agreement/Contract; and
- take all other necessary action to undertake, direct and complete the approved project, including required reporting and reimbursement request(s).

BE IT FURTHER RESOLVED THAT:

All City officials, officers and employees are further authorized and directed to take such steps as are lawful and necessary in furtherance thereof.

Resolution #24-58

Page 2 of 2

Adopted by the Common Council of the City of De Pere, Wisconsin, this 16th day of July, 2024.

APPROVED:

James G. Boyd, Mayor

ATTEST:

Carey E. Danen, City Clerk

Ayes: _____

Nays: _____

Board Approval: 6/20/2024

CITY OF DE PERE MEMO



To: City Council
From: Marty Kosobucki
Date: July 16, 2024

RE: Grant Amendment for Perkofski Dock refurbishing

The Board of Park Commissioners is recommending an amendment to a current grant we received for refurbishing the Perkofski Boat docks, and assigning an additional \$625 for the project from City Funds.

While we were waiting for approval of the grant, the cost of the project went up by \$1,200. In discussing the issue with our WDNR representative, they are receptive to amending the grant by \$625, however the City would also have to amend their investment by \$625.

The Park Board is asking for approval of an additional \$625 so that we can submit a grant amendment for the dock renovation.

CITY OF DE PERE MEMO



To: Board of Park Commissioners
From: Marty Kosobucki
Date: June 20, 2024

RE: Grant Amendment

We received a grant to help refurbish our pier sections at Perkofski Boat Launch. Unfortunately as we waited for confirmation of the grant, enough time passed that the original quote was no longer valid. After obtaining an updated quote, the price went up a little over \$1,200. We are asking the WDNR to amend the grant, which would pay for half. We will need to request additional City Funds (approximately \$625) to comply with the grant request.

Staff recommendation: It makes very good sense to approve the additional funding so that we can obtain a 50% grant from the WDNR. Approve grant amendment.

Recreational Boating Facilities Development/Renovation Grant Application

Form 8700-343D (3/22)

Page 1 of 4

Notice: This form is authorized under [s. 30.92, Wis. Stats.](#) and 50 C.F.R. 80 Code of Federal Regulations. You must complete this form in order to apply for or receive financial assistance from the Wisconsin Department of Natural Resources. Failure to complete this form will result in denial of financial assistance. Personal information collected will be used for administrative purposes and may be provided to requesters to the extent required by Wisconsin's Open Records Laws [ss.19.31-19.39 Wis. Stats.]

BEFORE YOU BEGIN TO FILL OUT THIS APPLICATION, PLEASE CONTACT YOUR REGIONAL GRANT PROJECT MANAGER!

Section 1. Applicant Information

Applicant/Organization Name

City of De Pere

Organization Mailing Address 925 S Sixth St	City De Pere	State WI	ZIP Code 54115
Individual Authorized to Act on Behalf of Applicant per Resolution Marty Kosobucki	Phone Number (920) 339-8358	Email Address mkosobucki@deperewi.gov	

ACH Payment Established with DNR? ☐ Yes ☒ No	If Yes, Email Address for ACH Payment
Mail Check to (if no ACH or address is different from applicant)	

Address	City	State	ZIP Code
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Are you a lake association? ☐ Yes ☒ No

Section 2. General Project Information

Project Title

Perkofski Fishing Pier Renovation

Provide GPS coordinates of main parking lot at main public boat access site.

$\frac{1}{4}$ $\frac{1}{4}$	$\frac{1}{4}$	Section 23	Township N	Range 20	☒ E ☐ W	Latitude (decimal degrees) 44.3459318	Longitude (decimal degrees) -88.0685634	County Brown
Waterbody Name Fox River								Acres (DNR will fill in)
Property Owner (if other than applicant)								Phone Number
Street Address						City	State	ZIP Code

☒ Public Entity ☐ Private Entity ☐ Lease or Easement Expiration Date: _____

Who will be responsible to build/operate/maintain the project for at least 20 years?

City of De Pere

Is boat launch facility being developed or renovated?	☐ New Facility	☒ Renovation
Do you currently or will you charge a launch fee when renovations are completed?	☒ Yes ☐ No	What is the daily launch rate? <u>\$6.00</u>
Is there a separate account for these funds for the operation and maintenance of the launch? ☒ Yes ☐ No		
Do you have all the necessary permits for your project? ☐ Yes ☐ No ☒ No Permits Needed for Project*		
Who did you talk to and reason why no permit is needed?		

Water Permit Application Webpage: <https://dnr.wisconsin.gov/permits/water>. Copies of all required permits must be submitted to your regional grant project manager before appearing before the Wisconsin Waterways Commission. The permitting process may take over 60 days.

Recreational Boating Facilities Development/Renovation Grant Application

Form 8700-343D (3/22)

Page 2 of 4

Section 3. Existing Conditions

Describe the project area and if there are existing facilities, include the condition and age of these facilities.

The Perkofski Boat Launch is located next to the Brown County Fairground property. The City of De Pere is planning to refurbish one of the two fishing / boating pier sections at Perkofski. This will be the first section of two that will be refurbished. The refurbishment would consist of repairing or replacing damages to the frame, in addition to replacing the wood skirts, stringers and decking with recycled plastic boards. The City plans to refurbish the sections incrementally over the next couple years. The refurbishments would likely take place in November or December 2023, so the boating and fishing season is not disrupted.

Section 4. Feasibility Statement

Describe, justify and state the project objectives to include economic, environmental and engineering aspects (who, what, where, when and why). Include dimensions of the property and proposed facilities including **percentage of ramp slope, water depth at end of ramp, and width of the exiting or proposed boarding dock or pier.**

The frames and flotation of the piers are beginning to deteriorate. In an effort to increase the safety of all users, it is the intention of the City to refurbish one section per year.

The original quote came in at \$9,983.00 from 4/27/23. Due to the inability of getting the grant application submitted, we requested a new quote in 2024. Due to material cost increases, the new quote came in at \$11,233.00. This request is for 50% of this cost increase.

Section 5. Budget

Provide a detailed budget of eligible costs including all wages, services, supplies and equipment to accomplish the project. Select a category, item, cash or donation, item condition, quantity and cost: one per line.

Part A – Itemized Budget Detail

Cost Category	Item Description	Cash or Donation	Item Condition	Qty #	Cost	Total Cost
construction	transient dock	Cash		1	\$1,250.00	\$1,250.00
Total Project Cost Estimate						\$1,250.00

Part B – Cost Estimate Summary

Summary of all costs from Part A. All items from Part A will self-populate into the allocated categories.

Cost Category	A Cash Costs	B Donated Value
1. Salaries, wages and employee benefits and donated labor		
2. Equipment		
3. Contractual Services		
4. Construction	\$1,250.00	
5. Other		
6. Subtotals	\$1,250.00	
7. Total Project Cost Estimate	\$1,250.00	
8. Eligible Grant Award Request	\$625.00	
9. Adjusted Grant Request: If you would like to request less than the allowed amount, please fill in the amount of grant you would like to receive.		
10. Adjusted Grant Request: If you would like to request more than the allowed amount because you meet the criteria below*, please fill in the amount of grant you would like to receive.		

*May request up to 80% if meet criteria in [s. NR 7.088, Wis. Adm. Code](#)

Recreational Boating Facilities Development/Renovation Grant Application

Form 8700-343D (3/22)

Page 3 of 4

Part C – Cost Share

Total Project Cost Estimate		\$1,250.00	
DNR Cost Share		\$625.00	50 %
Applicant Cost Share		\$625.00	50 %
Sources of Applicant Share	Amount	Status	Comments
Local budget, force account, etc.			
Federal Funds/Grants		☐ Applied For/Pending ☐ Awarded (Attach copy of grant agreement or notification email.)	
Other		☐ Applied For/Pending ☐ Awarded/Received (Attach copy of award notification.)	

Section 6: s. NR 1.91, Wis. Adm. Code Required Information

How many vehicle/trailer parking spaces currently at the location? 68 spaces

How many vehicle/trailer parking spaces are you planning to add? 0 spaces

For an inland lake project, what is the total number of vehicle/trail parking spaces currently on the proposed waterbody at public facilities? _____ spaces

Will your project have single vehicle parking spaces? ☒ Yes ☐ No 17 spaces

For a Great Lakes or river project, what is the distance to the nearest existing public access site? _____ miles

Does your project location have any designated disabled parking space(s)? ☒ Yes ☐ No

If yes, how many spaces? 4 spaces

Is your project (boat launch, boarding dock, pier, restrooms, etc.) accessible to people with disabilities? ☒ Yes ☐ No

Is your project a development of an access facility on an inland lake or river where no public access exists? ☐ Yes ☒ No

Section 7: Other Items

Have any of the following reviews been completed for the launch site:

Wetland Analysis? ☐ Yes ☒ No

Phase I Environmental Site Assessment? ☐ Yes ☒ No

Archaeological or Historical Investigation? ☐ Yes ☒ No

Is your project located within a floodplain? ☐ Yes ☒ No

Do you have a stormwater management plan? ☐ Yes ☒ No

Is your project associated with a harbor of refuge or protected launch (structures such as bulkheads and breakwaters necessary to provide safe water conditions) (ref. [NR 7.03\(14\), Wis. Adm. Code](#))? ☐ Yes ☒ No

Will your project correct a significant health or safety hazard? ☐ Yes ☒ No

Is your project required to fulfill a compliance order or court ruling? If yes, include a copy with key provisions highlighted. ☐ Yes ☒ No

Do you conduct a boating safety enforcement and education program that has been approved by the Department of Natural Resources? ☐ Yes ☒ No

Recreational Boating Facilities Development/Renovation Grant Application

Form 8700-343D (3/22)

Page 4 of 4

What is the state of readiness of your project?

- ☒ Project has final engineering plans suitable for construction or construction bidding or project does not require further planning or design for construction to begin.
- ☐ Project has preliminary site plans, but additional engineering or design work are necessary before construction can begin.

Are there any known controversies/complications with the proposed project?

☐ Yes ☒ No

Are there any measures proposed to address the controversies/complications?

☐ Yes ☒ No

Site the useful life of the project components. Cite the source for the determination.

Section 8: Timeline

Anticipated Project Start Date	Anticipated Project End Date	When do you anticipate that the project area will be open for use?
11/01/2024		Spring 2025

Section 9. Required Attachments

- Project resolution by grant applicant authorizing participation May use Form 8700-388 which can be found on the Recreational Boating Facilities Webpage: <https://dnr.wisconsin.gov/aid/RBF.html> (Resolution instructions in program guidance).
- Project location clearly marked on map.
- Project area footprint (site plan detailed on a map that includes buildings, parking lots, ramps, piers, etc.).
- Topographical map of project location.
- Illustration (drawings/photos) of project area in its current condition including all existing facilities.
- Plans for launch ramps that show percentage of ramp slope, the water depth at the end of the ramp, and the width of the existing or proposed boarding dock or pier.
- Preliminary engineering plans for dredging at launch facility (if any).
- Draft easement or lease document (if development project is on land not owned by applicant).
- Copy of required permit(s).

Section 10. Certification

I hereby certify that all information provided in this application and attachments are true, accurate, and complete. I understand that any information found to be inaccurate, misleading, or falsified may result in disqualification from consideration for a grant under this program.

NOTE: Please type your name on the signature line. The email message generated from electronic submittal of this form will be used as an electronic signature.

Marty Kosobucki

Signature of Authorized Representative

5/29/2024

Date Signed



Pier & Waterfront Solutions LLC

7325 State Hwy 42 - 57
Sturgeon Bay, WI 54235

www.wisconsinpws.com

Date	Estimate #	Rep
5/1/2024	3702	

Name / Address		Site Address	
City of DePere Don Melichar dmelichar@deperewi.gov 920-339-8362		PWS	

Item	Description	MPN	Qty
	Repair one 6' x 32' fishing pier for Perkofski Launch		
Delivery/Pick Up - Loa...	Labor at shop/on site to load/unload and/or deliver product(s)		1
Shop Repair	Remove rubrail and decking. Save to be re-used		10
Shop Repair	Remove fascia and stringers. To be disposed of		6
Misc. Charge	Dumpster fee		1
Hardware / Materials	Treated 2x10 fascia		18
Hardware / Materials	Treated 2x4 stringers		34
Hardware / Materials	Decking screws = stainless steel = box of 1350		1.5
Hardware / Materials	Fascia bolts = zinc plated or galvanized		248
Hardware / Materials	Rubrail screws stainless steel = 25 pack		25
Shop Repair	Install new 2x4 stringers and fascia		8
Shop Repair	Install existing decking		14
Shop Repair	Install existing rubrail		2
Delivery/Pick Up - Loa...	Labor at shop/on site to load/unload and/or deliver product(s)		1
Estimate does not include any cost to repair floats. Floats appear to be in good condition but can not be fully inspected until decking is removed and sections lifted.			

Terms 50% down Balance upon delivery		Subtotal	\$11,233.00
"Current market conditions have caused delivery disruptions and frequent price increases. This estimate is submitted based on current pricing and availability. Prices are subject to change without prior notice."		Sales Tax (5.5%)	\$0.00
		Total	\$11,233.00



City of De Pere, Wisconsin

Request For Common Council Action

MEETING DATE: July 16, 2024

DEPARTMENT: Information Technology

FROM: Steve Massey

SUBJECT: Resolution #24-59 Authorizing purchase of FortiVoice Cloud phone system from Camera Corner Connecting Point in the amount of \$115,000 with \$30,250 requested from Unassigned Reserves.

ATTACHMENTS:

- Reso24-59 (PDF)
- City of De Pere FortiVoice 5 Year (PDF)
- Memo to Finance - Phone System Upgrade 2024_SMv1 (DOCX)
- Gordon Flesch - City of DePere - Elevate Proposal 2024 - (PDF)
- City of De Pere Phone Estimate 7260 - Partisan Systems (PDF)
- Nextiva_CityofDePere_CPQ-415150-1 (PDF)

RESOLUTION #24-59

AUTHORIZING PURCHASE OF FORTIVOICE CLOUD PHONE SYSTEM FROM
CAMERA CORNER CONNECTING POINT IN THE AMOUNT OF \$115,000 WITH
\$30,250 REQUESTED FROM UNASSIGNED RESERVES

WHEREAS, the City of De Pere is in need of a new phone system and related software to replace the City's current outdated phone system; and

WHEREAS, Camera Corner Connecting Point has available and offers to provide personnel and equipment necessary to accomplish the installation of the FortiVoice Cloud phone system within the required timeframe; and

WHEREAS, funding in the amount of \$60,000 is included as part of the 2024 Adopted Budget, and it is requested that that additional \$30,250 be utilized from Unassigned Reserves to lock in rates, which will ultimately reduce phone system expenditures by approximately \$30,000 over the next five years.

NOW, THEREFORE, BE IT HEREBY RESOLVED THAT:

The Mayor is authorized and directed to execute such documentation as required by Camera Corner Connecting Point, subject to such changes as deemed necessary by the City Attorney.

BE IT FURTHER RESOLVED THAT:

All City officials, officers and employees are authorized and directed to take such steps as are lawful and necessary in furtherance thereof.

Adopted by the Common Council of the City of De Pere, Wisconsin, this 16th day of July, 2024.

APPROVED:

James G. Boyd, Mayor

ATTEST:

Carey E. Danen, City Clerk

Ayes: _____

Nays: _____

Board/Committee Approval: 07/09/2024



We have prepared a quote for you

FortiVoice Cloud

Quote # CCCP028825
Version 1

Prepared for:

City of De Pere

Steve Massey
smassey@mail.de-pere.org

FortiVoice Cloud - 5 Year

Product Details	Qty	Price	Ext. Price
FortiVoice Cloud 5 Year Standard extension, including call path, DID, and E911	110	\$614.00	\$67,540.00
FortiVoice Cloud 5 Year Basic level extension, including call path	40	\$409.00	\$16,360.00
FortiFone-380B IP Phone	115	\$134.00	\$15,410.00
FortiVoiceGateway-GO04 FortiVoiceGateway GO04, 2x10/100 ports, 4 x FXO voice gateway	1	\$458.00	\$458.00
FortiVoiceGateway-GO04 5 Year FortiCare Premium Support	1	\$766.00	\$766.00
Fortinet FortiVoice VoIP Gateway - 2 x RJ-45 - 16 x FXS - USB - Fast Ethernet - Desktop	1	\$672.00	\$672.00
Fortinet Forticare Comprehensive Support - Extended Service - 5 Year - Service - 24 x 7 - Service Depot - Exchange - Parts - Physical, Electronic	1	\$1,124.00	\$1,124.00
Fortinet FortiVoiceGateway GS04 2x10/100 Ports - 4 x FXS Voice Gateway	1	\$295.00	\$295.00
Fortinet Forticare Comprehensive Support - Extended Service - 5 Year - Service - 24 x 7 - Service Depot - Exchange - Parts - Physical, Electronic	1	\$510.00	\$510.00
FON-380/480 plastic wall mounting kit - 10 pack.	1	\$150.00	\$150.00
Fortinet FortiVoice Enterprise - License - 10 Client	1	\$406.00	\$406.00
Fortinet FortiVoice 3rd Party Phones - License - 10 Additional Phone	1	\$594.00	\$594.00
Yealink CP925 IP Conference Station	6	\$331.00	\$1,986.00
Installation/Configuration	40	\$205.00	\$8,200.00

Subtotal: \$114,471.00

FortiVoice Cloud

Bill To:

City of De Pere

Steve Massey
335 S Broadway
De Pere, WI 54115
(920) 339-4052
smassey@mail.de-pere.org

Ship To:

City of De Pere

Steve Massey
335 S Broadway
De Pere, WI 54115
(920) 339-4052
smassey@mail.de-pere.org

Quote Information:

Quote #: CCCP028825

Version: 1
Delivery Date: 05/07/2024
Expiration Date: 05/30/2024

Sales Rep:
Megan Voelker
megan.voelker@cccp.com

Quote Summary

Description	Amount
FortiVoice Cloud - 5 Year	\$114,471.00
Total: \$114,471.00	

IMPORTANT: Any legal document should refer to us as ACP CreativIT, LLC d/b/a Camera Corner Connecting Point or CCCP.

Additionally, all deliveries, especially LFD (Large Format Displays)/TV's, need to be opened, turned on and inspected thoroughly for concealed damage within 5 days of receipt to ensure full value replacement.

Orders converted from this quote, as authorized by the customer, acknowledges the customer has read our Return Policies and Conditions located on the Company Info page of the Camera Corner/Connecting Point website www.cccp.com

Please note: Quotes do not reflect tax. Shipping, handling, and other fees may apply. Contact your Account Executive with any questions. We reserve the right to cancel orders arising from pricing or other errors.

CITY OF DE PERE MEMO



To: Mayor James Boyd
Members of the Finance/Personnel Committee
From: Steve Massey, IT Director
Date: June 29, 2024

RE: **Consideration and Possible Action on the purchase of FortiVoice Cloud phone system at a cost of \$115,000 with \$30,250 to come from unassigned reserves.**

The current City of De Pere phone system is 7 years old. Funding to upgrade the phone system in the amount of \$60,000 was approved in the 2024 budget. Staff reviewed numerous on-premises and cloud-based phone systems from multiple vendors. After careful analysis, staff is recommending shifting phone services from a self-hosted on-premises phone system to FortiVoice cloud-based phone system. FortiVoice Cloud allows voice communications from traditional desk phones, computers and mobile devices from anywhere with an Internet connection. FortiVoice Cloud also provides business resiliency with redundant data centers located in the United States and is not dependent on self-hosted hardware. In the event of a disaster that would disrupt operations at any city facility, staff could continue making phone calls as long as an Internet connection could be established from any location in the world. The annual operational cost of FortiVoice Cloud is nearly identical to a self-hosted on-premises FortiVoice phone system.

Staff received quotes from multiple cloud-hosted phone system providers. Based on cost, existing vendor relationship, peer recommendations and overall system architecture, staff recommends the approval of the FortiVoice Cloud quote provided by Camera Corner. The project total for hardware implementation and 5 years of pre-paid licensing is \$115,000. The 2024 Budget included \$60,000 for this upgrade. 55% of the project is paid for by the General Fund with the rest coming from the utilities. I am requesting to take the general fund deficit of \$30,250 from unassigned reserves. It's important to note that the pre-paid services will lock in our rates for the next five years and reduce phone system expenditures by approximately \$30,000 over the next five years.

Prepared for:

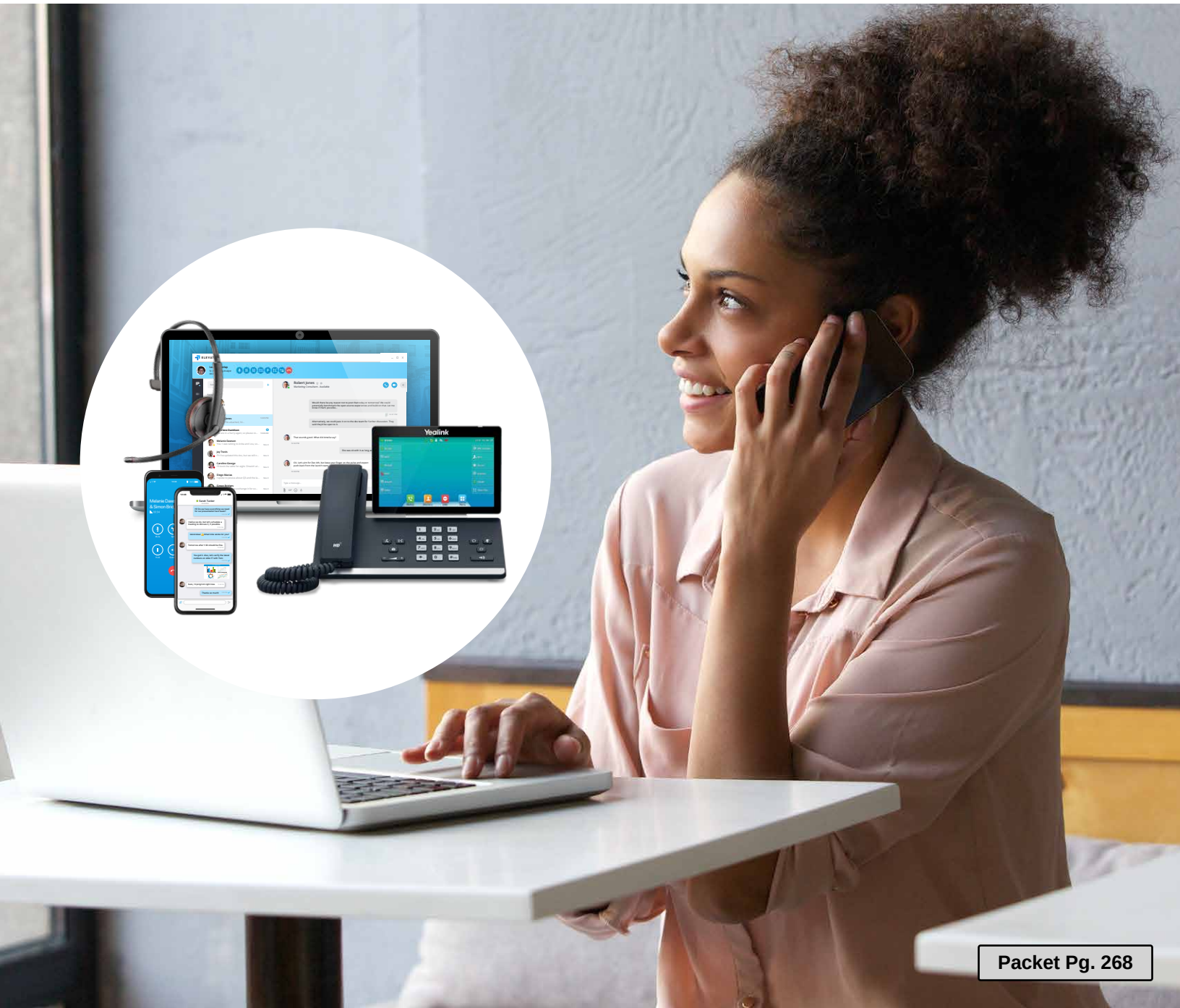
City of De Pere
335 S Broadway
De Pere, WI
54115-2526, United States

Confidential Service Proposal: Elevate with Microsoft Teams

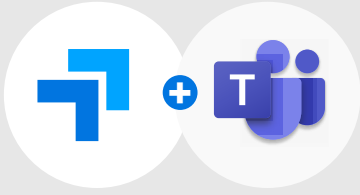
ALL YOUR BUSINESS COMMUNICATIONS –
INTEGRATED, EFFICIENT, AND RELIABLE

Provided by:

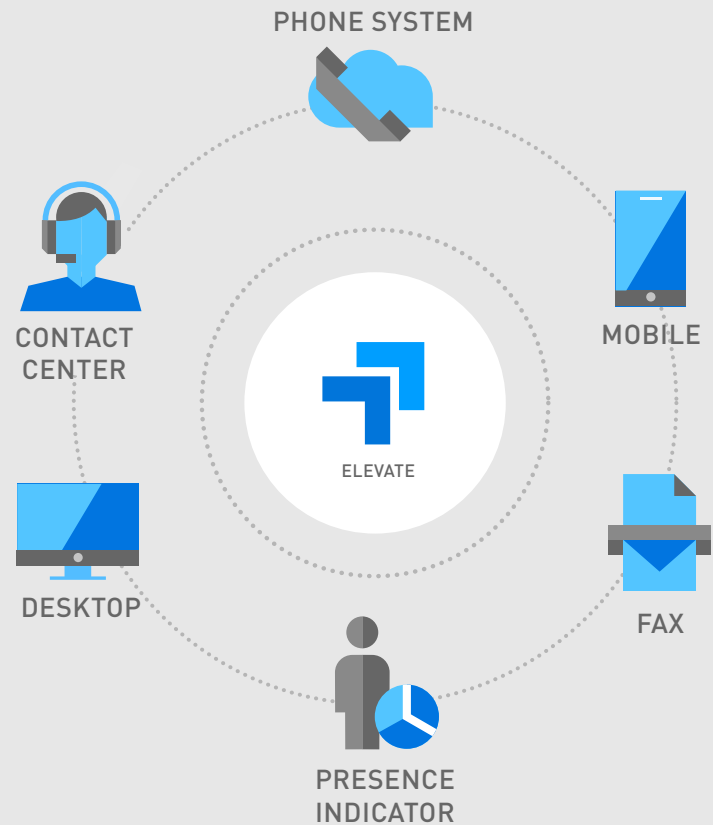
Jason Moseman
jmoseman@gflesch.com
(920) 757-2711



Elevate with Microsoft Teams



Elevate with Microsoft Teams is an easy-to-use cloud-based communication platform that helps employees to be more productive and collaborative by providing an enterprise-grade, cloud-based phone system to accompany Microsoft Teams. It includes a full-featured phone system combined with included call and contact center features and the ability to easily expand features and capabilities.



ELEVATE WITH TEAMS INCLUDES

- 90+ enterprise-grade calling features
- Free local and long distance calling to the US, Canada and Puerto Rico
- Elevate's pre-programmed, plug and play desk phones makes installation easy
- Flat, per-user rates, with no annual contract required
- Changes to system settings, devices, or users can be performed by phone administrators online
- The Elevate Desktop App integrates with company directory, showing employee availability and enabling click-to-call
- The Elevate Mobile App makes any smart phone an essential collaboration tool



INCREASED PRODUCTIVITY

Elevate makes a more productive workforce.

- Utilize your existing Teams application for collaboration and make and receive calls through Elevate
- Virtually anywhere, anytime, and on any device - creates a more flexible workforce
- Advanced routing ensures the right call gets to the right person or department 24/7



LOWER COSTS

No phone system hardware to buy, install, manage, upgrade or replace.

- Reduces infrastructure and operating costs with no additional hardware to buy
- Consolidates voice and data onto one network
- Flat, per-user rates with no extra or hidden fees*
- 90+ enterprise-grade calling features INCLUDED in the service

* Click [here](#) for more information on call rates



HIGH RELIABILITY

Elevate's voice network is purpose-built for reliability.

- 99.999% financially-backed uptime SLA
- Proprietary Elevate VoIP tests help ensure a reliable connection and high voice quality
- Redundant East/West datacenters increase reliability and reduce latency



SIMPLIFIED SCALING & MANAGEMENT

Elevate scales according to the needs of any business.

- Order service according to the number of users; no guessing number of lines needed
- Ordering additional service is easy & can be done online; no technician or special expertise required
- Manage service and features using user-friendly HostPilot® portal
- Scales easily as your business grows



BUSINESS CONTINUITY

Never miss an important business call.

- Elevate automatically rings all your end points (desk phone, mobile, etc.) with every call and in the event that you don't answer, it routes the call to any number you choose (branch office, automated attendant, mobile number, etc.)



ENHANCED CUSTOMER EXPERIENCE

- Access to Advanced Hunt Groups included with Elevate with Teams
- Upgrade your Elevate Contact Center plan to access even more features (like omni-channel support) at any time
- Contact Center delivers more responsive, informed, and positive customer experiences
- Service plans for businesses of all sizes, industries, and levels of sophistication

The Business-Class Features You Deserve

1.1



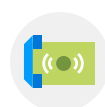
90+ ENTERPRISE-LEVEL FEATURES INCLUDED

- Call Forwarding
- Call Park
- Call Transfer
- Do Not Disturb
- Call Recording
- 3-way Calling
- Caller ID
- Extension Dialing
- HD Audio
- Call Waiting
- Receptionist Routing
- Music on Hold
- Spam Caller Protection
- Click to Call from Chrome browser
- ... And many more



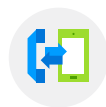
VOICEMAIL

- Voicemail to email via WAV file
- SMS notifications
- Auto-delete of voicemail after 90 days
- Change personal greeting
- Remote voicemail access
- Voicemail transcription



BUSY LAMP FIELD (BLF)

- Indicates presence - whether another user's phone is currently in use
- Other user extension and name information is presented as virtual "buttons" on the desk phone LCD display
- The BLF display can be used for speed dials, and also to make or take calls on behalf of another user



CALL FLIP

- Allows the user to seamlessly move an active call from the desktop phone to a mobile phone or vice versa
- Flip calls multiple times during one conversation



CALL CENTER

- Easily group users to deliver calls
- Route calls based on rules
- Easily monitor, whisper or barge into a call
- View real-time call statistics on a PC or big screen



WEBFAX

- Users receive, view, manage faxes via the web, or as email attachments
 - Users may send faxes from any Internet-connected PC
 - Does not require an additional phone line
-



CONTACT CENTER

- Access to Advanced Hunt Groups included with Elevate with Teams
- Smart queueing technology tells customers their position in line, plus wait time
- Deep analytics and reporting help you visualize gaps and improve performance
- Upgrade your contact center features to include omni-channel capabilities (SMS, chat, email) to connect with customers through their preferred modes of communication



Apps/Productivity Included with Elevate



ELEVATE MOBILE APP

This powerful mobile application transforms your phone into an essential collaboration tool, making teamwork on-the-go easier than ever. See who is available, send and receive SMS messages using the business phone number, place calls and read/listen to voicemails - anytime, anywhere.

Never miss important calls

Extend your business phone number and extension to your mobile phone, so you can place and receive calls on-the-go or even transfer calls from your desktop phone to your mobile device—seamlessly, without interruption.



ELEVATE DESKTOP APP

Our desktop app brings essential collaboration tools together, making teamwork easier than ever. See who is available, send and receive SMS messages using the business phone number, place calls and read/listen to voicemails - anytime, anywhere.

Communicate your way

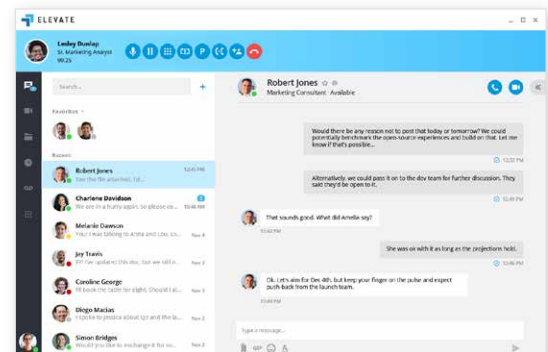
Have the flexibility to use your desktop application to place and receive calls in two ways, either as a call controller for your associated desk phone or as a softphone from your PC or Mac®.

One application for collaboration

One place to see the availability of coworkers, place a phone call.

Stay connected on-the-go

With the Elevate desktop and mobile applications, you take your calls, contacts and conversations with you—wherever you are.





Increase Employee Productivity

Embed communications into everyday business applications across various teams to streamline business workflows and maximize employee efficiency.



Drive customer retention and increase revenue

Combine powerful communication capabilities with relevant customer data to ensure sales and support teams have the right information at the right time.



No heavy IT investment

Our integrations are easy to use and easy to deploy, with no heavy training or implementation costs required.

Available Integrations

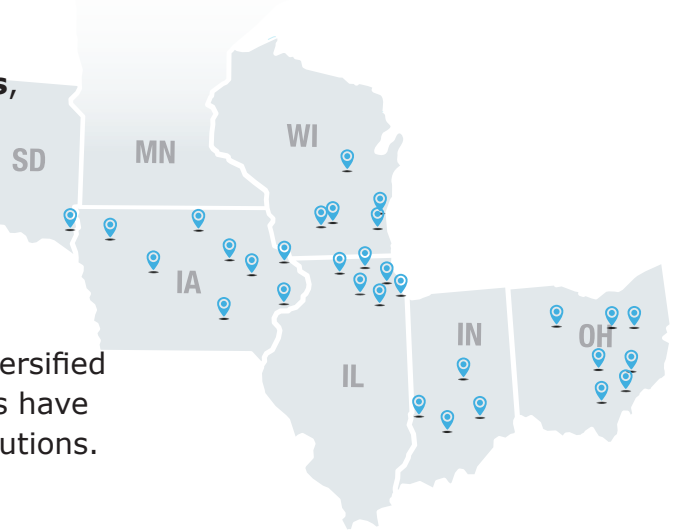


GFC COMPANY OVERVIEW

1.16.d

Sixty-seven years ago, an entrepreneur named Gordon Flesch left the Royal Typewriter Company to take over a small 3M dealership selling what was - at the time - a breakthrough technology, the Thermo-Fax copier. In those early days Gordon Flesch not only sold the machines, but he was also their sole repairman as well. And he offered something else: **a commitment to uncompromising service** and to loyal customer relationships that grew out of that “do whatever it takes” approach.

Today, GFC has a network of **31 offices in 7 states**, **employing over 650 associates**. The company continues as a vital, family-owned enterprise led by third generation Flesch family members, Patrick and Mark. They moved into senior leadership roles, ensuring that the ideals and spirit of our company’s founder will be preserved. The company’s breadth of products and services has diversified as well, as new technologies and workplace changes have created demand for more integrated, networked solutions.



GFC PROFESSIONAL SERVICES

Personalized Client Onboarding

Personalized, live and online training is provided by our **dedicated, local onboarding team** and customized to your system usage. Videos for impromptu system training needs are also included. Onboarding is the responsibility of our Elevate support operations, and provides for:

- Dedicated project manager
- Management of the number porting process
- Configuration of all call routing and call-handling requirements, including hunt groups and auto-attendants
- Shipping of pre-configured handsets, for easy plug-in and activation
- Onsite support, to answer questions and identify any issues

24/7 Help Desk Support

GFC’s Managed IT division, EleviTy will be supporting Elevate Managed Voice Services and are located in our **Appleton, WI facility**. In addition, after hours calls are answered by Elevate’s manufacturer in California, for full **100% onshore, 24/7 coverage**. When you need support, we’re here to help!

Help Desk service from EleviTy includes unlimited support for:

- Diagnostics, troubleshooting and resolution of Elevate service issues
- Client questions on how to use your Elevate system
- Changes to the system, whether it’s adding, deleting or moving users or requesting changes to how the system is working

Prepared for

City of De Pere
335 S Broadway
De Pere, WI
54115-2526, United States

Provided by

Jason Moseman
jmoseman@gflesch.com
(920) 757-2711

**Summary of services**

Description	Customer total	
	One-time	Monthly
Services		
Unified Communications Services	\$630.00	\$1,893.85
Equipment	\$14,543.58	
Shipping	\$326.31	
Professional services & other items		
Onboarding	\$3,000.00	
Support		\$240.00
Subtotal	\$18,499.89	\$2,133.85
Surcharges & Other fees		\$563.22
Estimated taxes	\$993.29	\$326.66
TOTAL	\$19,493.18	\$3,023.73
	One-time	Monthly

Details

Main location 335 S Broadway, De Pere, Wisconsin 54115-2526

Description	Quantity		
Unified Communications Services			
Elevate with Teams Designed to work in parallel with MS Teams, includes Elevate Cloud PBX, delivered via Elevate applications (mobile and desktop), with unlimited local and long-distance calling, Voicemail, Presence, Advanced Hunt Groups, Business SMS, and Call Analytics. Chat, Meetings and File Sharing disabled. 1 license is required for each user.	120		
Local Number Porting Activation Fee	200		

Notes:

- Your first bill may look different than other bills. It may include: (1) one-time fees and prorated charges for new services added during the prior month, (2) full charges for the next month, (3) applicable usage charges, as well as (4) associated taxes and fees.
- Hardware provided on promotion is amortized over a 12-month period. Penalties on hardware for early cancellation of an account are calculated based on the percentage of the term remaining at the time of cancellation.
- Shipping charges may be estimates only and are subject to change. Actual shipping charges will be calculated at the time the order is placed.
- Taxes and fees are based on service address and can differ by address.

Description	Quantity		
Auto Attendant (additional) Greets callers and provides call routing options. For calls forwarded outside of the network, includes 1,000 minutes of outbound local calls per month.	11		
Hunt Group (additional) Delivers calls to defined groups of users with routing rules. All calls forwarded outside of the network are charged per use.	18		
Resource Line (500 min) Used to enable common area phones such as conference or lobby phones, 500 minutes of outbound local calls included per month.	6		
Equipment			
 Yealink CP965 Conference Phone An IP conference phone with a 5-inch color touch screen and 20 foot microphone pickup range for large sized conference rooms.	6		
 Fanvil V64 An IP desk phone with a 3.5-inch 480x320 Color Screen, dual Gigabit Ethernet ports, built-in Bluetooth and Wi-Fi, and a USB port. Includes 8 physical line keys capable of 21 configurable positions for calls, presence, or speed dial.	120		
 Fanvil V64 An IP desk phone with a 3.5-inch 480x320 Color Screen, dual Gigabit Ethernet ports, built-in Bluetooth and Wi-Fi, and a USB port. Includes 8 physical line keys capable of 21 configurable positions for calls, presence, or speed dial.	6		

Notes:

- Your first bill may look different than other bills. It may include: (1) one-time fees and prorated charges for new services added during the prior month, (2) full charges for the next month, (3) applicable usage charges, as well as (4) associated taxes and fees.
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- Shipping charges may be estimates only and are subject to change. Actual shipping charges will be calculated at the time the order is placed.
- Taxes and fees are based on service address and can differ by address.



Partisan Systems
2321 S. Oneida St. STE 8
Green Bay, WI 54304
(920) 624-6111
sales@partisansystems.com

1.16.e

Estimate 72602

DATE 03/14/2024	TOTAL \$49,900.00	
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ADDRESS
Steven Massey
City of De Pere
335 S Broadway
De Pere, WI 54115
United States

SHIP TO
Steven Massey
City of De Pere
335 S Broadway
De Pere, WI 54115
United States

DATE	ACTIVITY	QTY	RATE	AMOUNT
	Non-Inventory Item Yealink T-57W Phones	110	220.00	24,200.00T
	Non-Inventory Item Yealink CP925 conference phones	6	325.00	1,950.00T
	Non-Inventory Item Programing & Installation of all phones : Network configuration and programing to be completed by customer Note: System Administrator trained on phone functions and capabilities to be utilized as onsite staff trainer. NOTE: Phone service rate billed at \$2314.20 per Month No Charge for the 40 voice mail boxed	1	23,750.00	23,750.00T

Returns: ALL RETURNS must have the original receipt and must be returned within 15 days of the receipt date. Items must be in original packaging and resellable condition. There is a 20% restocking fee for all items returned. All custom orders are NON RETURNABLE.

SUBTOTAL	49,900.00
TAX	0.00

TOTAL	\$49,900.00
--------------	--------------------

THANK YOU.

Accepted By

Accepted Date

The Nextiva logo, featuring the word "nextiva" in a lowercase, sans-serif font. A small dot is positioned above the letter 'i'.

YOUR NEXTIVA QUOTE

You deserve amazing.

We're making it happen.

92%

Customer satisfaction

2.5 BILLION

Calls on our network annually

100K+
Customers



Let's do great things together.

We're thrilled that you're considering Nextiva. All businesses deserve access to better technology in order to grow, compete, and thrive. That's why we founded Nextiva well over a decade ago on a mission to democratize technology.

Nextiva combines communication channels — voice, video, collaboration, SMS/MMS, and surveys — so you can access the information you need at the right time to provide amazing customer experiences and drive business results.

Our solutions are easy to set up, use, and manage. You can scale up and add applications, such as sales and customer service tools, anytime.

In addition to our solutions, the top reasons companies choose Nextiva are our reliability and Amazing Service®. We've built the most reliable network in the industry, with 8 points of presence across the country.

Amazing Service starts with how we design products with business owners in mind. It results in treating your company as an extension of ours. Over 1,000 team members are ready to help you succeed.

We'd love to welcome you to the Nextiva family. We look forward to hearing from you!

Sincerely,

Tracy Conrad



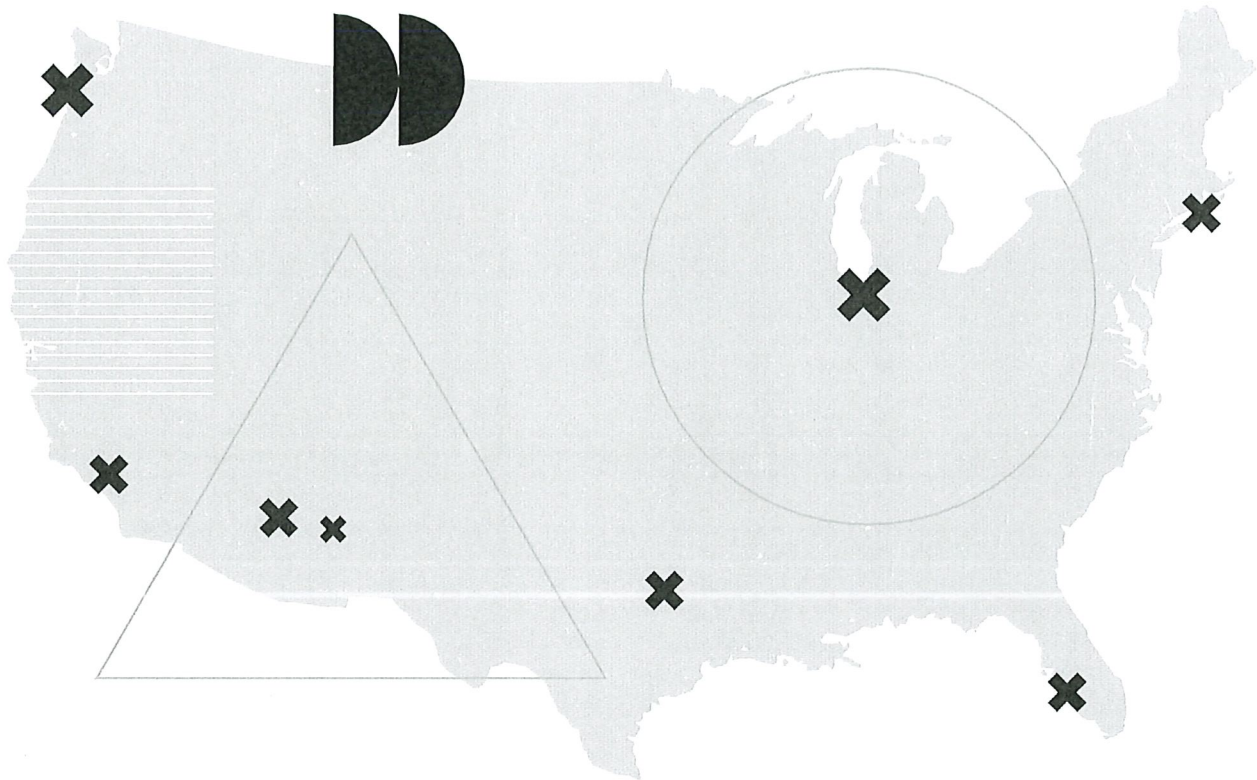
Tracy Conrad

Chief Amazing Officer, Co-Founder

June 20, 2021

Why customers love Nextiva.

Nextiva's points of presence



Reliable

We have built one of the world's most reliable networks. With 8 points of presence and carrier-grade data centers, our network ensures you'll never miss a beat with your customers.



Easy setup

All you need is a broadband internet connection. Follow our guided setup online and download the Nextiva Mobile App. Got VoIP phones? Just plug them in.



Award-winning support

Rated highly on Gartner, Frost & Sullivan, G2, and GetVoIP, no other VoIP provider comes close to our Amazing Service. Reliable customer service is the backbone to our success. We've built our name on it.



Secure

We take security seriously. The entire Nextiva network meets and exceeds security standards set by the ISO/IEC 27001 certification.



Scalable

Your business phone system grows with you. Manage phone numbers, users, calling features, and locations from your admin portal.



Expertise

Our product experts offer on-site training, live video conferencing, and webinars to get the most out of your business calling plan.



Thank you for your business.

Customer City of De Pere	Quote date 03-25-2024	Sales agent Joe Turney joe.turney@nextiva.com (480) 565-6115	Nextiva, Inc. 9451 East Via de Ventura Scottsdale, AZ 85256	Billing frequency Monthly
Quote number CPQ-415150-1	Quote expires 04-24-2024	Quote status Budgetary Draft	Contract term: 36 Months	

Quote summary

Recurring	Non recurring	Shipping charges	Taxes & fees	Total
\$1,942.50	\$5,000.00	\$610.00	\$1,091.41	\$8,643.91

Quote details | Service address: 335 S BROADWAY DE PERE WI 54115-2526 US

Item description	Charge type	List price	Discount	Quantity	Total price
Services					
Nextiva Cloud Communications Enterprise	Recurring	\$33.95	\$21.00	150	\$1,942.50
Options					
Analytics/Data Retention	Recurring	\$5.00	\$5.00	150	\$0.00
Productivity Plugin (If you do not terminate this offering within one month of the date you accept this Quote, you will be charged \$15.00 per user per month for the remainder of your initial term.)	Recurring	\$15.00	\$15.00	150	\$0.00
Fax Service	Recurring	\$4.95	\$4.95	1	\$0.00
Toll Free Number	Recurring	\$9.95	\$9.95	1	\$0.00
Hardware					
DaaS Yealink - T44W Desk Phone, w/ PSU, adv. warranty	Recurring	\$4.40	\$4.40	114	\$0.00
Poly - Trio 8300 Conference Phone, PoE	One-Time	\$470.00	\$470.00	6	\$0.00
Others					
Shipping Charges	One-Time	\$610.00	\$0.00	1	\$610.00
*These are estimated taxes and fees. Actual taxes and fees will be calculated when the invoices are processed.					
Subtotal					\$2,552.50
Federal FUSF (VoIP)					\$137.30
Federal FCC Regulatory Fee (VoIP)					\$2.14



Thank you for your business.

Customer City of De Pere	Quote date 03-25-2024	Sales agent Joe Turney joe.turney@nextiva.com (480) 565-6115	Nextiva, Inc. 9451 East Via de Ventura Scottsdale, AZ 85256	Billing frequency Monthly
Quote number CPQ-415150-1	Quote expires 04-24-2024	Quote status Budgetary Draft	Contract term: 36 Months	

State Sales Tax	\$108.78
State Police and Fire Protection Fee	\$18.00
State WI USF	\$40.31
County E-911	\$24.00
County Sales Tax	\$10.88
E911 Fee	\$225.00
Regulatory Recovery Fee	\$525.00
Total	\$3,643.91

Implementation Charges

Item description	Charge type	List price	Discount	Quantity	Total price
Nextiva Service Delivery: Elite	One-Time	\$3,500.00	\$0.00	1	\$3,500.00
Nextiva Service Delivery: Additional Seat Add-On	One-Time	\$30.00	\$0.00	50	\$1,500.00
Subtotal					\$5,000.00
Total					\$5,000.00

Amount due Today with taxes & fees	\$8,643.91
Amount due Monthly (excl. taxes & fees)	\$1,942.50

The pricing set forth in this quote, including the amount of taxes and fees, is estimated. Final pricing will be determined upon order submission and may vary from the pricing contained herein.

Location summary

Location	Monthly recurring	Non recurring
Service address: 335 S BROADWAY DE PERE WI 54115-2526 US	\$1,942.50	\$5,000.00

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Shelby Automotive

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City of De Pere, Wisconsin

Request For Common Council Action

MEETING DATE: July 16, 2024

DEPARTMENT: Finance Department

FROM: Pamela Manley

SUBJECT: Resolution #24-60 A Resolution Authorizing and Providing for the Issuance and Establishing Parameters for the sale of, in an amount not to exceed \$7,900,000, General Obligation Promissory Notes, Series 2024, and all related details.

This item was approved unanimously by the Finance-Personnel Committee at its July 9, 2024 meeting.

ATTACHMENTS:

- Reso24-60 (PDF)
- 2024 Parameter Resolution Memo (PDF)
- prs plan of finance 07162024_de pere cy (PDF)
- Capital Projects for 2024 Borrowing Request for 7.9.24 Finance (PDF)

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

July 16, 2024

Resolution No.: 24-60

**A Resolution Authorizing and Providing for the Issuance
and Establishing Parameters for the Sale of Not to Exceed
\$7,900,000 General Obligation Promissory Notes, Series 2024,
and All Related Details**

RECITALS

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

1. The Issuer is in need of funds to finance the purchase of vehicles and equipment for the police, fire, public works, and parks departments; improvements to city hall, police, fire stations, community center, and other municipal buildings; construction of dumpster enclosures; Southbridge interchange planning; land purchase for infrastructure improvements in the Issuer’s Tax Incremental District Number 18; creation of a parking utility; improvements to parks and public grounds, including, but not limited to, basketball court resurfacing, scoreboard replacement, boat ramp repairs, fencing, playground replacement, and lighting; and construction of and improvements to streets, sidewalks, and related site preparation, design, traffic lights, and street lighting (collectively, the “**Project**”).
2. The Governing Body now wishes to borrow the funds needed for the Project by selling and issuing its not to exceed \$7,900,000 General Obligation Promissory Notes, Series 2024 (the “**Obligations**”) pursuant to the provisions of Section 67.12(12) of the Wisconsin Statutes.
3. Robert W. Baird & Co. Incorporated (the “**Purchaser**”), or a group that it leads, has proposed to purchase the Obligations for a purchase price to be determined, which shall not be less than 98.00% or more than 108% of the principal amount of the Obligations to be issued, plus accrued interest, if any, to the date of delivery of the Obligations (the “**Purchase Price**”).
4. The Issuer has taken all actions required by law and has the power to sell and issue the Obligations.
5. The Governing Body is adopting this resolution to sell the Obligations and provide for their issuance upon the terms and conditions set forth in this resolution.

RESOLUTIONS

The Governing Body resolves as follows:

Section 1. Definitions.

In addition to the capitalized terms defined in the recitals above, capitalized terms not otherwise defined in this resolution shall have the meanings set forth below unless the context requires another meaning.

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

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

“Continuing Disclosure Agreement” means the Continuing Disclosure Agreement, dated as of the Original Issue Date, to be executed by the Issuer and delivered on the closing date of the Obligations.

“Debt Service Fund” means the fund created by the Issuer pursuant to Section 67.11 of the Wisconsin Statutes to provide for the payment of debt service on its general obligations.

“Debt Service Fund Account” has the meaning given in Section 16.

“Depository” means DTC or any successor appointed by the Issuer and acting as securities depository for the Obligations.

“DTC” means The Depository Trust Company.

“Financial Officer” means the Issuer’s Finance Director/Treasurer.

“Fiscal Agent” means Associated Trust Company, National Association, or any successor fiscal agent appointed by the Issuer to act as authentication agent, paying agent, and registrar for the Obligations pursuant to Section 67.10(2) of the Wisconsin Statutes.

“Governing Body” has the meaning given in the recitals to this resolution.

“Issuer” has the meaning given in the recitals to this resolution.

“Municipal Officers” means the Mayor and the Clerk of the Issuer. These are the officers required by law to execute general obligations on the Issuer’s behalf.

“Obligations” means the not to exceed \$7,900,000 City of De Pere, Wisconsin General Obligation Promissory Notes, Series 2024, which are authorized to be issued pursuant to this resolution.

“**Original Issue Date**” means the date established for delivery of the Obligations pursuant to the Purchase Agreement.

“**Project**” has the meaning given in the recitals to this resolution.

“**Purchase Agreement**” means the note purchase agreement signed and presented by the Purchaser to evidence the purchase of the Obligations and the final terms thereof as described in Section 14.

“**Purchase Price**” has the meaning set forth in the recitals to this resolution.

“**Purchaser**” has the meaning set forth in the recitals to this resolution.

“**Record Date**” means the 15th day (whether or not a business day) of the calendar month just before a regularly scheduled interest payment date for the Obligations.

“**Recording Officer**” means the Issuer’s Clerk.

“**Register**” means the register maintained by the Fiscal Agent at its designated office, in which the Fiscal Agent records:

- (i) The name and address of the registered owner of each Obligation.
- (ii) All transfers of each Obligation.

“**Treasurer**” means the Issuer’s Treasurer.

Section 2. Exhibits.

The attached exhibits are also a part of this resolution as though they were fully written out in this resolution:

- (i) *Exhibit A* — Form of Obligation.
- (ii) *Exhibit B* — Notice to Electors of Sale.

Section 3. Purposes of Borrowing; Issuance of Obligations.

The Governing Body authorizes the Obligations and orders that they be prepared, executed, and issued, subject to the conditions set forth in Section 4. The Obligations will be fully registered, negotiable, general obligation promissory notes of the Issuer in the aggregate principal amount of not to exceed \$7,900,000. The Obligations will be issued pursuant to the provisions of Section 67.12(12) of the Wisconsin Statutes to pay the costs of the Project, to pay capitalized interest, and to pay certain expenses of issuing the Obligations (including printing costs and fees for financial consultants, bond counsel, fiscal agent, rating agencies, bond insurance, and registration, as applicable).

Section 4. Terms of Obligations.

The Obligations will be named “City of De Pere, Wisconsin General Obligation Promissory Notes, Series 2024.” The Obligations will be dated the Original Issue Date, even if they are actually issued or executed on another date. Each Obligation will also be dated the date on which it is authenticated by the Fiscal Agent. That date is its registration date.

The face amount of each Obligation will be \$5,000 or any multiple thereof up to the principal amount authorized for that maturity.

The Obligations will bear interest from the Original Issue Date at the rates set forth in the Purchase Agreement pursuant to, and in compliance with, the terms set forth in this resolution and accepted by the Finance Director, or in her absence, by the Mayor or the City Administrator; *provided, however*, that (i) the true interest cost of the Obligations shall not exceed 4.75% (computed taking the Purchaser’s compensation into account), (ii) actual debt service in any year does not exceed the amount levied for the same year in Section 15 hereof, and (iii) the difference between the offering price to the public for the Obligations and the purchase price to be paid to the Issuer for the Obligations shall not exceed 2.00% of the par amount of the Obligations.

Interest will be due and payable on each March 1 and September 1, beginning on March 1, 2025, until the principal of the Obligations has been paid. Interest on each Obligation will be (i) computed on the basis of a 360-day year of twelve 30-day months and (ii) payable to the person in whose name the Obligation is registered on the Register at the end of the day on the applicable Record Date. The Issuer and the Fiscal Agent may treat the entity or person in whose name any Obligation is registered on the Register as the absolute owner of the Obligations for all purposes whatsoever under this resolution. The Obligations will be numbered consecutively as may be required to comply with any applicable rules or customs or as determined by the Municipal Officers executing the Obligations.

The Obligations will mature on the dates and in the amounts shown in the following table; except that the principal amounts coming due each year below (i) may instead be mandatory sinking fund redemptions of term notes, and (ii) may be increased or decreased by up to \$600,000 in each year or may be removed. The aggregate principal amount of the Obligations shall not exceed \$7,900,000 and the table below assumes the Obligations are issued in that amount. The actual maturity schedule and interest rates per annum, within the parameters set forth in Section 3 hereof and in this paragraph, will be set forth in the Purchase Agreement as described in Section 14 of this resolution.

<u>Maturity Date</u> <u>(September 1)</u>	<u>Principal Amount</u>
2025	\$ 475,000
2026	485,000
2027	640,000
2028	665,000
2029	690,000
2030	720,000
2031	755,000
2032	800,000
2033	830,000
2034	870,000
2035	175,000
2036	185,000
2037	195,000
2038	200,000
2039	215,000

The principal of, and interest on, the Obligations will be payable in lawful money of the United States of America.

Section 5. Fiscal Agent.

The Issuer appoints the Fiscal Agent to act as authentication agent, paying agent, and registrar for the Obligations. The appropriate officers of the Issuer are directed to enter into a fiscal agency agreement with the Fiscal Agent on behalf of the Issuer. The fiscal agency agreement may provide for the Issuer to pay the reasonable and customary charges of the Fiscal Agent for those services. The fiscal agency agreement shall require the Fiscal Agent to comply with all applicable federal and state regulations. Among other things, the Fiscal Agent shall maintain the Register.

Section 6. Appointment of Depository.

The Issuer appoints DTC to act as securities depository for the Obligations. An authorized representative of the Issuer has previously executed a blanket issuer letter of representations with DTC on the Issuer's behalf, and the Issuer ratifies and approves that document.

Section 7. Book-Entry System.

On the date of their initial delivery, the Obligations will be registered in the name of DTC or its nominee and maintained in a Book-Entry System. If the Issuer's relationship with DTC is terminated, then the Issuer may appoint a successor securities depository to maintain the Book-Entry System.

If on any date the Obligations are not being maintained in a Book-Entry System, then the Issuer will do the following:

- (i) At its expense, the Issuer will prepare, authenticate, and deliver to the beneficial owners of the Obligations fully-registered, certificated Obligations in the denomination of \$5,000 or any multiple thereof in the aggregate principal amount then outstanding. The beneficial owners will be those shown on the records of the Depository and its direct and indirect participants.
- (ii) The Issuer will appoint a fiscal agent to act as authentication agent, paying agent, and registrar for the Obligations under Section 67.10(2) of the Wisconsin Statutes (the Fiscal Agent may be reappointed in this capacity).

Section 8. Redemption.

The Purchase Agreement may specify that certain Obligations maturing on or after a certain date are subject to redemption at the Issuer's option before their stated maturity dates, in whole or in part, in the order of maturity selected by the Issuer, on a stated redemption date and on any date thereafter. If certain maturities of the Obligations are subject to such optional redemption, then the redemption price will be 100% of the principal amount redeemed, plus accrued interest to the redemption date, and no premium will be paid. If payment of an Obligation called for redemption has been made or provided for, then interest on the Obligation stops accruing on the stated redemption date. If less than all outstanding Obligations of a specific maturity are redeemed, then such Obligations will be redeemed in multiples of \$5,000 in accordance with Sections 9 and 10 below, and if a portion, but not all, of a maturity that is subject to mandatory partial redemptions by operation of a sinking fund (as described below) is being redeemed, then the Issuer will select the amounts to be redeemed on future Sinking Fund Redemption Dates (as defined below) that are reduced as a result of the partial redemption.

If the Purchase Agreement specifies that certain maturities of the Obligations are term notes and subject to partial mandatory sinking fund redemption, then the Obligations maturing on such dates shall be subject to partial mandatory sinking fund redemption at a redemption price of 100% of the principal amount redeemed, plus accrued interest to the redemption date, on September 1 of the years (each a “**Sinking Fund Redemption Date**”), and in the respective principal amounts (subject to reduction as provided in the preceding paragraph), as set forth in the Purchase Agreement, consistent with Section 4 hereof.

Section 9. Manner of Payment/Transfers/Redemption Notices Under Book-Entry System.

So long as the Obligations are being maintained in a Book-Entry System, the following provisions apply:

Payment. The Fiscal Agent is directed to pay the principal of, and interest on, the Obligations by wire transfer to the Depository or its nominee in accordance with the Depository's rules that are then in effect.

Transfers. The Obligations are transferable, only upon the Register and only if the Depository ceases to act as securities depository for the Obligations and the Issuer appoints a successor securities depository. If that happens, then upon the surrender of the Obligations to the

Fiscal Agent, the Issuer will issue new fully registered Obligations in the same aggregate principal amount to the successor securities depository, and the Obligations will be recorded as transferred to the successor securities depository in the Register.

The Fiscal Agent will not be required to make any transfer of the Obligations (i) during the 15 calendar days before the date of the sending of notice of any proposed redemption of the Obligations, or (ii) with respect to any particular Obligation, after such Obligation has been called for redemption.

Partial Redemption. If less than all the Obligations of a particular maturity are to be redeemed, then the Depository and its direct and indirect participants will select the beneficial owners of the Obligations to be redeemed. If less than all the principal amount of a specific maturity is redeemed, then on the redemption date, upon surrender to the Fiscal Agent of the Obligation, the Issuer will issue one or more new Obligations in the aggregate principal amount outstanding after the redemption.

Notice of Redemption. Notice of the redemption of any of the Obligations will be sent to the Depository, in the manner required by the Depository, not less than 30, and not more than 60, days prior to the proposed redemption date. A notice of optional redemption may be revoked by sending notice to the Depository, in the manner required by the Depository, not less than 15 days prior to the proposed optional redemption date.

Section 10. Manner of Payment/Transfers/Redemption Notices Not Under Book-Entry System.

If on any date the Obligations are *not* being maintained in a Book-Entry System, then the following provisions apply:

Payment. The Fiscal Agent will pay the principal of each Obligation upon its presentation and surrender on or after its maturity or earlier redemption date at the designated office of the Fiscal Agent, and the Fiscal Agent will pay, on each interest payment date, the interest on each Obligation by wire or other electronic money transfer, or by check of the Fiscal Agent sent by first class mail, to the person or entity in whose name the Obligation is registered on the Register at the end of the day on the applicable Record Date.

Transfers. Each Obligation is transferable, only upon the Register, for a like aggregate principal amount of the same maturity and interest rate in denominations of \$5,000 or any multiple thereof. A transfer may be requested by the registered owner in person or by a person with a written power of attorney. The Obligation shall be surrendered to the Fiscal Agent, together with a written instrument of transfer satisfactory to the Fiscal Agent signed by the registered owner or by the person with the written power of attorney. The Issuer will issue one or more new fully registered Obligations in the same aggregate principal amount to the transferee or transferees, as applicable, in exchange for the surrendered Obligations and upon the payment of a charge sufficient to reimburse the Issuer or the Fiscal Agent for any tax, fee, or other governmental charge required to be paid with respect to such registration.

The Fiscal Agent will not be required to make any transfer of the Obligations (i) during the 15 calendar days before the date of the sending of notice of any proposed

redemption of the Obligations, or (ii) with respect to any particular Obligation, after the Obligation has been called for redemption.

Partial Redemption. If less than all the Obligations of a particular maturity are to be redeemed, then the Issuer or the Fiscal Agent will randomly select the Obligations to be redeemed. If an Obligation has been called for redemption but less than the entire principal amount thereof is redeemed, then on or after the redemption date, upon surrender of the Obligation to the Fiscal Agent, the Issuer will issue a new Obligation in the principal amount outstanding after the redemption.

Notice of Redemption. Notice of the redemption of any of the Obligations shall be sent by first class mail, not less than 30, and not more than 60, days before the redemption date, to the registered owners of the Obligations to be redeemed, at the respective addresses set forth in the Register. A notice of optional redemption may be revoked by sending a notice by first class mail, not less than 15 days prior to the proposed optional redemption date, to the registered owners of the Obligations which have been called for optional redemption.

Section 11. Form of Obligations.

The Obligations shall be in substantially the form shown in Exhibit A. Omissions, insertions, or variations are permitted if they are deemed necessary or desirable and are consistent with this resolution or any supplemental resolution. The Issuer may cause the approving opinion of bond counsel to be printed or reproduced on the Obligations.

Section 12. Execution of Obligations.

The Obligations shall be signed by the persons who are the Municipal Officers on the date on which the Obligations are signed. The Obligations shall be sealed with the Issuer's corporate seal (or a facsimile), if the Issuer has one, and they shall also be authenticated by the manual signature of an authorized representative of the Fiscal Agent.

The Obligations will be valid and binding even if before they are delivered any person whose signature appears on the Obligations is no longer living or is no longer the person authorized to sign the Obligations. In that event, the Obligations will have the same effect as if the person were living or were still the person authorized to sign the Obligations.

A facsimile signature may be used as long as at least one signature of a Municipal Officer is a manual signature or the Fiscal Agent's certificate of authentication has a manual signature. If a facsimile signature is used, then it will be treated as the officer's own signature.

Section 13. Continuing Disclosure.

The appropriate officers of the Issuer are directed to sign the Continuing Disclosure Agreement, and the Issuer agrees to comply with all its terms.

Section 14. Authorization of Sale of Obligations.

The Financial Officer is hereby authorized and directed to obtain final pricing information from the Purchaser for the sale of the Obligations on behalf of the Issuer on a date deemed to be most advantageous to the Issuer by the Financial Officer for the sale of the Obligations; *provided, however*, that such date shall not be later than October 14, 2024. The Financial Officer shall reject the pricing information if it does not comply with the parameters set forth in this resolution.

Subject to the terms of this resolution, any one of the Financial Officer, the Mayor, or the City Administrator acting alone are hereby authorized and directed to award the sale of the Obligations to the Purchaser at the Purchase Price, plus any accrued interest from the Original Issue Date to the date of delivery of the Obligations, such award to be evidenced by and effected by the execution of the Purchase Agreement. If the Purchase Agreement signed and presented by the Purchaser complies with the parameters set forth in this resolution, then each of the Financial Officer, the Mayor, and the City Administrator are hereby authorized to approve and accept the Purchase Agreement, and any one of such officers acting alone is directed (i) to sign the Purchase Agreement in the Issuer's name and (ii) to take any additional actions needed to complete the sale of the Obligations, including arranging for a specific date, time, and location of closing of the sale.

The Municipal Officers are directed to sign the Obligations and to arrange for delivery of the Obligations to the Purchaser through the facilities of DTC in accordance with the Purchase Agreement and this resolution. The Obligations shall be delivered to the Purchaser upon payment by the Purchaser of the Purchase Price as required by this resolution.

Unless waived by the Purchaser, the delivery of the Obligations is conditioned upon the Issuer furnishing the following items to the Purchaser:

- (i) The Obligations, together with the written, unqualified approving opinion of the law firm of Foley & Lardner LLP, bond counsel, evidencing the legality of the Obligations and that interest on the Obligations will be excluded from gross income for federal income tax purposes.
- (ii) A transcript of the proceedings relating to the issuance of the Obligations.
- (iii) A certificate showing that no litigation has been threatened or is pending that would affect the legality of the Obligations or the right of the Issuer to issue them on the Original Issue Date.

Section 15. General Obligation Pledge; Tax Levy.

For the prompt payment of the principal of, and interest on, the Obligations, the Issuer irrevocably pledges its full faith and credit. The Issuer hereby levies upon all taxable property in its territory a direct, annual, and irrevocable tax in an amount sufficient to pay, and for the express purpose of paying, the interest on the Obligations as it falls due and also to pay and discharge the principal of the Obligations on their maturity dates.

This tax shall be carried from year to year into the Issuer's tax roll. It shall be collected in addition to all other taxes and in the same manner and at the same time as all other taxes. The amount of this tax that is carried into the Issuer's tax roll may be reduced in any year by (i) the amount of any surplus money in the Debt Service Fund Account available to pay debt service on the Obligations for such year and (ii) any amount by which the actual debt service coming due in such year is less than the applicable levy amount set forth below. The tax for each year the levy is made will be in the following amounts:

<u>Levy Year</u>	<u>Debt Service Amount Due in Following Year</u>	<u>Levy Year</u>	<u>Debt Service Amount Due in Following Year</u>
2024	\$1,000,000.00	2032	\$1,200,000.00
2025	1,000,000.00	2033	1,200,000.00
2026	1,200,000.00	2034	500,000.00
2027	1,200,000.00	2035	500,000.00
2028	1,200,000.00	2036	500,000.00
2029	1,200,000.00	2037	500,000.00
2030	1,200,000.00	2038	500,000.00
2031	1,200,000.00		

Section 16. Debt Service Fund Account.

The Issuer shall create a separate account within the Debt Service Fund solely for the Obligations (the “**Debt Service Fund Account**”), which shall be maintained and administered as provided in Section 67.11 of the Wisconsin Statutes. The Treasurer is directed to keep the proceeds of the taxes levied under this resolution, when they are collected, in the Debt Service Fund Account. Any accrued interest received on the date of delivery of the Obligations and the premium, if any, paid to the Issuer by the Purchaser in excess of the stated principal amount of the Obligations shall be deposited into the Debt Service Fund Account and used to pay interest on the Obligations. If the money in the Debt Service Fund Account is insufficient to make a payment of principal of, or interest on, the Obligations on a date on which such a payment is due, then the Issuer will promptly provide the necessary funds to make the payment from other available sources.

Section 17. Borrowed Money Fund.

The sale proceeds of the Obligations (not including any accrued interest or premium received) shall be deposited and kept by the Treasurer in a separate fund as provided in Section 67.10(3) of the Wisconsin Statutes. The fund shall be designated with both the name of the Obligations and the name Borrowed Money Fund (the “**Borrowed Money Fund**”). Money in the Borrowed Money Fund, including any earnings, shall be (i) used to pay the costs of the Project, and capitalized interest, the costs of issuing the Obligations, and the costs of investing

amounts in the Borrowed Money Fund, or (ii) transferred to the Debt Service Fund Account as provided by law. The portion of the proceeds of the Obligations that has been appropriated to pay capitalized interest on the Obligations will be held in the Borrowed Money Fund until needed to pay interest on the Obligations, at which time the necessary amount will be transferred to the Debt Service Fund Account and applied to the required interest payment.

Section 18. Official Statement.

The Mayor, the Financial Officer, and the City Administrator of the Issuer (in consultation with the Purchaser) are each hereby authorized to cause a preliminary offering document for the Obligations (the “**Preliminary Official Statement**”) to be prepared and distributed prior to the sale of the Obligations and the execution of the Purchase Agreement. The Mayor and the Financial Officer are hereby authorized, on behalf of the Issuer, to approve the form of Preliminary Official Statement and to deem it final as of its date for purposes of Securities and Exchange Commission Rule 15c2-12(b)(1), and to supply copies of the Preliminary Official Statement upon request.

The Issuer authorizes and directs a final offering document (the “**Official Statement**”) to be prepared prior to the issuance of the Obligations; *provided, however*, that the Official Statement shall be substantially the form of the Preliminary Official Statement and shall include the final terms of the Obligations as set forth in the Purchase Agreement. The Municipal Officers are directed to deliver copies of the Official Statement to the Purchaser and, if the Purchaser requests, execute one or more copies on behalf of the Issuer. Execution and delivery of the Official Statement will conclusively evidence the approval of the Municipal Officers.

Section 19. Publication of Notice.

The Recording Officer is directed to publish notice that the Issuer has agreed to sell the Obligations. The notice shall be published in the Issuer’s official newspaper as a class 1 notice under Chapter 985 of the Wisconsin Statutes promptly after the execution of the Purchase Agreement. The notice shall be in substantially the form shown in Exhibit B. The Recording Officer shall obtain proof, in affidavit form, of the publication, and shall compare the notice as published with the attached form to make sure that no mistake was made in publication.

Section 20. Authorization of Officers.

The appropriate officers of the Issuer are directed to prepare and furnish the following items to the Purchaser and the attorneys approving the legality of the Obligations:

- (i) Certified copies of proceedings and records of the Issuer relating to the Obligations and to the financial condition and affairs of the Issuer.
- (ii) Other affidavits, certificates, and information that may be required to show the facts about the legality of the Obligations, as such facts appear on the books and records under the officer’s custody or control or as are otherwise known to the officer.

All certified copies, affidavits, certificates, and information furnished for such purpose will be representations of the Issuer as to the facts they present.

Section 21. Qualified Tax-Exempt Obligations.

The Issuer designates the Obligations as “qualified tax-exempt obligations” for purposes of Section 265(b)(3) of the Code.

Section 22. Tax Law Covenants.

The Issuer covenants that it will comply with all requirements of the Code and the Treasury Regulations promulgated thereunder that must be satisfied so that interest on the Obligations will be excluded from gross income for federal income tax purposes.

Section 23. Further Authorization.

The Issuer authorizes its officers, attorneys, and other agents or employees to do all acts required of them to carry out the purposes of this resolution.

Section 24. Conflict with Prior Acts.

In case any part of a prior action of the Governing Body conflicts with this resolution, that part of the prior action is hereby rescinded.

Section 25. Severability of Invalid Provisions.

If a court holds any provision of this resolution to be illegal or invalid, then the illegality or invalidity shall not affect any other provision of this resolution.

Section 26. Effective Date

This resolution takes effect upon its adoption and approval in the manner provided by law.

Adopted: July 16, 2024

Approved: July __, 2024

Mayor - James G. Boyd

Clerk - Carey E. Danen

EXHIBIT A
FORM OF OBLIGATION

Unless this certificate is presented by an authorized representative of The Depository Trust Company, a New York corporation (“DTC”), to the issuer or its agent for registration of transfer, exchange, or payment, and any certificate issued is registered in the name of Cede & Co. or in such other name as is requested by an authorized representative of DTC (and any payment is made to Cede & Co. or to such other entity as is requested by an authorized representative of DTC), ANY TRANSFER, PLEDGE, OR OTHER USE HEREOF FOR VALUE OR OTHERWISE BY OR TO ANY PERSON IS WRONGFUL inasmuch as the registered owner hereof, Cede & Co., has an interest herein.

STATE OF WISCONSIN
CITY OF DE PERE

Registered

No. R-____

\$_____

GENERAL OBLIGATION PROMISSORY NOTE, SERIES 2024

<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Original Issue Date</u>	<u>CUSIP</u>
_____%	September 1, 20__	[____], 2024	241361 ____

REGISTERED OWNER: CEDE & CO.

PRINCIPAL AMOUNT: _____ DOLLARS

THE CITY OF DE PERE, WISCONSIN (herein called the “**Issuer**”), hereby acknowledges itself to owe and for value received promises to pay the Principal Amount to the Registered Owner on the Maturity Date, and to pay interest on the Principal Amount from the Original Issue Date at the annual rate of the Interest Rate. Interest is payable semiannually on March 1 and September 1, beginning on March 1, 2025, until the Principal Amount has been paid. Interest is computed on the basis of a 360-day year of twelve 30-day months.

This Obligation is one of a duly authorized issue of notes (the “**Obligations**”) of the Issuer of an aggregate principal amount of \$_____, all of like tenor, except as to denomination, interest rate, and maturity date, issued by the Issuer pursuant to the provisions of Section 67.12(12) of the Wisconsin Statutes, and is authorized by the resolution duly adopted by the governing body of the Issuer on July 16, 2024, entitled: “A Resolution Authorizing and Providing for the Issuance and Establishing Parameters for the Sale of Not to Exceed \$7,900,000 General Obligation Promissory Notes, Series 2024, and All Related Details” (the “**Resolution**”). The Obligations are issuable only in the form of fully registered notes.

On the date of their initial delivery, the Obligations will be maintained in a system in which no physical distribution of certificates representing ownership of the Obligations is made to the owners of the Obligations but instead all outstanding Obligations are registered in the name of a securities depository appointed by the Issuer (a “**Depository**”), or in the name of the Depository’s nominee, and the Depository and its participants record beneficial ownership and effect transfers of the Obligations electronically (a “**Book-Entry System**”). So long as the Obligations are maintained in a Book-Entry System, then the principal of, and interest on, this Obligation will be paid by wire transfer to the Depository or its nominee in accordance with the Depository’s rules that are then in effect by Associated Trust Company, National Association, or any successor fiscal agent appointed by the Issuer under Section 67.10(2) of the Wisconsin Statutes (the “**Fiscal Agent**”), which will act as authentication agent, paying agent, and registrar for the Obligations.

If on any date the Obligations are *not* being maintained in a Book-Entry System, then (i) the principal of this Obligation will be paid by the Fiscal Agent upon its presentation and surrender on or after its maturity date or earlier redemption date at the designated office of the Fiscal Agent, and (ii) the interest on this Obligation will be paid by the Fiscal Agent on each interest payment date, by wire or other electronic money transfer or, by check of the Fiscal Agent sent by first class mail to the person or entity in whose name this Obligation is registered on the register (the “**Register**”) maintained by the Fiscal Agent at the end of the day on the 15th day (whether or not a business day) of the calendar month just before each regularly scheduled interest payment date (the “**Record Date**”). The Issuer and the Fiscal Agent may treat the person or entity in whose name this Obligation is registered on the Register as the absolute owner of this Obligation for all purposes.

The principal of, and interest on, this Obligation is payable in lawful money of the United States of America. For the prompt payment of the principal of and interest on this Obligation, the Issuer has irrevocably pledged its full faith and credit. The Issuer has levied upon all taxable property in its territory a direct, annual, and irrevocable tax sufficient in amount to pay, and for the express purpose of paying, the interest on this Obligation as it falls due and the principal of this Obligation on the Maturity Date.

The Obligations maturing on and after September 1, 20__ are subject to redemption before their stated maturity dates, at the Issuer’s option, in whole or in part, in the order of maturity selected by the Issuer, on September 1, 20__ and on any date thereafter. The redemption price will be 100% of the principal amount redeemed, plus accrued interest to the redemption date, and no premium will be paid. If payment of an Obligation called for redemption has been made or provided for, then interest on the Obligation stops accruing on the stated redemption date. If less than all outstanding Obligations of a specific maturity are redeemed, then such Obligations will be redeemed in multiples of \$5,000 as set forth below[, and if a portion, but not all, of a maturity that is subject to mandatory partial redemptions by operation of a sinking fund (as described below) is being redeemed, then the Issuer will select the amounts to be redeemed on future Sinking Fund Redemption Dates (as defined below) that are reduced as a result of the partial redemption].

[The Obligations maturing on September 1 in the years 20__ and 20__ (the “**Term Notes**”) are also subject to partial mandatory partial redemptions prior to their stated

maturity dates, by operation of a sinking fund. On the following redemption dates (each a “**Sinking Fund Redemption Date**”) the Issuer will redeem the following principal amounts (subject to reduction as provided in the immediately preceding paragraph) of the Term Notes:

Term Notes Maturing September 1, 20__

Sinking Fund Redemption Date (April 1)	Principal Amount To be Redeemed
20__	\$,000
20__	,000
20__ (Stated Maturity)	,000

Term Notes Maturing September 1, 20__

Sinking Fund Redemption Date (April 1)	Principal Amount To be Redeemed
20__	\$,000
20__	,000
20__ (Stated Maturity)	,000]

[The redemption price will be 100% of the principal amount redeemed, plus accrued interest to the Sinking Fund Redemption Date, and no premium will be paid. The particular Term Notes to be redeemed will be selected in the manner set forth below, and the Issuer will give notice of the redemption in the manner described below.]

So long as the Obligations are being maintained in a Book-Entry System, the following provisions apply:

Transfers. The Obligations are transferable, only upon the Register and only if the Depository ceases to act as securities depository for the Obligations and the Issuer appoints a successor securities depository. If that happens, then upon the surrender of the Obligations to the Fiscal Agent, the Issuer will issue new fully registered Obligations in the same aggregate principal amount to the successor securities depository and the Obligations will be recorded as transferred to the successor securities depository in the Register.

The Fiscal Agent will not be required to make any transfer of the Obligations (i) during the 15 calendar days before the date of the sending of notice of any proposed redemption of the Obligations, or (ii) with respect to any particular Obligation, after such Obligation has been called for redemption.

Partial Redemption. If less than all the Obligations of a particular maturity are to be redeemed, then the Depository and its direct and indirect participants will select the beneficial owners of the Obligations to be redeemed. If less than all the

principal amount of a specific maturity is redeemed, then on the redemption date and upon surrender to the Fiscal Agent of the Obligation, the Issuer will issue one or more new Obligations in the aggregate principal amount outstanding after the redemption.

Notice of Redemption. Notice of the redemption of any of the Obligations will be sent to the Depository, in the manner required by the Depository, not less than 30, and not more than 60, days prior to the proposed redemption date. A notice of optional redemption may be revoked by sending notice to the Depository, in the manner required by the Depository, not less than 15 days prior to the proposed optional redemption date.

If on any date the Obligations are *not* being maintained in a Book-Entry System, then the following provisions apply:

Transfers. Each Obligation is transferable, only upon the Register, for a like aggregate principal amount of the same maturity and interest rate in denominations of \$5,000 or any multiple thereof. A transfer may be requested by the registered owner in person or by a person with a written power of attorney. The Obligation shall be surrendered to the Fiscal Agent, together with a written instrument of transfer satisfactory to the Fiscal Agent signed by the registered owner or by the person with the written power of attorney. The Issuer will issue one or more new fully registered Obligations, in the same aggregate principal amount to the transferee or transferees, as applicable, in exchange for the surrendered Obligations and upon the payment of a charge sufficient to reimburse the Issuer or the Fiscal Agent for any tax, fee, or other governmental charge required to be paid with respect to such registration.

The Fiscal Agent will not be required to make any transfer of the Obligations (i) during the 15 calendar days before the date of the sending of notice of any proposed redemption of the Obligations, or (ii) with respect to any particular Obligation, after such Obligation has been called for redemption.

Partial Redemption. If less than all the Obligations of a particular maturity are to be redeemed, then the Issuer or the Fiscal Agent will randomly select the Obligations to be redeemed. If an Obligation has been called for redemption but less than the entire principal amount thereof is redeemed, then on or after the redemption date, upon surrender of the Obligation to the Fiscal Agent, the Issuer will issue a new Obligation in the principal amount outstanding after the redemption.

Notice of Redemption. Notice of the redemption of any of the Obligations shall be sent by first class mail, not less than 30, and not more than 60, days before the redemption date, to the registered owners of any Obligations to be redeemed, at the respective addresses set forth in the Register. A notice of optional redemption may be revoked by sending a notice by first class mail, not less than 15 days prior

to the proposed optional redemption date, to the registered owners of the Obligations which have been called for optional redemption.

The Issuer certifies, recites, and declares that all acts, conditions, and procedures required by law to exist, to have happened, and to be performed, leading up to and in the issuing of this Obligation and of the issue of which it is a part, do exist, have happened, and have been performed in regular and due form, time, and manner as required by law; that the indebtedness of the Issuer, including this Obligation and the issue of which it is a part, does not exceed any limitation, general or special, imposed by law; and that a valid, direct, annual and irrevocable tax has been levied by the Issuer sufficient to pay the interest on this Obligation when it falls due and also to pay and discharge the principal of this Obligation at maturity.

IN WITNESS WHEREOF, the Issuer, by its governing body, has caused this Obligation to be executed in its name and on its behalf by the manual or facsimile signatures of its Mayor and Clerk and to be sealed with its corporate seal (or a facsimile thereof), if any, all as of the Original Issue Date.

CITY OF DE PERE, WISCONSIN

By: _____
Mayor - James G. Boyd

[SEAL]

And: _____
Clerk - Carey E. Danen

CERTIFICATE OF AUTHENTICATION

Dated: _____, 2024

This Obligation is one of the Obligations
described in the Resolution.

ASSOCIATED TRUST COMPANY, NATIONAL ASSOCIATION,
as Fiscal Agent

By: _____
Authorized Signatory

ASSIGNMENT

For value received, the undersigned hereby sells, assigns, and transfers unto

PLEASE INSERT SOCIAL SECURITY OR
OTHER IDENTIFYING NUMBER OF ASSIGNEE

(Please Print or Type Name and Address of Assignee)

the within-mentioned Obligation and all rights thereunder and does hereby irrevocably constitute and appoint _____ attorney-in-fact, to transfer the same on the books of the registry in the office of the Fiscal Agent, with full power of substitution in the premises.

Dated: _____

Signature Guaranteed

NOTICE: Signatures must be guaranteed by an “eligible guarantor institution” meeting the requirements of the Fiscal Agent. Those requirements include membership or participation in the Securities Transfer Association Medallion Program (“STAMP”) or such other “signature guarantee program” as may be determined by the Fiscal Agent in addition to, or in substitution for, STAMP, all in accordance with the Securities Exchange Act of 1934, as amended.

Note: The signature to this assignment must correspond with the name as written on the face of the within Obligation in every particular, without any alteration or change. When assignment is made by a guardian, trustee, executor or administrator, an officer of a corporation, or anyone in a representative capacity, proof of the person’s authority to act must accompany this Obligation.

EXHIBIT B

NOTICE TO THE ELECTORS OF THE
CITY OF DE PERE, WISCONSIN
RELATING TO NOTE SALE

On July 16, 2024, pursuant to Section 67.12(12) of the Wisconsin Statutes, a resolution was offered, read, approved, and adopted whereby the City of De Pere, Wisconsin (the “City”) authorized the borrowing of money through the issuance of notes and authorized certain City officials to enter into a purchase agreement relating to said borrowing. On _____, 2024 the City entered into a purchase agreement with a purchaser to whom the City agreed to sell its general obligation promissory notes in the principal amount of \$_____. It is anticipated that the closing of this note financing will be held on or about _____, 2024. A copy of all proceedings had to date with respect to the authorization and sale of said notes is on file and may be examined in the office of the City Clerk, at 335 South Broadway Street, De Pere, Wisconsin between the hours of 9:00 a.m. and 4:30 p.m. on weekdays.

This notice is given pursuant to Section 893.77 of the Wisconsin Statutes, which provides that an action or proceeding to contest the validity of such financing, for other than constitutional reasons, must be commenced within 30 days after the date of publication of this notice.

Publication Date: _____, 2024

/s/ Carey E. Danen
City Clerk

CERTIFICATIONS OF CLERK

I, Carey E. Danen, certify that I am the duly qualified and acting Clerk of the City of De Pere, Wisconsin (the “**Municipality**”), and as such I have in my possession, or have access to, the complete corporate records of the Municipality and of its Common Council (the “**Governing Body**”), and that attached to this certificate is a true, correct, and complete copy of the resolution (the “**Resolution**”) entitled:

**A Resolution Authorizing and Providing for the Issuance
and Establishing Parameters for the Sale of Not to Exceed
\$7,900,000 General Obligation Promissory Notes, Series 2024,
and All Related Details**

I further certify as follows:

1. **Meeting Date.** On July 16, 2024, a meeting of the Governing Body was held beginning at _____ p.m.
2. **Posting.** On July ____, 2024 (and not less than 24 hours prior to the meeting), I posted, or caused to be posted, at the Municipality’s offices in De Pere, Wisconsin a notice setting forth the date, time, location, and subject matter of said meeting. The notice specifically referred to the Resolution.
3. **Notification of Media.** On July ____, 2024 (and not less than 24 hours prior to the meeting), I communicated or caused to be communicated, the date, time, location, and subject matter of said meeting to those news media who have filed a written request for such notice and to the official newspaper of the Municipality. The communication specifically referred to the Resolution.
4. **Open Meeting Law Compliance.** The meeting was a regular meeting of the Governing Body that was held in open session in compliance with Subchapter V of Chapter 19 of the Wisconsin Statutes and any other applicable local rules and state statutes.
5. **Members Present.** The meeting was duly called to order by the Mayor (the “**Presiding Officer**”), who chaired the meeting. Upon roll call, I noted and recorded that there were ____ members of the Governing Body present at the meeting, such number being a quorum of the Governing Body.
6. **Consideration of and Roll Call Vote on Resolution.** Various matters and business were taken up during the course of the meeting without intervention of any closed session. One of the matters taken up was the Resolution. A proper quorum of the Governing Body was present for the consideration of the Resolution, and each member of the Governing Body had received a copy of the Resolution. All rules of the Governing Body that interfered with the consideration of the Resolution, if any, were suspended by a two-thirds vote of the Governing Body. The Resolution was then introduced, moved, and seconded, and after due consideration, upon roll call, ____ of the Governing Body members voted Aye, ____ voted Nay, and ____ Abstained.

7. **Adoption of Resolution.** The Resolution was supported by the affirmative vote of a majority of a quorum of the members of the Governing Body in attendance. The Presiding Officer then declared that the Resolution was adopted, and I recorded the adoption of the Resolution.

8. **Approval of Presiding Officer.** The Resolution was approved by the Presiding Officer on July ____, 2024, and I have recorded the approval. The approval is evidenced by the signature of the Presiding Officer on the copy of the Resolution to which this certificate is attached.

9. **Publication of Notice.** I have caused the Notice to Electors, in the form of Exhibit B to the Resolution, to be published in the Municipality's official newspaper as specified in the Resolution.

IN WITNESS WHEREOF, I have signed my name and affixed the seal of the Municipality, if any, on this certificate on July ____, 2024.

Clerk

[SEAL]

CITY OF DE PERE MEMO



To: Honorable Mayor and Members of the Finance Committee
Larry Delo, Administrator
From: Pam Manley, Finance Director
Date: July 9, 2024

RE: **Approval of Parameters Resolution for 2024 Borrowing**

I have attached the project list as well as a parameters resolution to authorize the 2024 borrowing not to exceed \$7,900,000. The projected borrowing is in the form of a ten-year general obligation note for \$5,744,734 for non-TID equipment and projects and a fifteen-year general obligation note for \$1,941,040 of TID related expenses. The Borrowing Request columns have been confirmed/adjusted by each department. Items that have been updated since June's Finance Committee meeting are highlighted in yellow. Justin Fischer with the City's borrowing consulting firm of RW Baird will be present to review the 2024 financing plan and provide their recommendations regarding the not to exceed resolution for the 2024A nontaxable notes.

Pending Finance Committee approval, a parameters resolution for these projects will go to the City Council July 16th for approval. The notes would be tentatively sold the week of August 26th. Proceeds would then be projected to be available to the City by September 2024. Please feel free to contact me with any questions prior to the meeting.

The logo for the law firm BAIRD, consisting of the word "BAIRD" in white, serif, all-caps font, set against a dark blue parallelogram background.

City of De Pere

City Council Meeting - 2024 Plan of Finance

July 16, 2024

Justin A. Fischer, Managing Director

jfischer@rwbaird.com
777 East Wisconsin Avenue
Milwaukee, WI 53202
Phone 414.765.3827

City of De Pere

City Council Meeting - 2024 Plan of Finance

July 16, 2024

Borrowing/Structure/Purpose

Estimated Size:	\$7,840,000
Issue:	General Obligation Promissory Notes (the "Notes")
Purpose:	- Fund 2024 CIP - Capitalized Interest through 2026 (TID 18 only)
Structure:	Matures September 1, 2025 – 2039
First Interest:	March 1, 2025
Preliminary Call Date:	September 1, 2032 or any date thereafter
Estimated Interest Rate:	4.25%
Not-to-Exceed Interest Rate (Parameter):	4.75%

Tentative Timeline

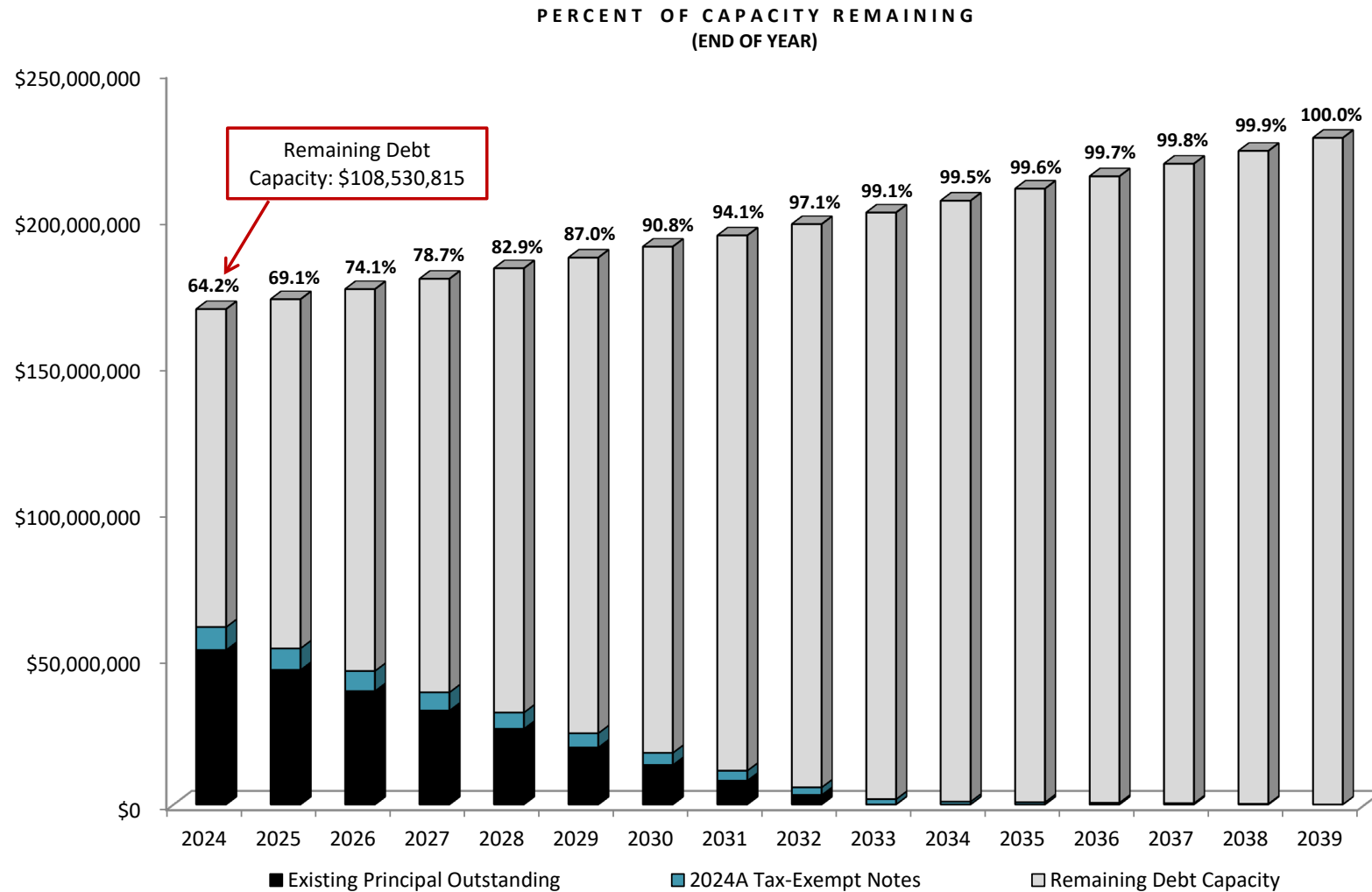
- Finance/Personnel Committee considers Plan of Finance and Parameters Resolution for the Notes..... July 9, 2024
 - Preparations are made for issuance
 - ✓ Official Statement
 - ✓ Moody's Rating
 - ✓ Marketing
- City Council considers Finance/Personnel Committee recommendation and adopts Parameters ResolutionJuly 16, 2024
A Parameters Resolution defines a narrow set of parameters for the issuance of the Notes. Provides additional flexibility to lock-in long-term interest rates between Council meeting dates and when timing is optimal.
 - Authority for final sign-off on the sale of the Notes, within designated parameters, is delegated to the Mayor, City Administrator or Finance Director (each an "Authorized Officer").
- Tentative Notes Sale (target week to finalize terms and interest rates)..... Week of August 26, 2024
Designated parameters established in Parameters Resolution are met.
- Closing (funds available)..... September 18, 2024

City of De Pere

City Council Meeting - 2024 Plan of Finance

July 16, 2024

General Obligation Borrowing Capacity (5% of Equalized Valuation)



Note: Future capacity based on the 2023 Equalized Valuation (TID-IN) of \$3,315,310,100 with annual growth of 2.00% thereafter.

City of De Pere, Wisconsin		Borrowing Request		
Projects	Total Project Cost	Non-TID 10 Year Note	TID 15 Year Note	Balance
General Government				
City Hall - Replace 2nd floor City Hall Carpeting	100,000	100,000		0
City Hall - Install HVAC Return Air Transfer Grates and Ductwork	10,800	10,800		0
Total General Government	110,800	110,800	0	0
Public Safety				
Police - Replace Garage Furnace	1,500	1,500		0
Police - Replace Rooftop HVAC Unit	14,000	14,000		0
Police - Replace Patrol Officer Vehicles (4 SUV Hybrids)	174,401	174,401		0
Police - Replace Administrative Vehicle	57,000	57,000		0
Police - Replace Rear Entry, Stairwell and Basement Flooring	20,000	20,000		0
Police - Replace Motorcycle	18,300	18,300		0
Police - Replace K-9 Patrol Squad	62,000	62,000		0
Police - Truck & Accessories for Community Service Officers	48,300	48,300		0
Police - Year 3 Vehicle Lease Payment (4 Ford SUV Explorers)	81,154	81,154		0
Police - Year 2 Vehicle Lease Payment (2 Administrative Vehicles)	29,093	29,093		0
Fire - Replace PPE	50,000	50,000		0
Fire - Portable and Mobile Radios	26,000	26,000		0
Fire - Replace 2017 Ambulance	175,000	175,000		0
Fire - Replace Station #2 Furnace	57,500	57,500		0
Fire - Station #2 Storage Building	150,000	150,000		0
Fire - Station Alerting System	95,000	70,000		25,000
Building Inspection - Replace Truck	37,000	37,000		0
Total Public Safety	1,096,248	1,071,248	0	25,000
Public Works				
Engineering - Vehicle for New Staff Engineer	37,000	9,250		27,750
MSC - Replace Fuel Tanks and Fuel System (Additional)	725,000	125,000		600,000
MSC - Install New Undercarriage Wash System	45,000	24,750		20,250
MSC - Replace Equipment Pressure Washer	25,000	13,750		11,250
Building Maintenance - Trailer for Scissors Lift	17,000	17,000		0
Building Maintenance - Replace Truck #64	260,753	260,753		0
Fleet Maintenance - Replace 2001 Forklift	50,000	10,000		40,000
Snow & Ice - Replace Salt Brine Equipment	150,000	150,000		0
Snow & Ice - Replace Truck #51	62,000	62,000		0
Street Maintenance - Mastic Patcher	97,000	97,000		0
Street Lighting - Replace Decorative and Regular Street Light Poles and Fixtures	50,000	50,000		0
Traffic Lights - Repair of Traffic Signal Controls at Merrill and Broadway	40,000	40,000		0
Brush Collection - Replace Brush Chipper #111	66,500	66,500		0
Garbage/Refuse Collection - Replace Garbage Truck #88	350,000	350,000		0
Recycling - Mission Square Parking Lot Dumpster Enclosure	70,000	70,000		0
Planning - Southbridge Interchange Segment 4	80,960	80,960		0
Planning - Southbridge Interchange Segment 5	216,300	216,300		0
Planning - TID 7 Parking Utility Creation	45,000		0	45,000
Planning - TID 9 Parking Utility Creation	45,000		0	45,000
Planning - TID 17 Southbridge Interchange Segment 3	206,000		206,000	0

City of De Pere, Wisconsin		Borrowing Request		
Projects	Total Project Cost	Non-TID 10 Year Note	TID 15 Year Note	Balance
Planning - TID 17 Southbridge Interchange Segment 4	121,440		121,440	0
Planning - TID 18 Land Purchase	1,533,600		1,533,600	0
Planning - TID 18 Parking Utility Creation	80,000		80,000	0
Total Public Works	4,373,553	1,643,263	1,941,040	789,250
Parks & Recreation				
Community Center - Replace Concrete Tables & Seating on Patios	25,000	12,500		12,500
Community Center - Dumpster Enclosure	30,000	30,000		0
Community Center - Replace Lighting with LED Lighting	20,600	20,600		0
Parks & Public Lands - ADA Sidewalk & Hard Surface Replacement Program	25,000	25,000		0
Parks & Public Lands - Optimist Park Upgrades	60,000	60,000		0
Parks & Public Lands - VFW Park Basketball Court Resurfacing	30,000	30,000		0
Parks & Public Lands - Kiwanis Park Water Line Installation	30,000	30,000		0
Parks & Public Lands - Kelly Danen Park Playground Fence Installation	5,000	5,000		0
Parks & Public Lands - Optimist Scoreboard Replacement	11,250	11,250		0
Parks & Public Lands - Kelly Danen Scoreboard Replacement (2)	22,500	22,500		0
Parks & Public Lands - VFW Scoreboard Replacement	11,250	11,250		0
Parks & Public Lands - Willems Park Playground Replacement	80,000	80,000		0
Parks & Public Lands - LED Light Replacement Program	15,000	15,000		0
Boat Ramps - Kayak/Canoe Launch at Voyageur	50,000	25,563		24,437
Boat Ramps - Perkofski Boat Launch Dock Extension	21,000	10,000		11,000
Parks Equip/Veh Maintenance - Utility Vehicle Replacement (Additional Funding)	60,000	35,000		25,000
Parks Equip/Veh Maintenance - Stump Grinder Replacement	72,500	72,500		0
Parks Equip/Veh Maintenance - Dump Truck #18 Replacement	95,000	95,000		0
Parks Equip/Veh Maintenance - Van #34 Replacement	60,000	60,000		0
Parks Equip/Veh Maintenance - Single Unit Trailer Replacement	4,500	4,500		0
Parks Equip/Veh Maintenance - John Deere Tractor Loader Frame Replacement	8,000	8,000		0
Total Parks & Recreation	736,600	663,663	0	72,937
Street Management				
Crackfilling/Patching - Various	260,000	260,000		0
Sidewalks	237,400	115,000		122,400
Concrete Street Rehabilitation	470,000	470,000		0
Pulverize and Pave	350,000	350,000		0
2024 Lawrence Drive Reconstruction Design	3,048,950	726,210		2,322,740
Main Avenue and Reid Street Pavement Replacement Design	500,000	125,000		375,000
Broadway Pavement Resurface	78,200	19,550		58,650
Alley Reconstruction	190,000	190,000		0
Total Street Management	5,134,550	2,255,760	0	2,878,790
				0
TOTALS - CAPITAL PROJECTS	\$ 11,451,751	\$ 5,744,734	\$ 1,941,040	\$ 3,765,977

Capitalized Interest for TID #18

148,338



City of De Pere, Wisconsin

Request For Common Council Action

MEETING DATE: July 16, 2024

DEPARTMENT: City Clerk

FROM: Carey Danen

SUBJECT: Resolution #24-61 Authorizing Purchase Order - Lease and Government Product Lease Agreement with Quadient Leasing USA, Inc. (Postage Meters - City Hall and Municipal Service Center).

This item was approved unanimously by the Finance-Personnel Committee at its July 9, 2024 meeting.

ATTACHMENTS:

- Reso24-61 (PDF)
- Memo to Finance - postage meter lease 2024 (PDF)
- NASPO_Purchase_Order_for_Lease_City_of_DePere (PDF)
- Lease_Agreement_City_of_DePere (PDF)
- NASPO_Purchase_Order_for_Lease_City_of_DePere_MSC (PDF)
- Lease_Agreement_City_of_DePere_MSC (PDF)

RESOLUTION #24-61

AUTHORIZING PURCHASE ORDER- LEASE AND GOVERNMENT PRODUCT
LEASE AGREEMENT WITH QUADIENT LEASING USA, INC.
(Postage Meters – City Hall and Municipal Service Center)

WHEREAS, City Hall and the Municipal Service Center are in need of a new postage meter equipment for mail processing; and

WHEREAS, Quadient Leasing USA, Inc. can provide said machines pursuant to the terms and conditions of such Purchase Order- Lease and Government Product Lease Agreements as are attached hereto and incorporated by reference; and

WHEREAS, the Finance/Personnel Committee has reviewed this matter and recommends its approval thereof.

NOW, THEREFORE, BE IT HEREBY RESOLVED THAT:

The Mayor is authorized and directed to execute the Purchase Order- Lease and Government Product Lease Agreements with Quadient Leasing USA, Inc.

BE IT FURTHER RESOLVED THAT:

All City officials, officers, and employees are authorized and directed to take such steps as are lawful and necessary in furtherance thereof.

Adopted by the Common Council of the City of De Pere, Wisconsin, this 16th day of July, 2024.

APPROVED:

James G. Boyd, Mayor

ATTEST:

Carey E. Danen, City Clerk

Ayes: _____

Nays: _____

Board/Committee Approval: 07/09/2024

CITY OF DE PERE MEMO



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

From: Carey Danen, City Clerk

Date: July 9, 2024 (meeting date)

RE: **Lease renewal for postage meters at City Hall and Municipal Service Center**

The current five-year leases for the postage meters at City Hall and MSC are expiring. I have attached quotes and updated lease agreements from the vendor - Office Enterprises Incorporated (OEI). The new leases would be for the latest model of the existing units we have now. I have provided a comparison below of our current lease rate and the proposed rate with the new lease:

	Lease Duration	Monthly Total (City Hall)	Monthly Total (MSC)	Annual Total (for two machines)
Current equipment	60 months	\$106.89	\$106.89	\$2,565.36
Proposed equipment	60 months	\$118.13	\$121.16*	\$2,871.48

*The monthly fee for MSC is \$3.00/month higher due to their volumes and manual mailings.

OEI follows National Association of State Procurement Officers (NASPO) contract pricing for their new equipment. I could not locate any other vendors in our region that also provide service for postage meter equipment; the closest are in the Milwaukee area, where trip charges for service calls would apply.

I recommend entering into the attached lease agreements with Office Enterprises Incorporated. Please contact me in advance of the meeting with any questions you may have.

Customer

Organization	City of De Pere MSC		
DBA			
Address	335 S BROADWAY		
City State Zip	DE PERE	WI	54115-2526
Phone	(920) 339-4072	Fax	

Purchase Order - Lease

NASPO/ValuePoint Contract #: CTR058809

and / or

State Participating Addendum (PA) #:

505ENT-O22-NASPOMAILEQ-04 (WI)

Vendor

Company Name	Quadient Leasing USA Inc. FEDERAL ID# 94-2984524		
Attention	Government Sales	DUNS# 150836872	
Address	478 Wheelers Farms Rd		
City State Zip	Milford	CT	06461
Phone	(866) 448-0045	Fax	(203) 301-2600

Ship To

Organization	City of De Pere MSC		
Attention	Carey Danen		
Address	335 S BROADWAY		
City State Zip	DE PERE	WI	54115-2526
Phone	(920) 339-4072	Email	cdanen@mail.de-pere.org

P.O. Number	P.O. Date	Requisitioner	Shipped Via	F.O.B. Point	Terms
			Ground	Destination	Quarterly Invoicing
QTY	Unit	Description	Unit Price	Total	
60	Months	Lease Payment	\$118.13	\$7,087.80	

Lease payment specified above for products listed below includes, as applicable, reduced price equipment maintenance to reflect first year free, meter rental, meter resets, postal rate changes, software license/support/subscription fees, delivery, installation, and operator training.

Products

QTY	Product ID	Description
1	IX5AF	iX-5 Series Base w/ Autofeeder, Sealer, Catch Tray & Ink Cartridge
1	IXWP5	IX Series 5 lb Weighing Platform

- Order is governed under the terms and conditions of the NASPO/ValuePoint Master Price Agreement Contract Number CTR058809. Enter this order in accordance with the prices, terms, delivery method, and specifications listed above.
- Payments will be sent to:
Quadient Leasing USA, Inc.
Dept 3682
PO Box 123682
Dallas TX 75312-3682
- Send all correspondence to;
Quadient Leasing USA, Inc.
478 Wheelers Farms Rd
Milford CT 06461
Phone: 203-301-3400
Fax: 203-301-2600

 Authorized by

 Date

 Print Name

 Title

Government Product Lease Agreement with Postage Meter Rental Agreement

Section (A) Office Information

Office Number	Office Name	Phone #	Date
6760	Office Enterprises Inc	(715) 359-1234	05/07/2024

Section (B) Billing Information

Company Name	City of De Pere MSC		
DBA			
Billing Address	335 S BROADWAY		
City State Zip+4	DE PERE	WI	54115-2526
Contact Name	Carey Danen	Phone	(920) 339-4072
Contact Title	City Clerk	Fax	
Email Address	cdanen@mail.de-pere.org	PO #	

Section (C) Installation Information (if different from billing information)

Company Name	City of De Pere MSC		
Installation Address	335 S BROADWAY		
City State Zip+4	DE PERE	WI	54115-2526
Contact Name	Carey Danen	Phone	(920) 339-4072
Contact Title	City Clerk	Fax	
Email Address	cdanen@mail.de-pere.org		
Main Post Office	De Pere	PO 5-Digit Zip Code	54115

Section (D) Products

Qty	Model / Part Number	Description (include Serial Number, if applicable)
1	IX5AF	iX-5 Series Base w/ Autofeeder, Sealer, Catch Tray & Ink Cartridge
1	IXWP5	IX Series 5 lb Weighing Platform

Section (E) Lease Payment Information & Lease Payment Schedule

Tax Status: ☐ Taxable ☒ Tax Exempt Certificate attached Billing Frequency: ☐ Monthly ☒ Quarterly ☐ Annually Billing Method: ☒ Standard ☐ Arrears	Number of Months Monthly Payment (Plus applicable taxes) <table><tr><td>First</td><td>60</td><td>\$118.13</td></tr><tr><td colspan="3"></td></tr></table> Current Lease Number: N19082931 ☐ ACH (Customer to submit authorization form)	First	60	\$118.13			
First	60	\$118.13					

Section (F) Postage Meter & Postage Funding Information

Meter Model	IX5AFAI	Machine Model	IX5AF
Postage Funding Method: ☐ Bill Me ☐ Prepay by Check ☒ ACH Debit (Submit customer authorization form) ☐ OMAS ☐ CPU (include authorization form)		Postage Funding Account: ☒ POC ☐ TMS ☐ New ☒ Existing	
Agency Code Sub Agency Code		Existing Account Number: 8068642	

Service Products (Check all that apply)

- ☒ Online Postal Rates iMeter™ App (SP10)
- ☐ Online Postal Expense Manager iMeter™ App (SP20/NeoStats)
- ☐ Online E-Services with Electronic Return Receipt iMeter™ App (SP35)
- ☐ NeoShip PLUS (EP70PLUS)
- ☐ NeoShip Install & User Guide (EP70GUIDES)
- ☐ 4G/5G Cell Service
- ☐ Maintenance
- ☒ Installation/Training
- ☐ Software Support for premise (non-cloud) solutions

Section (G) Approval

Existing customers who currently fund the Postage account by ACH Debit will not be converted to the Postage Funding Account unless initial here _____.

This document consists of a Government Product Lease Agreement with Quadient Leasing USA, Inc.; and a Postage Meter Rental Agreement, and Online Services and Software Agreement with Quadient, Inc.; and a Postage Funding Account Agreement with Quadient Finance USA, Inc. Your signature constitutes an offer to enter into such agreements, and acknowledges that you have received, read, and agree to all applicable terms and conditions (version Government-Equipment-Lease-Terms-USPS-Dealer-V11-2023), which are also available at <https://quadientterms.com/Government-Equipment-Lease-Terms-USPS-Dealer-V11-2023>, and that you are authorized to sign the agreements on behalf of the customer identified above. The applicable agreements will become binding on the companies identified above only after an authorized individual accepts your offer by signing below, or when the equipment is shipped to you.

Guided by Quadient, Inc.'s Sustainable Design and Responsible Manufacturing Policy, our Products may contain reused components. For more Information visit <https://www.quadient.com/about-us/sustainable-design-and-manufacturing>.

***** SEE PURCHASE ORDER *****
Authorized Signature

Print Name and Title

Date Accepted

Accepted by Quadiant Inc. and its Affiliates

Date Accepted

Customer

Organization	City of De Pere MSC		
DBA			
Address	335 S BROADWAY		
City State Zip	DE PERE	WI	54115-2526
Phone	(920) 339-4072	Fax	

Purchase Order - Lease

NASPO/ValuePoint Contract #: CTR058809

and / or

State Participating Addendum (PA) #:

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Vendor

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Attention	Government Sales		DUNS# 150836872
Address	478 Wheelers Farms Rd		
City State Zip	Milford		CT 06461
Phone	(866) 448-0045	Fax	(203) 301-2600

Ship To

Organization	City of De Pere MSC		
Attention	Carey Danen		
Address	925 6th Street		
City State Zip	DE PERE	WI	54115-2526
Phone	(920) 339-4072	Email	cdanen@mail.de-pere.org

P.O. Number	P.O. Date	Requisitioner	Shipped Via	F.O.B. Point	Terms
			Ground	Destination	Quarterly Invoicing
QTY	Unit	Description	Unit Price	Total	
60	Months	Lease Payment	\$121.16	\$7,269.60	

Lease payment specified above for products listed below includes, as applicable, reduced price equipment maintenance to reflect first year free, meter rental, meter resets, postal rate changes, software license/support/subscription fees, delivery, installation, and operator training.

Products

QTY	Product ID	Description
1	IX5AF	iX-5 Series Base w/ Autofeeder, Sealer, Catch Tray & Ink Cartridge
1	IXWP5	IX Series 5 lb Weighing Platform
1	IXWP5DW	IX-5 Series Base 5lb. Differential Weighing

- Order is governed under the terms and conditions of the NASPO/ValuePoint Master Price Agreement Contract Number CTR058809. Enter this order in accordance with the prices, terms, delivery method, and specifications listed above.
- Payments will be sent to:
Quadient Leasing USA, Inc.
Dept 3682
PO Box 123682
Dallas TX 75312-3682
- Send all correspondence to:
Quadient Leasing USA, Inc.
478 Wheelers Farms Rd
Milford CT 06461
Phone: 203-301-3400
Fax: 203-301-2600

 Authorized by

 Date

 Print Name

 Title

Government Product Lease Agreement with Postage Meter Rental Agreement

Section (A) Office Information

Office Number	Office Name	Phone #	Date
6760	Office Enterpirses Inc	(715) 359-1234	05/07/2024

Section (B) Billing Information

Company Name	City of De Pere MSC		
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Billing Address	335 S BROADWAY		
City State Zip+4	DE PERE	WI	54115-2526
Contact Name	Carey Danen	Phone	(920) 339-4072
Contact Title	City Clerk	Fax	
Email Address	cdanen@mail.de-pere.org	PO #	

Section (C) Installation Information (if different from billing information)

Company Name	City of De Pere MSC		
Installation Address	925 6th Street		
City State Zip+4	DE PERE	WI	54115-2526
Contact Name	Carey Danen	Phone	(920) 339-4072
Contact Title	City Clerk	Fax	
Email Address	cdanen@mail.de-pere.org		
Main Post Office	De Pere	PO 5-Digit Zip Code	54115

Section (D) Products

Qty	Model / Part Number	Description (include Serial Number, if applicable)
1	IX5AF	iX-5 Series Base w/ Autofeeder, Sealer, Catch Tray & Ink Cartridge
1	IXWP5	IX Series 5 lb Weighing Platform
1	IXWP5DW	IX-5 Series Base 5lb. Differential Weighing

Section (E) Lease Payment Information & Lease Payment Schedule

Tax Status: ☐ Taxable ☒ Tax Exempt <i>Certificate attached</i> Billing Frequency: ☐ Monthly ☒ Quarterly ☐ Annually Billing Method: ☒ Standard ☐ Arrears	Number of Months		Monthly Payment (Plus applicable taxes)
	First	60	\$121.16
	Current Lease Number: N19082932		
☐ ACH (Customer to submit authorization form)			

Section (F) Postage Meter & Postage Funding Information

Meter Model	IX5AFAI	Machine Model	IX5AF
Postage Funding Method: ☐ Bill Me ☐ Prepay by Check ☒ ACH Debit (Submit customer authorization form) ☐ OMAS ☐ CPU (include authorization form) Agency Code Sub Agency Code		Postage Funding Account: ☒ POC ☐ TMS ☐ New ☒ Existing Existing Account Number: 8068644	

Service Products (Check all that apply)

☒ Online Postal Rates iMeter™ App (SP10)

☐ Online Postal Expense Manager iMeter™ App (SP20/NeoStats)

☐ Online E-Services with Electronic Return Receipt iMeter™ App (SP35)

☐ NeoShip PLUS (EP70PLUS)

☐ NeoShip Install & User Guide (EP70GUIDES)

☐ 4G/5G Cell Service

☐ Maintenance

☒ Installation/Training ☐ Software Support for premise (non-cloud) solutions

Section (G) Approval

Existing customers who currently fund the Postage account by ACH Debit will not be converted to the Postage Funding Account unless initial here

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Guided by Quadient, Inc.'s Sustainable Design and Responsible Manufacturing Policy, our Products may contain reused components. For more Information visit <https://www.quadient.com/about-us/sustainable-design-and-manufacturing>.

***** SEE PURCHASE ORDER *****
Authorized Signature

Print Name and Title

Date Accepted

Accepted by Quadient Inc. and its Affiliates

Date Accepted



City of De Pere, Wisconsin

Request For Common Council Action

MEETING DATE: July 16, 2024

DEPARTMENT: City Attorney

FROM: Anthony Wachewicz

SUBJECT: Resolution #24-62 Common Council Authorization, Informed Consent and Delegation to City Attorney for Consultation and Collaboration with other Municipal or Governmental Attorneys.

By way of background, listservs are email-based groups that serve as a community forum for the discussion of specific topics; in the legal world, listservs allow attorneys to share information and ask questions within a group of other attorneys that practice or are interested in the same topic(s) or practice area(s). The De Pere City Attorney's office currently participates in several listservs that may include the State Bar of Wisconsin, the League of Wisconsin Municipalities and the International Municipal Lawyers Association (IMLA). The listservs are subscription services that are limited to attorneys and those who are currently practicing municipal law.

A recent American Bar Association (ABA) ethics opinion raised concerns over the use of listservs that may result in a reasonably likelihood that the identity of the client and information related to the representation of that client would be revealed and, therefore, questioned the ability of the attorney to speak/participate without its client's informed consent. The opinion also raised issues relating to other contexts, such as discussions at conferences, roundtable discussions, consulting with other municipal counterparts, and providing information to the League.

Previously, listservs have been used to connect with other municipalities on ordinances that are being considered or have already been adopted. Listservs were also vital during the pandemic, to allow virtual meetings and discussions amongst municipal attorneys about open meetings and various other practices concerns, emergency orders and virtual work. Additionally, the City Attorney's office routinely interacts with other municipal attorneys on a one-on-one basis on other substantial issues such as elections, nuisances, OWI's, licensing, and many other municipal topics.

The De Pere City Attorney's office's participation in any of these discussions would likely result in the disclosure of our client, the City of De Pere, since that is our only "client." Participation as described above, along with participation in weekly municipal attorney conference calls, conference sessions, etc. allows the City Attorney's office to keep up-to-date on what is going on across the State with other municipalities and how they may be handling various issues. It allows us to ask questions, share information and documents, and access other's experiences and expertise, which is not only cost-effective, but time saving to the City of De Pere.

Due to the recent ABA ethics opinion, the League Municipal Attorneys Section consulted with the State Bar of Wisconsin Ethics Division and it was indicated that one option would be for municipal attorneys to obtain their client/the City's informed consent to allow continued use and participation in listservs and allowing the sharing of information. Without such consent, the City Attorney's office participation in the

matters previously described would essentially be eliminated, which would result in additional time and expense spent on various issues.

The attached resolution sets forth specific parameters of the City and Council's informed consent so that it is not a blanket-consent. Other specific information will still remain confidential, such as litigation matters, bargaining and negotiation positions, disciplinary matters, etc. The resolution also allows for the City Administrator to provide consent if needed under circumstances where obtaining the Council's consent may be unworkable due to time constraints.

Based on all of the foregoing, the City Attorney's office is requesting adoption of the attached Resolution granting the Council's informed consent for continued collaboration with other municipal attorneys.

ATTACHMENTS:

- Reso24-62 (PDF)

RESOLUTION #24-62

COMMON COUNCIL AUTHORIZATION, INFORMED CONSENT AND DELEGATION
TO CITY ATTORNEY FOR CONSULTATION AND COLLABORATION WITH OTHER
MUNICIPAL OR GOVERNMENTAL ATTORNEYS

WHEREAS, a recent ethics opinion of the American Bar Association addressed the use of listservs and other resources when discussions by an attorney would result in a reasonable likelihood that the identity of the attorney's client and information related the representation of the client would be revealed; and

WHEREAS, the City Attorney's use of resources such as listservs, conference calls, discussion sessions at conferences and direct conversations or contact with other municipal attorneys or attorneys with municipal or other expertise required by the City provide valuable resources to the City which increase the effectiveness of the City's legal representation and reduce legal expenses through the sharing of forms, information and expertise; and

WHEREAS, the informed consent provided herein is proposed to be limited to the release of information which is not confidential in nature; and

WHEREAS, the City's Attorneys are generally prohibited from discussing specific confidential details of City business including, but not limited to, confidential development proposals, closed session proceedings, disciplinary proceedings and other similar matters with other municipalities whose legal counsel may be a member of the listserv or otherwise participate in the communication; and

WHEREAS, collaboration with other attorneys and resources with municipal expertise provides both direct and indirect benefits to the City of De Pere by fostering the municipal law community to allow for the flow of information and expertise between municipalities to best serve the legal needs of the City; and

Resolution #24-62

Page 2 of 3

WHEREAS, under circumstances where consultation and collaboration are beneficial to the City, but may involve a limited release of confidential information, the City Attorney may consult and obtain specific informed consent for the limited release of information from the City Administrator or Council.

NOW, THEREFORE, BE IT HEREBY RESOLVED THAT:

The Common Council grants or delegates the authority and its informed consent set forth below to the City Attorney or their Assistant(s) without additional formal Council approval.

BE IT FURTHER RESOLVED THAT:

The City consents to disclosure by the City Attorney, or their designee within the City Attorney's office, of information that may identify the City Attorney's clients (i.e., the City) and/or information related to the representation of the City Attorney's client as provided herein.

The City's consent as described is limited to: Those situations where, in the discretion of the City Attorney, these disclosures would be in the best interests of, and for the benefit of, the City; consulting or collaborating with municipal attorneys, prosecuting attorneys, or others having similar municipal expertise or governmental interests, such as the State Bar Association, the League of Wisconsin Municipalities, or others with regulatory authority or expertise related to the operation of the City.

BE IT FURTHER RESOLVED THAT:

The City's consent as described includes general municipal topics, trends, and issues; proposed and enacted legislation at the local, state, and federal levels; matters that have been included in public statements, memoranda, or filings with courts or agencies.

BE IT FURTHER RESOLVED THAT:

The City's consent as described herein does not include circumstances and information related to current or anticipated bargaining positions, specific details or strategies of pending or anticipated litigation or regulatory actions, details of disciplinary proceedings, or disputes with other units of government whose legal

Resolution #24-62

Page 3 of 3

counsel may potentially receive the information through the City Attorney's disclosure.

BE IT FURTHER RESOLVED THAT:

The City may expand or retract the consent described in this Resolution through subsequent formal action.

BE IT FURTHER RESOLVED THAT:

The City herein authorizes the City Administrator to provide informed consent to the City Attorney for other matters not specifically described herein at the City Administrator's discretion.

BE IT FURTHER RESOLVED THAT:

That all City officials, officers, employees and agents are authorized and directed to take such steps as are lawful and necessary in furtherance thereof.

Adopted by the Common Council of the City of De Pere, Wisconsin, this 16th day of July, 2024.

APPROVED:

James G. Boyd, Mayor

ATTEST:

Carey E. Danen, City Clerk

Ayes: _____

Nays: _____



City of De Pere, Wisconsin

Request For Common Council Action

MEETING DATE: July 16, 2024

DEPARTMENT: City Clerk

FROM: Carey Danen

SUBJECT: Appointment to the Police and Fire Commission by Mayor Boyd.

ATTACHMENTS:

- Appointment Memo_Jul 2024 (PDF)

Memo

City of De Pere

To: City Council Members
From: James Boyd, Mayor
Subject: Appointment to the Police & Fire Commission
Date: July 16, 2024 (meeting date)

I am submitting the following name for appointment at the July 16, 2024 meeting of the Common Council. I am asking you to please contact me in advance of the meeting if you should have an issue with the appointment.

Kristen Johnson

Kristin previously served as the City Attorney and Assistant City Attorney; she currently works for the state of Wisconsin.



City of De Pere, Wisconsin

Request For Common Council Action

MEETING DATE: July 16, 2024

DEPARTMENT: City Clerk

FROM: Carey Danen

SUBJECT: Future agenda items.
