Common Council

Regular Meeting

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

Agenda

Tuesday, October 19, 2021 | **7:30 PM** | **Council Chambers and Virtual**

Pursuant to Wisconsin Statutes 19.84, Notice is hereby given to the public that a meeting of the **Common Council** of the City of De Pere will be held on **October 19, 2021** at **7:30 PM** in the **COUNCIL CHAMBERS, 2ND FLOOR CITY HALL, 335 S. BROADWAY STREET. DE PERE.**

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

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

OR

You can also dial in using your phone.
United States (Toll Free): 1 866 899 4679
United States: +1 (312) 757-3117
Access Code: 154-883-285

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

I. Call to Order

1. Roll Call
2. Pledge of Allegiance to the Flag.
3. Approval of the minutes of the October 5, 2021 Common Council meeting.
4. Public comment upon matters not on the agenda.
5. Recommendation from Board of Public Works to approve Phragmites Management Plan
6. Recommendation from the Finance and Personnel Committee to Accept a $2,000 Grant From Wisconsin Public Service Foundation to the Police Department for Ballistic Shield Replacement.
7. Recommendation of the Finance/Personnel Committee to Accept Quote of Petroleum Equipment Service of Wisconsin, LLC in the amount of $16,250.35 to replace Fuel Tank Monitoring System.
8. Recommendation from Finance/Personnel Committee to approve 2022 Benefit Renewal and Plan Design Changes.
9. Recommendation from the License Committee on an application for Class "B" Fermented Malt Beverage License for De Pere Deacons Hockey Team, Inc. (DBA De Pere Deacons Hockey), 450 Ft. Howard Av. Submitted by De Pere Deacons Hockey Team, Inc.; Agent David Lepp, De Pere, WI.

10. Recommendation from the License Committee on an application for Class "B" Fermented Malt Beverage License and "Class B" Intoxicating Liquor License for Little Mexico of East De Pere, LLC, (DBA Little Mexico of East De Pere, LLC) 310 N. Wisconsin St. Submitted by Little Mexico of East De Pere, LLC; Agent Anakaren Garcia, Sturgeon Bay, WI.
11. Ordinance #21-24 Amending Chapter 150 De Pere Municipal Code Regarding Traffic Regulations (Schedule G Parking).
12. Ordinance #21-26 Amending Section 7-2, DPMC, Regarding Licenses and Fees (Material Falsification on Liquor License Application).
13. Ordinance #21-25 Repealing and Recreating Sections 2-2 and 2-5 De Pere Municipal Code Regarding Ward Creation and Map.
14. Resolution #21-112(A) or #21-112(B) Establishing Wards.
    A. Resolution #21-112(A) Establishing Wards.
    B. Resolution #21-112(B) Establishing Wards.
15. Resolution #21-107 Approving Grant Agreement Modification to Division of Public Health DPH Consolidated Contract #47645-3.
16. Resolution #21-108 Ratifying Fire Department Grant Application to Wisconsin Department of Natural Resources Forest Fire Protection for Dry Fire Hydrant Installation.
17. Resolution #21-109 Authorizing Extension of Loan Agreement Between the City of De Pere and HZ Properties LLC.
18. Resolution #21-110 Authorizing First Amendment to (Real Estate) Option to Purchase Between the City of De Pere and Greater Green Bay YMCA, Inc.
19. Resolution #21-111 Authorizing Development Agreement Regarding the Sale and Purchase of Property Between the City of De Pere and Belmark Inc. (Part of Parcels ED-F0083, ED-F0082 and ED-D43-1).
20. Presentation of and action on 2020 Executive Audit Summary and Financial Statements.
21. Appointment to Boards and Commissions by Mayor Boyd.
22. Voucher approval.
23. Future agenda items.
24. 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:
Alderpersons
City Administrator
Mayor

Department Heads
TV, Newspapers & Radio Stations
Kress Family Library
De Pere Chamber of Commerce
Karl Schmidt, Belmark
Scott Hemauer, HZ Properties LLC
Attorney Tim McCoy
Sean Elliot, YMCA

City of De Pere, Wisconsin

Request For Common Council Action

MEETING DATE:	**October 19, 2021**
DEPARTMENT:	**City Clerk**
FROM:	**Carey Danen**
SUBJECT:	**Approval of the minutes of the October 5, 2021 Common Council meeting.**

ATTACHMENTS:

- 10-5-21 Common Council Minutes_Draft (PDF)

Common Council

Regular Meeting

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

Draft Minutes

Tuesday, October 5, 2021 **7:30 PM** **Council Chambers and Virtual**

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

Attendee Name	Title	Status	Arrived
Dan Carpenter	Alderperson	Present	
Mike Eserkaln	Alderperson	Present	
Jonathon Hansen	Alderperson	Present	
Amy Chandik Kundinger	Alderperson	Present	
Shana Defnet Ledvina	Alderperson	Remote	
John Quigley	Alderperson	Present	
Dean Raasch	Alderperson	Present	
Kelly Ruh	Alderperson	Present	
James Boyd	Mayor	Present	

2. Pledge of Allegiance to the Flag.

3. Approval of the minutes of the September 21, 2021 Common Council meeting.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Dan Carpenter, Alderperson
SECONDER:	Amy Chandik Kundinger, Alderperson
AYES:	Carpenter, Eserkaln, Hansen, Kundinger, Ledvina, Quigley, Raasch, Ruh

4. Public comment upon matters not on the agenda.

   None.

5. Municipal Commendation "Foxview Intermediate Earns 2021 National Blue Ribbon Schools Honor."

   Mayor Boyd read the commendation for Foxview's award from the US Department of Education, and presented it to Superintendent Ben Villarruel and Principal Andy Bradford. Mr. Bradford thanked the Mayor and Council members for the recognition. He acknowledged the hard work of staff, students and families, as well as the efforts of the three elementary schools in preparing their students for intermediate school.

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

RESULT:	**ACCEPTED [UNANIMOUS]**
MOVER:	Amy Chandik Kundinger, Alderperson
SECONDER:	Dean Raasch, Alderperson
AYES:	Carpenter, Eserkaln, Hansen, Kundinger, Ledvina, Quigley, Raasch, Ruh

7. Recommendation from the Board of Park Commissioners to Accept Two Monetary Donations from the De Pere Area Men's Club Totaling $600.

RESULT:	**ACCEPTED [UNANIMOUS]**
MOVER:	Dean Raasch, Alderperson
SECONDER:	Amy Chandik Kundinger, Alderperson
AYES:	Carpenter, Eserkaln, Hansen, Kundinger, Ledvina, Quigley, Raasch, Ruh

8. Recommendation from Plan Commission to approve a proposed extraterritorial 3 lot certified survey map at 2200 BLK French RD in the Town of Lawrence (Parcel L-1803).

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Dean Raasch, Alderperson
SECONDER:	Dan Carpenter, Alderperson
AYES:	Carpenter, Eserkaln, Hansen, Kundinger, Ledvina, Quigley, Raasch, Ruh

9. Recommendation from Plan Commission to approve a proposed 10 lot and 2 outlot final extraterritorial plat of American Rapids Subdivision at 2700 BLK Lawrence DR in the Town of Lawrence Parcels L-473, L-474, L-532, L-527).

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Dean Raasch, Alderperson
SECONDER:	Kelly Ruh, Alderperson
AYES:	Carpenter, Eserkaln, Hansen, Kundinger, Ledvina, Quigley, Raasch, Ruh

10. Recommendation from Development Services staff to approve a revised final plat of East Side Industrial Park Fourth Addition at 600 BLK Rockland RD, which was originally reviewed by Common Council on April 7, 2021 (Parcels ED-F0080, ED-D69-2, ED-344-102-6, ED-2381, ED-F0083, ED-F0082, ED-F0085, ED-D43-1).

    Alderperson Hansen asked if the YMCA was involved in the revision process. Development Services Director Dan Lindstrom confirmed that they were. He noted that the road alignment is where it needs to be for the future southern bridge, so there is flexibility if things should change.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Jonathon Hansen, Alderperson
SECONDER:	Dean Raasch, Alderperson
AYES:	Carpenter, Eserkaln, Hansen, Kundinger, Ledvina, Quigley, Raasch, Ruh

11. Ordinance #21-23 Amending Chapter 150 De Pere Municipal Code Regarding Traffic Regulations (Schedule G Parking).

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	John Quigley, Alderperson
SECONDER:	Dan Carpenter, Alderperson
AYES:	Carpenter, Eserkaln, Hansen, Kundinger, Ledvina, Quigley, Raasch, Ruh

12. Appointments to boards and commissions by Mayor Boyd.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Amy Chandik Kundinger, Alderperson
SECONDER:	Dan Carpenter, Alderperson
AYES:	Carpenter, Eserkaln, Hansen, Kundinger, Ledvina, Quigley, Raasch, Ruh

13. Voucher approval.

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Dean Raasch, Alderperson
SECONDER:	Dan Carpenter, Alderperson
AYES:	Carpenter, Eserkaln, Hansen, Kundinger, Ledvina, Quigley, Raasch, Ruh

14. Future agenda items.

None.

15. Adjournment.

Alderperson Kundinger moved, seconded by Alderperson Carpenter to adjourn the meeting at 7:43 PM. Upon vote, motion carried unanimously.

Respectfully submitted,
Carey Danen, City Clerk

City of De Pere, Wisconsin

Request For Common Council Action

MEETING DATE:	**October 19, 2021**
DEPARTMENT:	**Board of Public Works**
FROM:	**Scott Thoresen**
SUBJECT:	**Recommendation from Board of Public Works to approve Phragmites Management Plan**

The Board of Public Works at the October 11, 2021 meeting approved the Phragmites Management Plan as presented by staff and moved to send it to the Common Council for approval. The motion passed with a 4-0 vote.

ATTACHMENTS:

- 2021 1011 Phragmites Memo (PDF)
- Chris Acy-FWWA Email (PDF)
- phragmite_control_management (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: October 11, 2021

RE: **Consider Phragmites Management Plan***

Over the past several years staff and elected officials have received complaints regarding invasive Phragmites near several ponds and in some swales, in particular the Trailside Pond on the east side. The purpose for this memo is to bring a proposed plan for the Board to consider.

Phragmites is a long-lived (essentially immortal) very large perennial grass that spreads aggressively by rhizome, or underground stems which can expand the clone as much as 50 feet in a single year. Each rhizome stores energy that allows the plant to regrow even following mowing or herbicide application to the standing plant. Dense stands of Phragmites negatively affect the biodiversity and ecological functions of invaded habitats, impair the recreational use of wetlands and shorelines, decrease property values, and increase fire risk.

According to Wisconsin State Statute an invasive plant species are any species of plant that is not native to our area and causes or is likely to cause harm to the economy, environment, and/or human health.

Per Chris Acey of Fox-Wolf Watershed Alliance, on management of phragmites "*the biggest challenge is the extensive underground rhizome system of the plant. Each rhizome stores energy that allows the plant to regrow even following mowing or herbicide being applied to the standing plant. From trainings and conversations I have heard that the best management strategy is to combine several management techniques over a long period of time (6-7 years). A lot of success has been reported from cutting the phragmites plants and then applying herbicide. This allows the herbicide to have a maximum impact on the rhizome which significantly reduces the ability of the plant to re-sprout from that rhizome. Several projects trying to reduce phragmites populations found that management for less than 6-7 years reduced the population for a few years but the plants would come back to pre-management levels*".

The requirement to continue management is reinforced by publications including *"A Guide to the Control and Management of Invasive Phragmites"* (see attached). Under Part 2*, Control Methods,* the guide states *"Control programs can result in significant reduction of phragmites, but this requires commitment to an integrated approach and a long-term management strategy. Few techniques are fully effective when used alone and reinvasion by Phragmites is likely when the management strategy is not maintained.*" This publication goes on to state

"*The use of herbicide treatments (initial and spot treatment) is recommended as the primary control method and the first step toward effective control.*"

Treatment Options

There are several treatment options below as provided by the Great Lakes Phragmites Collaborative website (https://www.greatlakesphragmites.net/management/techniques/).

Herbicides

In many cases, herbicide is the most effective method of non-native Phragmites management when it is used as part of a comprehensive integrated management approach.

There are at least two herbicides (glyphosate and imazapyr) that are effective at managing non-native Phragmites stands and are commercially available under a variety of names in the United States and Canada. These chemicals are not species specific, so care must be taken to avoid harming native plants. Imazapyr remains active in the soil longer than glyphosate, and therefore, can have greater non-target impacts if used in areas with greater plant diversity. Additionally, different chemical formulations are available for application over land and over water. It is important to use the formulation approved for aquatic use, because overland formulas can harm amphibians, fish, and invertebrates.

Prescribed Burn

Prescribed fire can be an effective tool for removing dead standing biomass of invasive Phragmites. This technique can be used as part of a comprehensive management program when proper permits and safety protocols are in place.

Fire is not effective as a stand-alone management technique because it does not affect the root system and may stimulate growth and increase density. Removing the biomass can allow for more effective future treatments and can stimulate native plant regeneration. Ideally, burning should be conducted during the dormant season following herbicide application.

Mechanical control

Like prescribed fire, removal of Phragmites biomass by mowing or cutting is not effective as a stand-alone method because it does not affect the root system and may stimulate growth and increase density. However, at sites where burning is not an option it is a useful way to reduce the biomass of dead standing stalks after herbicide management.

In areas where fire is not an option, mechanical removal can be a good choice. The method for removal depends on site characteristics, including size of area to

be covered and if soils can support large machinery. If mowing activities will be conducted without the use of herbicide, mowing or cutting should be completed before the plant starts producing seeds, to lessen risks of introduction into adjacent habitats that are not yet invaded. Long-term research on the effects of repeated mowing would be valuable.

Manual Removal

For small stands of Phragmites, manual removal may be possible if there are many hands to help with the work. It can be a viable option for small areas where managing with herbicide is not possible.

Grazing

Research suggests that long-term, low intensity grazing by goats and cattle can reduce non-native Phragmites density and increase species diversity in wetlands.

However, grazing does not directly impact the root systems and grazing at the wrong time of year can increase Phragmites vigor and stem density. Other issues include possible changes in nutrient cycling, negative impact on remaining native plants, and physical disturbance of fragile systems. There is limited support for this method in the United States, but it is an active area of research.

Smothering/Tarping with Black Plastic

Covering cut Phragmites with thick black plastic during the growing season can be effective in limiting its growth at small sites.

High heat and lack of light will eventually kill the plants beneath the plastic. This method is most effective in small areas exposed to direct sunlight. Phragmites *is capable of sending runners or rhizomes out from beneath the plastic to establish new plants outside of the treatment area. The areas covered with plastic also are not suitable for native plant growth and thus this method can reduce habitat for various wetland species. This method may be of use in delicate ecosystems with small stands of* Phragmites *where the use of herbicides could be difficult. This method is not considered viable for treating large stands.*

Flooding

Flooding cut or burned stands of Phragmites can be used as part of a multi-method approach in wetlands where managers have control of water levels.

Many of the techniques used above are not viable for the City such as a prescribed burn, grazing, and flooding. Others may be marginally viable such as manual removal for new growth or smothering/tarping with black plastic. However, both would be very limited in use at this time.

Based on a review of information, staff feels that a combined approach of herbicide with mowing may be more viable. *"A Guide to the Control and Management of Invasive Phragmites"* recommends the following approach

Post-herbicide Mowing

Mechanical treatments are used most effectively following an herbicide treatment to remove dead stems and promote native plant growth. This also aids in the identification of new Pharagmites growth for subsequent herbicide spot treatment and opens up the canopy to promote the growth of native species. When burning is not feasible, mechanical treatment is recommended.

Post-herbicide mowing should not occur until at least 2 weeks after application to allow plant absorption of the herbicide. To remove dead stems on dry sites after an herbicide treatment, mechanically cut the treated plants once within a period from fall until March 1.

Pre-herbicide Mowing

In some cases, where Phragmites stands are very dense and the plants are very tall, a pre-herbicide mow may improve the likelihood of success when done properly.

In order to minimize impacts to nesting birds and wildlife as well as allow sufficient time for new Phragmites stems to leaf out and develop the seed head, it's best to cut dead Phragmites stems in winter prior to herbicide treatment (before March 1). If winter mowing is not possible, it may still be beneficial to conduct a pre-herbicide mow after July 15; however, it is critical that mowing be conducted a minimum of 4 weeks prior to herbicide application in order to allow sufficient leaf and seed head growth.

Recommendation

Staff recommends implementing a yearly program to address Phragmites around storm water ponds and drainage swales by allocating $20,000 annually starting in 2023. The goal will be to minimize the continued spread and obtain control near ponds and swales where the flow of storm water is being impeded. Staff will obtain request for proposals for spraying with funding from the storm water utility. Staff will work with the select firm to determine if mowing should be completed in conjunction with herbicide application. If mowing is recommended, staff will complete the mowing. Funds are not included in the 2022 budget; however if funds become available staff will obtain proposals for 2022 and bring to the Board for approval.

Betty Sellenheim

From: Chris Acy <Chris@fwwa.org>
Sent: Friday, April 03, 2020 3:47 PM
To: Eric Rakers
Cc: Jessica Schultz
Subject: Phragmites Information
Attachments: wrd-ais-guide-phragmites_622427_7.pdf; stdprod-089643.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.

Hey Eric,

Jessica Schultz let me know that you are looking for management techniques to address Phragmites populations around De Pere. While I have not been directly involved with Phragmites removal projects, I have gathered a working knowledge from trainings and speaking with professionals with experience treating Phragmites. From these trainings and conversations, I have come across multiple resources for the best management techniques. By far, the best resource is the Great Lakes Phragmites Collaborative. This Collaborative is a network of agencies, organizations and citizens who work together to provide a central resource for information on Phragmites biology, management, and research. Researchers who test different treatments are able to share their findings directly with land managers who can put them in practice. Managers are then able to report their own success stories and insight from their own projects. What results is a strong resource of what management technique works best in different situations.

These two links from the Great Lakes Phragmites should be very useful for you.

Here is a link to several best management practices guides for Phragmites.

https://www.greatlakesphragmites.net/resources/factsheets-guidelines/

Here is a link to the management techniques section of the Great Lakes Phragmites Collaborative is below for you to peruse each of the different options.

https://www.greatlakesphragmites.net/management/techniques/

I am also attaching two of the most complete and insightful guides for Best Management Practices regarding treatment of Phragmites to this email.

To sum up Phragmites treatment, the biggest challenge is the extensive underground rhizome system of the plant. Each rhizome stores energy that allows the plant to regrow even following mowing or herbicide being applied to the standing plant. From trainings and conversations, I have heard that the best management strategy is to combine several management techniques over a long period of time (6-7 years). A lot of success has been reported from cutting the Phragmites plants and then applying herbicide. This allows the herbicide to have a maximum impact on the rhizome which significantly reduces the ability of the plant to re-sprout from that rhizome. Several projects trying to reduce Phragmites populations found that management for less than 6-7 years reduced the population for a few years but the plants would come back to pre-management levels. So active management seems to be needed for (6-7 years) for long term success. The attached Best Management Practices guides will provide more robust information and specifics into treatment.

As for what has been done by the DNR for Phragmites in our area, the DNR had received a grant to treat P sites in the Lake Michigan Basin including the De Pere area. The DNR hired contractors to spray herbicides on Phragmites patches. However, this grant ended at the end of 2019 and is not likely to be replaced.

I hope that the information I provided above and the resources are useful and what you needed! Please don't hesitate to let me know if I can help in any other way!

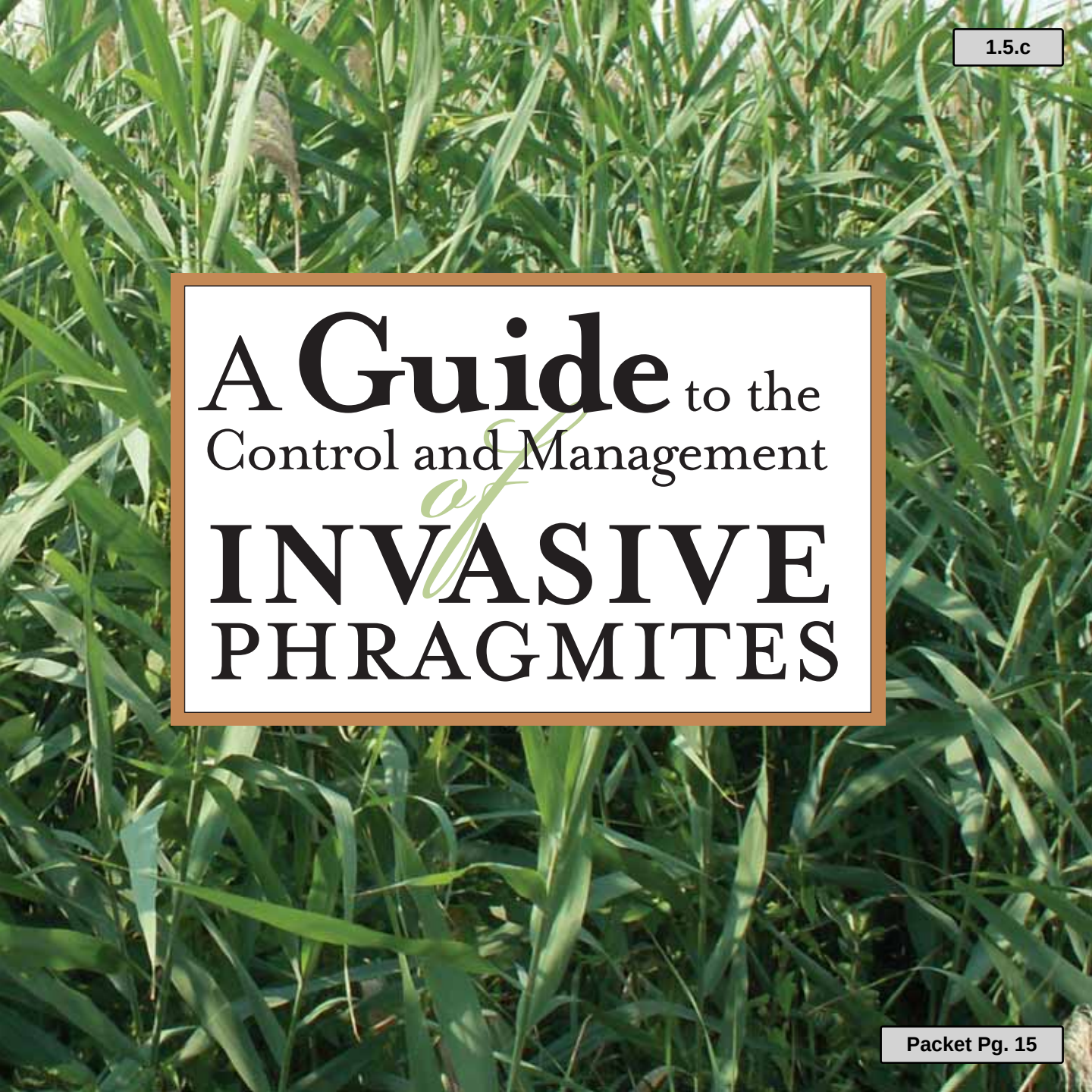
All the best,
Chris

Christopher Acy
Aquatic Invasive Species Coordinator
Winnebago Waterways Program
Fond du Lac, Calumet, Winnebago Counties
Fox-Wolf Watershed Alliance
PO Box 1861, Appleton, WI 54912
920.460.3674

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A Guide to the Control and Management of INVASIVE PHRAGMITES

A Guide to the Control and Management *of* INVASIVE PHRAGMITES



Partial funding for this program is supported by a Cooperative Agreement from the U.S. Department of the Interior, Fish and Wildlife Service. Mention of trade names or commercial products does not constitute their endorsement by the U.S. Government.



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Introduction

AN AGGRESSIVE, NONNATIVE VARIETY OF PHRAGMITES *(Phragmites australis)*, ALSO KNOWN AS COMMON REED, IS THREATENING THE ECOLOGICAL HEALTH OF MICHIGAN WETLANDS AND COASTAL SHORELINES.

Because this guide discusses tools that are not readily applied by the average landowner, it is intended primarily for land or resource managers from agencies, organizations, and businesses and extension agents or others in a similar position.

This invasive variety of phragmites is becoming widespread throughout the Great Lakes and is displacing the native variety of the same species, as well as many other native plants. Near-monotypic stands of this phragmites have replaced high-quality, complex communities of native plants over thousands of acres of Michigan wetlands and coastal areas. The rapid expansion of this variety of phragmites has resulted in adverse ecological, economic and social impacts on the natural resources and people of the Great Lakes.

The goal of this guide is to provide information about effective methods to control and manage phragmites. This guide presents a compilation of techniques, based on four years of research and more than 10 years of land managers' on-the-ground experience, to control the nonnative variety of phragmites, hereafter referred to simply as phragmites. Control of phragmites is one step toward a greater goal of restoring native wetland plant communities and protecting fish and wildlife habitat. The easiest way to control phragmites is to begin a control program as soon as it is observed on your property, before the plants become well established. In many areas, especially those with established phragmites, complete eradication may not be achievable. However, through periodic management, it is possible to maintain phragmites infestations at levels that allow for regeneration of native wetland plant communities and protection of fish and wildlife habitat.

left: Dense stand of phragmites that has displaced native vegetation. B. Avers



The Problem

Once phragmites invades, it causes adverse ecological, economic and social impacts including:

* *Threats to coastal and interior wetlands, which are Michigan's most biologically diverse and productive ecosystems.*
* *Domination of native vegetation, displacing desirable native plant species such as sedges, rushes and cattails, and reduction of plant diversity.*
* *Reduction of wildlife habitat diversity resulting in loss of food and shelter.*
* *Alteration of water regime, causing "drying" of marsh soils through increased evaporation and trapping of sediments.*
* *Reduction of property values due to use impairment.*
* *Restriction of shoreline views due to tall, dense stands.*
* *Reduction of access for swimming, fishing and hunting.*
* *Creation of potentially serious fire hazard to structures due to dry biomass during the dormant season.*

Understanding Phragmites

To better control and manage phragmites it is helpful to understand the physical characteristics of the plant, as well as how and when it reproduces and spreads.

In Michigan, phragmites is found growing in coastal and interior marshes, bogs, fens, swamps, lake margins, roadside ditches and other low wet areas. Typically it prefers the wetland-upland interface, though it can be found in dry uplands.

Phragmites continues to expand within Michigan, in part because it reproduces through wind dispersal of seeds and vigorous vegetative reproduction through rhizomes. Rhizomes broken by natural actions, such as waves, or man-made actions, such as dredging or disking, readily reroot in new locations. Rapid expansion also is facilitated by other disturbances that give phragmites a competitive edge, such as discharge of nutrients, wetland drainage, fire and road salt.

on page 2: Tall, dense stand of phragmites restricting views and access to water, and creating potential fire danger. J. Schafer

Illustration of the nonnative phragmites plant

[USDA NRCS PLANTS DATABASE]





Nonnative (background, left; dark leaves) and native phragmites (front, right; light green leaves) at Montezuma National Wildlife Refuge, NY. B. Blossey, Cornell University

Native Phragmites

typically has the following distinguishing traits:

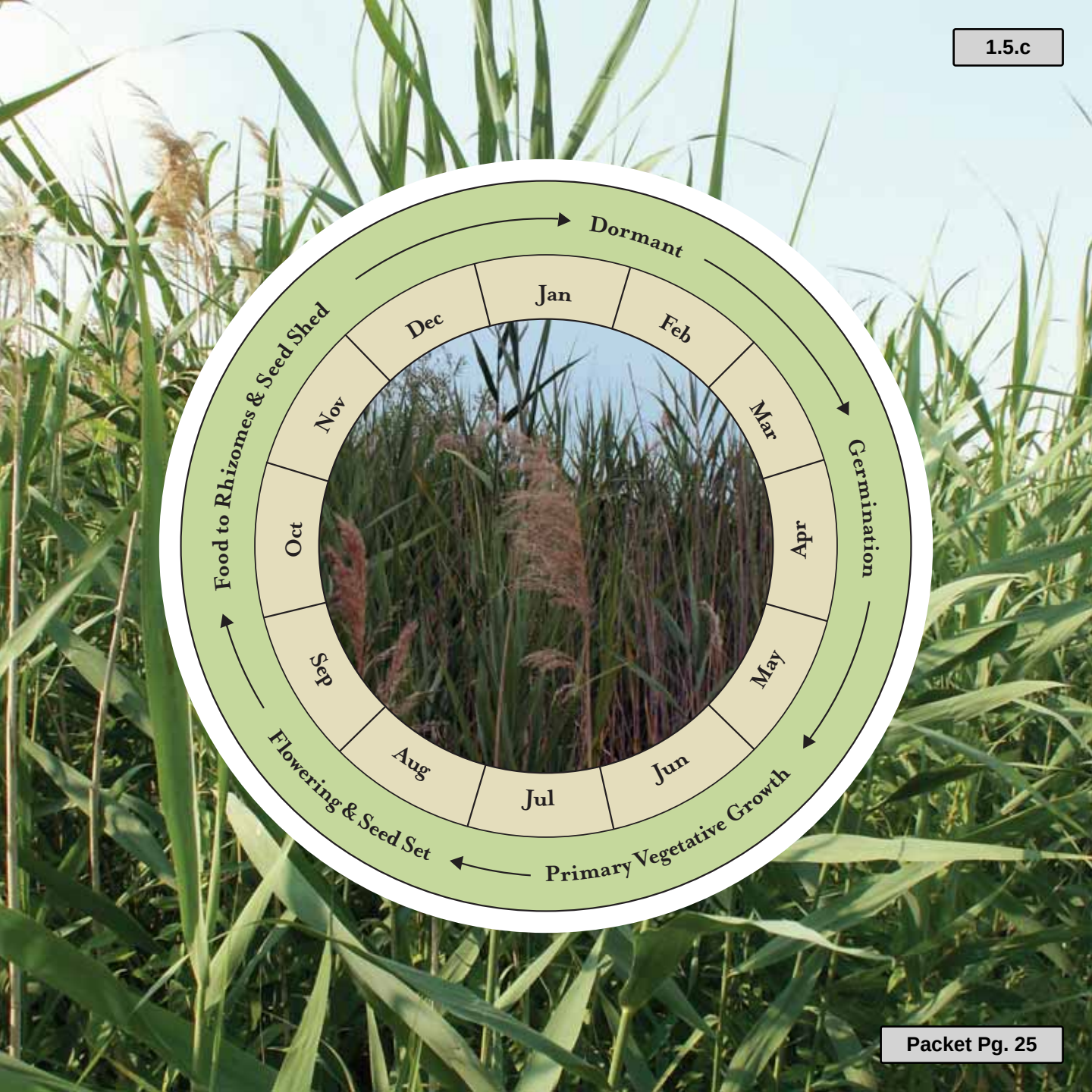
* *Stems are reddish in the spring and summer and are smooth, shiny and flexible, while nonnative phragmites stems are tan and rough, dull and rigid.*
* *Leaves of native phragmites are lighter yellow-green, as opposed to dark blue-green.*
* *Rhizomes rarely exceed 15 millimeters in diameter and are yellow, as opposed to white to light yellow.*
* *Co-occurs with other plants, while nonnative phragmites typically grows as a monoculture.*

Plant Description

Phragmites is a perennial, warm season grass that can grow in dense stands and is long living.

Plants can reach 15 feet in height, yet more than 80 percent of the yearly biomass is contained below ground in a dense mass of roots and rhizomes. Stalks support flat, stiff leaves that are 0.5–2.0 inches wide near the base, tapering to a point at the end. Phragmites has gray-green foliage during the growing season, with distinctive purple-brown-silver seed head plumes appearing by late July. These plumes form at the end of stalks, are 6-20 inches long and up to 8 inches broad, and have many branches. Phragmites turns tan in the fall and most leaves drop off, leaving only the stalk and plume-topped shoot throughout winter.

Before attempting to control phragmites it is important to be able to identify the native phragmites and other native plants that grow under similar conditions in Michigan's coastal and interior wetlands. Field guides and other resources can be used to identify other wetland plants, and a website through Cornell University **(http://www.invasiveplants.net/phragmites/phrag/morph.htm)** can be used to identify native and nonnative phragmites.


Dormant
Germination
Primary Vegetative Growth
Flowering & Seed Set
Food to Rhizomes & Seed Shed
Jan
Feb
Mar
Apr
May
Jun
Jul
Aug
Sep
Oct
Nov
Dec

Life Cycle

Phragmites reproduces through rhizomes, horizontal stems growing under the ground.

Rhizomes generate roots and stalks at regularly spaced nodes. An individual plant can multiply into a large stand through its rhizomes. Rhizomes may exceed 60 feet in length, grow more than 6 feet per year and readily grow into new plants when fragmented.

In addition to facilitating reproduction, phragmites rhizomes can penetrate the soil to a depth of more than 6 feet. This allows the plant to reach low-lying groundwater and tolerate a variety of conditions, including dry upland sites and wetlands with water depths exceeding 2 feet.

Mature plants produce as many as 2,000 seeds annually. Germination occurs in the spring, generally on exposed moist soils. Although seed viability is considered low and germination is a slower process than spreading by rhizome fragments, new stands of phragmites will develop from seed. Water depths greater than 2 inches typically prevent germination of seeds.

Effective control of phragmites hinges upon attacking the right portion of the plant at the proper times within the life cycle to slow or stop current and future growth.

left:
Approximate timing of the life cycle stages of phragmites throughout the year.
Photos: D. Avers.



Control Methods

This section will provide an overview of four broad control methods and recommendations based on field experience. Prior to implementation of any control methods, safety factors and permit requirements must be taken into consideration. Many control actions require permits from local, state and/or federal agencies.

Control programs can result in significant reduction of phragmites, but this requires commitment to an integrated approach and a long-term management strategy.

Few techniques are fully effective when used alone, and reinvasion by phragmites is likely when the management strategy is not maintained. The methods to be used for a particular site will depend upon existing conditions and management goals. Effective control of phragmites, particularly larger well-established stands, is likely to require multiple treatments using a combination of methods.

The use of herbicide treatment(s) (initial and spot treatments) is recommended as the primary control method and the first step toward effective control. After the initial herbicide treatment, one or more follow-up methods at each site will be required, such as: prescribed fire, mechanical treatment, or water level management. These follow-up methods will not only help provide multiple stresses on the plants, but also will prepare the site for subsequent years' herbicide treatments. Creating stresses through a regime of multiple treatments on the plants is the most effective way to control phragmites.

left: Aerial phragmites herbicide application at Nayanquing Point State Wildlife Area, Saginaw Bay, MI. D. Avers



Herbicides

Two broad-spectrum herbicides, glyphosate and imazapyr, are commercially available and known to control phragmites effectively when used properly.

These chemicals are nonselective and will enter any plant species through contact with the leaves or stems. Therefore, impacts on other native plants may occur if the product is applied incorrectly. Both herbicides are available in separate formulas for application either on aquatic (wet) or terrestrial (dry) sites. Improper use of the terrestrial formulations in an aquatic habitat may harm fish and macroinvertebrates and is a violation of federal and state laws.

Glyphosate and imazapyr can be used individually or combined to control phragmites (Table 1). While the cost per

left: Spot treating phragmites with a backpack sprayer. L. Esman

below: Table 1. Herbicide Application Information

		Imazapyr	Glyphosate	Combination
Treatment Timing		Apply to actively growing green foliage after full leaf elongation and up to first killing frost (i.e., June up to first killing frost)	Apply after plants are in full bloom in late summer up to the first killing frost (i.e., late August up to first killing frost)	Apply after plants are in full bloom in late summer up to the first killing frost (i.e., late August up to first killing frost)
Herbicide Rate	High Volume	Six pints per acre	Six pints per acre	Three pints glyphosate and three pints imazapyr per acre
	Low Volume	1 - 1.5% solution	1 - 1.5% solution	No recommended rate is available
Cost		High	Low	Medium
Effectiveness		High Allows treatment earlier in the growing season	Medium Good results where water level management is available	High Recommended for most sites

Table 2. Herbicide Application Methods

Method	Phragmites Stand Characteristics	Site Conditions	Treatment Technique	Precautions
Injecting Stems	Scattered or isolated	Effective in areas where impacts to desirable, native plant species must be avoided.	Cut plants to waist height. Add one drop of herbicide to hollow stems with a squirt bottle or syringe.	Seed heads should be removed from the site after cutting to prevent seed spread.
Hand Swiping	Scattered or isolated	Effective in areas where impacts to desirable, native plant species must be avoided.	Cover (wipe) each individual stem using a cotton wicking glove worn over a chemical resistant glove.	Use care not to over-saturate or drip herbicides on native vegetation.
Backpack Sprayer	Scattered to moderately dense stands	Use on low-wind days to prevent drift outside the treatment area. Use carefully to avoid native plants.	Spray close to leaves using low pressure.	Utilize flat fan nozzles to minimize non-target exposure.
Wick or Dauber	Moderately dense to dense stands greater than 1 acre	Targets phragmites without impacting shorter plant species. Useful when complete eradication of all plants is not desired.	Saturate absorbent material with low pressure sprayers attached to an ATV or tractor. The area must be covered twice, in opposite directions.	Herbicide will not be effective on stems broken or damaged by the equipment.
Boom Sprayer	Dense stands greater than 1 acre	Use on low-wind days to prevent drift outside the treatment area. Use carefully to avoid native plants.	Attach low pressure boom sprayers to an ATV or tractor.	Herbicide will not be effective on stems broken or damaged by the equipment.
Aerial Application	Dense stands greater than 5 acres	Use on low-wind days to prevent drift outside the treatment area. Use carefully to avoid native plants.	Spray area from helicopter booms using proper droplet size, boom length and nozzle type.	Large scale application may affect adjacent plant communities. Using a skilled pilot is imperative.

-Herbicides-

gallon of imazapyr can be significantly higher than glyphosate, results from recent studies suggest that imazapyr used alone or in combination with glyphosate can control phragmites for a longer period of time (Getsinger et al., 2007). In most cases, herbicides should be used in conjunction with burning or mechanical methods, and reapplied in subsequent years to spot-treat individual plants or patches of plants that were not eliminated completely in the first application.

Numerous methods may be used to apply these herbicides depending on the size of the phragmites stand and existing site conditions, as identified in Table 2. Application rates for low-volume spot treatment methods, such as injecting stems, hand swiping, wicks and backpack spraying, are calculated by percent of solution (e.g., 2 ounces of herbicide in 1 gallon of water yields a 1.5-percent solution). Application rates for high-volume treatment methods, such as boom sprayers, hand gun and aerial applications, are calculated on a per-acre rate.

To ensure the herbicide is taken up by the plants, a state-approved nonionic surfactant must be used in conjunction with the herbicide(s) at the rate recommended on the label. Spray should be applied to wet the leaves and, when present, the flower plumes of the target plants. Excessive application, such that the chemicals are dripping off the plants, should be avoided because it is more costly, can cause increased injury to desirable nontarget species and often decreases the success of control. Visual effects, such as browning or withering of the plants, may not occur for several weeks. If the herbicide is applied close to the first killing frost, symptoms may not have time to appear before the plant dies back for the year. In this case, control effectiveness may not be determined until the following growing season.

When using herbicides, always read and follow directions on the manufacturer's label. These directions must be followed in order to achieve legal, safe and effective treatment of phragmites. Only trained individuals should apply herbicides. Pesticide use certification, which can be obtained in Michigan through the Department of Agriculture, is required prior to the use of imazapyr and recommended prior to the use of glyphosate. Permits are required in Michigan when applying herbicide to phragmites in standing water or below the ordinary high-water mark of the Great Lakes and Lake St. Clair.

Consult the Michigan Department of Environmental Quality (MDEQ) website at **http://www.michigan.gov/deqinlandlakes** *or contact the MDEQ Environmental Assistance Center (EAC) at 1-800-662-9278 for more information about Aquatic Nuisance Control Permits. Contact local municipal offices for information on city or township requirements.*



Because phragmites stands burn hot and fast, safety is paramount when using prescribed fire and a burn plan should be prepared prior to initiating any work. Preparation of a burn plan will help prevent unintended spot-fires and minimize adverse impacts to wildlife, sensitive plant species and adjacent property owners. Prescribed fire must be handled carefully and should be conducted only by properly trained individuals. More information can be found on the Michigan Prescribed Fire Council website at **http://www.firecouncil.org.** *Approval from the local municipality and fire department will likely be required prior to the prescribed fire.*

left: Using prescribed fire after an initial herbicide treatment, Erie Marsh Preserve, MI. H. Braun

Prescribed Fire

Prescribed fire is a tool that can be used after an herbicide treatment to remove excess biomass, potentially kill any living rhizomes and promote native plant growth.

In situations where prescribed fire can be implemented it is easier to locate phragmites regrowth and spot-treat those plants with herbicides once a site has been cleared of the thick, dead stems. In situations where it can be implemented safely and effectively, prescribed fire is a cost-effective and ecologically sound tool to help control phragmites. Prescribed fire is recommended where phragmites exists in large dense stands. Use of prescribed fire without first treating with herbicides does not control phragmites, and instead may encourage rhizome growth and cause phragmites populations to become more vigorous.

Prescribed fire should be conducted the year following herbicide treatment, either in late summer (mid-July through August) or winter (January until prior to spring green-up). Both options are very effective in controlling phragmites and encouraging native plant growth.

Prescribed fire conducted in late summer as a second-year treatment following an herbicide treatment is preferred. A prescribed fire in late summer destroys seed heads, removes dead stems, and helps kill any phragmites plants that survived the initial herbicide treatment. Burning during this time frame also will provide for green-up of native plants before first frost. Late summer prescribed fires should be conducted when conditions are as dry as possible to achieve a complete burn of plants.

If it is anticipated that a prescribed fire cannot be accomplished during the summer period, then an earlier burn in the winter (January until prior to spring green-up) following an herbicide treatment is recommended. A winter burn can prepare the site for subsequent herbicide treatments and removes dead stems, allowing sunlight to stimulate new growth of many plant species. Once a site has been cleared of the thick, dead stems, it will be easier to locate phragmites regrowth and spot-treat those plants with herbicides. Be aware, however, that burning during this time frame can also stimulate growth of phragmites plants that survived the initial herbicide treatment (Getsinger et al., 2007).



Mechanical Treatment

Mechanical treatments are used most effectively following an herbicide treatment to remove dead stems and promote native plant growth. This also aids in the identification of new phragmites growth for subsequent herbicide spot treatments. When burning is not feasible, mechanical treatment is recommended.

Mechanical treatment should be limited to only those areas where phragmites is present, and should not include broad-scale mowing of other wetland vegetation.

Mechanical control of phragmites includes the use of weed whips, small mowers, brush hogs, and flail mowers or hand-cutting of stems and seed heads. The use of mechanical equipment is highly dependent on the size and wetness of the site and the density of phragmites. Weed whips or handheld cutting tools are ideal for use on wet or dry sites with low plant densities. Small mowers can be used effectively on low density sites. Larger mowers can be used on sites with a higher density of plants, but the site must be dry enough to support the weight of the mower in order to avoid soil disturbance.

If mechanical treatment methods are chosen as part of a phragmites management plan, it is critical to adhere to the following timing recommendations. Mechanical treatments should not occur until at least 2 weeks after herbicide treatment to allow plant absorption of the herbicide. To remove dead stems on dry sites after an herbicide treatment, mechanically cut the treated plants once within a period from late summer or fall until prior to spring green-up. On wet sites, mechanically cut the treated plants once when the ground is frozen to minimize soil disruption. Mowing/cutting should occur only during time frames that will avoid soil disturbance.

Once an area has been mowed or cut, thatch should be raked, bagged and disposed of in an appropriate location to prevent seed spread and to allow sunlight

In Michigan, mowing and cutting phragmites below the ordinary high-water mark of the Great Lakes and Lake St. Clair requires a permit from the MDEQ, Land and Water Management Division. Permit applications can be obtained from the MDEQ website at **http://www.michigan.gov/deqwetlands.** *Mowing stands of phragmites in inland wetlands may also require a permit. Before initiating any cutting or mowing regimen, contact the MDEQ EAC at 1-800-662-9278 for more information about Land and Water Management permits.*

left: Using a brush hog to mechanically remove dead phragmites stems after an herbicide treatment; St. Clair Flats Wildlife Area, MI. J. Schafer



-Mechanical Treatment-

to reach the soil surface. This ensures that the native seed bank will have an advantage during the subsequent growing season. Use of a flail-type mower can eliminate the need for thatch removal, since it will destroy most plant parts adequately.

Under limited circumstances, for example, when isolated plants or low density stands of phragmites exist and herbicide treatment is not feasible, mechanical treatments alone may be used to reduce phragmites and encourage native plants. In these situations, cutting individual plants or mowing small areas of phragmites once during late summer/fall (September to first killing frost) appears to have the best results because it eliminates the surface biomass of the plant when it is using most of its energy for flower and seed production. Cutting/mowing in late summer also eliminates potential disruption to the breeding and nesting seasons for most birds. If a mower is used instead of handheld tools, then the mower deck should be set to a mowing height greater than 4 inches to minimize impact on small animals and native plants. Mechanical treatments are not intended to create the appearance of a manicured lawn, but to allow reestablishment of native wetland vegetation. Cutting/mowing should occur only in those areas where phragmites is present.

Mechanical methods must be used carefully to avoid stimulating growth of phragmites. Mowing alone leaves the plants' rhizomes behind. Regeneration from those rhizomes may cause an increase in stand density. Improper use of mechanical methods, such as cutting during the wrong time of year, cutting too frequently, too short, or where native plants are present, can disrupt wildlife and destroy existing native plants. Disking soil is not recommended as a mechanical control method for phragmites, since it results in the spread of rhizomes and the production of new plants. Equipment used to manage phragmites must be cleaned properly of all debris before it is removed from the treatment site to prevent the unintended spread of seeds or rhizomes to other areas.

left: Using a weed whip to mechanically treat a small stand of phragmites; Nayanquing Point State Wildlife Area, MI. D. Avers



Water Level Management "FLOODING"

In impounded sites where water levels can be readily manipulated, phragmites can be controlled effectively through an herbicide treatment followed by prescribed burning and flooding.

Although phragmites is intolerant of persistent flooding, increasing water level alone is not effective in controlling it.

Traditional moist soil management, in which impoundments are drawn down to produce mud flats in early summer, may encourage growth of phragmites.

If phragmites is on site or in the surrounding landscape, managers should use caution when timing drawdowns. Drawdowns should be conducted in late summer (late July) to maintain and promote native vegetation and to avoid reestablishment of phragmites.

In Michigan, a permit from the MDEQ, Land and Water Management Division, is required prior to manipulating water levels in impoundments. The permit application can be found at **http://www.michigan.gov/deqwetlands.**

left: Pumping station used for controlling water levels in a wetland impoundment; St. Clair Flats Wildlife Area, MI. J. Schafer



Recommended Management Strategies

Because of the physiology of phragmites, well-established stands are difficult to control with only one herbicide treatment.



An initial herbicide treatment stresses the plants, making them particularly vulnerable to subsequent treatments. Creating multiple stresses on the plants is the most effective way to control phragmites. Herbicide treatment in conjunction with prescribed fire, mechanical treatment or flooding have proven to be effective in controlling phragmites and allowing native plants to reestablish.

Before control methods are implemented, it is important to evaluate the site properly to determine the density of phragmites within the overall stand of plants, the wetness of the site and the size of the area infested by phragmites. Using this information and recognizing that control of phragmites likely will require a long-term commitment, a comprehensive management plan can be formulated and implemented.

The following three management strategies have been developed based on past efforts to control phragmites. The three strategies provide information and steps in controlling phragmites under certain conditions. These strategies basically follow one of the three general approaches in table 3. Together these strategies and approaches to managing phragmites can be used to develop more comprehensive management plans.

left: Dead stems of phragmites the summer after an aerial herbicide treatment and natural vegetation regrowth; St. Clair Flats Wildlife Area, MI. J. Schafer



Management Strategy

for **large, dense stands** of phragmites *on a wet or dry site*

1. *Treat phragmites stands with herbicide in early summer or late summer, depending upon the type of herbicide used (see Herbicides section). Wait at least two weeks to allow plant exposure to the herbicide.*
2. *Conduct the prescribed fire in the year following herbicide treatment either in (a) late summer (mid-July through August) or (b) winter (January until prior to spring green-up), if prescribed fire cannot be accomplished during the summer.*
3. *Check site the following growing season for phragmites regrowth and spot-treat with herbicide if needed.*

If prescribed fire is not possible, mechanically treat wet sites when ground is frozen to minimize soil disturbance. On dry sites, mechanically cut treated plants once after an herbicide treatment beginning in late summer or fall until prior to spring green-up. Herbicide spot treatment will be needed during the next growing season.

left: Large, dense stand of phragmites.
B. Avers

Management Strategy

for **large, dense stands** of phragmites *in impoundments*

Note:

For small, scattered stands of phragmites within an impoundment, steps 1–5 may not all be necessary. In these cases, treat with herbicide and maintain water levels throughout the next growing season. Spot treatment with herbicide may be needed the following year.

1. *Treat phragmites stands with herbicide in late summer (late August and September), followed immediately by flooding to a minimum water depth of 6 inches. (It is not necessary to dewater the site prior to herbicide application.)*
2. *Allow the site to remain flooded until the next summer, and then dewater in late July.*
3. *Keep the site as dry as possible until mid-August, at which time use prescribed fire.*
4. *Immediately following the burn, flood the site to a minimum water depth of 6 inches and maintain this water depth for at least one year.*
5. *Check site the following growing season for phragmites regrowth and spot-treat with herbicide if needed.*

If prescribed fire is not feasible for a site, it is recommended that the site be mechanically treated during the winter in a frozen condition to remove the dead plants that have persisted from the herbicide treatment.



Management Strategy

for **low-density stands** of phragmites *on a wet or dry site*

1. *Treat phragmites stands with herbicide in early summer or late summer, depending upon the type of herbicide used (see Herbicides section). Wait at least 2 weeks to allow plant exposure to the herbicide.*
2. *Mechanically treat site beginning in late summer or fall until prior to spring green-up, or when the ground is frozen for wet sites with hand tools, weed whips or small mowers where dense stands of phragmites are present.*
3. *Check site the following growing season for phragmites regrowth and spot-treat with herbicide if needed.*

left: Low-density stand of phragmites at St. Clair Flats State Wildlife Area, MI. J. Schafer

Table 3. Three integrated multi-year approaches to managing phragmites.

		APPROACH 1	APPROACH 2	APPROACH 3
Year 1	Jan			
	Feb			
	Mar			
	April			
	May			
	June	herbicide treatment with imazapyr		
	July		OR	
	Aug			
	Sep	herbicide treatment with glyphosate or imazapyr/glyphosate combo		
	Oct			mechanical treatment
	Nov			
	Dec			
Year 2	Jan		prescribed burn	
	Feb			
	Mar			
	April			
	May			
	June		spot treat with imazapyr (if necessary)	
	July	prescribed burn	OR	
	Aug			
	Sep		spot treat with glyphosate (if necessary)	
	Oct			
	Nov			
	Dec			
Year 3	Jan			
	Feb			
	Mar			
	April			
	May			
	June		spot treat with imazapyr	
	July		OR	
	Aug			
	Sep		spot treat with glyphosate	
	Oct			
	Nov			
	Dec			



Long-Term Management *and* Monitoring

MANAGEMENT OF A SITE TO CONTROL PHRAGMITES DOES NOT END WITH THE SUCCESSFUL IMPLEMENTATION OF ONE OR MORE OF THE CONTROL METHODS DESCRIBED ABOVE, BUT RATHER BEGINS WITH THESE INITIAL STEPS.

Because of the pervasiveness of this species and its ability to aggressively recolonize through seed or rhizomes, long-term management and monitoring are necessary.

The control methods described above are likely to be successful in controlling phragmites for one to two years without additional action. However, phragmites typically begins to recover three years after treatment and will become reestablished if follow-up management is not implemented. After removal from a site, phragmites will continue to recolonize from remnant and neighboring populations and the existing seed bank in the soil.

Annual maintenance is essential to the success of any habitat restoration plan and should focus on selectively removing pioneer colonies of phragmites. Once areas of phragmites have been controlled (e.g., greater than 85-percent reduction), it is recommended that an annual maintenance control program be implemented. Successful long-term management plans should incorporate one or more of the control methods, including spot treatment with herbicide, mowing during the recommended time and/or use of prescribed fire. For example, annual spot treatments of pioneer colonies of phragmites with herbicides can provide up to 100-percent control of phragmites and discourage its spread, while enhancing the recovery and growth of native plants.

left: Restoration site in year three of a phragmites control plan, Bay City State Recreation Area, MI. Note dead stands of phragmites and native vegetation that has reestablished. B. Avers



-Long-Term Management and Monitoring-

To reach the goal of reestablishing and restoring native wetland plant communities, controlling invasive species is a necessary step. Implementing selective control, as needed, will not only keep phragmites from reestablishing dominance, but also will pave the way for the recovery of beneficial native species of wetland vegetation. Seeding an area after phragmites control to restore native wetland communities typically is not necessary since native seeds normally are present in the soil. It is recommended that native vegetation be allowed to reestablish naturally. However, if monitoring determines that native plants are not responding, some sites may require seeding or planting using native genotypes to reach restoration goals.

Monitoring and adaptive management are integral components of a successful phragmites control plan. A detailed monitoring plan should be developed prior to implementation of control measures. Monitoring provides the data needed to determine the effectiveness of initial control efforts and the types of follow-up control methods that are necessary. Monitoring may be as simple as establishing and using fixed photo points on the site to record changes over time, or more involved, such as comparison of aerial photographs taken over time or the use of quantitative measurements and inventories of vegetation using sampling grids or transects. At a minimum, each treated site should be inspected annually during the growing season.

In the future there may be an effective biological control for phragmites, just as beetles can now be used to control purple loosestrife in certain situations. Currently there are no commercially available biological methods for the control of phragmites; however, several insects and microorganisms native to Europe are known to attack phragmites. Ongoing research at Cornell University is exploring the possibility of using these species as a means of biological control (**http://invasiveplants.net**).

left: Great Lakes coastal wetland at St. Clair Flats State Wildlife Area, MI. J. Schafer











A Call to Action

Whether the goals are to restore native plant communities and wildlife habitat or improve a lakeside view and recreational opportunities, the charge is the same—to control phragmites in coastal and interior wetlands of Michigan.

Before an agency or organization engages in efforts to control phragmites, it is important to establish realistic goals and realize that achievement of these goals will involve an ongoing commitment and an annual investment of time and resources. Agencies and organizations have the opportunity to work together and may be much more effective by pooling resources to achieve control in targeted geographic areas.

While phragmites control can involve a significant expenditure of resources, the environmental and social benefits derived from restoring native wetland communities to the coastal and interior wetlands of Michigan are even greater.

Many species—and people—benefit from wetlands: (top to bottom) recreational bird watcher; black tern, J. Schafer; fox snake, J. Schafer; king rail, endangered, USFWS. far left (page 32): Mallard ducklings, Al & Elaine Wilson

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www.michigan.gov/deqinlandlakes
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Reference Information

More information on phragmites control can also be found in the following:

Getsinger, K.D., L.S. Nelson, L.A.M. Glomski, E. Kafcas, J. Schafer, S. Kogge and M. Nurse. 2007.
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U.S.
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US Army Corps
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MDOT
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AERF

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City of De Pere, Wisconsin

Request For Common Council Action

MEETING DATE:	**October 19, 2021**
DEPARTMENT:	**Police**
FROM:	**Derek Beiderwieden**
SUBJECT:	**Recommendation from the Finance and Personnel Committee to Accept a $2,000 Grant From Wisconsin Public Service Foundation to the Police Department for Ballistic Shield Replacement.**

Ballistic shields are devices that offer users some protection from bullets. The police department has two ballistic shields currently located in the supervisor vehicles. The two shields we have only stop handgun bullets. The department desires to have better ballistic shields that stop handgun and rifle bullets in all of the patrol vehicles for quick use if necessary. Wisconsin Public Service Foundation has graciously offered a grant in the amount of $2,000 toward this goal.

At the October 12, 2021 meeting of the Finance and Personnel Committee, the committee unanimously recommended forwarding this to the Common Council for final approval.

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

City of De Pere, Wisconsin

Request For Common Council Action

MEETING DATE:	**October 19, 2021**
DEPARTMENT:	**Public Works**
FROM:	**Tom Blohowiak**
SUBJECT:	**Recommendation of the Finance/Personnel Committee to Accept Quote of Petroleum Equipment Service of Wisconsin, LLC in the amount of $16,250.35 to replace Fuel Tank Monitoring System.**

At its meeting of October 12, 2021, the Finance/Personnel Committee voted unanimously to recommend replacement of the fuel tank monitoring system and forward the quote of Petroleum Equipment Service of Wisconsin, LLC to the Common Council for consideration and approval. Funding for the purchase is to come from unassigned reserves.

ATTACHMENTS:

- Petroleum Equip. Service_10.12.21 (PDF)

PETROLEUM EQUIPMENT SERVICE of WISCONSIN, LLC.

1500 RADISSON
PO BOX 8442 (ZIP 54308-8442)
GREEN BAY, WISCONSIN

TELEPHONE (920) 499-5404
TOLL FREE (800) 242-2855
FAX (920) 499-8048

October 6, 2021

City of De Pere
925 S. 6th Street
De Pere, Wisconsin 54115

As requested, a quote to replace existing EECO 1500 with EVO 400. Included is, (1) EVO 400 console with display, (3) complete tank probes, (1) external printer, (1) alarm box, (1) acknowledgement box, travel, and labor.

QTY	Parts List
1	EVO 400 with Display
3	Probe
2	Floats for DSL
1	Floats for Gas
1	Software, Tank Testing
1	External Printer
3	Risers for Probes
1	Acknowledgement Box
1	Alarm Box

Labor/Travel

Total: $16,250.35

**Lead Time is currently 6 weeks.

**Not included in this quote, repairs or replacement of inoperative equipment that would affect the fulfillment of this quote or contamination removal.

Jeffery P. Tahtinen

Scott Quote for Tank Level Sensor Control

City of De Pere, Wisconsin

Request For Common Council Action

MEETING DATE:	**October 19, 2021**
DEPARTMENT:	**Human Resources**
FROM:	**Shannon Metzler**
SUBJECT:	**Recommendation from Finance/Personnel Committee to approve 2022 Benefit Renewal and Plan Design Changes.**

ATTACHMENTS:

- 2022 Budget Memo V4 FINAL (PDF)

CITY OF DE PERE
MEMO

To: Members of the Finance/Personnel Committee
From: Shannon Metzler, Human Resources Director
RE: Consideration of 2022 Benefit Renewal and Plan Design Changes
Date: October 9, 2021

Note: At the October 12, 2021 Finance/Personnel Committee the below recommendation was unanimously.

We continue to monitor the benefit plans provided to the employees to maintain high value, financially stable design and costs. You may recall that earlier this year, we passed some measures to assist us in reducing our health plan surplus. We implemented a 3 month premium holiday where the City as well as employees did not pay any insurance premiums. Below showcases the current status of the health plan. The memo also includes recommendations for the 2022 plan year.

HEALTH PLAN PERFORMANCE

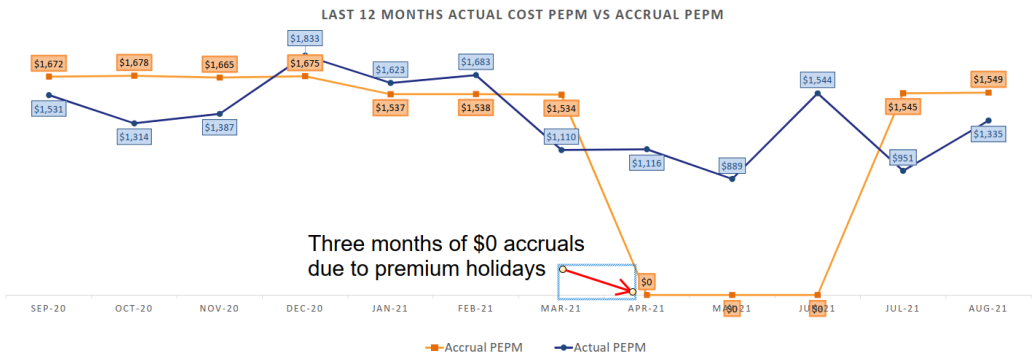
Current Plan Year: August, 2020 – July, 2021 | **Claims Paid Through:** July 31, 2021

Plan Year to Date Funding Ratio	
133.3%	
Prior Month YTD	145.3%
Prior Year YTD	75.2%

Plan Year to Date Funding Difference	
-$317,038	
Prior Month YTD	-$343,751
Prior Year YTD	$353,713

Cost Per Employee Per Year	
$15,382	
M3 Benchmark	$13,559
Prior Year YTD	$13,090

Total Plan Cost	
$1,269,024	
PEPM	$1,281.84



Net Medical Claims	
$664,445	
PEPM	$671.16

Prescription Drug Costs	
$218,334	
PEPM	$220.54

Fixed Costs	
$386,244	
PEPM	$390.15

Health Fund Reserve Balance *(through 2020)*	$ 2,381,806
2021 Deficit	$317,038
Current Estimated Reserve Balance *(through August, 2021)*	$ 2,064,768
Recommended minimum Health Fund Reserve Balance *(4 months of health spend)*	$ 745,888
Conservative minimum Health Fund Reserve Balance *(6 months of health spend)*	$ 1,118,833
Difference between Estimated Reserve Balance and Conservative Reserve Balance	$ 945,935

HEALTH PLAN DESIGN RECOMMENDATIONS

CO-PAY STRUCTURE

Based on a review of the City's plan in comparison to other public sector plans in the area, and due to employee feedback, we recommend the following modifications to the plan design:

- Primary Care Physician Copay: From Deductible/Coinsurance to $20 Copay/100%
- Specialist Office Visit Copay: From Deductible/Coinsurance to $40 Copay/100%
- Urgent Care Copay: From Deductible/Coinsurance to $40 Copay/100%

CITY OF DE PERE
MEMO

- Emergency Room Copay: From Deductible/Coinsurance to $200 Copay/100%

These copays will not reduce a member's deductible but will impact their annual out of pocket maximum.

These modifications result in a 1.3% or $29,500 increase to the actuarial value of the plan.

MENTAL HEALTH GATEKEEPER PROGRAM

We continue to have success in the mental health gatekeeper program in place in which we waive a member's deductible for mental health services if they engage with an employee assistance program counselor. Our EAP utilization is significantly above benchmark data while our mental health claims spend is less than other entities similar to us. We currently waive the deductible and employees pay a small co-insurance. Being co-insurance costs would be less than co-pays in some instances, we are recommending waiving the co-pay charges under this program. This change is seen as budget neutral.

NEAR SITE ACCESS TO CARE

We are recommending adding a direct contract relationship between the City of De Pere and both Bellin and Prevea for near site services. This would allow access to primary care services (non-preventive) and some physical therapy services to employees and their covered dependents at $0 member responsibility. Members would be able to seek service at many locations throughout De Pere and the Green Bay area. Furthermore, these services will not apply to the insurance and will be reimbursed at a rate less than we are currently paying through UMR. We believe this added benefit will be budget neutral.

REAL APPEAL

In addition, we are recommending implementing Real Appeal, a voluntary weight management program offered by our medical third party administrator, UMR. This program has demonstrated medical claims savings by improving the health of their members. There is a stated 2:1 return on investment on the program; however we are not modifying our budget.

2022 CONTRIBUTIONS STRATEGY RECOMMENDATION

CURRENT CONTRIBUTION STRATEGY

The information presented below is consistent with the approved budget and contribution levels for 2021. This was completed in August based on the performance of the health plan and has followed the 85%/15% cost share structure between the City and the employees. This represents an 8% decrease from 2020 levels.

Current State: 15% employee contribution assumption

		2021 PREMIUM | 8% BUDGETED DECREASE FROM 2020		
Enrollment Per Tier		**Employer**	**Employee Total**	**Monthly Total**
Single	**35**	$574.29	$101.35	$675.64
Employee + 1	**20**	$1,068.88	$188.63	$1,257.50
Family	**68**	$1,753.12	$309.37	$2,062.49

	TOTAL PER ENROLLMENT		
	Employer	**Employee**	**Monthly Total**
Single	$20,100.29	$3,547.11	$23,647.40

CITY OF DE PERE
MEMO

Employee + 1	$21,377.50	$3,772.50	$25,150.00
Family	$119,211.92	$21,037.40	$140,249.32
Total Annual Contributions:	***$1,928,276.54***	***$340,284.10***	***$2,268,560.64***

2022 BUDGET RECOMMENDATIONS | CONTRIBUTION STRATEGY CHANGE

The below chart shows proposed changes based on the City's performance and comparison to other entities. Please see specific comparison below:

	M3 Green Bay Benchmark (66 employers, both private and public)	City of De Pere Current	City of De Pere Proposed (non-union employees)
Employee Contribution	$98	$101.35	$57.43
Family Contribution	$248	$309.37	$175.31

*Note: All contributions are shown as monthly

The following changes/outcomes are shown:

- Changes employee contribution to premium from 15% to 10% (for all non-union employees)
  - This change would need to be bargained into the labor contracts for union employees
- This creates a reduction of approximately $340K in the budget for the health fund or 15%
- 15% reduction in health plan budget (Forecast with plan change; -1.8%)
- 33% reduction in total employee contributions

		2022 PREMIUM | 10% EMPLOYEE CONTRIBUTION		
Enrollment Per Tier		**Employer**	**Employee Total**	**Monthly Total**
Single	**22**	$516.86	$57.43	$574.29
Employee + 1	**14**	$961.99	$106.89	$1,068.88
Family	**43**	$1,577.80	$175.31	$1,753.12

		2022 PREMIUM | 15% EMPLOYEE CONTRIBUTION		
Enrollment Per Tier		**Employer**	**Employee Total**	**Monthly Total**
Single	**13**	$488.15	$86.14	$574.29
Employee + 1	**6**	$908.54	$160.33	$1,068.88
Family	**25**	$1,490.15	$262.97	$1,753.12

	TOTAL PER ENROLLMENT		
	Employer	**Employee**	**Monthly Total**
Total Annual Contributions:	***$1,700,824.70***	***$227,451.85***	***$1,928,276.54***
$ Difference From Current	-$227,451.85	-$112,832.25	-$340,284.10
% Difference From Current	-12%	-33%	-15%

Based on the above changes, we project a 2022 year-end balance of $1,724,484 versus a goal of just over $1.1M (Our conservative minimum health fund reserve balance). Similar to our steps in early 2021, we will continue to

CITY OF DE PERE
MEMO

monitor this balance and bring forward further recommendations to reduce the balance to the recommended amounts.

DENTAL DESIGN RECOMMENDATIONS

We will also recommending making this contribution change on the dental plans (fully and self-insured) to be consistent with our health plan. We changed the administrator of our self-funded dental plan as of 1/1/2021 to Delta Dental and thigs are going well. Based on our claims utilization and partnership with Delta Dental, we will have no increase to premiums in 2022. Our fully insured Care Plus dental plan received a flat renewal for 2022 and the current rates have been extended to 12/31/2022. The contribution change will result in the City's budget increasing by 5%, which equates to $6,300 annually. This additional budget is the result of reduced contributions by the employees.

PHARMACY

We evaluated the pharmacy market as that had not been completed in three years. It was determined that the incumbent relationship with CVS Caremark through the National Cooperative Rx was the most advantageous for the City. All other benefit plans will stay as is.

If you have any questions in advance of the meeting, please contact me at 339-4072 ext. 1245.

City of De Pere, Wisconsin

Request For Common Council Action

MEETING DATE:	**October 19, 2021**
DEPARTMENT:	**City Clerk**
FROM:	**Ann Ledvina**
SUBJECT:	**Recommendation from the License Committee on an application for Class "B" Fermented Malt Beverage License for De Pere Deacons Hockey Team, Inc. (DBA De Pere Deacons Hockey), 450 Ft. Howard Av. Submitted by De Pere Deacons Hockey Team, Inc.; Agent David Lepp, De Pere, WI.**

ATTACHMENTS:

- Class B Fermented Malt Beverage Application De Pere Deacons_10.19.21 (PDF)

Renewal Alcohol Beverage License Application

(Submit to municipal clerk. **Read instructions on page 3.)**

For the license period beginning: 12.01.21 *(mm dd yyyy)* ending: 05.01.22 *(mm dd yyyy)*

To the Governing Body of the: ☐ Town of ☐ Village of ☑ City of DePere

County of Brown Aldermanic Dist. No.____ (if required by ordinance)

Check one: ☐ Individual ☐ Partnership ☐ Limited Liability Company ☑ Corporation/Nonprofit Organization

Applicant's Wisconsin Seller's Permit Number	
EXEMPT	
FEIN Number 460893404	
TYPE OF LICENSE REQUESTED	FEE
☐ Class A beer	$
☒ Class B beer	$
☐ Class C wine	$
☐ Class A liquor	$
☐ Class A liquor (cider only)	$ N/A
☐ Class B liquor	$
☐ Reserve Class B liquor	$
☐ Class B (wine only) winery	$
Publication fee	$
TOTAL FEE	$ 30.00

Ref # 16531

Complete A or B. All must complete C.

A. Individual or Partnership:

Full Name (Last)	(First)	(Middle Name)	Home Address (Street, City or Post Office, & Zip Code)
LEPP	DAVID	EDWARD	
Full Name (Last)	(First)	(Middle Name)	Home Address (Street, City or Post Office, & Zip Code)
Full Name (Last)	(First)	(Middle Name)	Home Address (Street, City or Post Office, & Zip Code)

B. LLC or Corporation (and Agent):

Full Legal Name of Corporation / Nonprofit Organization / Limited Liability Company	Address of Corporation / Limited Liability Company (if different from licensed premises)
DEPERE DEACONS HOCKEY TEAM, INC.	

All corporations/organizations or limited liability companies applying for a license to sell fermented malt beverages and/or intoxicating liquor must appoint an agent.

Agent Last Name	(First)	(Middle Name)	Home Address (Street, City or Post Office, & Zip Code)
LEPP	DAVID	EDWARD	

All Officer(s) Director(s) of Corporation and Members / Managers of Limited Liability Company:

~~President~~ / Member Last Name	(First)	(Middle Name)	Home Address (Street, City or Post Office, & Zip Code)
LEPP	DAVID	EDWARD	
~~Vice President~~ / Member Last Name	(First)	(Middle Name)	Home Address (Street, City or Post Office, & Zip Code)
NUTHALS	GREG	FRANCIS	
Secretary / Member Last Name	(First)	(Middle Name)	Home Address (Street, City or Post Office, & Zip Code)
Treasurer / Member Last Name	(First)	(Middle Name)	Home Address (Street, City or Post Office, & Zip Code)
Directors / Managers Last Name	(First)	(Middle Name)	Home Address (Street, City or Post Office, & Zip Code)
Directors / Managers Last Name	(First)	(Middle Name)	Home Address (Street, City or Post Office, & Zip Code)

C. Business Information

1. Trade Name DEPERE DEACONS Hockey Team, INC Business Phone Number 920.660.0933
2. Address of Premises 1450 FT. HOLDAND AV Post Office & Zip Code DEPERE, WI 54115
3. Does the applicant understand that they must purchase alcohol beverages only from Wisconsin wholesalers, breweries and brewpubs? ..... ☑ Yes ☐ No
4. Premises description: Describe building or buildings where alcohol beverages are to be sold and stored. The applicant must include all rooms including living quarters, if used, for the sales, service, consumption, and/or storage of alcohol beverages and records. (Alcohol beverages may be sold and stored only on the premises described.) 1ST AND SECOND FLOORS at DePere ICE ARENA

5. Legal description (omit if street address is given on previous page): _____

6. a. Since filing of the last application, has the named licensee, any member of a partnership licensee, or any member, officer, director, manager or agent for either a limited liability company licensee, or nonprofit organization licensee been **convicted of any offenses** (excluding traffic offenses not related to alcohol) for violation of any federal laws, any Wisconsin laws, any laws of other states, or ordinances of any county or municipality? **If yes, complete page 3** ☐ Yes ☑ No

   b. Are **charges** for **any offenses** presently **pending** (excluding traffic offenses not related to alcohol) against the named licensee or any other persons affiliated with this license? **If yes, explain fully on page 3.** ☐ Yes ☑ No

7. Except for questions 6a and 6b, have there been any changes in the answers to the questions as submitted by you on your last application for this license? **If yes, explain** ☐ Yes ☑ No

8. Was the profit or loss from the sale of alcohol beverages for the previous year reported on the Wisconsin Income or Franchise Tax return of the licensee? **If not, explain** ☑ Yes ☐ No

9. Does the applicant understand they must hold a Wisconsin Seller's Permit? EXEMPT PER CAMILLE ☐ Yes ☐ No [phone (608) 266-2776]

10. Does the applicant understand that alcohol beverage invoices must be kept at the licensed premises for 2 years from the date of invoice and made available for inspection by law enforcement? ☑ Yes ☐ No

11. Is the applicant indebted to any wholesaler beyond 15 days for beer or 30 days for liquor? ☐ Yes ☑ No

12. Does the applicant owe municipal property taxes, assessments, or other fees? (**Note:** Renewal of licenses may be denied pursuant to a local ordinance, if the licensee owes municipal taxes, assessments or other fees). ☐ Yes ☑ No

READ CAREFULLY BEFORE SIGNING: Under penalty provided by law, the undersigned states that each of the above questions has been truthfully answered to the best of the knowledge of the signer. The signer agrees that he/she is the person named in the foregoing application; that the applicant has read and made a complete answer to each question, and that the answers in each instance are true and correct. The undersigned further understands that any license issued contrary to Chapter 125 of the Wisconsin Statutes shall be void, and under penalty of state law, the applicant may be prosecuted for submitting false statements and affidavits in connection with this application. Any person who knowingly provides materially false information on this application may be required to forfeit not more than $1,000.

Contact Person's Name (Last, First, M.I.)	Title / Member	Date
LEPP, DAVID E.	MEMBER	9.21.21
Signature	Phone Number	Email Address
David E Lepp	920.660.0933	dlepp@new.rr.com

TO BE COMPLETED BY CLERK

Date received and filed with municipal clerk	Date reported to council / board	Date license granted
9/23/2021		
License number issued	Date license issued	Signature of Clerk / Deputy Clerk

Instructions for Renewal Alcohol Beverage License Application

THIS RENEWAL FORM CANNOT BE USED IF:

1. There is a change in business entity (i.e., individual has changed to partnership or corporation/limited liability company; partnership changed to individual or corporation/limited liability company; corporation changed to individual, partnership or limited liability company) and if limited liability company has been dissolved.
2. Partners are added or dropped.
3. Application is made in a different municipality.

PARTNERSHIPS:

Indicate full name and home address of each partner. One partner must sign application. **Reminder**: If partners have been added or dropped since your last application, you must use Form AT-106 (Original Beverage License Application).

CORPORATIONS:

One officer must sign application. Be sure to answer Question No. 7 by indicating any change of officers, directors, and/or changes in home address. If there are any changes in officers and/or directors each must complete Form AT-103 (Auxiliary Questionnaire). If there has been a change in agent since your last approved agent, he/she must complete Forms AT-104 (Schedule for Appointment of Agent) **AND** AT-103 (Auxiliary Questionnaire) in addition to this (AT-115) form.

LIMITED LIABILITY COMPANY:

One member/manager must sign application. Follow procedure under Corporations for any change of members or agent.

NOTE: Use ink or typewriter when filling in applications. Be sure to answer all questions fully and accurately. Any lack of access to any portion of a licensed premises during inspection will be deemed a refusal to permit inspection. Such refusal is a misdemeanor and grounds for revocation of this license.

DISCRIMINATION CLAUSE – (City of Milwaukee only)

The applicant shall not willfully refuse to provide those services offered under this license or refuse to employ or discharge any person otherwise qualified because of race, color, creed, sex, national origin or ancestry, the applicant shall not seek information as a condition of employment, or penalize any employee or discriminate in the selection of personnel for training or promotion solely on the basis of such information. The applicant also shall not discriminate against any member of the military service dressed in uniform by willfully refusing services offered under this license.

Complete, sign and return this form to the clerk.

If answer to Questions No. 6a and/or 6b on page 2 are "YES," outline details below:

CONVICTIONS

1. NAME NONE STATUTE NO./LOCAL ORDINANCE _____
   CHARGE _____ WHERE CONVICTED _____
   DATE _____ PENALTY _____ ☐ MISDEMEANOR ☐ FELONY
2. NAME _____ STATUTE NO./LOCAL ORDINANCE _____
   CHARGE _____ WHERE CONVICTED _____
   DATE _____ PENALTY _____ ☐ MISDEMEANOR ☐ FELONY
3. NAME _____ STATUTE NO./LOCAL ORDINANCE _____
   CHARGE _____ WHERE CONVICTED _____
   DATE _____ PENALTY _____ ☐ MISDEMEANOR ☐ FELONY

PENDING CHARGE

1. NAME _____ STATUTE NO./LOCAL ORDINANCE _____
   PENDING CHARGE _____ DATE _____

City of De Pere, Wisconsin

Request For Common Council Action

MEETING DATE:	**October 19, 2021**
DEPARTMENT:	**City Clerk**
FROM:	**Ann Ledvina**
SUBJECT:	**Recommendation from the License Committee on an application for Class "B" Fermented Malt Beverage License and "Class B" Intoxicating Liquor License for Little Mexico of East De Pere, LLC, (DBA Little Mexico of East De Pere, LLC) 310 N. Wisconsin St. Submitted by Little Mexico of East De Pere, LLC; Agent Anakaren Garcia, Sturgeon Bay, WI.**

ATTACHMENTS:

- Little Mexico Class B Beer and Class B Liquor Application_10.19.21 (PDF)
- Little Mexico Statement_10.19.21 (PDF)

Original Alcohol Beverage Retail License Application

(Submit to municipal clerk.)

For the license period beginning: 11/01/2021 (mm dd yyyy) ending: 6/30/2022 (mm dd yyyy)

To the Governing Body of the: ☐ Town of ☐ Village of ☒ City of De Pere

County of Brown Aldermanic Dist. No.____ (if required by ordinance)

Check one: ☐ Individual ☒ Limited Liability Company ☐ Partnership ☐ Corporation/Nonprofit Organization

Applicant's Wisconsin Seller's Permit Number: 456-1030807676-04

FEIN Number:

TYPE OF LICENSE REQUESTED	FEE
☐ Class A beer	$
☒ Class B beer	$
☐ Class C wine	$
☐ Class A liquor	$
☐ Class A liquor (cider only)	$ N/A
☒ Class B liquor	$
☐ Reserve Class B liquor	$
☐ Class B (wine only) winery	$
Publication fee	$ 30.00
TOTAL FEE	$

Pd Rct 265573 9/24/21

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

Little Mexico of East DE PERE, LLC

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

President / Member Last Name: Martinez Juarez	(First): Gustavo	(Middle Name): —	Home Address (Street, City or Post Office, & Zip Code):
Vice President / Member Last Name: Carranza Valencia	(First): Marco	(Middle Name): Antonio	Home Address (Street, City or Post Office, & Zip Code):
Secretary / Member Last Name: Carranza Valencia	(First): Aristeo	(Middle Name): —	Home Address (Street, City or Post Office, & Zip Code):
Treasurer / Member Last Name: Garcia	(First): Anakaren	(Middle Name):	Home Address (Street, City or Post Office, & Zip Code):
Agent Last Name:	(First):	(Middle Name):	Home Address (Street, City or Post Office, & Zip Code):
Directors / Managers Last Name:	(First):	(Middle Name):	Home Address (Street, City or Post Office, & Zip Code):

1. Trade Name Little Mexico of East De Pere, LLC Business Phone Number 608-446-9480
2. Address of Premises 310 N. Wisconsin St. DEPERE WI 54115 Post Office & Zip Code 54115
3. Premises description: Describe building or buildings where alcohol beverages are to be sold and stored. The applicant must include all rooms including living quarters, if used, for the sales, service, consumption, and/or storage of alcohol beverages and records. (Alcohol beverages may be sold and stored only on the premises described.)

   There will be a bar in the back of the restaurant where beverages will be sold. The bar will have small refrigerators where beer will be stored. Additional alcohol will be stored in the walking cooler in the kitchen. The bar will be used as the place to get all alcohol beverages. The business will be a Mexican restaurant.

4. Legal description (omit if street address is given above):
5. (a) Was this premises licensed for the sale of liquor or beer during the past license year? ..... ☐ Yes ☒ No

   (b) If yes, under what name was license issued?

6. Is individual, partners or agent of corporation/limited liability company subject to completion of the responsible beverage server training course for this license period? **If yes, explain** ☐ Yes ☒ No

7. Is the applicant an employe or agent of, or acting on behalf of anyone except the named applicant? ☐ Yes ☒ No
If yes, explain.

8. Does any other alcohol beverage retail licensee or wholesale permittee have any interest in or control of this business? **If yes, explain** ☐ Yes ☒ No

9. (a) **Corporate/limited liability company applicants only:** Insert state WI and date 08/12/2021 of registration.

(b) Is applicant corporation/limited liability company a subsidiary of any other corporation or limited liability company? **If yes, explain** ☐ Yes ☒ No

(c) Does the corporation, or any officer, director, stockholder or agent or limited liability company, or any member/manager or agent hold any interest in any other alcohol beverage license or permit in Wisconsin? ☒ Yes ☐ No
If yes, explain.
Marco Carranza Valencia has a alcohol Beverage lincense for Old Mexico located at 11884 Velp Avenue, Suamico, WI 54313.

10. Does the applicant understand they must register as a Retail Beverage Alcohol Dealer with the federal government, Alcohol and Tobacco Tax and Trade Bureau (TTB) by filing (TTB form 5630.5d) before beginning business? [phone 1-877-882-3277] ☒ Yes ☐ No

11. Does the applicant understand they must hold a Wisconsin Seller's Permit? [phone (608) 266-2776] ☒ Yes ☐ No

12. Does the applicant understand that they must purchase alcohol beverages only from Wisconsin wholesalers, breweries and brewpubs? ☒ Yes ☐ No

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

Contact Person's Name (Last, First, M.I.)	Title/Member	Date
Carranza Valencia, Marco Antonio	Member	09/10/2021
Signature	**Phone Number**	**Email Address**
MARCO A CV	(608-446-9480	littemexicoofdepere@gmail.com

TO BE COMPLETED BY CLERK

Date received and filed with municipal clerk	Date reported to council / board	Date provisional license issued	Signature of Clerk / Deputy Clerk
9/24/21			
Date license granted	**Date license issued**	**License number issued**	

AT-106 (R. 3-19)

Good Evening, Council Members,

Thank you for considering our application for a liquor license. I want to take this opportunity to introduce ourselves and share our vision for the business. Little Mexico of East De Pere, LLC will be a family-owned Mexican restaurant located downtown De Pere. The owners have over ten years combined experience managing a Mexican restaurant. Our goal is to share authentic Mexican food and drinks with the community of De Pere and surrounding neighbors. We aim to create a family-friendly environment.

We plan to make De Pere our home in the near future and give back to the community. Aristeo and Marco currently manage the Old Mexico restaurants located in Sturgeon Bay and Suamico, respectively. If you look at those restaurants' social media comments, you will find an overwhelmingly positive response due to their hard work and talents. Because of their extensive experience in the restaurant business, they are now ready to use their abilities to manage their restaurant. After a long search, the owners have decided that De Pere will be an excellent fit for their vision, given the thriving community that De Pere has to offer. The restaurant will be open Monday through Saturday from 11 am to 9 pm.

We would appreciate the opportunity to conduct business in De Pere. Should you have questions, please don't hesitate to reach out to us.

Sincerely,

Little Mexico of East De Pere, LLC

Marco Carranza Valencia, Member
Aristeo Carranza Valencia, Member
Gustavo Martinez Juarez, Member

City of De Pere, Wisconsin

Request For Common Council Action

MEETING DATE:	**October 19, 2021**
DEPARTMENT:	**Board of Public Works**
FROM:	**Scott Thoresen**
SUBJECT:	**Ordinance #21-24 Amending Chapter 150 De Pere Municipal Code Regarding Traffic Regulations (Schedule G Parking).**

The Board of Public Works at the October 11, 2021 meeting approved City Engineer proposed amendments to Section 150-22 Schedule G with regards to parking on Richco Court, S. Huron Street, and N. Tenth Street and moved to send it to the Common Council for approval. The motion passed with a 4-0 vote.

ATTACHMENTS:

- Ord21-24 (PDF)
- 2021 1011-CI-BOPW-PTTeam-Recommendations (PDF)

ORDINANCE #21-24

AMENDING CHAPTER 150 DE PERE MUNICIPAL CODE REGARDING TRAFFIC REGULATIONS
(Schedule G Parking)

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

Section 1: Section 150-23, Schedule G (PARKING), is hereby amended as follows:

A. DELETIONS:

NO PARKING			
Street	*Side of Street*	*From Curbline or Feet/Dir. Of Curbline*	*To Curbline or Feet/Dir. of Start*
Huron	W	George	85/S

B. ADDITIONS:

NO PARKING			
Street	*Side of Street*	*From Curbline or Feet/Dir. Of Curbline*	*To Curbline or Feet/Dir. of Start*
Richco Court	N	260/E American Boulevard	530/E American Boulevard
Richco Court	S	390/E American Boulevard	490/E American Boulevard
Huron Street	W	George Street	85/S
Tenth Street	W	Main Avenue	Oak St. (Southern Right-of-Way)

Section 2: All ordinances or parts of ordinances in conflict herewith are hereby repealed.

Section 3: This ordinance shall take effect on and after its passage and publication.

Adopted by the Common Council of the City of De Pere, Wisconsin, this 19th day of October, 2021.

APPROVED:

_____
James G. Boyd, Mayor

ATTEST:

_____
Carey E. Danen, City Clerk

Ayes: _____
Nays: _____
Board/Committee Approval: 10/11/2021
Publication Date: _____
Effective Date: _____

CITY OF DE PERE

Public Works Department

925 S. Sixth Street, De Pere, WI 54115 | 920-339-4060 | www.de-pere.org

City Engineer Parking and Traffic Recommendations
September 15, 2021 Meeting

Parking and Parking Lot Items:

1. Consider parking restrictions on Richco Court near the entrance to Green Bay Highway Products due to difficulty utilizing the driveway when vehicles are parked adjacent or in front.
    - Street is a local industrial street and cul de sac.
    - Roadway width is 34 feet from face of curb to face of curb.
    - Trucks are parking near entrance making it difficult to turn out of this location.

    Recommendation:
    - Staff recommends updating parking under Section 150-22, Schedule G as follows:
      Insert:
      No Parking

Street	*Side of Street*	*From Curbline*	*To Curbline*
Richco Court	*N*	*260/E American Boulevard*	*530/E American Boulevard*
Richco Court	*S*	*390/E American Boulevard*	*490/E American Boulevard*

2. Consider changing No Parking on Huron Street west side to No Stopping, Standing, or Parking near the George Street intersection.
    - The west side of the street off of George Street is labeled No Parking, but drivers are still using this as a drop off area which is permitted in a no parking area. This restricts traffic flow off of George Street.

    Recommendation:
    - Staff recommends modifying the parking as follows under Section 150-22, Schedule G, Parking
      Delete:
      No Parking

Street	*Side of Street*	*From Curbline or Feet/Dir. Of Curbline*	*To Curbline or Feet/Dir. Of Curbline*
Huron Street	*W*	*George St*	*85/S*

And Insert:
No Standing, Stopping or Parking between Signs

Street	*Side of Street*	*From Curbline or Feet/Dir. Of Curbline*	*To Curbline or Feet/Dir. Of Curbline*
Huron Street	*W*	*George St*	*85/S*

3. Update ordinance to add No Parking on the west side of Tenth Street from Main Avenue to Oak Street.
    - This area is now being used as the travel lane with the implementation of two way left turn lane (TWLTL) in this block.

Recommendation:

- Staff recommends modifying the parking as follows under Section 150-22, Schedule G, Parking
  Insert:
  No Parking

Street	*Side of Street*	*From Curbline or Feet/Dir. Of Curbline*	*To Curbline or Feet/Dir. Of Curbline*
Tenth Street	*W*	*Main Ave*	*Oak St*

Signs – Other

4. Consider School Zone signs near Altmayer School.
    - The Ryan Road sign just south of Diversity Drive was removed when WPS removed a utility pole in 2019.
    - A new sign is required on Diversity Drive west of the Ryan Road intersection with the construction of the Pine Trail Crossing Subdivision.

Recommendation:

- Staff recommends reinstalling the sign on Ryan Road, south of Diversity Drive for north bound traffic and a new sign on Diversity Drive, west of the Ryan Road intersection for east bound traffic.

5. Consider School Zone signs on Lourdes Street near Our Lady of Lourdes School.
    - With updates to West De Pere Schools on Ninth Street and the addition of a parking lot off of Lourdes Street, a lot of new traffic is using Lourdes.

Recommendation:

- Staff recommends installing school zone signs on Lourdes Street.

City of De Pere, Wisconsin

Request For Common Council Action

MEETING DATE:	**October 19, 2021**
DEPARTMENT:	**City Attorney**
FROM:	**Angela Zills**
SUBJECT:	**Ordinance #21-26 Amending Section 7-2, DPMC, Regarding Licenses and Fees (Material Falsification on Liquor License Application).**

ATTACHMENTS:

- Ord21-26 (PDF)

ORDINANCE #21-26

AMENDING SECTION 7-2, DE PERE MUNICIPAL CODE REGARDING
LICENSES AND FEES
(Material Falsification on Liquor License Application)

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

Section 1: Sec. 7-2(i) *Material falsification*, is hereby created to read:

(i) *Material falsification.* Any person who materially falsifies an application for an alcohol beverage license under this section will not be eligible to re-apply for an alcohol beverage license for a period of twelve (12) months from the date of denial of such application. For purposes of this section, a material falsification occurs when the applicant intentionally includes false information or knowingly excludes relevant information that would be likely to have an impact on the decision of the License Committee or the Common Council.

Section 2: All ordinances or parts of ordinances in conflict herewith are hereby repealed.

Section 3: This ordinance shall take effect upon passage and publication.

Adopted by the Common Council of the City of De Pere, Wisconsin, this 19th day of October, 2021.

APPROVED:

_____
James G. Boyd, Mayor

ATTEST:

_____
Carey E. Danen, City Clerk

Ayes: _____
Nays: _____
Board/Committee Approval: 10/19/21
Publication Date: _____
Effective Date: _____

City of De Pere, Wisconsin

Request For Common Council Action

MEETING DATE:	**October 19, 2021**
DEPARTMENT:	**City Attorney**
FROM:	**Angela Zills**
SUBJECT:	**Ordinance #21-25 Repealing and Recreating Sections 2-2 and 2-5 De Pere Municipal Code Regarding Ward Creation and Map.**

ATTACHMENTS:

- Ord21-25 (PDF)
- Mayor & CC - Redistricting (PDF)

ORDINANCE #21-25
REPEALING AND RECREATING SECTIONS 2-2 and 2-5 DE PERE MUNICIPAL CODE
REGARDING WARD CREATION AND MAP

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

SECTION 1. Section 2-2, *Wards,* is hereby repealed and recreated as follows:

2-2. Wards. The division of the City into wards as required under Wis. Stats. §5.15 shall be pursuant to resolution approved by the affirmative vote of a majority of the members of the Common Council.

SECTION 2. Section 2-5, *Ward map*, is hereby repealed and recreated as follows:

2-5. Ward map. The resolution dividing the city into wards as required under §2-2 of this Code shall contain a map showing the location of the various wards within the city.

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

SECTION 4. This ordinance shall take effect on and after its passage and publication as provided by law.

Adopted by the Common Council of the City of De Pere this 19th day of October, 2021.

APPROVED:

_____
James G. Boyd, Mayor

ATTEST:

_____
Carey E. Danen, City Clerk

Ayes: _____
Nays: _____
Publication Date: _____
Effective Date: _____

MEMORANDUM

TO: Mayor James G. Boyd, Chair
Common Council Members
Lawrence Delo, City Administrator

FROM: Kristen Johnson, Assistant City Attorney

DATE: October 19, 2021 (meeting date)

RE: Redistricting

Proposed Ordinance Amendment

Chapter 2 of the Municipal Code currently requires the creation of wards, location of polls, and adoption of a ward map by ordinance. However, Wis. Stat. § 5.15 permits a municipality to establish wards by either ordinance or resolution. Staff is proposing Ordinance #21-25 repealing and recreating Sections 2-2 and 2-5 to remove the requirement that these items be established by ordinance and rather have them approved by resolution.

Redistricting Process

The redistricting process occurs in three phases:

1. County adopts tentative supervisory district plans.
   - The City received the County's tentative plan on September 23, 2021. State statute allows 60 days for municipalities to adjust its wards after receiving the tentative supervisory district plans from the County. However, due to several delays in the process, the County has required all municipal ward plans to be submitted by October 21, 2021.
2. City adjusts ward boundaries. (*Current Phase)
   - Once approved, the city clerk must file with the county clerk a copy of the resolution approving the wards along with the required list of blocks and map.
3. County adopts final supervisory district plans; cities adopt aldermanic district plans.
   - Within 60 days after adjusting its wards, the Council shall redistrict the boundaries of its aldermanic districts by an ordinance introduced at a regular meeting, published as a class 2 notice and adopted by a majority vote of all members of the Council. The City anticipates bringing the ordinance approving aldermanic districts to Council on November 2, 2021.

Ward Requirements

Our wards must meet the following requirements of Wis. Stat. § 5.15 (this is not an exhaustive list):

a. Be composed of whole census blocks;
b. Have a population between 600 and 2,100;
c. As far as practicable, be kept compact and observe the community interest of existing neighborhoods;

d. Be contiguous;
e. Lie entirely within one municipality and one county;
f. Be designated by consecutive, whole numbers beginning with one (1);
g. Reflect changes in municipal boundaries;
h. Reflect changes in minority populations;
i. Facilitate the creation of substantially equal aldermanic districts
   - "Substantially equal in population" has generally been interpreted to mean that districts should have a total population deviation of no more than 10% between the most populated district and the least populated district.
   - Unlike aldermanic and supervisory districts, wards do not have to be substantially equal in population, but must meet the population requirements described above based on population of the municipality.

Wards shall remain unchanged until:

1. The next decennial federal census of population indicates that the population of a ward is above or below the applicable population range; or
2. The ward boundaries are required to be changed to permit creation of supervisory or aldermanic districts of substantially equal population; or
3. To enhance the participation of a racial or language minority group in the political process and their ability to elect representatives of their choice; or
4. Until otherwise authorized or required to be changed under Wis. Stat. § 5.15.

Resolution Requirements

The resolution approving the wards must meet the following requirements:

1. Number all wards beginning with 1;
2. Designate the polling place for each ward;
3. Describe the boundaries of each ward consistent with Wis. Stat. § 4.003;
4. Be accompanied by a list of block numbers used by the U.S. bureau of the census that are wholly or partly contained within each ward (if any block numbers are only partly contained within the ward, those must be identified as such);
5. Be accompanied by a map of the municipality which illustrates the revised ward boundaries.

Proposed Action

1. Staff is recommending the Council approve Ordinance #21-25 to allow the division of the City into wards by resolution.
2. Two resolutions with different ward maps are being presented to Council (#21-112(A) and #210112(B)). In order for the City to meet the County's deadline of October 21, the Council will need to select one of these proposed maps and approve the accompanying resolution at the meeting on October 19, 2021.

Please let me know if you have any questions ahead of the meeting.

KKJ

City of De Pere, Wisconsin

Request For Common Council Action

MEETING DATE:	**October 19, 2021**
DEPARTMENT:	**City Clerk**
FROM:	**Carey Danen**
SUBJECT:	**Resolution #21-112(A) or #21-112(B) Establishing Wards.**

City of De Pere, Wisconsin

Request For Common Council Action

MEETING DATE:	**October 19, 2021**
DEPARTMENT:	**City Clerk**
FROM:	**Carey Danen**
SUBJECT:	**A. Resolution #21-112(A) Establishing Wards.**

ATTACHMENTS:

- Reso 21-112(A) (PDF)
- Exhibit A - Ward Boundaries (A) (PDF)
- Exhibit B - Reso #21-112(A) (PDF)
- Exhibit C - Map (A) (PDF)
- Memo_WardDevelopment-Final10192021 (PDF)

RESOLUTION #21-112(A)

ESTABLISHING WARDS

WHEREAS, Wis. Stats. §5.15(1)(b) requires the City to adjust its ward divisions within 60 days of its receipt of a tentative supervisory district plan from the County; and

WHEREAS, §2-2 De Pere Municipal Code requires that such ward division be accomplished by resolution upon affirmative vote of a majority of the members of the Common Council.

NOW THEREFORE BE IT HEREBY RESOLVED THAT:

1. The Common Council of the City of De Pere hereby establishes and creates 17 wards within the City.

2. The following locations are designated as polling places for the voters of the various wards:

    A. Wards 1, 2, 3, and 4: First United Presbyterian Church, 605 N. Webster Avenue;
    B. Wards 5, 6, 7, and 8: St. Francis Xavier Church, 220 S. Michigan Street;
    C. Wards 9, 10, 11, and 12: Community Center, 600 Grant Street; and
    D. Wards 13, 14, 15, 16, and 17: St. Mark Evangelical Lutheran Church, 2066 Lawrence Drive.

3. The boundaries of each ward are as described in Exhibit A attached hereto and incorporated by reference.

4. A list of block numbers used by the U.S. bureau of the census that are wholly or partly contained in each ward, with any block numbers partly contained within a ward identified, is attached as Exhibit B incorporated herein by reference.

5. The territory comprising the various wards is shown on the map attached hereto and incorporated by reference as Exhibit C and §2-5 De Pere Municipal Code.

BE IT FURTHER RESOLVED THAT:

All City officers, officials and employees are further authorized and directed to take such steps as are lawful and necessary in furtherance thereof.

Adopted by the Common Council of the City of De Pere, Wisconsin, this 19th day of October, 2021.

APPROVED:

_____
James G. Boyd, Mayor

ATTEST:

_____
Carey E. Danen, City Clerk

Ayes: _____

Nays: _____

Exhibit A - Ward Boundaries (A)

Ward 1: From the point of beginning at the intersection of Lebrun Road and Libal Street, go south on Libal Street, east on Ridgeway Drive, south on Brule Road, east on Chicago Street, north on Desplaine Road, east on Charles Street to the East River. Go north along the centerline of the East River, west on Lebrun Road to the point of beginning at the intersection of Lebrun Road and Libal Street.

Ward 2: From the point of beginning at the intersection of Lebrun Road and North Webster Avenue, go south on North Webster Avenue, east on Charles Street, south on Libal Street, east on Chicago Street, north on Brule Road, west on Ridgeway Drive, north on Libal Street, west on Lebrun Road to the point of beginning at the intersection of Lebrun Road and North Webster Avenue.

Ward 3: From the point of beginning at the intersection of George Street and Webster Avenue, go north on North Webster Avenue, continue west along the northerly City of De Pere boundary, south along the centerline of the Fox River to the City of De Pere boundary lying in the center of the Fox River, being south of North Good Hope Road extended. Go north on Fox River Drive, east on Bomier Street, north along the Fox River Trail, east on George Street, north on North Broadway Street, east on Franklin Street, north on North Erie Street, east on Fulton Street, south on North Washington Street, east on Irwin Avenue, south on Waubaunuqua Trail, east on George Street to the point of beginning at the intersection of George Street and Webster Avenue.

Ward 4: From the point of beginning at the intersection of North Ontario Street and Fulton Street, go south on North Ontario Street, continue on South Ontario Street, east on Chicago Street, north on Libal Street, west on Charles Street, north on South Webster Avenue, west on George Street, north on Waubaunuqua Trail, west on Irwin Avenue, north on North Washington Street, west on Fulton Street to the point of beginning at the intersection of North Ontario Street and Fulton Street.

Ward 5: From the point of beginning at the intersection of North Broadway Street and Franklin Street, go south on North Broadway Street, west on George Street, south on the Fox River Trail, west on Bomier Street, south on Fox River Drive, east on Cook Street, south on South Erie Street, east on Cook Street, north on Robin Street, east on Cook Street, north on Jordan Road, and east on Grace Street. Follow the city of De Pere boundary to Chicago Street. Go west on Chicago Street, north on South Ontario Street, west on Fulton Street, south on North Erie Street, west on Franklin Street to the point of beginning at the intersection of North Broadway Street and Franklin Street.

Ward 6: From the point of beginning at the intersection of South Broadway Street and Cook Street, go south on South Broadway Street, east on O'Keefe Road extended to the City of De Pere boundary. Follow the City of De Pere boundary to Grace Street. Go west on Grace Street, south on Jordan Road, west on Cook Street, south on Robin Street, west on Cook Street, north on South Erie Street, west on Cook Street to the point of beginning at the intersection of South Broadway Street and Cook Street.

Ward 7: From the point of beginning at the intersection of Fox River Drive and Cook Street, go south on Fox River Drive to the City of De Pere boundary. Follow the City of De Pere boundary to Rockland Road. Go east on Rockland Road, north on South Broadway Street, and west on Cook Street to the point of beginning at the intersection of Fox River Drive and Cook Street.

Ward 8: From the point of beginning at the intersection of Old Plank Road and Rockland Road, go east on Rockland Road to the City of De Pere Boundary. Follow the City of De Pere boundary back to the point of beginning at the intersection of Old Plank Road and Rockland Road. Includes Parcel ED-R117.

Ward 9: From the point of beginning at the intersection of Grant Street and South Ninth Street, go north on South Ninth Street, east on Main Avenue to the centerline of the Fox River. Continue north along the centerline of the Fox River to the City of De Pere boundary. Go west following the City of De Pere boundary to Grant Street extended. Go east on Grant Street to the point of beginning at the intersection of Grant Street and South Ninth Street.

Ward 10: From the point of beginning at the intersection of Grant Street and South Ninth Street, go north on South Ninth Street, east on Main Avenue to the centerline of the Fox River. Continue south along the centerline of the Fox River to Belle Avenue extended. Go west on Belle Avenue, north along the western shoreline of the Fox River, west on Stewart Street, north on Lost Dauphin Road, west on Grant Street to the point of beginning at the intersection of Grant Street and South Ninth Street.

Ward 11: From the point of beginning at the intersection of Grant Street and South Ninth Street, go south on South Ninth Street, and west on Scheuring Road to the City of De Pere boundary. Follow the City of De Pere boundary north to Grant Street extended, and east on Grant Street to the point of beginning at the intersection of Grant Street and South Ninth Street.

Ward 12: From the point of beginning at the intersection of Grant Street and South Ninth Street, go east on Grant Street, south on Lost Dauphin Road, west on Lande Street, north on South Sixth Street, west on Helena Street, South on Pennings Avenue, west on Amhart Drive, south on Suburban Drive, west on Westwood Drive, north on South Ninth Street to the point of beginning at the intersection of Grant Street and South Ninth Street.

Ward 13: From the point of beginning at the intersection of Helena Street and Pennings Avenue go east on Helena Street, South on South Seventh Street, west on Countryside Drive, south on Suburban Drive, west on Scheuring Road, north on South Ninth Street, east on Westwood Drive, north on Suburban Drive, east on Amhart Drive, and north on Pennings Avenue to the point of beginning at the intersection of Helena Street and Pennings Avenue.

Ward 14: From the point of beginning at the intersection of Helena Street and South Seventh Street, go east on Helena Street, south on South Sixth Street, east on Lande Street,

north on Lost Dauphin Road, east on Stewart Street, south on the western shoreline of the Fox River, east on Belle Avenue extended to the centerline of the Fox River. Continue south along the centerline of the Fox River following the City of De Pere boundary to Lost Dauphin Road. Go north on Lost Dauphin Road, west on Stevens Street, north on Terry Lane, northeast on Bunker Hill Court, east on Colleen Lane, north on Revere Trail, northwest on Patriot Way, west on Scheuring Road, north on Suburban Drive, east on Countryside Drive, north on South Seventh Street to the point of beginning at the intersection of Helena Street and South Seventh Street.

Ward 15: From the point of beginning at the intersection of Scheuring Road and Patriot Way, go southeast on Patriot Way, south on Revere Trail, west on Colleen Lane, southwest on Bunker Hill Court, south on Terry Lane, east on Stevens Street, south on Lost Dauphin Road, west on Red Maple Road, south on American Boulevard, west on Southbridge Road, and south on Lawrence Drive to the southerly City of De Pere boundary. Go west along the City of De Pere boundary to Scheuring Rd, and east on Scheuring Road to the point of beginning at the intersection of Scheuring Road and Patriot Way.

Ward 16: From the point of beginning at the intersection of Lawrence Drive and Southbridge Road, go east on Southbridge Road, north on American Boulevard, east on Red Maple Road, and south along the Canadian National Railway tracks to the southerly City of De Pere boundary. Go west along the City of De Pere boundary and north on Lawrence Drive to the point of beginning at the intersection of Lawrence Drive and Southbridge Road.

Ward 17: From the point of beginning at the intersection of Lost Dauphin Road and Red Maple Road, go west on Red Maple Road, south along the Canadian National Railway tracks to the southerly City of De Pere boundary. Go east along the City of De Pere boundary to the point of beginning at the intersection of Lost Dauphin Road and Red Maple Road.

Block Numbers (A)

Ward 1 Census Blocks	Ward 2 Census Blocks	Ward 3 Census Blocks	Ward 4 Census Blocks	Ward 5 Census Blocks
550090101001000	550090101001006	550090101002000	550090101002018	550090101002020
550090101001001	550090101001007	550090101002001	550090101002019	550090101002021
550090101001002	550090101001016	550090101002002	550090101002025	550090101002022
550090101001003	550090101001017	550090101002003	550090101002026	550090101002023
550090101001004	550090101001018	550090101002004	550090101002027	550090101002024
550090101001005	550090101004000	550090101002005	550090101002028	550090101003006
550090101001008	550090101004001	550090101002006	550090101002029	550090101003010
550090101001009	550090101004002	550090101002007	550090101002030	550090101003021
550090101001010	550090101004003	550090101002008	550090101004011	550090101003022
550090101001011	550090101004004	550090101002009	550090101004012	550090101003023
550090101001012	550090101004005	550090101002010	550090101004013	550090101003024
550090101001013	550090101004006	550090101002011	550090101004017	550090101003025
550090101001014	550090101004007	550090101002012	550090101004018	550090101003026
550090101001015	550090101004008	550090101002013	550090101004019	550090101003027
	550090101004009	550090101002014	550090103004000	550090101003028
	550090101004010	550090101002015	550090103004001	550090101003029
	550090101004014	550090101002016	550090103004002	550090101003030
	550090101004015	550090101002017	550090103004003	550090103001000
	550090101004016	550090101002031	550090103004024	550090103001001
		550090101003000		550090103001009
		550090101003001		550090103001010
		550090101003002		550090103001011
		550090101003003		550090103001012
		550090101003004		550090103001013
		550090101003005		550090103001014
		550090101003007		550090103001015
		550090101003008		550090103001016
		550090101003009		550090103001017
		550090101003011		550090103001018
		550090101003012		550090103001019
		550090101003013		550090103002000
		550090101003014		550090103002001
		550090101003015		550090103002002
		550090101003016		550090103002003
		550090101003017		550090103002004
		550090101003018		550090103002008
		550090101003019		550090103002009
		550090101003020		550090103002010
		550090103001002		550090103002011
		550090103001004		550090103004004
				550090103004005
				550090103004006
				550090103004007
				550090103004008
				550090103004009
				550090103004010
				550090103004011
				550090103004012
				550090103004013
				550090103004014
				550090103004015
				550090103004016
				550090103004017
				550090103004018
				550090103004019
				550090103004020
				550090103004021
				550090103004022
				550090103004023
				550090103004025
				550090103004026
				550090103004027
				550090103004028
				550090103004029
				550090103004030
				550090103004031
				550090103004033

Block Numbers (A)

Ward 6 Census Blocks	Ward 7 Census Blocks	Ward 8 Census Blocks	Ward 9 Census Blocks	Ward 10 Census Blocks
550090103001025	550090103001003	550090103003029	550090102011000	550090102012000
550090103001026	550090103001007	550090103003033	550090102011001	550090102012001
550090103002005	550090103001008	550090214001004	550090102011002	550090102012002
550090103002006	550090103001021	550090214001008	550090102011003	550090102012003
550090103002007	550090103001022	550090214001009	550090102011004	550090102012004
550090103002012	550090103001024	550090214001010	550090102011005	550090102012005
550090103002013	550090103001027	550090214001011	550090102011006	550090102012006
550090103002014	550090103001030	550090214001012	550090102011007	550090102012007
550090103002015	550090103001032	550090214001013	550090102011008	550090102012008
550090103002016	550090103001033	550090214001014	550090102011009	550090102012010
550090103002017	550090103001035	550090214001015	550090102011010	550090102021000
550090103002018	550090103001036	550090214001016	550090102011011	550090102021001
550090103002019	550090103001037	550090214001017	550090102011012	550090102021002
550090103002020	550090103001038	550090214001018	550090102011013	550090102021003
550090103002021	550090103001040	550090214001020	550090102011014	550090102021006
550090103002022	550090103001041	550090214001026	550090102011015	550090102021008
550090103003000	550090103001042	550090214001027	550090102011016	550090102021009
550090103003001		550090214001028	550090102011017	550090102021010
550090103003002		550090214001029	550090102011018	550090102021011
550090103003003		550090214001032	550090102011019	550090102021012
550090103003004		550090214001033	550090102011020	550090102021013
550090103003005		550090214001070	550090102011021	550090102021014
550090103003006			550090102011022	
550090103003007			550090102011023	
550090103003008			550090102011024	
550090103003009			550090102011025	
550090103003010			550090102011026	
550090103003011			550090102011027	
550090103003020			550090102011028	
550090103003021			550090102011029	
550090103004032			550090102011030	
550090103004034			550090102011031	
			550090102011032	
			550090102011033	
			550090102011034	
			550090102011035	
			550090102011036	
			550090102011037	
			550090102021004	
			550090102021005	
			550090102021007	
			550099400082000	
			550099400082001	
			550099400082002	
			550099400083042	
			550099400083043	

Block Numbers (A)

Ward 11 Census Blocks	Ward 12 Census Blocks	Ward 13 Census Blocks	Ward 14 Census Blocks	Ward 15 Census Blocks
550090102022000	550090102012009	550090102022001	550090102012018	550090102013003
550090102022002	550090102012011	550090102022014	550090102012019	550090102013004
550090102022003	550090102012012	550090102022015	550090102012020	550090102013005
550090102022004	550090102012013	550090102022016	550090102012021	550090102013006
550090102022005	550090102012014	550090102022017	550090102012022	550090102013012
550090102022006	550090102012015	550090102022018	550090102012023	550090102013013
550090102022007	550090102012016	550090102022019	550090102013000	550090102013014
	550090102012017	550090102022020	550090102013001	550090102013015
	550090102021015	550090102022024	550090102013002	550090102022008
	550090102023000	550090102023006	550090102013007	550090102022009
	550090102023001	550090102023007	550090102013008	550090102022010
	550090102023002	550090102023009	550090102013009	550090102022011
	550090102023003	550090102023012	550090102013010	550090102022012
	550090102023004	550090102023013	550090102013011	550090102022013
	550090102023005	550090102023014	550090102023008	550090102022021
	550090102023010	550090102023015	550090102023016	550090102022022
	550090102023011	550090102023017		550090102022023
		550090102023018		550090102022025
		550090102023019		550090102022026
		550090102023020		550090102022027
		550090102023021		550090102022028
		550090102023022		550090102022029
				550099400071000
				550099400071003
				550099400071004
				550099400071005
				550099400071006
				550099400071010
				550099400071011
				550099400071012
				550099400071013
				550099400071035
				550099400071047

Block Numbers (A)

Ward 16 Census Blocks	Ward 17 Census Blocks
550099400071014	550099400071024
550099400071015	550099400071026
550099400071016	550099400071027
550099400071017	550099400071028
550099400071018	550099400071031
550099400071019	550099400071032
550099400071020	550099400071033
550099400071021	550099400071034
550099400071022	550099400071036
550099400071023	550099400071037

City of De Pere
Proposed Redistricting Plan
Option 1

Legend

- Existing Polling Place
- Alderperson Parcels
- Proposed Ward Boundary
- County Supervisory Districts

Proposed Aldermanic Districts

- District One- 6,396 Persons (Wards 1-4)
- District Two- 6,060 Persons (Wards 5-8)
- District Three- 6,348 Persons (Wards 9-12)
- District Four- 6,606 Persons (Wards 13-17)

Ward: 1
Supervisor: 19

Ward: 2
Supervisor: 19

Ward: 3
Supervisor: 18

Ward: 4
Supervisor: 19

Ward: 5
Supervisor: 19

Ward: 6
Supervisor: 19

Ward: 7
Supervisor: 19

Ward: 8
Supervisor: 19

Ward: 9
Supervisor: 18

Ward: 10
Supervisor: 18

Ward: 11
Supervisor: 18

Ward: 12
Supervisor: 18

Ward: 13
Supervisor: 18

Ward: 14
Supervisor: 18

Ward: 15
Supervisor: 12

Ward: 16
Supervisor: 12

Ward: 17
Supervisor: 12

Ward: 8

1 inch = 2,640 feet

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. 10/14/21

CITY OF DE PERE MEMO

To: Honorable Mayor Boyd
Members of the Common Council
From: Bill Boyle, GIS Manager/Project Manager
Date: October 19, 2021

RE: **City of De Pere Redistricting GIS Process**

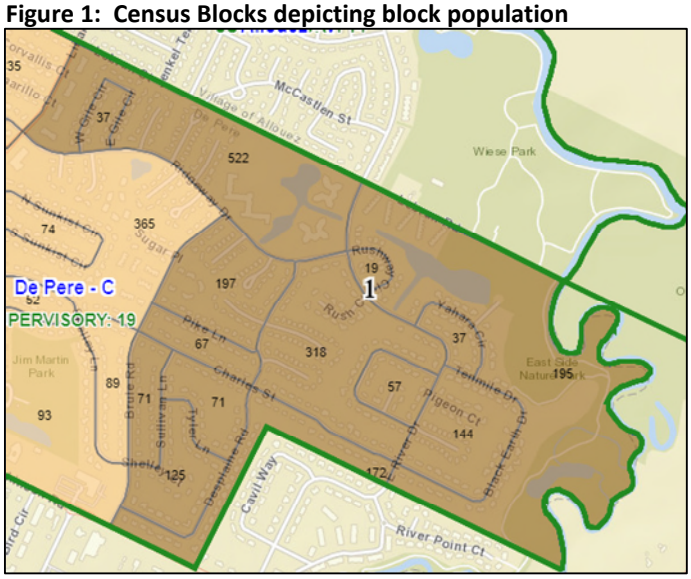
The GIS Division has been asked to provide detail on the GIS process used to develop the City's proposed wards. The State of Wisconsin follows a well detailed progression to develop new ward plans. Last year staff attended a virtual training session by the Wisconsin **L**egislative **T**echnology **S**ervices **B**ureau- GIS Team, to ensure competence in the use of their GIS platform, the Wisconsin Shape Editor for Local Redistricting (WISE-LR).

The Clerk was notified after Brown County approved their Supervisor Districts on September 23, 2021. The City began development of proposed wards based on State requirements, in the WISE-LR system.

To create the ward plans, the following steps were taken following the State requirements:

- Requirements were gathered by City Staff to determine the preference criteria items such as:
  - The number of wards.
  - Ward layout giving consideration to the City being bisected by the Fox River.
  - Past practices and experience.
- Wards were preliminarily established following State requirements.
  - Each ward must be within a population range of 600 to 2100 persons.
  - Whole Census blocks are combined in WISE-LR to achieve the population and spatial requirements used to develop each ward. (Figure 1)
  - Each ward must be contiguous.
  - Each ward should be reasonably compact, leading to a reasonably compact Aldermanic District.
  - Wards must be entirely within a single County Supervisory District.
  - Wards must reflect changes in population and administrative boundaries.

Figure 1: Census Blocks depicting block population



- Additional considerations for Ward development:
    - Once wards are combined into proposed Aldermanic Districts, the total population must be “Substantially Equal”, with a deviation of no more than 10%.
    - Care was taken to preserve existing district polling places so as not to confuse residents and require the City to renegotiate polling location contracts.
    - The proposed designs reflect the effort to require the fewest number of ballots per District, caused when an Aldermanic District crosses a County Supervisory line.
    - Ward boundaries attempted to follow easily identifiable streets, wherever possible.

After completing five iterations of the ward design, the two options presented for consideration meet or exceed the State and internal parameters detailed above. The need to combine irregularly shaped census blocks while remaining in a single supervisory district, paired with the City’s asymmetrical shape and river division resulted in a challenging project. Given the spatial complexity of the City’s geography, we are confident that further iterations of the wards would yield very similar results unless the Common Council directs staff to change design parameters. The options presented are confirmed to be satisfactory to the City Clerk.

Option 1: Achieves the Substantially Equal District requirement at ±9% deviation.

Option 2: Achieves the Substantially Equal District requirement at ±6.3% deviation.

City of De Pere, Wisconsin

Request For Common Council Action

MEETING DATE:	**October 19, 2021**
DEPARTMENT:	**City Clerk**
FROM:	**Carey Danen**
SUBJECT:	**B. Resolution #21-112(B) Establishing Wards.**

ATTACHMENTS:

- Reso 21-112(B) (PDF)
- Exhibit A - Ward Boundaries (B) (PDF)
- Exhibit B - Reso #21-112(B) (PDF)
- Exhibit C - Map (B) (PDF)

RESOLUTION #21-112(B)

ESTABLISHING WARDS

WHEREAS, Wis. Stats. §5.15(1)(b) requires the City to adjust its ward divisions within 60 days of its receipt of a tentative supervisory district plan from the County; and

WHEREAS, §2-2 De Pere Municipal Code requires that such ward division be accomplished by resolution upon affirmative vote of a majority of the members of the Common Council.

NOW THEREFORE BE IT HEREBY RESOLVED THAT:

1. The Common Council of the City of De Pere hereby establishes and creates 23 wards within the City.

2. The following locations are designated as polling places for the voters of the various wards:

    A. Wards 1, 2, 3, 4, and 5: First United Presbyterian Church, 605 N. Webster Avenue;
    B. Wards 6, 7, 8, and 9: St. Francis Xavier Church, 220 S. Michigan Street;
    C. Wards 10, 11, 12, 13, 14, 15, and 16: Community Center, 600 Grant Street; and
    D. Wards 17, 18, 19, 20, 21, 22, and 23: St. Mark Evangelical Lutheran Church, 2066 Lawrence Drive.

3. The boundaries of each ward are as described in Exhibit A attached hereto and incorporated by reference.

4. A list of block numbers used by the U.S. bureau of the census that are wholly or partly contained in each ward, with any block numbers partly contained within a ward identified, is attached as Exhibit B incorporated herein by reference.

5. The territory comprising the various wards is shown on the map attached hereto and incorporated by reference as Exhibit C and §2-5 De Pere Municipal Code.

BE IT FURTHER RESOLVED THAT:

All City officers, officials and employees are further authorized and directed to take such steps as are lawful and necessary in furtherance thereof.

Adopted by the Common Council of the City of De Pere, Wisconsin, this 19th day of October, 2021.

APPROVED:

_____
James G. Boyd, Mayor

ATTEST:

_____
Carey E. Danen, City Clerk

Ayes: _____
Nays: _____

Exhibit A - Ward Boundaries (B)

Ward 1: From the point of beginning at the intersection of Lebrun Road and East River Drive, go south on East River Drive, west on Ridgeway Drive, south on Brule Road, east on Charles Street, south on Sullivan Lane, west on Shelley Court, south on Brule Road, east on Chicago Street, north on Desplaine Road, and east on Charles Street to the East River. Go north along the centerline of the East River, and west on Lebrun Road to the point of beginning at the intersection of Lebrun Road and East River Drive.

Ward 2: From the point of beginning at the intersection of Lebrun Road and North Webster Avenue, go south on North Webster Avenue, east on Ridgeway Drive, south on Libal Street, east on Shelley Lane, east on Charles Street, north on Brule Road, and west on Lebrun Road to the point of beginning at the intersection of Lebrun Road and North Webster Avenue.

Ward 3: From the point of beginning at the intersection of Ridgeway Drive and North Webster Avenue, go east on Ridgeway Drive, south on Libal Street, east on Shelley Lane, east on Charles Street, south on Sullivan Lane, west on Shelley Court, south on Brule Road, west on Chicago Street, north on Crestview Lane, west on Charles Street, north on South Webster Avenue, and continue on North Webster Avenue to the point of beginning at the intersection of Ridgeway Drive and North Webster Avenue.

Ward 4: From the point of beginning at the intersection of George Street and Webster Avenue, go north on North Webster Avenue, continue west along the northerly City of De Pere boundary, south along the centerline of the Fox River to the City of De Pere boundary lying in the center of the Fox River, being south of North Good Hope Road extended. Go north on Fox River Drive, east on Bomier Street, north along the Fox River Trail, east on George Street, north on North Broadway Street, east on Franklin Street, north on North Erie Street, east on Fulton Street, south on North Washington Street, east on Irwin Avenue, south on Waubaunuqua Trail, east on George Street to the point of beginning at the intersection of George Street and Webster Avenue.

Ward 5: From the point of beginning at the intersection of North Broadway Street and Franklin Street, go east on Franklin Street, north on North Erie Street, east on Fulton Street, south on North Washington Street, east on Irwin Avenue, south on Waubaunuqua Trail, east on George Street, south on South Webster Avenue, west on Charles Street, north on South Adams Street, west on George Street, and North on North Broadway Street to the point of beginning at the intersection of North Broadway Street and Franklin Street.

Ward 6: From the point of beginning at the intersection of the Fox River Trail and George Street, go east on George Street, south on South Adams Street, east on Charles Street, south on Crestview Lane, east on Chicago Street to the City of De Pere boundary. Follow the City of De Pere boundary to Merrill Street. Go west on Merrill Street, south on Knoll Terrace, west on Quinnette Lane, north on Jordan Road, west on Mansion Street, South on South Erie Street, west on Bolles Street, south on South Michigan Street, west on Bomier Street, and north along the Fox River Trail to the point of beginning at the intersection of the Fox River Trail and George Street.

Ward 7: From the point of beginning at the intersection of Fox River Drive and Bomier Street, go south on Fox River Drive to Cook Street, east on Cook Street, south on South Erie Street, east on Hockers Street, northeast on Tanager Trail, south on Jordan Road, east on Saddlebrook Lane, and north on Thoroughbred Lane to the City of De Pere boundary. Follow the City of De Pere boundary to Merrill Street. Go west on Merrill Street, south on Knoll Terrace, west on Quinnette Lane, north on Jordan Road, west on Mansion Street, South on South Erie Street, west on Bolles Street, south on South Michigan Street, and west on Bomier Street to the point of beginning at the intersection of Fox River Drive and Bomier Street.

Ward 8: From the point of beginning at the intersection of Fox River Drive and Cook Street, go east on Cook Street, south on South Erie Street, east on Hockers Street, northeast on Tanager Trail, south on Jordan Road, east on Saddlebrook Lane, and north on Thoroughbred Lane to the City of De Pere Boundary. Go east along the City of De Pere Boundary to South Broadway Street. Go north on South Broadway Street, south west on Hwy 32/57 to the City of De Pere boundary. Go north on Fox River Drive to the point of beginning at the intersection of Fox River Drive and Cook Street.

Ward 9: From the point of beginning at the fork between Hwy 32/57 and South Broadway Street, go south on South Broadway Street and follow the City of De Pere boundary back to the point of beginning at the fork between Hwy 32/57 and South Broadway Street. Includes Parcel ED-R117.

Ward 10: From the point of beginning at the intersection of Main Avenue and Fort Howard Avenue, go north on Fort Howard Avenue, west on Cedar Street, south on North Eighth Street, west on Pine Street, north on North Ninth Street, and west on US Hwy 41 to the City of De Pere boundary. Go north along the City of De Pere boundary to the center point of the Fox River just north of Leonard Street extended. Go south along the centerline of the Fox River to Main Avenue extended. Go west on Main Avenue to the point of beginning at the intersection of Main Avenue and Fort Howard Avenue.

Ward 11: From the point of beginning at the intersection of Main Avenue and Fort Howard Avenue, go north on Fort Howard Avenue, west on Cedar Street, south on North Eighth Street, west on Pine Street, north on North Ninth Street, and west on US Hwy 41 to the City of De Pere boundary. Go south along the City of De Pere boundary to Grant Street. Go east on Grant Street, north on South Ninth Street, east on Main Avenue to the point of beginning at the intersection of Main Avenue and Fort Howard Avenue.

Ward 12: From the point of beginning at the intersection of Main Avenue and Fort Howard Avenue, go west on Main Avenue, south on South Ninth Street, east on Grant Street, and north along Fort Howard Avenue extended to the point of beginning at Main Avenue and Fort Howard Avenue.

Ward 13: From the point of beginning at the intersection of Main Avenue and Fort Howard Avenue, go south along Fort Howard Avenue extended, east on Grant Street, south on Lost Dauphin Road, east on Stewart Street, south along the western shoreline of the

Fox River, and east on Belle Avenue extended to the centerline of the Fox River. Go north along the centerline of the Fox River to Main Avenue extended, and west on Main Avenue to the point of beginning at the intersection of Main Avenue and Fort Howard Avenue.

Ward 14: From the point of beginning at the intersection of Grant Street and South Ninth Street, go south on South Ninth Street, and west on Scheuring Road to the City of De Pere boundary. Follow the City of De Pere boundary north to Grant Street extended, and east on Grant Street to the point of beginning at the intersection of Grant Street and South Ninth Street.

Ward 15: From the point of beginning at the intersection of Grant Street and South Ninth Street, go south on South Ninth Street, east on Westwood Drive, north on Suburban Drive, east on Helena Street, north on South Sixth Street, and west on Grant Street to the point of beginning at the intersection of Grant Street and South Ninth Street.

Ward 16: From the point of beginning at the intersection of Grant Street and South Sixth Street, go south on South Sixth Street, east on Lande Street, south on Lost Dauphin Road, east on Prospect Place, north along the western shoreline of the Fox River, west on Stewart Street, north on Lost Dauphin Road, and west on Grant Street to the point of beginning at the intersection of Grant Street and South Sixth Street.

Ward 17: From the point of beginning at the intersection of Westwood Drive and South Ninth Street, go south on South Ninth Street, east on Scheuring Road, north on Suburban Drive, and west on Westwood drive to the point of beginning at the intersection of Westwood Drive and South Ninth Street.

Ward 18: From the point of beginning at the intersection of Helena Street and Suburban Drive, go south on Suburban Drive, east on Scheuring Road, north along the Canadian National Railway tracks, west on Lande Street, north on South Sixth Street, and west on Helena Street to the point of beginning at the intersection of Helena Street and Suburban Drive.

Ward 19: At the intersection of Lande Street and the Canadian National Railway tracks, go south along the Canadian National Railway tracks, east on Scheuring Road, southeast on Patriot Way, south on Revere Trail, west on Colleen Lane, southwest on Bunker Hill Court, south on Terry Lane, east on Stevens Street, south on Lost Dauphin Road to just south of Terry Lane extended. Go east on Terry Lane extended to the centerline of the Fox River. Follow the centerline of the Fox River north to Belle Avenue extended. Go west on Belle Avenue extended, and south along the western shoreline of the Fox River. Go west on Prospect Place, north on Lost Dauphin Road, and east on Lande Street to the point of beginning at the intersection of Lande Street and the Canadian National Railway tracks.

Ward 20: At the intersection of Scheuring Road and American Boulevard, go south on American Boulevard, southwest on Southbridge Road, and south on Lawrence Drive to the City of De Pere boundary. Go west along the City of De Pere boundary to

Scheuring Road, and east on Scheuring Road to the point of beginning at the intersection of Scheuring Road and American Boulevard.

Ward 21: At the intersection of Scheuring Road and American Boulevard, go south on American Boulevard, east on Red Maple Road, and east on Autohoe Road to Lost Dauphin Road. Go north on Lost Dauphin Road, west on Stevens Street, north on Terry Lane, north east on Bunker Hill Court, east on Colleen Lane, north on Revere Trail, northwest on Patriot Way, and west on Scheuring Road to the point of beginning at the intersection of Scheuring Road and American Boulevard.

Ward 22: At the intersection of Lawrence Drive and Southbridge Road, go south on Lawrence Drive to the City of De Pere boundary. Go east along the City of De Pere boundary and follow the Canadian National Railway tracks north to Red Maple Road. Go west on Red Maple Road, south on American Boulevard, and west on Southbridge Road to the point of beginning at the intersection of Lawrence Drive and Southbridge Road.

Ward 23: At the intersection of Red Maple Road and the Canadian National Railway tracks, go south along the Canadian National Railway tracks to the City of De Pere boundary. Go east along the City of De Pere boundary to Autohoe Road. Go west on Autohoe Road, and southwest on Red Maple Road to the point of beginning at the intersection of Red Maple Road and the Canadian National Railway tracks.

Block Numbers (B)

Ward 1 Census Blocks	Ward 2 Census Blocks	Ward 3 Census Blocks	Ward 4 Census Blocks	Ward 5 Census Blocks
550090101001000	550090101001004	550090101001015	550090101002000	550090101002018
550090101001001	550090101001005	550090101001016	550090101002001	550090101002019
550090101001002	550090101001006	550090101001017	550090101002002	550090101002020
550090101001003	550090101001007	550090101001018	550090101002003	550090101002021
550090101001008	550090101004000	550090101004005	550090101002004	550090101002022
550090101001009	550090101004001	550090101004006	550090101002005	550090101002023
550090101001010	550090101004002	550090101004007	550090101002006	550090101002024
550090101001011	550090101004003	550090101004008	550090101002007	550090101002025
550090101001012	550090101004004	550090101004009	550090101002008	550090101002026
550090101001013		550090101004010	550090101002009	550090101002027
550090101001014		550090101004014	550090101002010	550090101002028
		550090101004015	550090101002011	550090101002029
		550090101004016	550090101002012	550090101002030
		550090101004017	550090101002013	550090101003006
		550090101004018	550090101002014	550090101003021
		550090101004019	550090101002015	550090101003022
			550090101002016	550090101003023
			550090101002017	550090101003024
			550090101002031	550090101003025
			550090101003000	550090101003026
			550090101003001	550090101003027
			550090101003002	550090101003028
			550090101003003	550090101003029
			550090101003004	550090101003030
			550090101003005	550090103004000
			550090101003007	
			550090101003008	
			550090101003009	
			550090101003011	
			550090101003012	
			550090101003013	
			550090101003014	
			550090101003015	
			550090101003016	
			550090101003017	
			550090101003018	
			550090101003019	
			550090101003020	
			550090103001002	
			550090103001004	

Block Numbers (B)

Ward 6 Census Blocks	Ward 7 Census Blocks	Ward 8 Census Blocks	Ward 9 Census Blocks	Ward 10 Census Blocks
550090101003010	550090103001009	550090103001003	550090103001021	550090102011000
550090101004011	550090103001010	550090103001007	550090103001022	550090102011001
550090101004012	550090103001016	550090103001008	550090103001027	550090102011002
550090101004013	550090103001017	550090103001024	550090103001030	550090102011003
550090103001000	550090103001018	550090103001025	550090103001032	550090102011004
550090103001001	550090103001019	550090103001026	550090103001033	550090102011005
550090103001011	550090103002001	550090103001040	550090103001035	550090102011006
550090103001012	550090103002002	550090103002015	550090103001036	550090102011007
550090103001013	550090103002003	550090103002016	550090103001037	550090102011008
550090103001014	550090103002004	550090103002017	550090103001038	550090102011009
550090103001015	550090103002005	550090103002018	550090103001041	550090102011010
550090103002000	550090103002006	550090103002019	550090103001042	550090102011011
550090103004001	550090103002007	550090103002020	550090103003029	550090102011012
550090103004002	550090103002008	550090103002021	550090103003033	550090102011013
550090103004003	550090103002009	550090103002022	550090214001004	550090102011014
550090103004004	550090103002010	550090103003008	550090214001008	550090102011017
550090103004005	550090103002011	550090103003009	550090214001009	550090102011018
550090103004006	550090103002012	550090103003010	550090214001010	550090102011019
550090103004007	550090103002013	550090103003011	550090214001011	550090102011021
550090103004008	550090103002014	550090103003020	550090214001012	550090102011022
550090103004009	550090103003000	550090103003021	550090214001013	550090102011032
550090103004010	550090103003001		550090214001014	550090102011033
550090103004011	550090103003002		550090214001015	550090102011034
550090103004012	550090103003003		550090214001016	550090102011035
550090103004013	550090103003004		550090214001017	550090102011036
550090103004014	550090103003005		550090214001018	
550090103004015	550090103003006		550090214001020	
550090103004016	550090103003007		550090214001026	
550090103004017	550090103004030		550090214001027	
550090103004018	550090103004032		550090214001028	
550090103004019	550090103004033		550090214001029	
550090103004020	550090103004034		550090214001032	
550090103004021			550090214001033	
550090103004022			550090214001070	
550090103004023				
550090103004024				
550090103004025				
550090103004026				
550090103004027				
550090103004028				
550090103004029				
550090103004031				

Block Numbers (B)

Ward 11 Census Blocks	Ward 12 Census Blocks	Ward 13 Census Blocks	Ward 14 Census Blocks	Ward 15 Census Blocks
550090102011015	550090102021000	550090102012000	550090102022000	550090102023000
550090102011016	550090102021001	550090102012001	550090102022002	550090102023001
550090102011020	550090102021002	550090102012002	550090102022003	550090102023002
550090102011023	550090102021003	550090102012003	550090102022004	550090102023003
550090102011024	550090102021006	550090102012004	550090102022005	550090102023004
550090102011025	550090102021008	550090102012005	550090102022006	550090102023005
550090102011026	550090102021009	550090102012006	550090102022007	550090102023011
550090102011027	550090102021010	550090102012007		
550090102011028	550090102021011	550090102012008		
550090102011029	550090102021012	550090102012010		
550090102011030	550090102021013			
550090102011031	550090102021014			
550090102011037				
550090102021004				
550090102021005				
550090102021007				
550099400082000				
550099400082001				
550099400082002				
550099400083042				
550099400083043				

Block Numbers (B)

Ward 16 Census Blocks	Ward 17 Census Blocks	Ward 18 Census Blocks	Ward 19 Census Blocks	Ward 20 Census Blocks
550090102012009	550090102022001	550090102023006	550090102012020	550090102022008
550090102012011	550090102022014	550090102023007	550090102012021	550090102022009
550090102012012	550090102022015	550090102023008	550090102012022	550090102022010
550090102012013	550090102022016	550090102023009	550090102012023	550090102022025
550090102012014	550090102022017	550090102023010	550090102013001	550090102022026
550090102012015	550090102022018	550090102023012	550090102013002	550090102022027
550090102012016	550090102022019	550090102023013	550090102013007	550090102022028
550090102012017	550090102022020	550090102023014	550090102013008	550090102022029
550090102012018	550090102022024	550090102023015	550090102013009	550099400071000
550090102012019		550090102023016	550090102013010	550099400071003
550090102013000		550090102023017	550090102013011	550099400071004
550090102021015		550090102023018		550099400071005
		550090102023019		550099400071006
		550090102023020		550099400071010
		550090102023021		550099400071011
		550090102023022		550099400071012
				550099400071013

Block Numbers (B)

Ward 21 Census Blocks	Ward 22 Census Blocks	Ward 23 Census Blocks
550090102013003	550099400071014	550099400071024
550090102013004	550099400071015	550099400071026
550090102013005	550099400071016	550099400071027
550090102013006	550099400071017	550099400071028
550090102013012	550099400071018	550099400071031
550090102013013	550099400071019	550099400071032
550090102013014	550099400071020	550099400071034
550090102013015	550099400071021	550099400071036
550090102022011	550099400071022	550099400071037
550090102022012	550099400071023	
550090102022013	550099400071047	
550090102022021		
550090102022022		
550090102022023		
550099400071033		
550099400071035		

City of De Pere
Proposed Redistricting Plan
Option 2

Legend

- Existing Polling Place
- Alderperson Parcels
- Proposed Ward Boundary
- County Supervisory Districts

Proposed Aldermanic Districts

- District One- 6,344 Persons (Wards 1-5)
- District Two- 6,112 Persons (Wards 6-9)
- District Three- 6,457 Persons (Wards 10-16)
- District Four- 6,497 Persons (Wards 17-23)

Ward: 1
Supervisor: 19

Ward: 2
Supervisor: 19

Ward: 3
Supervisor: 19

Ward: 4
Supervisor: 18

Ward: 5
Supervisor: 19

Ward: 6
Supervisor: 19

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Ward: 16
Supervisor: 18

Ward: 17
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Ward: 19
Supervisor: 18

Ward: 20
Supervisor: 12

Ward: 21
Supervisor: 12

Ward: 22
Supervisor: 12

Ward: 23
Supervisor: 12

1 inch = 2,640 feet

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. 10/14/21

City of De Pere, Wisconsin

Request For Common Council Action

MEETING DATE:	**October 19, 2021**
DEPARTMENT:	**City Attorney**
FROM:	**Angela Zills**
SUBJECT:	**Resolution #21-107 Approving Grant Agreement Modification to Division of Public Health DPH Consolidated Contract #47645-3.**

At its regular meeting on October 12, 2021, the Finance/Personnel Committee voted unanimously to approve this item and send it forward to the Common Council for final approval.

ATTACHMENTS:

- Reso21-107 (PDF)
- CC Legal Review.docx (PDF)
- 47645-3.docx (PDF)
- Combined SOW for profiles 155809 155811 155812 (PDF)

RESOLUTION #21-107

APPROVING GRANT AGREEMENT MODIFICATION TO DIVISION OF PUBLIC HEALTH
DPH CONSOLIDATED CONTRACT #47645-3

WHEREAS, the Health Department and the State of Wisconsin Department of Health Services are parties to the 2021 Division of Public Health (DPH) Consolidated Contract #47645-3; and

WHEREAS, the Health Department would like to modify the original contract to include additional preventative health funding which has been made available to local health departments to enhance staffing for COVID-19 vaccination, mitigation and prevention initiatives; and

WHEREAS, acceptance of such additional funds in the amount of $523,300 requires the approval and execution of DPH Contract #47645-3 Grant Agreement Modification, attached as Exhibit A.

WHEREAS, the Finance/Personnel Committee has reviewed such Modification and recommends approval thereof.

NOW, THEREFORE, BE IT HEREBY RESOLVED THAT:

> The Mayor is hereby authorized and directed to execute the Grant Agreement Modification between the State of Wisconsin Department of Health Services and De Pere DPH for 2021 DPH Consolidated Contract (#47645-3) as is attached hereto.

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 19th day of October, 2021.

APPROVED:

_____
James G. Boyd, Mayor

ATTEST:

_____
Carey E. Danen, City Clerk

Ayes: _____
Nays: _____
Board/Committee Approval: 10/12/2021

DocuSign Envelope ID: B04C2468-D002-45D4-AD93-268995752213

Wisconsin Department of Health Services
Contract Centralization Legal Review

Agreement Number: **47645-3**

Bureau of Procurement and Contracting (BPC) Review:

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

☐ This agreement uses intergovernmental cooperative purchasing.

OLC Review Required:

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

Description:
N/A

Office of Legal Counsel (OLC) Review and Approval:

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

DocuSigned by:
Jeanette Lytle
4CDCF29EDEA44E3...

9/9/2021

Name: Jeanette Lytle
Date Signed

Title: Jeanette Lytle

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

DocuSign Envelope ID: B04C2468-D002-45D4-AD93-268995752213

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

DPH Contract No.: 47645-3
Agreement Amount: $523,300
Agreement Term Period: 10/1/2020 to 12/31/2024
CARS Pre-Packet No: 19515, 19517, 19519

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

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

Modification Description: We are adding funding for Immunization COVID Supp3 (Profile 155809), ARPA COVID Recovery (Profile 155811) and Public Health Workforce (Profile 155812). Please see attached Scopes of Work. We are also extending the 2021 DPH Consolidated Base Contract term period out to December 31, 2024. Final reports are due 45 days from the end of the designated contract period for any included profiles.

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

State of Wisconsin
Department of Health Services

Authorized Representative

Name: Chuck Warzecha

Title: DPH Deputy Administrator

Signature: DocuSigned by: Chuck Warzecha 00F171C73442401...

Date: 9/12/2021

Grantee
Entity Name: City of De Pere

Authorized Representative

Name: James Boyd

Title: Mayor

Signature: DocuSigned by: James Boyd 50C8D1E932AB49A...

Date: 9/10/2021

DocuSign Envelope ID: B04C2468-D002-45D4-AD93-268995752213

SUPPLIER DIVERSITY AMENDMENT

The Wisconsin Department of Health Services (DHS) and Grantee agree to the below change to the Agreement. The below Agreement amendment is hereby incorporated by reference into the Agreement and is enforceable as if restated therein in its entirety.

The Agreement is hereby amended by incorporating and adding the following Section:

SUPPLIER DIVERSITY AND REPORTING REQUIREMENTS

Minority-Owned Business Enterprises (MBE) and Disabled Veteran-Owned Businesses (DVB) are certified by the Wisconsin Department of Administration (DOA). This program can be found at: https://doa.wi.gov/Pages/DoingBusiness/SupplierDiversity.aspx

The State of Wisconsin is committed to the promotion of MBEs and DVBs in the State's purchasing program. The Grantee is strongly urged to use due diligence to further this policy by awarding Subcontracts or Subgrants to MBEs and DVBs or by using such enterprises to provide goods and services incidental to this Agreement.

The Grantee shall furnish appropriate monthly information about its efforts to subcontract/subgrant with MBEs and DVBs, including the identities of such businesses certified by the Wisconsin Supplier Diversity Program, their contract amount, and spend for each period to DHS. A listing of certified MBEs and DVBs, as well as the services and goods they provide, is available at: https://wisdp.wi.gov/Search.aspx

After completion of this Agreement, the Grantee shall report to DHS any amount of this Agreement that was subcontracted/subgranted to DOA certified MBEs and DVBs.

DHS shall have the right to request any information regarding the use of subcontractors/subgrantees including, but not limited to, MBEs and DVBs. The Grantee shall provide any such information as requested by DHS and within a time period that is specified by DHS.

The Grantee shall submit monthly reports of efforts to subcontract/subgrant with MBEs, DVBs, and other diverse entities/suppliers to DHS. A link to the Supplier Diversity PowerForm for submitting these reports can be found on the DHS Compliance Documentation page found here: https://www.dhs.wisconsin.gov/business/compliance.htm

For the duration of this Agreement, the Grantee shall provide monthly reporting of efforts to subcontract/subgrant with MBEs, DVBs, and other diverse entities/suppliers no later than the 15th of the following month.

For questions about reporting, please contact DHS Contract Compliance at DHSContractCompliance@dhs.wisconsin.gov

CARS PAYMENT INFORMATION

DHS CARS STAFF INTERNAL USE ONLY

CARS PAYMENT INFORMATION

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

Agency #:	Agency Name:	Agency Type:	CARS Contract Start Date	CARS Contract End Date	Program Total Contract:
472779	**DEPERE DPH**	**460**	**See Below**	**See Below**	**$523,300**

Profile ID#	Profile Name	Profile Note	Profile Current Amount	Profile Change Amount	Profile Total Amount	Funding Controls
155809	IMM COVID SUPP 3 CONS	7/1/21-6/30/24	-	$56,100	$56,100	N/A
155811	ARPA COVID RECOVERY FUND	3/1/21-12/31/24	-	$393,500	$393,500	N/A
					$523,300	

DHS CARS STAFF INTERNAL USE ONLY

CARS PAYMENT INFORMATION

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

Agency #:	Agency Name:	Agency Type:	CARS Contract Start Date	CARS Contract End Date	Program Total Contract:
472779	**DEPERE DPH**	**360**	**7/1/2021**	**6/30/2023**	**$523,300**

Profile ID#	Profile Name	Profile Note	Profile Current Amount	Profile Change Amount	Profile Total Amount	Funding Controls
155812	PH WORKFORCE		-	$73,700	$73,700	N/A
					$523,300	

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CARS FEDERAL AWARD INFORMATION

DHS Profile Number	155809	155812
FAIN	NH23IP922611	NU90TP922132
Federal Award Date	8/5/2021	5/19/2021
Sub-award period of Performance Start Date	7/1/2021	7/1/2021
Sub-award period of Performance End Date	6/30/2024	6/30/2023
Amount of Federal Funds obligated (committed) by this action	$56,100	$73,700
Total Amount of Federal Funds obligated (committed)	$56,100	$73,700
Federal Award Project Description	Immunization Cooperative Agreements	Cooperative Agreement for Emergency Response: Public Health Crisis Response-2018
Federal Awarding Agency Name (Department)	Department of Health and Human Services	DHHS-CDC
DHS Awarding Official Name	Julie A. Willems Van Dijk	Julie A. Willems Van Dijk
DHS Awarding Official Contact Information	**608-266-9622**	**608-266-9622**
Assistance Listing (formerly CFDA) Number	93.268	93.354
Assistance Listing (formerly CFDA) Name	Immunization Cooperative Agreements	Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response
Total made available under each Federal award at the time of disbursement	$130,217,017	$35,053,171
R&D?	No	No

Indirect Cost Rate	0.07	0.07

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Supplement 4 Local Health and Tribal Health Department Statement of Work

Contacts		Division Program Contact	Program Contact
	Name	TBA	Stephanie Schauer
	Email	TBA	Stephanie.schauer@dhs.wisconsin.gov
	Phone	TBA	608-264-9884

Background

These funds are largely intended to reimburse Local and Tribal Health Departments for expenses related to providing COVID-19 vaccine in an accessible, culturally relevant manner to underserved or under-vaccinated communities (e.g. pop-up clinics, local events). In summary, funded efforts should include addressing barriers and ensuring health equity for COVID-19 vaccination.

Contract Period of Performance:

The grant start date is: July 1, 2021- June 30, 2022

Generalized Funding Statement

Funding to Local or Tribal Health Department is as follows:

- Reimbursement expenses
- Electronic Support

The Local Health Officer, Tribal Leadership, or Public Health Board will receive the contract through the current DHS DocuSign process. By signing the contract amendment, the local or tribal health department is accepting receipt of the funds and signaling their intention to engage in any number of the eligible activities described above. Each jurisdiction can partner with another jurisdiction.

The funds will be allocated through the Community Aids Reporting System (CARS). Expenditure reports will be prepared according to contract monitor instructions and submitted to the contract monitor at the same time expenses are submitted to the DHS CARS unit for payment. Expenses should be reported through the CARS expense reporting process at least monthly. Local health departments will report on CARS profile 155809 and tribal health departments will report on CARS profile 65866. The Expenditure Report form (F-00642) is e-mailed to CARS (dhs600rcars@wi.gov)

Scope of Work Summary

The funds will be used for the purposes of reimbursing Local Health Departments and Tribal Health Clinics to provide COVID-19 vaccine in an accessible, culturally relevant manner to underserved and/or under-vaccinated communities.

Funding will support the following items:

- Staffing for planning and implementing clinics such as:
    - Staffing a call/email center for patients' requests (e.g., sign ups, accommodations for disabilities, managing complaints)
    - Payment for staff time used for vaccination related tasks such as: ordering, storing, and handling vaccine inventory; administering vaccine; providing patient education; and recording doses administered in the Wisconsin Immunization Registry (WIR)
    - Payment for staff time with managing other logistics like managing parking, flow of traffic, patient sign in and screening, etc.
    - Identifying an accessible location for the clinic and working with relevant partners to coordinate the event at that location (e.g., organization that owns the location and

parking sites, ride share companies, volunteer networks, community-based organizations)

- Communications related to vaccination clinics such as:
  - Translation services for commonly-used languages for the populations expected to attend
  - Printing services
  - Plain language services
  - Sign language interpreters and caption services
  - Braille translation services
  - Development of culturally-relevant messaging that will resonate with the communities focused on by the vaccination clinic
- Outreach to communities targeted for vaccination such as:
  - Communities with limited English-speaking proficiency
  - Under- or uninsured communities
  - Communities with transportation limitations (e.g., lack public, accessible transportation or have mobility limitations)
  - Communities with other inequities in the social determinants of health
  - Formation of partnerships with trusted messengers of the communities focused on by the vaccination clinic
  - Culturally-relevant media campaigns (e.g., radio notices, social media, and flyers about the upcoming vaccination clinic)
- Site-specific needs and supplies
  - PPE for staff and for patients
  - Clinic supplies such as tents, signage
  - Appropriate vaccine storage/transport equipment

Reporting Requirements

	Due Date
Submit CARS reports	Monthly
Report summarizing activities supported by the funding	Quarterly

Special Provisions

Be aware that CDC may provide more guidance to states regarding this funding. Expect that DHS would convene local and tribal health officers to adapt to any changing grant requirements as well as strategize around alignment across funds.

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American Rescue Plan Coronavirus Fiscal Recovery Funding
Local and Tribal Health Department Scope of Work

Funding Summary

The American Rescue Plan Act (ARPA) established the Coronavirus State Fiscal Recovery Fund (CSFRF) and Coronavirus Local Fiscal Recovery Fund, which provide a combined $350 billion in assistance to eligible state, local, territorial, and Tribal governments to help turn the tide on the pandemic, address its economic fallout, and lay the foundation for a strong and equitable recovery. CSFRF authorizes States to transfer funds to private nonprofit organizations, Tribal governments, and units of State and local government. The ARPA Treasury Funds coming to Wisconsin are being allocated across many sectors. This particular allocation ($58.4 million) is intended to support local and tribal health departments to meet their needs related to response and recovery from the COVID-19 pandemic.

Available Funding

From Wisconsin's CSFRF award, the Department of Health Services (DHS) is allocating $58.4 million directly to local and tribal health departments for expenses incurred from March 3, 2021 through December 31, 2024. The State used a distribution formula that includes a base of $250,000 per jurisdiction with the remainder distributed by population. A spreadsheet of estimated allocations by jurisdiction is available on PCA Portal.

Funding Purpose

The Fiscal Recovery Funds provide resources to meet and address emergent public health needs, including measures to counter the spread of COVID-19, provision of care to those impacted by the virus, and programs or services that address disparities in public health that have been exacerbated by the pandemic.

- **COVID-19 Mitigation and Prevention**
  - This includes vaccination programs; medical care; testing; contact tracing; support for isolation or quarantine; supports for vulnerable populations to access medical or public health services; public health surveillance; enforcement of public health orders; public communication efforts; enhancement to health care capacity, including through alternative care facilities; purchases of personal protective equipment; support or prevention, mitigation, or other services in congregate living facilities or schools; ventilation improvements; enhancement of public health data systems; and other public health responses.
  - Examples (provided by WALHDAB) that could be included:
    - Build epidemiological capacity to assist with community health assessments by assessing the impacts of COVID-19 on all community health needs.
    - Expand the CHA/CHIP process to include a focus on preparedness.
    - Health informatics people based capacity
    - Vaccine refrigeration

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        - EMR purchase
- **Public Health and Safety Staff**
    - This includes payroll and covered benefits expenses for public health department staff to the extent that their services are devoted to mitigating or responding to the COVID-19 public health emergency.
    - This can also include payroll, covered benefits, and other costs associated with rehiring public health staff up to pre-pandemic staffing level of the government.
- **Improving the Design and Execution of Public Health Programs**
    - This includes engaging in planning and analysis to improve programs addressing the COVID-19 pandemic, including through use of targeted consumer outreach, improvements to data or technology infrastructure, impact evaluations, and data analysis.
    - Examples (provided by WALHDAB) that could be included:
        - Communicable Disease: Training public health on general communicable disease follow up in order to quickly shift gears to respond to a pandemic. The pandemic showed us that public health infrastructure has suffered over the years and the need for trained workers to step into contact tracing roles is essential.
- **Addressing Disparities in Public Health Outcomes**
    - Activities are eligible if provided in a Qualified Census Tract (QCT); to families living in QCTs; to populations, households, or geographic areas disproportionately impacted by the pandemic (supported through data); or services provided by Tribal governments.
    - This includes the activities that facilitate access to resources that improve health outcomes, including services that connect residents with health care resources and public assistance programs and build healthier environments, such as funding community health workers to help community members access health services and services to address social determinants of health; funding public benefits navigators to assist community members with benefits and services; housing services to support healthy living environments and neighborhoods; remediation of lead paint or other lead hazards to reduce risk of elevated blood lead levels among children; and evidence-based community violence intervention programs to prevention violence and mitigate the increase in violence during the pandemic.
    - This also includes promoting healthy childhood environments, such as new or expanded high-quality childcare to provide safe and supportive care for children; home visiting programs to provide structured visits from health, parent educators, and social service professionals; and enhanced services for child welfare-involved families and foster youth to provide support and training.
    - Examples (provided by WALHDAB) that could be included. (Please note that within this category, eligibility is based on the first dot point above):

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    - Evaluate PH programs, performance measures and agency strategic plans by assessing the impacts of COVID-19 on our programs, performance measures, priorities, goals and strategies.
    - Continue to assess the impact of COVID on our program case load but already know that some have been impacted more than others with an increasing caseload (WIC, STIs). Create one/some PHN or other public health positions to support these programs with service delivery as well as to support COVID surge and other preparedness response activities should our COVID caseloads increase as well.
    - Strategies to address populations and programs most impacted by COVID including such areas as youth mental health, AODA, parenting, elder abuse, childhood immunizations, reproductive health, including a focus on how to impact social determinants of health.
- **Investments in Infrastructure**
    - This includes investment in a broad range of projects to improve drinking water infrastructure (e.g., building or upgrading facilities and transmission, distribution, and storage systems), including replacement of lead service lines.

Allowable Expenses

Eligible uses of this funding must be in response to COVID-19 or the harmful consequences of the economic disruptions resulting from or exacerbated by the COVID-19 public health emergency (as described above) and unduplicated with other funding sources. To assess whether uses would be eligible, health departments should identify an effect of COVID-19 on public health, including immediate effects and/or effects that may manifest over months or years, and assess how the use would respond to or address the identified need.

Payments under this award will be subject to the provisions of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR part 200) (the Uniform Guidance), including the cost principles and restrictions on general provisions for selected items of cost.

Payments from the Fiscal Recovery Funds may be used only to cover costs incurred by the local or Tribal government by December 31, 2024.

Unallowable Expenses

Funds may not be used for any of the following:

- Extraordinary payments into pension funds for the purpose of reducing an accrued, unfunded liability incurred prior to the start of the COVID-19 public health emergency and occurs outside the recipient's regular timing for making such payments. This does not include covered benefits that are part of payroll contributions for employee wages and salaries that are otherwise an eligible use of Fiscal Recovery Funds.

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- Funds may not be used as non-Federal match for other Federal programs whose statute or regulations bar the use of Federal funds to meet matching requirements (e.g., to satisfy Medicaid share).
- Funds may not be used to either directly or indirectly offset a reduction in the tax revenue of the jurisdiction resulting from a covered change during the covered period.

Contracting

The funds will be allocated through the Community Aids Reporting System (CARS). Expenses should be reported through the CARS expense reporting process at least monthly. Local health departments will report on CARS profile 155811 and tribal health departments will report on CARS profile 65811.

Eligible costs may be incurred between March 3, 2021 and December 31, 2024. Final CARS expense reports will be due no later than February 28, 2025.

The Local Health Officer, Tribal Leadership, or Public Health Board will receive the contract through the current DHS DocuSign process. By signing the contract amendment, the local or tribal health department is accepting receipt of the funds and signaling their intention to engage in any number of the eligible activities described above. Each jurisdiction can partner with another jurisdiction.

Reporting Requirements

To meet reporting requirements to Treasury, local and tribal health departments will be required to submit the following reports to DHS by the dates specified below.

	Due Date
Submit CARS reports	Monthly
Report summarizing activities supported by the funding	Quarterly

Special Provisions

Be aware that CDC may provide more guidance to states regarding this funding. Expect that DHS would convene local and tribal health officers to adapt to any changing grant requirements as well as strategize around alignment across funds.

Contacts

If you have any questions regarding this funding including allowable uses of funding, requests for purchasing of equipment, CARS reporting requirements, or other questions, please send them to Donna Moore at DonnaJ.Moore@wi.gov .

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Local Public Health Agency Contract Objectives
CDC Workforce Development Cooperative Agreement
Budget Period: July 1, 2021 – June 30, 2023

CDC Workforce Development Contract Overview and Objectives

The Wisconsin Department of Health Services (DHS) has established the following objectives and deliverables for completion by local and tribal public health agencies (LPHAs) during the performance period from July 1, 2021 to June 30, 2023 with the goal of improving Wisconsin local public health staffing capabilities.

Per federal direction and guidance, DHS anticipates that LPHAs will establish, expand, train, and sustain the LPHA public health workforce to support jurisdictional COVID-19 prevention, preparedness, response, and recovery initiatives, including school-based health programs. DHS expects public health agencies to use available funding to recruit, hire, and train personnel to address projected jurisdictional COVID-19 response needs over the performance period, including hiring personnel to build capacity to address LPHA public health priorities deriving from COVID-19.

Funding can be used to hire personnel for roles that may range from senior leadership positions to early career or entry-level positions and may include, but is not limited to:

- Permanent full-time and part-time staff (which may include converting part-time positions to full-time positions during the performance period)
- Temporary or term-limited staff
- Fellows
- Interns
- Contractors or contracted employees

Allowable Costs

Following is a list of allowable and potential employment positions that may be considered, as well as supportive services that may be provided. This list is not exhaustive; DHS encourages recipients to think broadly and target hiring to meet their individual jurisdictional and local needs, as applicable.

1. The costs, including wages and benefits, related to recruiting, hiring, and training of individuals to serve as:

    - Professional or clinical staff, including public health physicians and nurses; mental or behavioral health specialists to support workforce and community resilience; social service specialists; vaccinators; or laboratory scientists or technicians;
    - Disease investigation staff, including epidemiologists; case investigators; contact tracers; or disease intervention specialists;

- School nurses and school-based health services personnel, including hiring school-based nurses, converting current nurses from part-time to full-time work, increasing hours, increasing nursing salaries or otherwise supporting retention efforts;
- Program staff, including program managers; communications and policy staff; logisticians; planning and exercise specialists; program evaluators; pandemic preparedness and response coordinators to support the current pandemic response and identify lessons learned to help prepare for possible future disease outbreaks; health equity officers or teams; data managers, including informaticians, data scientists, or data entry personnel; translation services; trainers or health educators; or other community health workers;
- Administrative staff, including human resources personnel; fiscal or grant managers; clerical staff; staff to track and report on hiring under this cooperative agreement; or others needed to ensure rapid hiring and procurement of goods and services and other administrative services associated with successfully managing multiple federal funding streams for the COVID-19 response; and
- Any other positions as may be required to prevent, prepare for, and respond to COVID-19.

These individuals may be employed by:

- LPHA governments or their fiscal agents;
- Schools, school boards, school districts, or appropriate entities for providing school-based health care;
- Nonprofit private or public organizations or community-based organizations with demonstrated expertise in implementing public health programs and established relationships with LPHAs, particularly in medically underserved areas; or
- Employment agencies, contracted vendors, or other temporary staffing agencies.

2. Purchase of equipment and supplies necessary to support the expanded workforce including personal protective equipment, equipment needed to perform the duties of the position, computers, cell phones, internet costs, cybersecurity software, and other costs associated with support of the expanded workforce.

3. Administrative support services necessary to implement activities funded under this section, including travel and training.

Allowable Activities

Following is a list of allowable activities that can be conducted to support the hiring, recruiting, and training of a public health workforce, as well as activities that can be completed by the public health workforce supported with this funding. This list is not exhaustive; DHS encourages recipients to meet their individual jurisdictional and local needs, as applicable.

- Using a variety of mechanisms to expand the public health workforce, including, but not limited to:
    - Forming partnerships with academic institutions, creating student internship or fellowship opportunities, and building graduation-to-workforce pipelines;

  - Establishing partnerships with schools of public health, technical and administrative schools, and social services and social science programs; and
  - Using temporary staffing or employment agencies.

- Using recent gap assessments to inform work plan activities and hiring goals. If a gap assessment is not readily available, funds can be used to conduct this activity.
- Using funds to conduct a workforce analysis to determine whether health departments were organized to maximum benefit for the COVID-19 response and how they may want to be reconstituted to prepare for future emergencies.
- Addressing community recovery and resilience needs to respond effectively to the COVID-19 pandemic and other biologic threats, including vaccine-related education.
- Making subawards or contracts to local schools or school districts to support school nurses and school-based health services.
  - LTHDs are strongly encouraged to coordinate with the Wisconsin Department of Public Instruction, as DPI is also receiving an allocation of this grant and implementing a statewide strategy to implement school-based strategies.
- Awarding funds to schools of public health or private or public organizations with demonstrated expertise in implementing public health programs in medically underserved communities.
- Training and education for new and existing staff on topics such as incident management training, especially from a public health perspective and integration with emergency management; health equity issues and working with underserved populations; cultural competency; disease investigations; informatics or data management; or other needs identified by the jurisdiction.
  - This can also include training on incident management or emergency management roles for existing staff in other program areas who may be called upon to support the response.
- Developing, training, and equipping response-ready “strike force” teams capable of deploying rapidly to meet emergent needs.
- Ensuring a focus on diversity, health equity, and inclusion by delineating goals for hiring and training a diverse work force across all levels who are representative of, and have language competence for, the local communities they serve.
- Ensuring the systematic collection of information about the activities, characteristics, and outcomes of programs, including COVID-19 pandemic response efforts, to inform current program decisions, improve program effectiveness, and make decisions about future program development.

Deliverables

- Within 60 days of the date of award in CARS, LPHAs must submit a two-year budget. This award will operate on a two-year budget and performance period. DHS will provide a suggested budget template and further directions. This budget will be submitted to the Partner Communication and Alerting (PCA) Portal.
  - To request access to the PCA Portal, please send an email to: DHSPCAPortal@wi.gov

- Within 60 days of the date of award in CARS, LPHAs must submit work plans that describe their two-year approach for addressing the allowable activities, including procuring sufficient personnel to meet jurisdictional response needs for the COVID-19 pandemic, prioritizing hard-to-reach communities, focusing efforts on diversity, equity, and inclusion in hiring and recruiting workers from the local communities they serve. Recipients do not have to submit a needs assessment but must describe their approach to identifying workforce needs and the necessary skillsets at the state and local levels. DHS will provide a suggested work plan template. LPHAs are not required to use the template but will be required to submit all information included in the work plan template. Work plans will be submitted in the PCA Portal – additional directions will be provided by DHS.
- Progress reports must be submitted by LPHAs every six months. Progress reports must include hiring conducted under the contract. CDC is requiring DHS to report on all staff hired through these funds, including all LPHA positions hired or contracted through this grant. LPHAs will be required to report hiring across the categories of personnel described in the Allowable Costs section of this scope of work. Progress reports will also include measured progress against diversity/equity/inclusion (DEI) metrics determined by DHS and CDC. More information and an optional template for progress reporting will be forthcoming.

Special Provisions

Be aware that CDC may provide more guidance to states regarding this funding. Expect that DHS would convene local and tribal health officers to adapt to any changing grant requirements as well as strategize around alignment across funds.

City of De Pere, Wisconsin

Request For Common Council Action

MEETING DATE:	**October 19, 2021**
DEPARTMENT:	**Fire Department**
FROM:	**Lea Taylor**
SUBJECT:	**Resolution #21-108 Ratifying Fire Department Grant Application to Wisconsin Department of Natural Resources Forest Fire Protection for Dry Fire Hydrant Installation.**

At its meeting on October 12, 2021, the Finance/Personnel Committee voted unanimously to approve this item and forward it to the Common Council for approval and ratification.

ATTACHMENTS:

- Reso21-108 (PDF)
- WI FOREST FIRE GRANT APPLICATION REQUEST (PDF)

RESOLUTION #21-108

RATIFYING FIRE DEPARTMENT GRANT APPLICATION TO
WISCONSIN DEPARTMENT OF NATURAL RESOURCES FOREST FIRE
PROTECTION FOR DRY FIRE HYDRANT INSTALLATION

WHEREAS, the Wisconsin Department of Natural Resources (WDNR) offers grants to Wisconsin fire departments and fire associations under its Forest Fire Protection (FFP) Grant Program to expand the use of local fire departments to augment and strengthen WDNR forest fire suppression capabilities; and

WHEREAS, although the Fire Department was awarded FFP grant money in 2019 (authorized under Resolution 19-108) to install five (5) dry hydrants along the Fox River in the downtown area to supplement the water supply in the event of a large building or multi-building fire, due to unforeseen circumstances, the three planned dry hydrants on the east side of the river were not completed in the time required under the grant, resulting in the forfeiture of grant proceeds related to those dry hydrants; and

WHEREAS, the Fire Department submitted a new WDNR FFP grant application for 50% funding to complete the installation of the remaining dry fire hydrants; however, due to grant application timelines, the department did not have sufficient time to obtain prior approval of its grant application; and

WHEREAS, the Fire Department has received notification that its grant request, which will cover 50% of the costs of this project, up to a maximum amount of $6,115, has been approved; and

WHEREAS, this matter has been reviewed by the Finance Personnel Committee which recommends ratification of the actions taken by the department in submitting the application.

NOW, THEREFORE, BE IT HEREBY RESOLVED THAT:

The Common Council ratifies the submission of the grant application to the Wisconsin Department of Natural Resources for the purposes specified above, and authorizes acceptance of the grant.

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 19th day of October, 2021.

APPROVED:

_____
James G. Boyd, Mayor

ATTEST:

_____
Carey E. Danen, City Clerk

Ayes: _____
Nays: _____
Board/Committee Approval: 10/12/2021

Memo

To: Honorable Mayor James Boyd
Members of the Finance & Personnel Committee

From: Alan Matzke, Fire Chief ACM

Date: October 4, 2021

Re: Request to Apply for 2021 Wisconsin Forest Fire Protection Grant

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De Pere Fire Rescue would like to respectfully request permission to retroactively apply for the 2021 Wisconsin Forest Fire Protection Match Grant.

I first presented this request in September, 2019 and was subsequently awarded the grant request. Unfortunately, I was unable to negotiate the legal barriers in the allotted time frame and was forced to forfeit the grant proceeds.

I requested the City of carryover the City portion of the grant, which was $7,480 and was eventually able to obtain approval for installation in 2021. I had two dry hydrants installed near the west end of the bridge on property owned by Ahlstrom-Munsjo Corporation.

This grant would assist with the cost of providing the material and installation of three (3) dry fire hydrants along the east bank of the Fox River. This project would allow the Fire Department to supplement the water supply in the event of a large building or multi-building fire. Due to the age and construction of our downtown business district, the potential for a large fire is considerable. The ability for us to augment the City's water supply with river water is invaluable.

These "dry hydrants" are pipes that are placed along the river shoreline, which allow fire vehicles to pump water from the river irregardless of weather conditions.

The total cost of this proposal is $12,230. This Wisconsin Forest Fire Protection Grant would cover 50% of the funding for this project. The cost to the City would be approximately $6,115, which we have carried over from the previous budget.

Thank you for your consideration. I respectfully request your support to move this item forward to the City Council for final action and acceptance.

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

City of De Pere, Wisconsin

Request For Common Council Action

MEETING DATE:	**October 19, 2021**
DEPARTMENT:	**City Attorney**
FROM:	**Angela Zills**
SUBJECT:	**Resolution #21-109 Authorizing Extension of Loan Agreement Between the City of De Pere and HZ Properties LLC.**

ATTACHMENTS:

- Reso21-109 (PDF)
- Extension of Loan Agreement-HZ Properties10-14-21 (PDF)
- Amended Promissory Note - HZ Properties 10-14-21 (PDF)
- FP Memo for Loan Modification 2021 HZ Properties Revolving Loan_10.12.21(PDF)

RESOLUTION #21-109

AUTHORIZING EXTENSION OF LOAN AGREEMENT BETWEEN
THE CITY OF DE PERE AND HZ PROPERTIES LLC

WHEREAS, HZ Properties LLC ("HZ Properties") and the City of De Pere ("City") are parties to a Loan Agreement dated November 18, 2009, as amended pursuant to Amendments to Loan Agreement dated June 28, 2010 and March 7, 2017 (collectively, "The Agreement,") in accordance with the City's Economic Development Revolving Loan Program ("the Loan"); and

WHEREAS, the parties wish to extend the Agreement to allow for HZ Properties to continue making monthly payments for an additional six (6) months and extend the final balloon payment on the Loan from November 2021 to June 2022;

WHEREAS, the Finance/Personnel Committee has reviewed this matter and recommends approval thereof.

NOW, THEREFORE, BE IT HEREBY RESOLVED THAT:

> The Mayor and City Clerk are authorized and directed to enter into such Extension of Loan Agreement Between the City of De Pere and HZ Properties LLC, as is attached hereto.

BE IT FURTHER RESOLVED THAT:

> All City officials, officers, employees, and agents are further authorized and directed to take such steps as are lawful and necessary in furtherance thereof.

Adopted by the Common Council of the City of De Pere, Wisconsin, this 19th day of October, 2021.

APPROVED:

_____
James G. Boyd, Mayor

ATTEST:

_____
Carey E. Danen, City Clerk

Ayes: _____
Nays: _____
Board/Committee Approval: 10/12/2021

EXTENSION OF LOAN AGREEMENT
BETWEEN CITY OF DE PERE AND HZ PROPERTIES LLC

WHEREAS, HZ Properties LLC, a Wisconsin Limited Liability Company, ("HZ Properties") and the City of De Pere ("City") are parties to a Loan Agreement dated November 18, 2009, as amended pursuant to Amendments to Loan Agreement dated June 28, 2010 and March 7, 2017 (collectively, "The Agreement," the terms of which are hereby incorporated by reference), under which the City advanced One Hundred Twenty Thousand Dollars ($120,000) to HZ Properties as provided in the Loan Agreement and in accordance with the City's Economic Development Revolving Loan Program ("the Loan"); and

WHEREAS, HZ Properties has requested a loan modification to allow for it to continue making monthly payments in the amount of $665.52 for an additional six (6) months and to extend the final balloon payment on the Loan from November 2021 to June 2022; and

WHEREAS, such restructuring of the Agreement was approved by the Finance/Personnel Committee on October 14, 2021.

NOW, THEREFORE, upon the mutual promises and obligations contained herein, together with such other consideration, the receipt and sufficiency of which are hereby acknowledged, the parties agree as follows:

1. Section I, **The Loan** (Paragraph 3) of the Agreement, and the **PAYMENTS OF PRINCIPAL AND INTEREST** section of the Promissory Note are hereby amended by extending the duration of the monthly payments on the

Note from 12 to 12 ½ years and extending the requirement that the balloon payment be due at the conclusion of 12 years to be due at the conclusion of 12 ½ years.

2. The Amended Promissory Note is attached hereto and incorporated herein by reference as Exhibit 1.

3. All other terms and conditions of The Agreement, including all security instruments executed by HZ Properties and Scott G. Hemauer individually, shall continue with full force and effect, unaffected by this Amendment.

Dated this ____ day of _____, 2021.

HZ PROPERTIES LLC

_____
Scott G. Hemauer, Member

CITY OF DE PERE
By:

_____
James G. Boyd, Mayor

_____
Carey E. Danen, City Clerk

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AMENDED
PROMISSORY NOTE

$120,000 Date:
De Pere, Wisconsin

FOR VALUE RECEIVED on this date, and pursuant to the Extension of Loan Agreement Between City Of De Pere And HZ Properties LLC dated _____ the Promissory Note dated November 18, 2009 under which the Maker promise to pay to the order of the City of De Pere the principal sum of One Hundred Twenty Thousand Dollars ($120,000), together with interest, at the times and in the amounts hereinafter set forth, shall be and is hereby amended as follows:

1. The payment of monthly principal and interest is revised to a duration of twelve and one-half (12 ½) years (150 months); with the final balloon payment due by June 30, 2022 (month 151).

2. The revised Monthly Amortization Schedule is attached hereto and incorporated by reference as Exhibit A.

3. Pursuant to the Second Amendment to Loan Agreement Between City of De Pere and HZ Properties LLC dated March 7, 2017, Susan W. Zurawski is removed as a Maker from the Promissory Note.

4. All other terms and conditions of the November 18, 2009 Promissory Note remain in full force and effect.

Signed this _____ day of _____, 2021.

HZ PROPERTIES LLC
By:

_____
Scott G. Hemauer, Member

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Monthly Amortization Schedule

Amount of Note:	120,000
Number of Months:	240
Interest Rate:	3.00%
Calculated Payment:	$665.52

Payment Number	Interest	Principal	Total Payment	Balance
				$120,000.00
1	$300.00	$365.52	$665.52	$119,634.48
2	$299.09	$366.43	$665.52	$119,268.05
3	$298.17	$367.35	$665.52	$118,900.70
4	$297.25	$368.27	$665.52	$118,532.44
5	$296.33	$369.19	$665.52	$118,163.25
6	$295.41	$370.11	$665.52	$117,793.14
7	$294.48	$371.03	$665.52	$117,422.11
8	$293.56	$371.96	$665.52	$117,050.15
9	$292.63	$372.89	$665.52	$116,677.26
10	$291.69	$373.82	$665.52	$116,303.43
11	$290.76	$374.76	$665.52	$115,928.67
12	$289.82	$375.70	$665.52	$115,552.98
13	$288.88	$376.63	$665.52	$115,176.34
14	$287.94	$377.58	$665.52	$114,798.77
15	$287.00	$378.52	$665.52	$114,420.25
16	$286.05	$379.47	$665.52	$114,040.78
17	$285.10	$380.42	$665.52	$113,660.37
18	$284.15	$381.37	$665.52	$113,279.00
19	$283.20	$382.32	$665.52	$112,896.68
20	$282.24	$383.28	$665.52	$112,513.40
21	$281.28	$384.23	$665.52	$112,129.17
22	$280.32	$385.19	$665.52	$111,743.98
23	$279.36	$386.16	$665.52	$111,357.82
24	$278.39	$387.12	$665.52	$110,970.70
25	$277.43	$388.09	$665.52	$110,582.61
26	$276.46	$389.06	$665.52	$110,193.55
27	$275.48	$390.03	$665.52	$109,803.51
28	$274.51	$391.01	$665.52	$109,412.50
29	$273.53	$391.99	$665.52	$109,020.52
30	$272.55	$392.97	$665.52	$108,627.55
31	$271.57	$393.95	$665.52	$108,233.60
32	$270.58	$394.93	$665.52	$107,838.67
33	$269.60	$395.92	$665.52	$107,442.75
34	$268.61	$396.91	$665.52	$107,045.84
35	$267.61	$397.90	$665.52	$106,647.94
36	$266.62	$398.90	$665.52	$106,249.04
37	$265.62	$399.89	$665.52	$105,849.15
38	$264.62	$400.89	$665.52	$105,448.25
39	$263.62	$401.90	$665.52	$105,046.36

Payment Number	Interest	Principal	Total Payment	Balance
40	$262.62	$402.90	$665.52	$104,643.45
41	$261.61	$403.91	$665.52	$104,239.55
42	$260.60	$404.92	$665.52	$103,834.63
43	$259.59	$405.93	$665.52	$103,428.70
44	$258.57	$406.95	$665.52	$103,021.75
45	$257.55	$407.96	$665.52	$102,613.79
46	$256.53	$408.98	$665.52	$102,204.81
47	$255.51	$410.01	$665.52	$101,794.80
48	$254.49	$411.03	$665.52	$101,383.77
49	$253.46	$412.06	$665.52	$100,971.71
50	$252.43	$413.09	$665.52	$100,558.63
51	$251.40	$414.12	$665.52	$100,144.51
52	$250.36	$415.16	$665.52	$99,729.35
53	$249.32	$416.19	$665.52	$99,313.16
54	$248.28	$417.23	$665.52	$98,895.92
55	$247.24	$418.28	$665.52	$98,477.64
56	$246.19	$419.32	$665.52	$98,058.32
57	$245.15	$420.37	$665.52	$97,637.95
58	$244.09	$421.42	$665.52	$97,216.53
59	$243.04	$422.48	$665.52	$96,794.05
60	$241.99	$423.53	$665.52	$96,370.52
61	$240.93	$424.59	$665.52	$95,945.93
62	$239.86	$425.65	$665.52	$95,520.28
63	$238.80	$426.72	$665.52	$95,093.56
64	$237.73	$427.78	$665.52	$94,665.78
65	$236.66	$428.85	$665.52	$94,236.92
66	$235.59	$429.92	$665.52	$93,807.00
67	$234.52	$431.00	$665.52	$93,376.00
68	$233.44	$432.08	$665.52	$92,943.92
69	$232.36	$433.16	$665.52	$92,510.77
70	$231.28	$434.24	$665.52	$92,076.53
71	$230.19	$435.33	$665.52	$91,641.20
72	$229.10	$436.41	$665.52	$91,204.79
73	$228.01	$437.51	$665.52	$90,767.28
74	$226.92	$438.60	$665.52	$90,328.68
75	$225.82	$439.70	$665.52	$89,888.99
76	$224.72	$440.79	$665.52	$89,448.19
77	$223.62	$441.90	$665.52	$89,006.29
78	$222.52	$443.00	$665.52	$88,563.29
79	$221.41	$444.11	$665.52	$88,119.18
80	$220.30	$445.22	$665.52	$87,673.97
81	$219.18	$446.33	$665.52	$87,227.63
82	$218.07	$447.45	$665.52	$86,780.19
83	$216.95	$448.57	$665.52	$86,331.62
84	$215.83	$449.69	$665.52	$85,881.93
85	$214.70	$450.81	$665.52	$85,431.12
86	$213.58	$451.94	$665.52	$84,979.18
87	$212.45	$453.07	$665.52	$84,526.11
88	$211.32	$454.20	$665.52	$84,071.91
89	$210.18	$455.34	$665.52	$83,616.57
90	$209.04	$456.48	$665.52	$83,160.09
91	$207.90	$457.62	$665.52	$82,702.48
92	$206.76	$458.76	$665.52	$82,243.72
93	$205.61	$459.91	$665.52	$81,783.81
94	$204.46	$461.06	$665.52	$81,322.75
95	$203.31	$462.21	$665.52	$80,860

Payment Number	Interest	Principal	Total Payment	Balance
96	$202.15	$463.37	$665.52	$80,397.18
97	$200.99	$464.52	$665.52	$79,932.65
98	$199.83	$465.69	$665.52	$79,466.97
99	$198.67	$466.85	$665.52	$79,000.12
100	$197.50	$468.02	$665.52	$78,532.10
101	$196.33	$469.19	$665.52	$78,062.91
102	$195.16	$470.36	$665.52	$77,592.55
103	$193.98	$471.54	$665.52	$77,121.02
104	$192.80	$472.71	$665.52	$76,648.30
105	$191.62	$473.90	$665.52	$76,174.41
106	$190.44	$475.08	$665.52	$75,699.32
107	$189.25	$476.27	$665.52	$75,223.06
108	$188.06	$477.46	$665.52	$74,745.60
109	$186.86	$478.65	$665.52	$74,266.94
110	$185.67	$479.85	$665.52	$73,787.09
111	$184.47	$481.05	$665.52	$73,306.04
112	$183.27	$482.25	$665.52	$72,823.79
113	$182.06	$483.46	$665.52	$72,340.33
114	$180.85	$484.67	$665.52	$71,855.67
115	$179.64	$485.88	$665.52	$71,369.79
116	$178.42	$487.09	$665.52	$70,882.70
117	$177.21	$488.31	$665.52	$70,394.39
118	$175.99	$489.53	$665.52	$69,904.86
119	$174.76	$490.75	$665.52	$69,414.10
120	$173.54	$491.98	$665.52	$68,922.12
121	$172.31	$493.21	$665.52	$68,428.91
122	$171.07	$494.44	$665.52	$67,934.46
123	$169.84	$495.68	$665.52	$67,438.78
124	$168.60	$496.92	$665.52	$66,941.86
125	$167.35	$498.16	$665.52	$66,443.70
126	$166.11	$499.41	$665.52	$65,944.29
127	$164.86	$500.66	$665.52	$65,443.63
128	$163.61	$501.91	$665.52	$64,941.73
129	$162.35	$503.16	$665.52	$64,438.56
130	$161.10	$504.42	$665.52	$63,934.14
131	$159.84	$505.68	$665.52	$63,428.46
132	$158.57	$506.95	$665.52	$62,921.52
133	$157.30	$508.21	$665.52	$62,413.30
134	$156.03	$509.48	$665.52	$61,903.82
135	$154.76	$510.76	$665.52	$61,393.06
136	$153.48	$512.03	$665.52	$60,881.03
137	$152.20	$513.31	$665.52	$60,367.71
138	$150.92	$514.60	$665.52	$59,853.11
139	$149.63	$515.88	$665.52	$59,337.23
140	$148.34	$517.17	$665.52	$58,820.06
141	$147.05	$518.47	$665.52	$58,301.59
142	$145.75	$519.76	$665.52	$57,781.83
143	$144.45	$521.06	$665.52	$57,260.76
144	$143.15	$522.37	$665.52	$56,738.40
145	$141.85	$523.67	$665.52	$56,214.73
146	$140.54	$524.98	$665.52	$55,689.75
147	$139.22	$526.29	$665.52	$55,163.45
148	$137.91	$527.61	$665.52	$54,635.85
149	$136.59	$528.93	$665.52	$54,106.92
150	$135.27	$530.25	$665.52	$53,576.67
151	$133.94	$531.58	$665.52	$53,045

CITY OF DE PERE
MEMO

To: De Pere Finance and Personnel Committee
From: Daniel Lindstrom, AICP, Development Services Director
Date: October 12, 2021

RE: **HZ Properties Loan Modification Request**

The City of De Pere approved a Revolving Loan for HZ Properties in spring of 2010. The $120,000 real estate loan helped fund the acquisition and renovation of 111-113 N. Broadway, home to the Ameriprise Financial Offices. The loan was secured by a 2nd mortgage position and life insurance and personal guarantees by two partners, Scott Hemauer and Susan Zurawski. The loan is structured as a 12-year term, amortized at 20 years. Ms. Zurawski retired in early 2017 and Mr. Hemauer acquired her half of the practice and her half of the building. The Loan Agreement was amended in 2016 to remove her from the Loan Agreement.

Mr. Hemauer, the remaining owner, will have a final balloon payment of $56,738.40 due November 2021. Mr. Hemauer recently had the opportunity to work with Andrew Krans (owner of 101 S Broadway) to acquire 107 S BROADWAY ST and split the building between the respective owners and complete façade improvements to improve the blighted building. As such, Mr. Hemauer requests a six-month extension on his agreement so that he can complete the sale and building improvements. Mr. Hemauer requested the balloon payment to be due at the end of June 2022. The HZ Properties loan is in good standing with no late payments. As of September 2021, HZ Properties had paid $62,218.17 in principle on the $120,000 loan. Because of this, staff believes a short-term extension would not impact the Revolving Loan Fund. We request approval to enter into an amended Loan Agreement, which will continue the previously schedule monthly payments of $665.52 for six additional months with a final balloon payment of the remaining balance due by June 30, 2022.

If approved, the legal department will order a draft the required documentation to execute the updated agreements.

City of De Pere, Wisconsin

Request For Common Council Action

MEETING DATE:	**October 19, 2021**
DEPARTMENT:	**City Attorney**
FROM:	**Angela Zills**
SUBJECT:	**Resolution #21-110 Authorizing First Amendment to (Real Estate) Option to Purchase Between the City of De Pere and Greater Green Bay YMCA, Inc.**

The Finance/Personnel Committee voted unanimously at its meeting on October 12, 2021, to approve this amendment and move this item forward for consideration of the Common Council.

The YMCA has requested an extension of its Option to Purchase property in the East Industrial Park due to the extension of the estimated completion date for the southern bypass and bridge into 2032. Attached are the requested changes as discussed between YMCA and City staff.

ATTACHMENTS:

- Reso21-110 (PDF)
- First Amendment to Option to Purchase (Rockland Rd De Pere)Council final 10-14-21 (DOCX)
- Exhibit C-YMCA Option Extension-highlighted Lot 39(PDF)
- 2010 YMCA Option Agreement-Recorded (PDF)

RESOLUTION #21-110

AUTHORIZING FIRST AMENDMENT TO (REAL ESTATE) OPTION TO PURCHASE
BETWEEN THE CITY OF DE PERE AND GREATER GREEN BAY YMCA, INC.

WHEREAS, the City of De Pere and the Greater Green Bay YMCA, Inc. (YMCA) are parties to an Agreement Regarding an Option to Purchase Certain Property, dated December 20, 2010; and

WHEREAS, such Agreement provides for an option to purchase certain property owned by the City that expires on either the first (1st) day of the sixth (6th) month following the completion of the bridge crossing the Fox River located to the south of the existing Claude Allouez Bridge (Southern Bridge) or December 31, 2025, whichever occurs earlier, upon such terms and conditions as outlined in the Agreement; and

WHEREAS, the City and YMCA wish to extend said option to purchase to either December 31, 2031 or six months from the date the Southern Bridge is open, whichever occurs earlier, upon the terms and conditions of the attached First Amendment to (Real Estate) Option to Purchase Agreement; and

WHEREAS, this matter has been reviewed by the Finance/Personnel Committee which recommends approval thereof.

NOW, THEREFORE, BET IT HEREBY RESOLVED THAT:

> The Mayor and City Clerk are authorized and directed to execute such Agreement Extending Option to Purchase as is attached hereto, subject to such changes as deemed necessary by the City Attorney.

BE IT FURTHER RESOLVED THAT:

> All City officials, officers and employees are authorized and directed to take such steps as are lawful and necessary in furtherance thereof.

Adopted by the Common Council of the City of De Pere, Wisconsin, this 19th day of October, 2021.

APPROVED:

_____
James G. Boyd, Mayor

ATTEST:

_____
Carey E. Danen, City Clerk

Ayes: _____
Nays: _____
Board/Committee Approval: 10/12/2021

FIRST AMENDMENT TO (REAL ESTATE) OPTION TO PURCHASE AGREEMENT

THIS FIRST AMENDMENT TO (REAL ESTATE) OPTION TO PURCHASE AGREEMENT (the "Amendment"), is made and entered into as of _____, 2021 (the "Effective Date") by and between: the City of De Pere, a Wisconsin municipal corporation (the "Grantor"); and the Greater Green Bay YMCA, Inc., a Wisconsin non-stock, tax exempt corporation (the "Grantee").

RECITALS

A. Grantor and Grantee entered into that certain "Agreement Regarding an Option to Purchase Certain Property Between the City of De Pere and Greater Green Bay YMCA, Inc." dated as of December 20, 2010 (the "Option") and recorded in the Brown County Register of Deeds on December 29, 2010 as Document 2509018, pursuant to which Grantor granted to Grantee an option to purchase the following parcels of real property owned by Grantor, each of which is located in the City of De Pere, County of Brown, State of Wisconsin: (i) Parcel ED-F0085 (655 Rockland Road) ("Parcel 1"); and (ii) Part of Parcel ED-F0082 (Rockland Road) ("Parcel 2"). Parcels 1 and 2 comprise approximately twenty (20) acres of land, and are referred to in the Option as the "Option Parcel." The full legal description of the Option Parcel are set forth in attached **Exhibit A**.

B. Federal, State of Wisconsin, Brown County and local transportation and regional planning regarding the design, construction and use of a new bridge crossing the Fox River and located south of existing Claude Allouez bridge (and north of the Wrightstown bridge) and transportation corridor connecting US. Interstate Highways 43 and 41 has resulted in a plan, design and timeline which, as of the Effective Date of this Amendment, project that such a bridge will not be substantially completed and opened for public transportation and vehicular use in the ordinary course (the "Bridge Opening Date") until 2032.

C. Grantee has requested, and Grantor has agreed to, an extension of time for Grantee to exercise its right to purchase from Grantor the Option Parcel during the Option Period (as defined in the Option), on the terms and subject to the conditions set forth below.

NOW THEREFORE, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Grantor and Grantee covenant and agree as follows:

1. Capitalized terms used in this Amendment without express definition herein shall have the meaning ascribed to such capitalized terms in the Option. A true, accurate and complete copy of the Option is attached as **Exhibit B.**

2. Section I.A. of the Option is hereby amended by adding the following after the first sentence:

The Parties acknowledge that the Option Parcel size of approximately 20 acres is intended to be of sufficient size to accommodate a full-service indoor and outdoor

fitness/recreation center, complete with fields and other outdoor areas for fitness and water/recreation activities. In the event YMCA determines to construct a facility of reduced scope or size, the Option Parcel acreage to be transferred to YMCA upon its exercise of this Option shall be reduced to the extent that the acreage is sufficient for the needs of the reconfigured facility scope or size.

3. The first sentence of Section I(B) of the Option shall be deleted in its entirety, and the following substituted in lieu thereof:

"*The Option Period during which Grantee may exercise its exclusive rights pursuant to this Option to purchase from Grantor the Option Parcel shall be extended from the Effective Date of this Amendment to: December 31, 2031, provided however that if the Bridge Opening Date occurs prior to December 31, 2031, Grantee shall have six (6) months from the Bridge Opening Date to exercise the Option. Failure to exercise the Option within said six (6) month period shall result in the Option lapsing.*

4. The first sentence of Section VIII.B is revised to read as follows:

YMCA may assign this Agreement only upon written notice to and consent of Assignment from City.

5. The **Notice** provisions of Paragraph VIII.F. are revised as follows:

If to YMCA:	*With a copy to:*
Greater Green Bay YMCA, Inc. *c/o Mr. Sean Elliot* *235 North Jefferson Street* *Green Bay, WI 54301*	*Timothy McCoy* *200 S. Washington Street* *Suite 100* *Green Bay, WI 54301*
If to City:	*With a copy to:*
City of De Pere *Attn: City Clerk* *335 South Broadway Street* *De Pere, WI 54115*	*City of De Pere* *Attn: City Administrator* *335 South Broadway Street* *De Pere, WI 54115*

6. In consideration of Grantor's extension of the Option Period pursuant to this Amendment Grantee will pay to Grantor the sum of Five Hundred and No/100 Dollars ($500.00) within five (5) business days following the Effective Date.

7. An updated, to scale drawing of the Option Parcel is attached and incorporated as Exhibit C, which shall supersede Exhibit A.

8. Except as expressly set forth in this Amendment, all terms and conditions of the Option shall remain in full force and effect, without modification or amendment.

9. This Amendment shall be interpreted and construed in accord with the internal laws of the State of Wisconsin.

IN WITNESS WHEREOF, Grantor and Grantee have executed this Amendment as of the date first written above.

"GRANTOR":

CITY OF DE PERE

By: _____
Its: _____

STATE OF WISCONSIN)
) SS.
BROWN COUNTY)

Personally came before me this ____
day of _____, 2021, the above-named
_____ known as the person
who executed the foregoing instrument
and acknowledged the same.

_____
Notary Public:
My Commission expires: _____

"GRANTEE":

GREATER GREEN BAY YMCA, INC.

By: _____
Its: _____

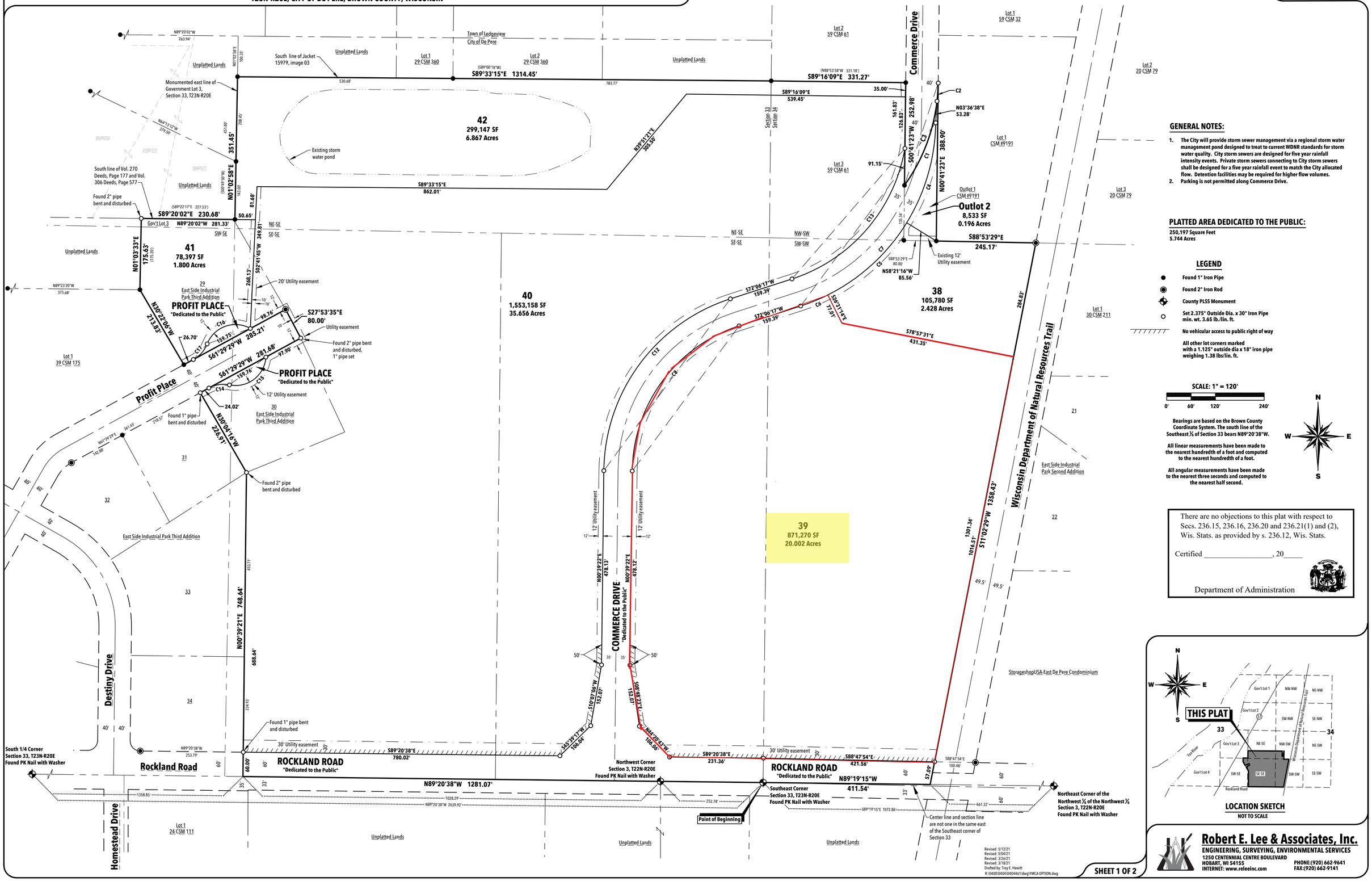
STATE OF WISCONSIN)
) SS.
BROWN COUNTY)

Personally came before me this ____
day of _____, 2021, the above-named
_____ known as the person
who executed the foregoing instrument
and acknowledged the same.

_____
Notary Public:
My Commission expires: _____

YMCA OPTION LOT 39 - EXHIBIT C

ALL LOTS 29 AND 30, EAST SIDE INDUSTRIAL PARK THIRD ADDITION, VOLUME 21 OF PLATS, PAGE 117, DOCUMENT NUMBER 1747462, BEING PART OF GOVERNMENT LOT 3, THE SOUTHWEST ¼ OF THE SOUTHEAST ¼, THE SOUTHEAST ¼ OF THE SOUTHEAST ¼ AND PART OF THE NORTHEAST ¼ OF THE SOUTHEAST ¼, ALL IN SECTION 33, T23N-R20E, ALL OF OUTLOT 1, CERTIFIED SURVEY MAP 9191, DOCUMENT NUMBER 2912206, BEING PART OF THE NORTHWEST ¼ OF THE SOUTHWEST ¼, SECTION 34, T23N-R20E, ALL OF LOT 3, VOLUME 59 OF CERTIFIED SURVEY MAPS, PAGE 61, MAP NUMBER 8392, DOCUMENT NUMBER 2654678, BEING PART OF THE NORTHWEST ¼ OF THE SOUTHWEST ¼, SECTION 34, T23N-R20E, PART OF VACATED PROFIT PLACE AND PART OF VACATED COMMERCE DRIVE AND PART OF THE NORTHEAST ¼ OF THE SOUTHEAST ¼ AND PART OF THE SOUTHEAST ¼ OF THE SOUTHEAST ¼, SECTION 33, T23N-R20E AND PART OF THE SOUTHWEST ¼ OF THE SOUTHWEST ¼, SECTION 34, T23N-R20E, CITY OF DE PERE, BROWN COUNTY, WISCONSIN



GENERAL NOTES:

1. The City will provide storm sewer management via a regional storm water management pond designed to treat to current WDNR standards for storm water quality. City storm sewers are designed for five year rainfall intensity events. Private storm sewers connecting to City storm sewers shall be designed for a five year rainfall event to match the City allocated flow. Detention facilities may be required for higher flow volumes.
2. Parking is not permitted along Commerce Drive.

PLATTED AREA DEDICATED TO THE PUBLIC:

250,197 Square Feet
5.744 Acres

LEGEND

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

SCALE: 1" = 120'

0' 60' 120' 240'

Bearings are based on the Brown County Coordinate System. The south line of the Southeast ¼ of Section 33 bears N89°20'38"W.

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

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

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

Certified _____, 20____

Department of Administration

LOCATION SKETCH
NOT TO SCALE

Robert E. Lee & Associates, Inc.
ENGINEERING, SURVEYING, ENVIRONMENTAL SERVICES
1250 CENTENNIAL CENTRE BOULEVARD
HOBART, WI 54155
INTERNET: www.releeinc.com
PHONE:(920) 662-9641
FAX:(920) 662-9141

Revised: 5/12/21
Revised: 5/04/21
Revised: 3/26/21
Revised: 3/18/21
Drafted by: Troy E. Hewitt
R:\0400\0404\0404461\dwg\YMCA OPTION.dwg

Agreement Regarding an Option to Purchase Certain Property Between the City of De Pere and Greater Green Bay YMCA, Inc.

Document Number | Document Title

8001251 1
Tx:40008879

2509018
CATHY WILLIQUETTE
BROWN COUNTY RECORDER
GREEN BAY, WI
RECORDED ON
12/29/2010 4:47 PM
REC FEE: 30.00
EXEMPT #
PAGES: 19

Recording Area 19

Name and Return Address 06

Judith Schmidt-Lehman
City of De Pere
335 South Broadway
De Pere, WI 54115

Legal Description:

Part of Southwest ¼ of Southwest ¼ of Section 34, Township 23 North, Range 20 East, lying West of Railroad, in the City of De Pere, East side of Fox River, Brown County, Wisconsin.

ED-F0085
Parcel Identification Number (PIN)

This information must be completed by submitter: document title, name & return address, and PIN (if required). Other information such as the granting clauses, legal description, etc., may be placed on this first page of the document or may be placed on additional pages of the document. **USE BLACK INK.**
WRDA Rev. 7/2/2010

AGREEMENT REGARDING AN OPTION TO PURCHASE CERTAIN PROPERTY BETWEEN THE CITY OF DE PERE AND GREATER GREEN BAY YMCA, INC.

THIS AGREEMENT, made and entered into this 20th day of December, 2010, by and between the City of De Pere, a Wisconsin municipal corporation ("City"), and Greater Green Bay YMCA, Inc., a Wisconsin Non-Stock Corporation ("YMCA").

WHEREAS, YMCA owns and operates not-for-profit athletic and aquatic facilities throughout the metropolitan Green Bay area; and

WHEREAS, YMCA is seeking a site to construct a new facility within the next decade that would be readily accessible from the proposed transportation corridor associated with the new proposed bridge south of the Claude Allouez Bridge in De Pere; and

WHEREAS, YMCA has expressed interest in acquiring an approximate 20 acre parcel in the City's East Industrial Park which is adjacent to the proposed south bridge transportation corridor for its future facility; and

WHEREAS, the development of athletic and aquatic facilities in the greater metropolitan Green Bay area over the past decade has spurred tremendous additional growth, development and job creation in the vicinity of the facility; and

WHEREAS, the City will directly benefit by the additional growth of residential, commercial and industrial business development directly attributable to development of a YMCA within the City; and

WHEREAS, YMCA will offer recreational opportunities at discounted rates, as more fully set forth herein, at its new facility exclusively for De Pere residents, directly benefiting all residents of De Pere; and

WHEREAS, given YMCA's non-profit status and its need to embark upon an aggressive fundraising campaign in order to construct the facility, even though it is not feasible that the YMCA's consideration for the property transfer consist of the payment of money to the City at the time of transfer of the property, the YMCA needs the certainty that it can obtain the property necessary to build its new facility in furtherance of its fundraising efforts; and

WHEREAS, the City wishes to promote such development and finds that it is in the public interest and, for the reasons set forth in this Preamble, fulfills the public purposes of quality of life enhancement and economic development to donate to the YMCA the value of the property for which the consideration as expressed herein may be deemed insufficient, subject to the terms and conditions of this Agreement.

NOW THEREFORE, for and in consideration of the mutual covenants contained herein and other good and valuable consideration, the receipt, value, and sufficiency of which are hereby acknowledged, it is hereby agreed as follows:

I. OPTION TO PURCHASE

A. **Grant of Option.** The City hereby grants YMCA an Option to Purchase the approximate 20 acre parcel (ED-F0085 and Part of ED-F0082) denoted as "Option Parcel" on Exhibit A, attached and incorporated by reference, located in the East Industrial Park, 1st Addition.

B. **Option Period.** The Option period shall commence as of the date of this Agreement and expire at 12:00 p.m. on the first day of the 6th month after the bridge over the Fox River south of the Claude Allouez Bridge is completed or December 31, 2025, whichever occurs sooner. During the option period, the YMCA shall have an exclusive option to purchase the

Option Parcel at the price, terms and conditions provided for in this Agreement and City shall not convey any right, title, or interest in the Option Parcel to any other person or entity without the written consent or written waiver of YMCA.

C. **Exercise of Option**. To exercise it Option, YMCA shall serve written notice of its exercise of such Option to City as provided in Paragraph VIII. E. of this Agreement.

II. CITY OBLIGATIONS UPON EXERCISE OF OPTION

In the event the YMCA exercises its Option, then City acknowledges and agrees that YMCA's obligation to proceed with the closing shall be subject to each of the following:

A. **Property to be Rezoned.** The parties acknowledge that, as of the date of this Agreement, the Option Parcel is zoned I-1, Industrial Park, which does not permit athletic club/aquatic facility use of the Option Parcel. Therefore, unless already rezoned to a district in which the intended use is a permitted use prior to YMCA's exercise of its Option, the City shall take all reasonable steps after receipt of the notice of Option exercise to so rezone the Option Parcel. All costs associated with this rezoning action shall be borne by City.

The parties acknowledge that rezoning of the Option Parcel is a legislative act of the Common Council of the City and that the parties cannot, through contract or otherwise, bind or compel a future Common Council to legislate in a certain manner, thus any deadlines provided for in

this Agreement shall be extended for such period of time as is necessary to satisfy the rezoning necessary. Provided, however, in the event the Petition to rezone the Option Parcel ultimately fails to be approved by City, then YMCA shall be under no further obligation to acquire and close on the Option Parcel hereunder and may terminate this Agreement.

B. **Certified Survey Map.** City shall have created a Certified Survey Map (CSM) showing the Option Parcel, extension of Commerce Drive and any other necessary subdivision of property by such person or firm as is qualified to perform such work. At least 10 days prior to formal approval of such CSM by the City Plan Commission, City shall forward a copy of the proposed CSM to YMCA for review and approval, which shall not be unreasonably withheld. Failure of the YMCA to agree to the specifications of the CSM provided for by the City shall result in termination of this Agreement and the parties shall have no further obligations to each other under this Agreement.

C. **Relocation of City Compost Site.** If not completed prior to receipt of the exercise of Option, City shall use all reasonable efforts to ensure that the compost site materials and equipment currently on Parcel ED-F0085 are relocated to an alternative location. City warrants that it will comply with all state and federal laws pertaining to abandonment of compost facilities in place at the time of the abandonment.

Further, the parties acknowledge that the City is currently searching for an alternative location for its compost facility and that such

alternative facility will need approval and permitting from the Wisconsin Department of Natural Resources (WDNR). City pledges to diligently undertake WDNR permitting processes in order to comply with the terms and conditions of this paragraph. Should City be delayed in relocating its compost facility by action or inaction by the WDNR in either the permitting of the new location or close out of the current operation on Parcel ED-F0085, closing on the transfer of the Option Parcel to YMCA, and other deadlines contained in this Agreement which are calculated based upon the date of closing, shall be extended for such period of time as the delay remains.

D. **Extension of Commerce Drive and Utilities**. City shall take all reasonable steps to ensure that Commerce Drive and public utilities are extended from their current location to serve the Option Parcel within twelve (12) months of the YMCA's exercise of Option. Such extension shall include concrete street, concrete curb and gutter, water, sanitary sewer, storm sewer, including regional detention facility, gas, electricity and telecommunication facilities. Costs for the construction of these improvements shall be paid in accordance with Section V. YMCA shall bear all costs associated with extending the public utility improvements from their location within City right-of-way onto Option Parcel.

III. CLOSING PROCEDURE

A. **Purchase Price**. The purchase price for the Option Parcel shall be $1.00 (one dollar) in addition to the other consideration found in this Agreement.

B. **Time and Place.** Closing shall take place at a mutually convenient time and location, to be completed not less than six (6) months after the date the notice of the exercise of the Option is received by City, provided that City has satisfied all of its other obligations upon exercise of Option as provided for in Section II of this Agreement.

C. **Evidence of Title/Title Defects**. City shall, at its own expense, provide title insurance for the property to be conveyed at closing and shall forward a copy of the commitment of such insurance to YMCA at least ten (10) calendar days before closing. The commitment shall be for an owner's policy of title insurance naming YMCA as the intended insured, written by a responsible title insurance company licensed in the State of Wisconsin. If YMCA gives City notice of any title defects prior to closing which are not acceptable City shall use its best efforts to cure such defects. If any such defects are not cured by the date of closing YMCA may terminate this Agreement or reschedule closing at its option.

D. **Closing Costs**. City shall pay all costs usual and customarily paid for by seller at closing, including the cost of title insurance required herein, recording fees, title transfer fees, if any, and the like.

E. **Conveyance of Title**. City shall convey good and merchantable title to YMCA by good and sufficient warranty deed as of the date of closing, free and clear of all liens and encumbrances, subject only to the following:

1. Municipal and zoning ordinances.
2. Easements and Restrictions of Record.
3. Representations set forth in Section IV of this Agreement.

F. **Access Prior to Closing.** City shall permit YMCA access to the Option Parcel after exercising its Option and prior to closing for purposes of site testing or investigation; provided YMCA provides City with written notice of its intent to enter upon the property given at least 24 hours prior to doing so. YMCA agrees to hold City harmless for any and all injury that may occur to YMCA, its agents or employees, City's agents, employees or third parties, or interest to any of the above referenced persons occasioned as a result of YMCA's activities as contemplated by this section. The hold harmless provision of this paragraph is intended to include all costs of defense, including reasonable attorney fees.

IV. REPRESENTATIONS CONCERNING CONDITION OF PROPERTY

A. **Environmental Condition.** The City represents that as of the date of this Agreement and since at least 1999, it has been using Parcel ED-F0085 of the Option as its Department of Natural Resources permitted compost site facility, and that the current use of the property is fully in compliance with state and local laws. The City further represents that prior to its use of ED-F0085 as a city compost site, the Option Parcel was used as farmland.

The City makes no further representations or warranties regarding the environmental condition of the Option Parcel. The City affirmatively asserts that it has not conducted upon the property any environmental audit or analysis. The City therefore sells and the YMCA purchases the property in an "as is" condition, without any representations or warranties whatsoever, except as provided for in this Section IV.

B. **Soil Condition.** The City affirmatively represents and asserts that it has conducted no soils or other geotechnical studies of or on the property and therefore makes no representation or warranty whatsoever regarding the suitability of the soil condition of the Option Parcel for YMCA's intended purpose.

C. **Indemnification and Hold Harmless.** YMCA acknowledges that the in kind and indirect consideration set forth in this Agreement for the transfer of the Option Parcel is of significant benefit to it and that it would not be able to purchase the Option Parcel at its current market rate. As such and in recognition of the benefits it realizes from the structuring of the sale of the property in the manner provided for in this Agreement, YMCA shall assume liability for, be responsible for, indemnify and at the City's request, defend and save harmless the City, its employees, officials and agents, and anyone to whom it may be liable by contract or otherwise, against any loss, damage, or expense arising from any actual or claimed death or injury or damage to property, whether owned by YMCA, the City, or third parties, including the loss of use, which actually or allegedly results from, or actually or allegedly arises in connection with, the environmental condition of the subject property, including any such injury, death, or damage caused in part by the City's negligence or contribution to such environmental condition and including any costs associated with or attributable to remediation and/or clean up orders issued by any federal or state agency.

V. OBLIGATIONS OF YMCA

A. **Payment for Public Improvements.** The parties acknowledge that standard City practice for the installation of public improvements to serve properties being developed calls for the property developer to pay for such improvements as they are constructed. The parties also acknowledge however that the development contemplated by this Agreement is not a typical "for profit" business development. As such, the parties agree that YMCA's payment for the installation of the public improvements benefiting the Option shall be paid by special assessment against the parcel as follows:

1. Assessment basis:

   a. Assessment of costs for the installation of sheet, curb and gutter, water main, storm sewer main and sanitary sewer main shall be made per front foot for the front feet of the improvements attributable to the Option Parcel; and

   b. Assessment of costs for the installation of gas, electric and telecommunications shall be as billed by the public utility installing such improvement.

   c. Assessment for the regional storm water pond shall be made based upon storm water contribution to such pond.

2. Payment of such assessments identified above shall be paid in ten (10) annual installments commencing the year after which YMCA takes title to the Option Parcel. Interest shall accrue on the unpaid

balance of such assessment at the rate of 1% over the rate at which the City sold bonds at its offering in the year payment of the assessment commences.

3. Should City exercise its right to reversion of title to the Option Parcel under Paragraphs VI. B. and C., City agrees to reimburse YMCA any special assessment payments made by YMCA from the proceeds of the City's re-sale of the Option Parcel to a third person.

B. **Recreational Opportunities for De Pere Residents.** In consideration of the payment terms contained in this Agreement, YMCA agrees to and commits to providing the following recreational opportunities to only De Pere residents:

1. During the first three (3) years of operations of the new facility, De Pere residents will receive a 5% discount on membership fees; and

2. During the first five (5) years of operations of the new facility, De Pere residents will receive:

   a. four (4) times per year, De Pere only community swim events; and
   b. non-member aquatic programs at member pricing.

VI. POST CLOSING CONTINGENCIES

A. **Construction Parameters.**

1. Site Plan Approval. Since Plan Commission review may reasonably involve more than one Plan Commission meeting,

YMCA's submission of its site plan for review shall occur prior to the 12th month after exercise of the Option to Purchase.

2. Commencement of Construction. Except as otherwise provided for in this Agreement, YMCA shall commence construction of its facility no later than 12 months from the date of exercising its Option to Purchase.

3. Construction Progress. Except as otherwise provided for in this Agreement, within 12 months of site plan approval, the building foundation, structural shell and roof system shall be completed. If such building components are not completed within such time, YMCA shall submit a written report no more than 30 days after failing to meet the 12 month timeline, with a summary as to the reason for the construction delay and containing an updated schedule for project completion.

4. Certificate of Occupancy. Except as otherwise provided for in this Agreement, within 20 months of site plan approval, the building shall be completed with certificate of occupancy issued.

5. Time is of the Essence. Except as provided in Paragraph VI.B. below regarding circumstances beyond the control of YMCA, time is of the essence as to YMCA meeting the construction milestones referenced above and to final completion of the building within 20 months of site plan approval.

B. **Failure to Meet Construction Parameters**. If YMCA has not complied with the Construction Parameters of Paragraph VI.A., above, the City may, by certified mail, inform YMCA of such failure. If, after 60 days of mailing of such notice, YMCA has still not completed such obligation or has not provided the City a reasonable basis outside the control of YMCA for not completing such obligation, City may give notice to YMCA of its termination of this Agreement and of its intent to repurchase the property. The re-purchase price shall be the $1.00 price actually paid by YMCA for the Option Parcel. If repurchase is made under this Section, the City shall require YMCA to remove any partial construction placed on the subject property by YMCA, its agents or employees, at YMCA's cost.

If YMCA is delayed from meeting the Construction Parameters of Paragraph VI. A. above due to circumstances beyond the reasonable control of YMCA, including, but not limited to, strikes, Acts of God, or force majeure, the rescission and repurchase provision of this paragraph shall be postponed by the period of such delay.

This provision is intended to be in addition to all other remedies available to the City at law.

C. **Repurchase Closing**. Closing for repurchase of the Option Parcel as set forth in Paragraph VI. B. above, shall occur not less than 60 days from the date of the termination of Agreement notice referred to in Paragraph VI. B. above, unless another time is specifically agreed upon by the parties. At such closing, YMCA shall, at its own expense, extend the title

insurance previously supplied by the City, naming the City as owner and shall remove any and all encumbrances not present on the title at the time of the original closing. Title shall be conveyed by warranty deed to the City and YMCA shall pay all closing costs, filing and transfer fees.

VII. DEFAULT PROVISIONS

A. **Breach and Cure**. Any provision of this Agreement that does not contain a specific remedy shall be resolved as provided hereunder. If one party believes that such provision has been breached, it shall supply the other party with written notice, informing the other party that it has 15 days to cure such breach. If there is no cure of that breach, party may bring any action available for any remedy in law or equity.

B. **Specific Performance Where Remedy Provided**. Where a remedy is specifically provided in this Agreement, in the event that either party fails to perform in compliance with such remedy provision or unreasonably delays in performing there under and such delay causes damage to the other party, nothing in this Agreement shall prevent the other party from maintaining an action in specific performance to compel the remedy, demanding damages for any injury caused by the failure of the other party to act in compliance with such provision within a reasonable time or any other remedy or collection of any other costs available in law or equity.

VIII. MISCELLANEOUS

A. **Recording / Obligations Run with the Land**. The obligations contained herein shall run with the land and are binding on all YMCA's and City's

successors and assigns. This Agreement and any amendment thereto shall be recorded with the office of the Brown County Register of Deeds.

B. **Assignment**. YMCA may assign this Agreement only upon written notice to and consent of Assignment to City. For such Assignment to receive City consent, it shall include assignment to the assignee of all of the obligations contained in this Agreement and its consent to the same.

C. **Subdivision of Property**. YMCA may not subdivide or transfer any unimproved portion of property without written consent of the City.

D. **Contractual Interpretation**. The paragraphs headed by Roman numerals in this contract are referred to as sections and are intended to include, as categories thereunder, lettered paragraphs. The lettered paragraphs of this agreement are to be referred to as paragraphs and the numbered paragraphs, subparagraphs. The section, paragraph, and subparagraph headings of this agreement are for convenience of reference only and shall not limit or otherwise effect or be used in the construction of any terms of the provision of this Agreement.

E. **Authority**. The undersigned parties represent and warrant that each party hereto has the full legal right, power and authority to execute this Agreement. The execution and delivery of this Agreement have been duly authorized by all necessary action of each party. This Agreement, upon execution by each of the undersigned parties, constitutes legal, valid and binding obligations of each party, enforceable against each party in accordance with its terms.

F. **Notices**. All notices required by this Agreement must be in writing and sent certified mail, return receipt requested, to the addresses below. All notices shall be deemed received on the date of the postmark.

If to YMCA:	With a copy to:
Greater Green Bay YMCA, Inc. c/o Mr. Steven Harty 235 North Jefferson Street Green Bay, WI 54301	Evan Y. Lin Stellpflug Law, S.C. 444 Reid Street, Suite 200 P.O. Box 5637 De Pere, WI 54115-5637
If to City:	With a copy to:
City of De Pere Attn: Clerk-Treasurer 335 South Broadway Street De Pere, WI 54115	City of De Pere Attn: City Administrator 335 South Broadway Street De Pere, WI 54115

G. **Law Governing**. This Agreement shall be construed in accordance with the laws of the State of Wisconsin.

H. **Entire Agreement**. This Agreement contains all agreement terms, conditions, covenants, warranties, and representations made or entered into by and between the parties and supersedes all prior discussions and agreements, whether written or oral, between the parties and constitutes the sole and entire Agreement between the parties with respect thereto. This Agreement may not be modified or amended unless such modification or amendment is set forth in writing and executed by the parties hereto.

I. **Severability**. If any provision of this Agreement is held invalid or unenforceable by any court of competent jurisdiction, the other provisions of this Agreement will remain in full force and effect. Any provision of

this Agreement held invalid or unenforceable only in part or degree will remain in full force and effect to the extent not held invalid or unenforceable.

J. **Interpretation**. The parties hereto acknowledge and agree that: (i) each party has had the opportunity to review and negotiate the terms and provisions of this Agreement with its counsel and have contributed to its revision; (ii) the rule of construction to the effect that any ambiguities are resolved against the drafting party shall not be employed in the interpretation of this Agreement; and (iii) the terms and provisions of this Agreement shall be construed fairly as to all parties hereto and not in favor of or against any party, regardless of which party was generally responsible for the preparation of this Agreement.

(Remainder of page intentionally left blank)

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed as of the day and date first above written.

GREATER GREEN BAY YMCA, INC.
By:

Steven T. Harty, President/CEO

By:

Name: Timothy J. Kneeland,
Title: Chairman of the Board

STATE OF WISCONSIN)
)SS.
BROWN COUNTY)

Personally came before me this 15th day of DECEMBER, 2010, the above named STEVEN T HARTY and TIM J KNEELAND, known as the person(s) who executed the foregoing instrument and acknowledge the same.

Notary Public: William Brunsmoor
My Commission Expires: 1/16/2011

CITY OF DE PERE
By:

Michael J. Walsh, Mayor

By:

Charlene M. Peterson, Clerk-Treasurer

STATE OF WISCONSIN)
)SS.
BROWN COUNTY)

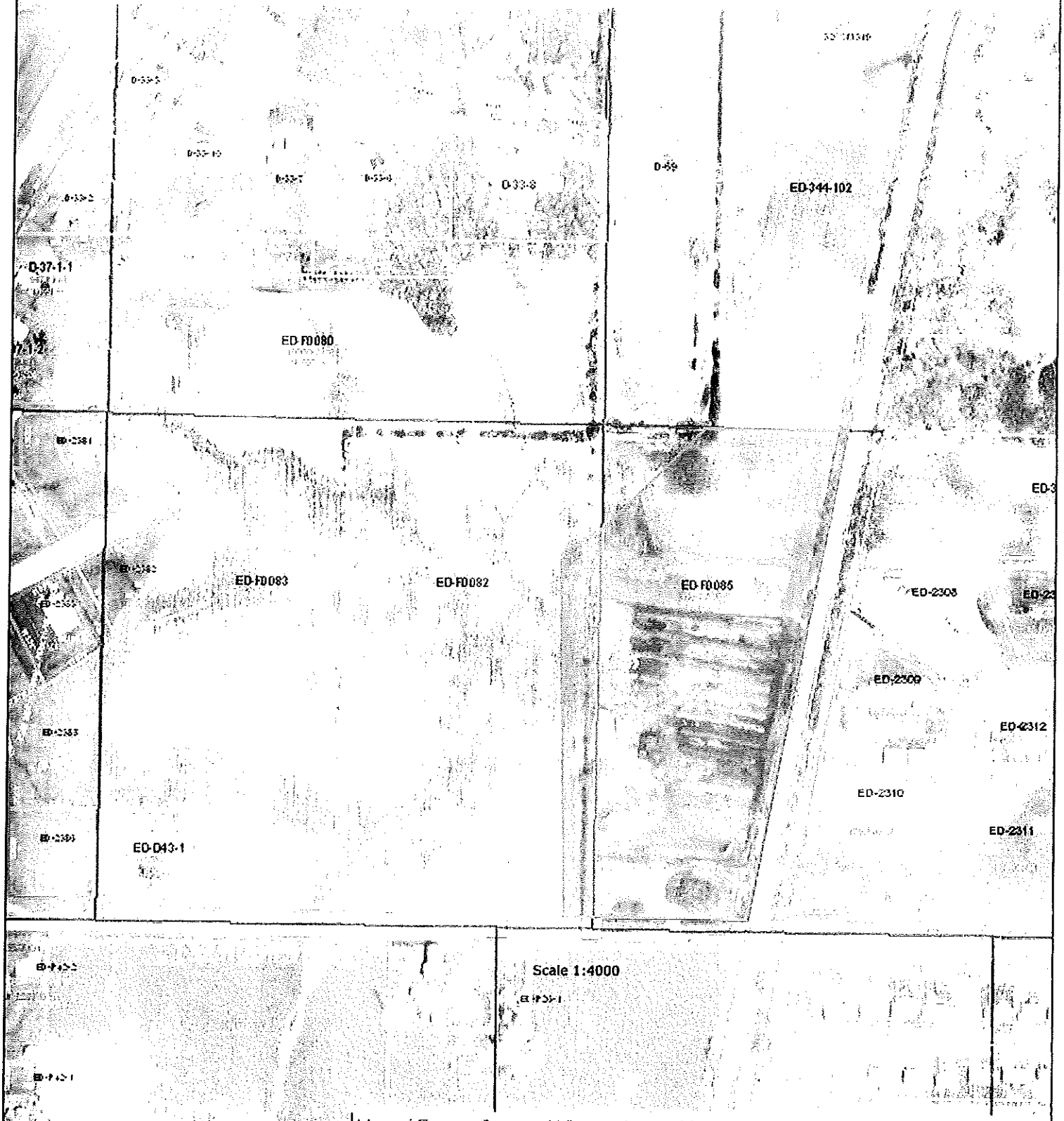
Personally came before me this 20th day of December, 2010, the above named Michael J. Walsh, Mayor and Charlene M. Peterson, Clerk-Treasurer, known as the persons who executed the foregoing instrument and acknowledge the same.

Notary Public: Jennifer Dupont
My Commission Expires: 5/20/12

Drafted by: Judith Schmidt-Lehman
H:\jbisk\er\Agreements\2010\YMCA Development Agreement-final-11-10.doc

YMCA Option Parcel
Approximate Configuration

Exhibit A



Map of Brown County, Wisconsin provided by the
Planning & Land Services Department - Land Information Office (LIO)
This map is intended for advisory purposes only. It is based on sources believed to be reliable, but Brown County distributes this information on an "As Is" basis. No warranties are implied

City of De Pere, Wisconsin

Request For Common Council Action

MEETING DATE:	**October 19, 2021**
DEPARTMENT:	**City Attorney**
FROM:	**Angela Zills**
SUBJECT:	**Resolution #21-111 Authorizing Development Agreement Regarding the Sale and Purchase of Property Between the City of De Pere and Belmark Inc. (Part of Parcels ED-F0083, ED-F0082 and ED-D43-1).**

The proposed Purchase/Sale Agreement terms were reviewed and unanimously approved by the Finance/Personnel Committee at its meeting on September 14, 2021. The law department has since prepared the Development Agreement for Council review and final approval.

ATTACHMENTS:

- Reso21-111 (PDF)
- Sale-Purchase Mask LLC TID 17 10-14-19 Council final (PDF)
- Exhibit A - Subject Property Map DRAFT (PDF)
- Exhibit B-DRAFT (PDF)
- Exhibit C (PDF)
- FP 09142021 Memo - Belmark-Commerce Extension (PDF)
- Plant 7 Manufacturing Proposal (DOCX)

RESOLUTION #21-111

AUTHORIZING DEVELOPMENT AGREEMENT REGARDING THE SALE AND PURCHASE OF PROPERTY BETWEEN THE CITY OF DE PERE AND BELMARK INC.
(Part of Parcels ED-F0083, ED-F0082 and ED-D43-1)

WHEREAS, Belmark Inc. ("Developer") wishes to enter into an agreement to purchase a 15.608 +/- acre parcel of Industrial Park property located in Tax Incremental Financing District #17 (TID #17) to allow Developer to construct an approximately 140,000 square foot manufacturing and office facility (Plant #7) for its existing manufacturing business operations ("Development Project"); and

WHEREAS, Wis. Stats. §66.1105(2)(f), authorizes the expenditure of allowable project costs, such as site assembly reimbursement grant incentives and development grant incentives, when made pursuant to a signed development agreement, for the benefit of industrial and other development within its TID Districts; and

WHEREAS, the intended Development Project is consistent with the Project Plan for the TID #17 and will be beneficial to the City; and

WHEREAS, Developer's ability to commence the Development Project is contingent upon the City's commitment to provide reimbursement of significant site development expenses, pursuant to the terms set forth in the attached Development Agreement Regarding the Sale and Purchase of Property Between the City of De Pere and Belmark Inc.; and

WHEREAS, City desires to provide such financial assistance and to promote this Development Project; and

WHEREAS, this matter has been reviewed by the Finance/Personnel Committee which recommends approval thereof.

NOW, THEREFORE, BE IT HEREBY RESOLVED THAT:

The Mayor and City Clerk are authorized and directed to enter into such Development Agreement Regarding the Sale and Purchase of Property Between the City of De Pere and Belmark Inc., as is attached hereto and incorporated by reference as Exhibit 1, subject to such changes as deemed necessary by the City Attorney.

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.

Adopted by the Common Council of the City of De Pere, Wisconsin, this 19th day of October, 2021.

APPROVED:

_____
James G. Boyd, Mayor

ATTEST:

_____
Carey E. Danen, City Clerk

Ayes: _____
Nays: _____
Board/Committee Approval: 09/14/2021

DEVELOPMENT AGREEMENT REGARDING THE SALE AND PURCHASE OF PROPERTY BETWEEN THE CITY OF DE PERE AND BELMARK INC.

[Part of Parcels ED-F0083; ED-F0082and ED-D43-1)

THIS AGREEMENT made and entered into this ____ day of _____, 2021, by and between the City of De Pere, Wisconsin, a municipal corporation ("City") and Belmark Inc., a Wisconsin corporation ("Developer"), together "the Parties".

RECITALS

WHEREAS, City owns certain Industrial Park property within its corporate limits and wishes to develop a portion of this Industrial Park; and

WHEREAS, pursuant to Wis. Stats. §66.1105, the City has created Tax Incremental Financing District #17 ("TID #17" or "District") as and for the benefit of industrial and other development within the District; and

WHEREAS, Developer wishes to purchase a 15.608 +/- acre parcel located in TID #17 to allow Developer to construct an approximately 140,000 Square foot manufacturing and office facility (Plant #7) for its existing manufacturing business operations; and

WHEREAS, the intended manufacturing facility construction is consistent with the Project Plan for TID #17 and will be beneficial to the City; and

WHEREAS, allowable project costs under Wis. Stats. §66.1105(2) (f) include, among other things, site assembly reimbursement grant incentives and other cash reimbursement grants when made pursuant to a signed development agreement; and

WHEREAS, Developer's ability to develop this site to expand its manufacturing business in the City would not be viable and this development would not occur but for the City's

commitment to reimburse significant site development expenses associated with said facility construction expenses; and

WHEREAS, the Development described above and more fully in this Agreement will benefit the City and the public for a number of reasons, including but not limited to an increase in the City's tax base, increased employment opportunities, and the vitalization of TID #17, all of which will collectively promote the general welfare of the City; and

WHEREAS, to further the development of TID #17, and to receive the benefits which accrue from such development, the City is willing to provide financial assistance as set forth in this Agreement and has determined that the Agreement is in the public interest.

NOW, THEREFORE, in consideration of the foregoing and mutual covenants and promises contained herein and other good and valuable consideration, the receipt of which is acknowledged, the undersigned hereby agree as follows:

I. DEFINITIONS

A. Assessed Value means the value placed upon the Building Development as determined pursuant to Wisconsin Statutes, Chapter 70. The projected full Assessed Value for the Building Development is seven million five hundred thousand and no/00 dollars ($7,500,000.00).

B. Available Tax Increment means not more than 52.6% of the actual amount of yearly Tax Increment from TID #17 generated by and attributable to the Building Development.

C. **Building Development** means the Subject Property together with the Project. A preliminary site plan for said facility, attached as Draft Exhibit B, is anticipated to be reviewed at the October 25, 2021 City Plan Commission meeting. Such final site plan (Final Exhibit B) as is approved, modified or conditioned by the Plan Commission shall replace Draft Exhibit B.

D. **Certificate of Occupancy** means the certificate issued by the Development Services Department upon completion of the Building Development so as to permit occupancy of the same.

E. **Commence Construction** means physical work at the Subject Property has occurred such that the site is excavated and footing and foundation installation is underway.

F. **Deficit Payment** means the payment required of Developer under Section III.E.3. if the Minimum Annual Tax Payment of $133,020 is not made.

G. **Developer** means Belmark LLC, a Wisconsin corporation.

H. **District and/or TID #17** means City of De Pere Tax Increment Financing District No. 17. TID #17 is statutorily scheduled to close as of March 23, 2043.

I. **Minimum Annual Property Tax Payment** means the minimum yearly total real and personal property tax payment owing on the Building Development commencing with the 2023 tax year (payable in 2024.) The Minimum Annual Property Tax Payment under this Agreement is one hundred thirty-three thousand twenty and no/100 dollars ($133,020.00).

J. Payment Date means November 1 of each year commencing on November 1, 2024 and terminating November 1, 2042.

K. Project means the warehouse and office improvements of approximately 142,000 square feet with code appropriate façade materials as approved by the City Plan Commission.

L. Project Costs means those expenditures and costs defined in Wis. Stats. §66.1105(2) (f).

M. Project Incentives means the Site Assembly Grant and the Project Cost Reimbursement Grant provided to Developer as set forth in Paragraph IV.A.

N. Subject Property means the real property described in Paragraph II.A. and Exhibit A.

O. Substantially Complete or Substantial Completion means, with respect to the Project, that Developer has sufficiently completed the Project so that a Certificate of Occupancy has been issued by the City Development Services Department for the Project. Substantial completion shall occur on or before July 1, 2023.

P. Term of Agreement means the duration of TID #17.

II. PURCHASE OF REAL ESTATE

A. The Subject Parcel. Developer agrees to purchase, and City agrees to sell, the 15.608 acre parcel of real estate legally described as:

NEED LEGAL

such property being shown as Lot 40 on the attached Exhibit A and identified in this Agreement as the Subject Property.

B. Purchase Price. The purchase price for the Subject Property shall be thirty thousand and no/100 dollars ($30,000.00) per acre, plus each fraction thereof, for a total purchase price of four hundred sixty-eight thousand two hundred forty and no/100 dollars ($30,000 x 15.608 = $468,240.00). City shall provide Developer with a Site Assembly Cost Reimbursement Grant in said amount at closing as set forth in Section

C. Municipal Improvements and Utilities.

1. The purchase price for the Subject Property covers and includes a 2070 linear foot extension of Commerce Drive from its current location adjacent to 1899 Commerce Drive (Parcel ED-344-102-5) to Rockland Road. Such extension consists of the following improvements: concrete street, including curb and gutter; storm sewer (5 year maximum discharge); sanitary sewer; municipal water; and the following private utilities: electric, natural gas and telecommunication services.

2. The purchase price is not intended to and does not cover extension of municipal improvements from their location in City right-of-way onto the Subject Property. Developer shall coordinate the location of necessary laterals with the City Engineering Division for connection to any such municipal improvements.

3. Subject to *force majeure*, the Commerce Drive extension improvements shall be completed on or before October 1, 2022.

D. Closing Procedure. Closing shall take place at the City Attorney's Office, De Pere City Hall, 2d Floor, on or before November 5, 2021 unless the Parties agree otherwise in writing. The following shall constitute contingencies and conditions precedent to Developer's obligation to close on its purchase of the Subject Property, each of which must be satisfied or waived in writing by Developer prior to closing:

1. **Evidence of Title/Title Defects.** City shall, at its own expense, provide title insurance for the property to be conveyed and shall forward a copy of the commitment of such title insurance to Developer at least ten (10) calendar days prior to closing. The commitment shall be for an owner's policy of title insurance in the amount of the purchase price, naming Developer as the intended insured, written by a responsible title insurance company licensed in the State of Wisconsin with an extended coverage and gap endorsement showing title to the property to be marketable. City shall, at its cost and expense, cause the deletion of all standard title insurance exceptions to such title insurance policy, with the exception of those exceptions which would be removed by an ALTA/ACSM Minimum Survey. If Developer gives City notice of any title defects prior to the closing which are not acceptable or if the commitment does not contain the extended coverage endorsement, City shall use its best effort to cure such defects. If any such defects are not cured by the date of closing, Developer may terminate this Agreement or

reschedule the closing at its option.

2. Closing Costs. City shall pay all closing costs usually and customarily paid by sellers of property in Wisconsin, including the cost of the title insurance as provided herein.

3. Conveyance of Title. City shall convey good title to Developer by good and sufficient warranty deed as of the date of closing, free and clear of liens and encumbrances except the following:

a. Municipal and zoning ordinances, provided the same do not restrict or interfere with the intended use of the property.

b. Easements of record, provided the same do not restrict or interfere with the intended use of the property.

c. Obligations contained in this Agreement.

E. Access Prior to Closing. City shall permit Developer to access the Subject Property prior to closing at no cost to Developer for the purpose of site examination and testing as deemed reasonable by Developer. Developer agrees to and shall hold City harmless for any and all injury to Developer, its respective agents or employees, City's agents, employees or third parties, or any properties or interest of any of the above-referenced persons occasioned as a result of Developer's site examination and testing activities as contemplated by this section. The hold harmless provision of this paragraph is intended to include all costs of defense, including reasonable attorney fees.

F. Environmental Representations. City made a good faith inquiry into the environmental condition of the Subject Property upon its purchase and has procured

a Phase I Environmental Assessment, which assessment has been forwarded to Developer for review. City makes the following representations based on City's present knowledge after such reasonable inquiry as to the condition of the Subject Property:

1. Pending Environmental Law Litigation. City has not violated, is not violating, and has not been threatened with or received notice or charge asserting any violation of the Federal Solid Waste Disposal Act, the Federal Clean Air Act, the Federal Clean Water Act, the Federal Resource Conservation Recovery Act of 1976 ("RCRA"), the Federal Comprehensive Environmental Responsibility Cleanup and Liability Act of 1980 ("CERCLA"), the Toxic Substance Control Act of 1976, or any other federal, state, local, or foreign laws, including the rules and regulations thereon regulating or otherwise affecting the environment ("Environmental Laws") as the same may have been amended prior to the date thereof. The City has no reason to believe that any asbestos, urea-formaldehyde, or polychlorinated biphenyl is present at or under the Subject Property.

2. Disposal of Substances. City has not disposed of any substances in any manner on the Subject Property which may form the basis for any present or future claim based upon current environmental laws of any demand or action seeking cleanup of any site, location or body of water, surface or subsurface, under any environmental laws which may subject City, Developer or the Subject

Property to claim for damages.

3. Septic Systems/Landfill. City does not believe that any septic systems exist on, in, or under the Subject Property. City has not used the Subject Property as a landfill or dump site which involved the disposal of solid waste in a manner which may materially impact the value of the Subject Property nor does City have any reason to believe that any third party has so used the Subject Property.

4. Above or Underground Storage Tanks. No above or underground storage tanks containing either a "regulated substance" (as defined in 40 CFR, Section 280.12), or "hazardous waste" (as defined under RCRA) have been installed in the Subject Property by City or its agents or employees. City does not believe that any such tanks existed on or under the Subject Property at any time in the past. At no time during City's ownership or use of the Subject Property have "hazardous substances" (as defined under CERCLA) or "hazardous waste" (as defined under RCRA), or "petroleum based substances" (as defined in 40 CFR, Section 280.12) been spilled, leaked, discarded, or otherwise deposited on the Subject Property. City has no reason to believe that such spill, leak, discharge, or deposit occurred prior to City's ownership or use of the Subject Property. City has no reason to believe that any of the property is contaminated by "regulated substances" (as defined in 40 CFR, Section 280.12) or has "hazardous waste" (as defined in RCRA) originated from off-site sources of such substances.

G. Flood plain. The Subject Property is not currently identified as flood plain under

Chapter 15 De Pere Municipal Code.

H. Wetlands. The City has provided developer with a copy of a wetland delineation report prepared by NES Ecological Services, a Division of Robert E Lee & Associates Inc. dated August 17, 2020.

I. Extent of Representations. Other than the matters disclosed in the Phase I Environmental Assessment and the representations of this Section, City makes no representations in regard to the condition of the Subject Property.

J. Provisions to Survive Closing. The representation provisions of this section shall survive the closing of this transaction.

III. DEVELOPER OBLIGATIONS

A. Plan Commission Site Plan Approval.

1. Developer shall take all steps necessary to obtain site plan approval for the Project to enable Project construction to commence so that the same is completed within the timeframe set forth in this Agreement. All terms and conditions of the City Plan Commission Project site plan approval as set forth in the Commission approval letter issued by the Development Services Department are/will be incorporated by reference into this Agreement as Final Exhibit B.

2. The Project shall be constructed in compliance with all City codes, including the City's Building Code and the City's Planning and Development Standards for the Business Park together with the

conditions/requirements of the City Plan Commission. If the provisions of this paragraph are not complied with, the City may proceed as provided in Section III.C. below.

B. Commencement of Construction and Substantial Completion. Developer shall Commence Construction of the Project so that it is Substantially Completed consistent with the Project Completion requirements of Paragraph III.D.

C. Failure to Commence Construction or Substantially Complete.

1. **Notice and Cure.** If, in the reasonable discretion of City, Developer has not complied with the provisions of Paragraphs III.A. or B., above, City may notify Developer of such failure.

2. **Repurchase of Subject Parcel or Return of Site Assembly Grant**. If after thirty (30) days of mailing of such notice Developer has not cured the default, City may, in its sole discretion, either repurchase the property or require that the Site Assembly Grant to Developer be returned to City as follows:

a. If the City determines to repurchase the Subject Property, it is entitled to do so for the price paid for the property, less the Site Assembly Grant paid to Developer, real property taxes due and liens or judgments of record. Developer shall, in addition, pay all usual and customary closing costs of a seller of property in Wisconsin. The parties acknowledge that this calculation may result in a payment from Developer to City upon the City's repurchase of the Subject Property.

b. If the City repurchases the Subject Property, all

improvements to the real property shall become that of the City and Developer shall remain liable and hold the City harmless for any lien, claim, or judgment which may arise against the Subject Parcel as a result or consequence of Developer's ownership or construction efforts thereon.

c. If the City determines to not repurchase the Subject Property, Developer, on behalf of its successors and assigns agrees to and shall repay City the Site Assembly Grant paid to Developer, plus interest thereon at the statutory rate from the date the Site Assembly Grant was made to the date repaid. Should Developer fail to do so within 60 days of City's demand therefore, Developer agrees that City may obtain a Judgment against it for the amount of Site Assembly Grant advanced plus said interest.

d. Upon either the repurchase of the Subject Property by City or the repayment of the Site Assembly Grant, plus said interest, this Agreement shall terminate and the Parties shall have no further obligations to each other except such obligations that expressly survive termination of this Agreement.

3. **Force Majeure.** If Developer is delayed from achieving Substantial Completion as required in this Agreement, and as referred to in this paragraph, due to circumstances beyond the reasonable control of Developer, including, but not limited to, strikes, Acts of God, or another force majeure event, the rescission and repurchase or return of Site Assembly Grant provisions of this sub-paragraph shall be postponed by the period of such delay. This paragraph is intended to be in addition to all other remedies available to the City at law or equity. This paragraph shall not apply to the dates applicable to the Minimum Assessed Value under Section III.E.1 or the Minimum Annual Property Tax Payment under Section III.E.3.

D. Substantial Completion. The project shall be sufficiently complete such that a certificate of occupancy has been issued and subject to full Assessed Value as of July 1, 2023.

E. Minimum Assessed Value and Minimum Annual Property Tax Warranty

1. **Minimum Assessed Value.** The Assessed Value of the Building Development as of January 1, 2023 will be not less than seven million five hundred thousand and no/100 ($7,500,000.00). To that end, Developer, for itself and its respective successors and assigns, hereby waives all right to appeal the Assessed Value of the Building Development, whether to the City Board of Review, the State Department of Revenue or any other venue, to assert a claim of unlawful tax, assert a palpable error, or otherwise challenge under any existing or newly created right in the future under Wisconsin or Federal laws, the value of the Building Development below the $7,500,000.00 value for the duration of TID #17.
2. **Property to Remain Taxable.** For the duration of the life of TID #17, Developer hereby agrees, on its behalf and on behalf of its successors and assigns, that it shall not, without the prior written consent of City, which consent shall be within the sole discretion of the City, sell or lease any portion of the Project or Building Development to an entity whereby such sale or lease would cause such portion of the Project or Building Development to become exempt from real or personal property taxation.

This obligation, as well as the other obligations of this Agreement, shall be binding upon all of Developer's successors and assigns. Developer further agrees to place a restriction in any deed conveying the Project or the Building Development during the term of this Agreement prohibiting any use of such property during the term of this Agreement which would cause the Project or the Building Development or any portion thereof to become tax exempt. Should the Project or Building Development nevertheless become tax exempt, Developer, for itself and its respective successors and assigns, hereby agrees that the Minimum Annual Tax Payment shall nonetheless be made in accordance with Section III.E.3.

3. **Minimum Annual Property Tax Payment.**

Developer, for itself and its successors and assigns, obligates itself to pay the Minimum Annual Property Tax Payment of not less than one hundred thirty-three thousand twenty and no/100 ($133,020.00) in tax on the real and personal property comprising the Building Development, commencing with the 2023 tax year (payable in 2024.) Should Developer's Annual Property Tax Payment for any tax year on and after January 1, 2024, not meet the $133,020 Minimum Annual Property Tax Payment, Developer, and its successors and assigns, shall make a Deficit Payment to the City equal to the difference between $133,020 and the Annual Property Tax Payment for each year the Minimum Annual Property Tax Payment is not met. The Deficit Payment shall be due and payable in full on or before July 31 of each year

due (commencing with 2024). If not paid in full by said date, the Deficit Payment amount shall be deducted from any Project Cost Reimbursement Grant due Developer under Section IV.A.2.a.

IV. CITY OBLIGATIONS

A. Project Incentives.

1. **Site Assembly Grant.** City shall provide Developer with a Site Assembly Grant of $468,240.00 at the closing on the purchase of the Subject Property as provided in Paragraph II.B.

1. **Project Cost Reimbursement Grant.** Developer agrees and is willing to construct the Project but requires City's financial assistance in doing so. City believes that the project will substantially benefit the city, and further believes that providing the requested assistance is necessary for the Project to move forward and is therefore willing to provide Developer a Project Cost Reimbursement Grant in the amount not to exceed one million three hundred thirty thousand one hundred eighty-nine and no/100 ($1, 330,189.00)(net present value).

    a. City shall yearly during the nineteen year period commencing 2024 through and including 2042, determine the amount of Developer's Annual Property Tax Payment made for such year. Provided Developer has paid not less than the Annual Property Tax Payment required under Section III.E.3 ($133,020) in such year, City shall reimburse Developer 1/19th of the Project Cost Reimbursement Grant, namely seventy thousand the dollars and no/100 ($70,010.00)

    b. If Developer, in any year, be obligated to pay a Deficit Payment in any year but fail to do so in the timeframe required in

Section III.E.3., the unpaid Deficit Payment amount shall be subtracted from the Project Cost Reimbursement Grant prior to any payment of the same to Developer for that year.

c. All installments of the Project Cost Reimbursement Grant shall be subject to annual appropriation of such payment by the Common Council, payable to Developer, in annual payments, on the first of November of each year commencing on November 1, 2024, and through and including November 1, 2042. To the extent that on any Payment Date the City is unable to make a payment from the Available Tax Increment due to an absence of Available Tax Increment, such failure shall not constitute a default under this Agreement. The amount of such deficiency shall be deferred and shall be due on the next Payment Date on which the city has Available Tax Increment and if such deficiency has not been paid in full by the final scheduled Payment Date then the City shall have no obligation to pay such deficiency. In no case, however, shall the City's obligation to make payments hereunder, exceed $1, 330, 189.00 nor shall the City's obligation hereunder extend beyond the final authorized Payment Date for TID #17, as that date may be extended from time to time. Upon termination of TID #17, the payment obligation shall terminate and be discharged, and the City shall have no obligation and incur no liability to make any payments hereunder, after such date.

d. The Project Cost Reimbursement Grant shall not be payable from or constitute a charge upon any funds of the City, and the City shall not be subject to any liability thereon or be deemed to have obligated itself to pay thereon from any funds except the Available Tax Increment which has been appropriated for that purpose, and then only to the extent and in the manner herein specified. The City covenants and agrees that the Available Tax Increment shall not be appropriated for any other purpose if not appropriated for this Agreement until the same has been paid or terminated as provided herein.

2. **Conditions Precedent to Project Cost Reimbursement Grant Obligations**. In addition to all other conditions and requirements set forth in this

Agreement, the obligations of the City under this Development

Agreement are conditioned upon the satisfaction of each and every of the following conditions:

a. On or before the issuance of the Certificate of Occupancy, Developer, at its cost, will provide construction costs data to City, certified by Developer as accurate and complete and shall be reasonably acceptable to the City to confirm that the construction costs incurred in the Project conform to the anticipated $20,000,000 estimate upon which the Project Cost Reimbursement Grant value of $1,330,189.00 is based.

b. No uncured default, or event which with the giving of notice or lapse of time or both would be a default, shall exist under this Agreement. Developer shall not be in default (beyond any applicable period of grace) of any of its obligations under any other material agreement or instrument to which Developer is a party or an obligor, which would prevent its performance hereunder.

c. All submissions given to the City to satisfy the conditions contained in this paragraph must be satisfactory in form and content to the City, in its reasonable discretion, unless otherwise specifically stated.

V. DEFAULT PROVISIONS

A. Breach and Cure. Any provision of this Agreement which does not contain a specific remedy shall be resolved as provided hereunder. If a party believes that a provision of this Agreement has been breached, it shall supply the party alleged to have breached this Agreement and the other party with written notice informing the alleged breaching party that it has thirty (30) days to cure such breach. If there is no cure of that breach, any party may bring any action available for any remedy provided in law or equity.

B. Specific Performance Where Remedy Provided. Where a remedy is specifically provided in this Agreement, in the event any party fails to perform in compliance with such remedy provision or unreasonably delays in performing thereunder and such delay or failure causes damage to another party, nothing in this Agreement shall prevent one party from maintaining an action in specific performance to compel the remedy, demanding damages for any injury caused by the failure of the other party to act in compliance with such remedy provision within a reasonable time or any other remedy or collection of any other costs available in law or equity.

VI. MISCELLANEOUS

A. Obligations to run with the land. The obligations contained herein shall run with the land and are binding for the Term of this Agreement on all subsequent owners of the Project and of the Subject Parcel, as applicable. This Agreement and any Amendment thereto shall be recorded by City with the Brown County Register of Deeds.

B. Assignment. No party may assign this agreement except upon prior written consent of all Parties thereto, including acknowledgement by the assignee of the obligations contained in this agreement and consent to the same by the other party and by the De Pere Common Council.

C. Contractual Interpretation. The paragraphs headed by Roman Numerals in this contract are referred to as Sections and are intended to include, as categories thereunder, lettered paragraphs. The lettered paragraphs of this Agreement are to be referred to as paragraphs and the numbered paragraphs, subparagraphs. The Section,

paragraph, and subparagraph headings of this Agreement are for convenience of reference only and shall not limit or otherwise affect or be used in the construction of any terms of the provisions of this Agreement.

D. Notices. Unless otherwise specifically addressed in this Agreement, all notices required by this Agreement must be in writing. All notices of breach or termination as required in this Agreement shall be mailed by certified mail to the addresses below and shall be deemed received on the date of mailing. All other notices required under this Agreement may be sent by regular mail. All notices and communications shall be addressed to the parties hereto at their respective addresses set forth and shall be deemed received on the date of postmark:

1. If Developer:
   Belmark Inc.
   Karl Schmidt
   Street address
   De Pere, WI 54115

   With a copy to:

   Please Provide

2. If to City:
   City of De Pere
   Attn: City Clerk
   335 South Broadway Street
   De Pere, WI 54115

   With a copy to:
   City of De Pere
   Attn: City Administrator
   335 South Broadway Street
   De Pere, WI 54115

B. Law Governing. This agreement shall be construed in accordance with the laws of the State of Wisconsin.

C. Entire Agreement. This Agreement contains all agreements, terms, covenants, conditions, warranties, and a representation made or entered into by and between the parties and supersedes all prior discussions and agreements, whether written or oral, between the parties and constitutes the sole and entire agreement between the parties with respect thereto. This agreement may not be modified or amended unless such modification or amendment is set forth in writing and executed by all parties hereto.

D. All Parties have contributed to the drafting of this Agreement. In the event of a controversy, dispute or contest over the meaning, interpretation, validity or enforcement of this document or any of its terms or conditions, there shall be no inferences, presumptions or conclusion drawn whatsoever against any Party by virtue of that Party having drafted the document or any portion thereof.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed as of the date and year first written above.

SIGNATURES FOLLOW ON NEXT PAGE

Belmark Inc.
By:

Signature
Printed Name/Title:

Signature
Printed Name/Title:

STATE OF WISCONSIN)
)SS.
BROWN COUNTY)

Personally came before me this ____ day of _____, 2021, the above _____, and _____ known as the person(s) who executed the foregoing instrument and acknowledged the same.

_____
Notary Public:
My Commission expires: _____

City of De Pere
By:

James G. Boyd, Mayor

Carey E. Danen, City Clerk

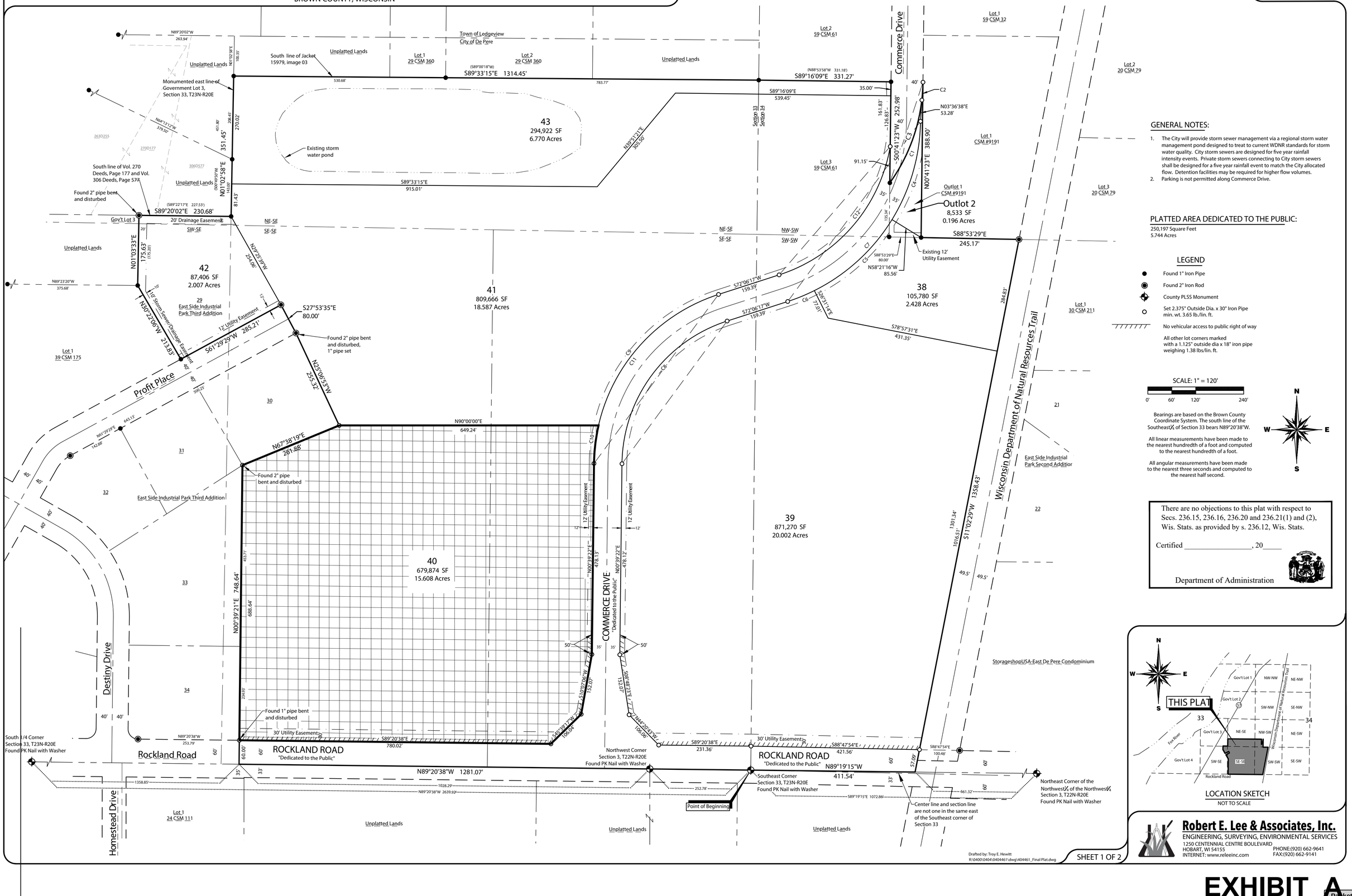
STATE OF WISCONSIN)
)SS.
BROWN COUNTY)

Personally came before me this ____ day of _____, 2021, the above named James G. Boyd, Mayor and Carey E. Danen, City Clerk, known as the persons who executed the foregoing instrument and acknowledged the same.

_____
Notary Public:
My Commission expires:_____

EAST SIDE INDUSTRIAL PARK FOURTH ADDITION

ALL LOT 29, EAST SIDE INDUSTRIAL PARK THIRD ADDITION, VOLUME 21 OF PLATS, PAGE 117, DOCUMENT NUMBER 1747462, BEING PART OF GOVERNMENT LOT 3, THE SOUTHWEST ¼, THE SOUTHEAST ¼, THE SOUTHEAST ¼ OF THE SOUTHEAST ¼ AND PART OF THE NORTHEAST ¼ OF THE SOUTHEAST ¼, ALL IN SECTION 33, T23N-R20E, ALL OF OUTLOT 1, CERTIFIED SURVEY MAP 9191, DOCUMENT NUMBER 2912206, BEING PART OF THE NORTHWEST ¼ OF THE SOUTHWEST ¼, SECTION 34, T23N-R20E, ALL OF LOT 3, VOLUME 59 OF CERTIFIED SURVEY MAPS, PAGE 61, MAP NUMBER 8392, DOCUMENT NUMBER 2654678, BEING PART OF THE NORTHWEST ¼ OF THE SOUTHWEST ¼, SECTION 34, T23N-R20E, PART OF VACATED PROFIT PLACE AND PART OF VACATED COMMERCE DRIVE AND PART OF THE NORTHEAST ¼ OF THE SOUTHEAST ¼ AND PART OF THE SOUTHEAST ¼ OF THE SOUTHEAST ¼, SECTION 33, T23N-R20E AND PART OF THE SOUTHWEST ¼ OF THE SOUTHWEST ¼, SECTION 34, T23N-R20E, CITY OF DE PERE, BROWN COUNTY, WISCONSIN



GENERAL NOTES:

1. The City will provide storm sewer management via a regional storm water management pond designed to treat to current WDNR standards for storm water quality. City storm sewers are designed for five year rainfall intensity events. Private storm sewers connecting to City storm sewers shall be designed for a five year rainfall event to match the City allocated flow. Detention facilities may be required for higher flow volumes.
2. Parking is not permitted along Commerce Drive.

PLATTED AREA DEDICATED TO THE PUBLIC:

250,197 Square Feet
5.744 Acres

LEGEND

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

SCALE: 1" = 120'

0' 60' 120' 240'

Bearings are based on the Brown County Coordinate System. The south line of the Southeast¼ of Section 33 bears N89°20'38"W.

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

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

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

Certified _____, 20____

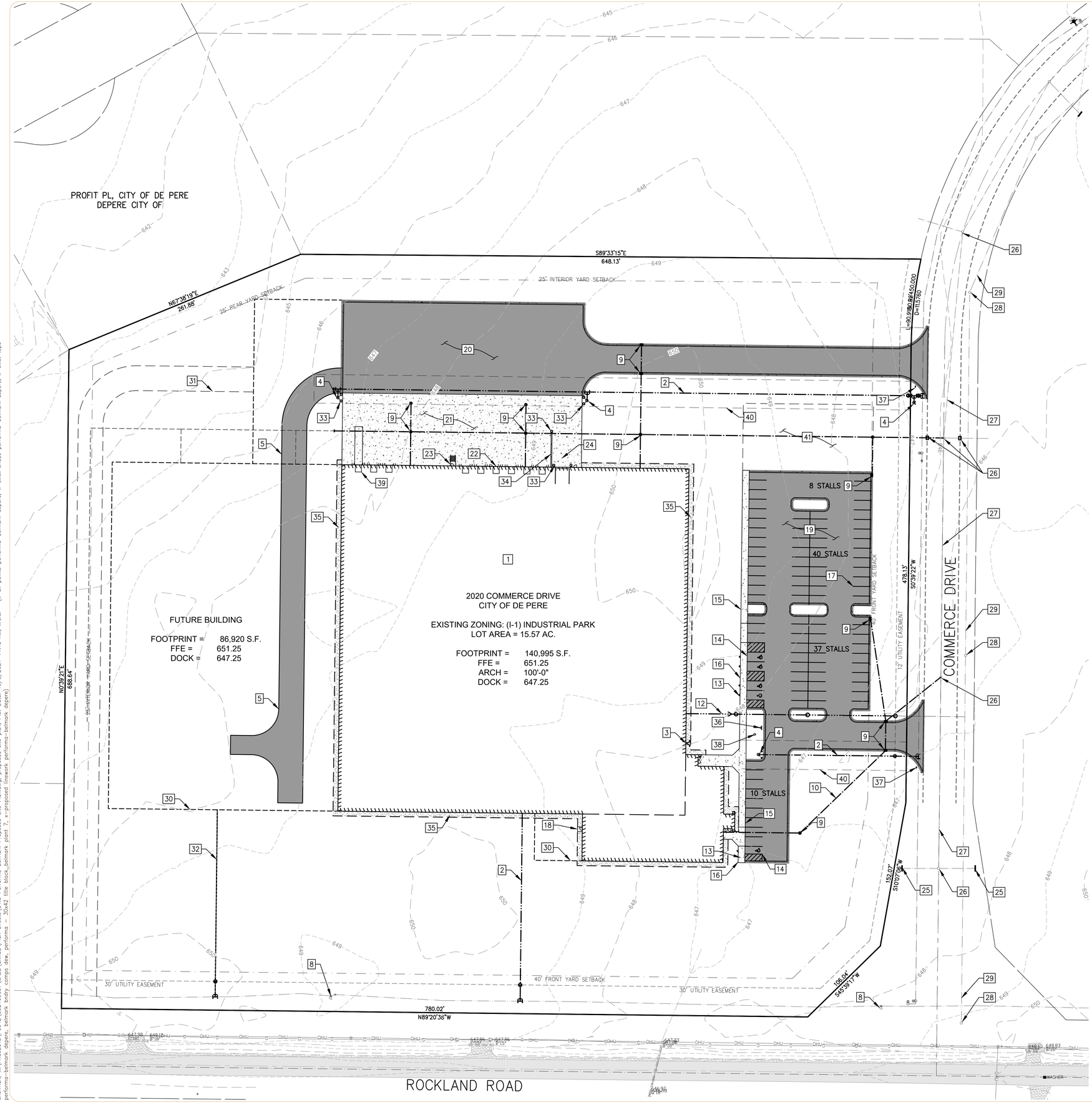
Department of Administration

LOCATION SKETCH
NOT TO SCALE

Robert E. Lee & Associates, Inc.
ENGINEERING, SURVEYING, ENVIRONMENTAL SERVICES
1250 CENTENNIAL CENTRE BOULEVARD
HOBART, WI 54155
INTERNET: www.releeinc.com
PHONE:(920) 662-9641
FAX:(920) 662-9141

Drafted by: Troy E. Hewitt
R:\0400\0404\040461\dwg\404461_Final Plat.dwg

EXHIBIT A



PROJECT INFORMATION

PROJECT NAME: BELMARK PLANT #7

PROPERTY ADDRESS: 2020 COMMERCE DRIVE, CITY OF DE PERE
BROWN COUNTY, WISCONSIN

PARCEL NUMBER: TBD

LEGAL DESCRIPTION: TBD

EXISTING ZONING: I-1 INDUSTRIAL PARK DISTRICT

CONSTRUCTION TYPE:

FIRE SUPPRESSION: FULLY SPRINKLERED

AREA SUMMARY

	DESCRIPTION	S.F.	ACRES	%
	TOTAL PROPERTY	678,238	15.57	100%
A.	**EXISTING SITE**			
	EXISTING IMPERVIOUS	0	0.00	0%
	EXISTING GREENSPACE	678,238	15.57	100%
B.	**PROPOSED CONSTRUCTION**			
	BUILDING FOOTPRINT	140,995	3.24	20.8%
	PAVEMENT/SIDEWALK/GRAVEL	122,409	2.81	18.0%
	TOTAL IMPERVIOUS	263,404	6.05	38.8%
	GREEN SPACE PROVIDED	414,834	9.52	61.2%

PARKING CALCULATION SUMMARY

REQUIREMENTS			
OFFICE	4 SPACES PER 1,000 S.F.		
MANUFACTURING	1 SPACE PER 2 EMPLOYEES		
	PLUS 1 SPACE PER COMPANY OWNED TRUCK		
	PLUS VISITOR PARKING		
STALL CAULCATIONS		# REQ'D	
OFFICE AREA (S.F.)	9646	39	
# EMPLOYEES (per shift)	50	25	
# TRUCKS	9	9	
VISITOR PARKING	10	10	
REQUIRED STALLS		**83**	
PROVIDED STALLS		**95**	
PROVIDED ADA		5	

SITE PLAN KEY NOTES:

1. PROPOSED BUILDING – REFER TO ARCHITECTURAL PLANS FOR ADDITIONAL INFORMATION.
2. PROPOSED WATER SERVICE LATERAL (FIRE & DOMESTIC).
3. PROPOSED FIRE DEPARTMENT CONNECTION.
4. PROPOSED HYDRANT. REFER TO UTILITY PLAN.
5. FIRE ACCESS DRIVE. REFER TO CONSTRUCTION DETAILS.
6. PROPOSED TRANSFORMER.
7. PROPOSED GAS SERVICE.
8. EXISTING HYDRANT.
9. STORM SEWER STRUCTURE (TYPICAL). REFER TO UTILITY PLAN.
10. STORM SEWER PIPE (TYPICAL). REFER TO UTILITY PLAN.
11. STORM SEWER LATERAL (TYPICAL). REFER TO UTILITY PLAN.
12. PROPOSED SANITARY LINE (DOMESTIC WASTE).
13. ADA ACCESSIBLE ROUTE TO BE MAINTAINED CLEAR AT ALL TIME WITH A FINAL PAVING SLOPE NOT EXCEEDING 1:50 TYPICAL.
14. HANDICAP ACCESSIBLE PARKING STALLS. HANDICAP ACCESSIBLE PARKING STALL SIGNS/BOLLARDS REQUIRED. REFER TO CONSTRUCTION DETAILS.
15. CURB FACED CONCRETE SIDEWALK– REFER TO CONSTRUCTION DETAILS.
16. THICKENED EDGE CONCRETE SIDEWALK– REFER TO CONSTRUCTION DETAILS.
17. 4" PAINT STRIPE (YELLOW) TYPICAL
18. CONCRETE STOOP. REFER TO ARCHITECTURAL PLANS FOR EXACT SIZE AND LOCATION
19. ASPHALT PAVEMENT (LIGHT DUTY). REFER TO CONSTRUCTION DETAILS.
20. ASPHALT PAVEMENT (HEAVY DUTY). REFER TO CONSTRUCTION DETAILS.
21. CONCRETE PAVEMENT – REFER TO CONSTRUCTION DETAILS.
22. LOADING DOCKS (OFF STREET LOADING SPACE) REFER TO ARCHITECTURAL PLANS FOR ADDITIONAL INFORMATION.
23. STAIRS. REFER TO ARCHITECTURAL AND STRUCTURAL PLANS FOR ADDITIONAL INFORMATION.
24. RAMP TO DRIVE IN OVERHEAD DOOR.
25. CULVERT PIPES/CROSS DRAINS (BY OTHERS).
26. STORM SEWER STRUCTURE (BY OTHERS).
27. STORM SEWER PIPE (BY OTHERS).
28. SANITARY SEWER STRUCTURE (BY OTHERS).
29. SANITARY SEWER PIPE (BY OTHERS).
30. FUTURE BUILDING.
31. FUTURE FIRE ACCESS DRIVE.
32. FUTURE WATER SERVICE LATERAL.
33. 6" PIPE BOLLARD WITH POLY SLEEVE. REFER TO CONSTRUCTION DETAILS.
34. RETAINING WALL. REFER TO STRUCTURAL PLANS.
35. PERIMETER ROCK EDGING. REFER TO LANDSCAPING PLANS.
36. EMPLOYEE / VISITOR PARKING SIGN. REFER TO ARCHITECTURAL PLANS.
37. PROPOSED STOP SIGN.
38. PROPOSED FLAG POLE.
39. WASTE COMPACTOR.
40. PROPOSED 30' WIDE WATERMAIN EASEMENT.
41. FUTURE PARKING.

NORTH

40 20 0 40
SCALE – FEET

DRAFT
EXHIBIT B

PRELIMINARY - NOT FOR CONSTRUCTION

NO.	DESCRIPTION	DATE

McMAHON ENGINEERS ARCHITECTS
McMAHON ASSOCIATES, INC.
1445 McMAHON DRIVE NEENAH, WI 54956
Mailing: P.O.BOX 1025 NEENAH, WI 54957-1025
PH 920.751.4200 FX 920.751.4284 MCMGRP.COM

PLANT 7
Belmark Inc.
De Pere, WI 54115

Building Excellence

belmark inc
Label Solutions to Business Problems®

Performa
124 N. BROADWAY, P.O. BOX 1156
DE PERE, WISCONSIN 54115
PH 920-336-9380 FAX 920-339-2889 www.performainc.com

PROPOSED SITE PLAN

DRAWN	CHK'D
SKH	RJW
DATE	SCALE
10/01/21	AS NOTED
DRAWING NO.	
C1.4	
PROJECT NO.	REV.
P0942 092100657	—

sherman, W:\PROJECTS\P0942\092100657\CADD\Civil3D\Plan Sheets\C1.3 Performa Belmark Proposed Site Plan.dwg, proposed site plan, Plot Date: 10/8/2021 11:13 AM, xrefs: (x-all points performa-belmark depere, x-exist shade performa-belmark depere, x-exist topo performa-belmark depere, belmark entry comps dev, performa – 30x42 title block_belmark plant 7, x-proposed linework performa-belmark depere)

Exhibit C: Tax Increment Cash Flow

Parcel ID: TBD
Owner/Developer: Belmark
Created/Revised: 8/30/2021

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

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

CITY OF DE PERE
MEMO

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

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

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

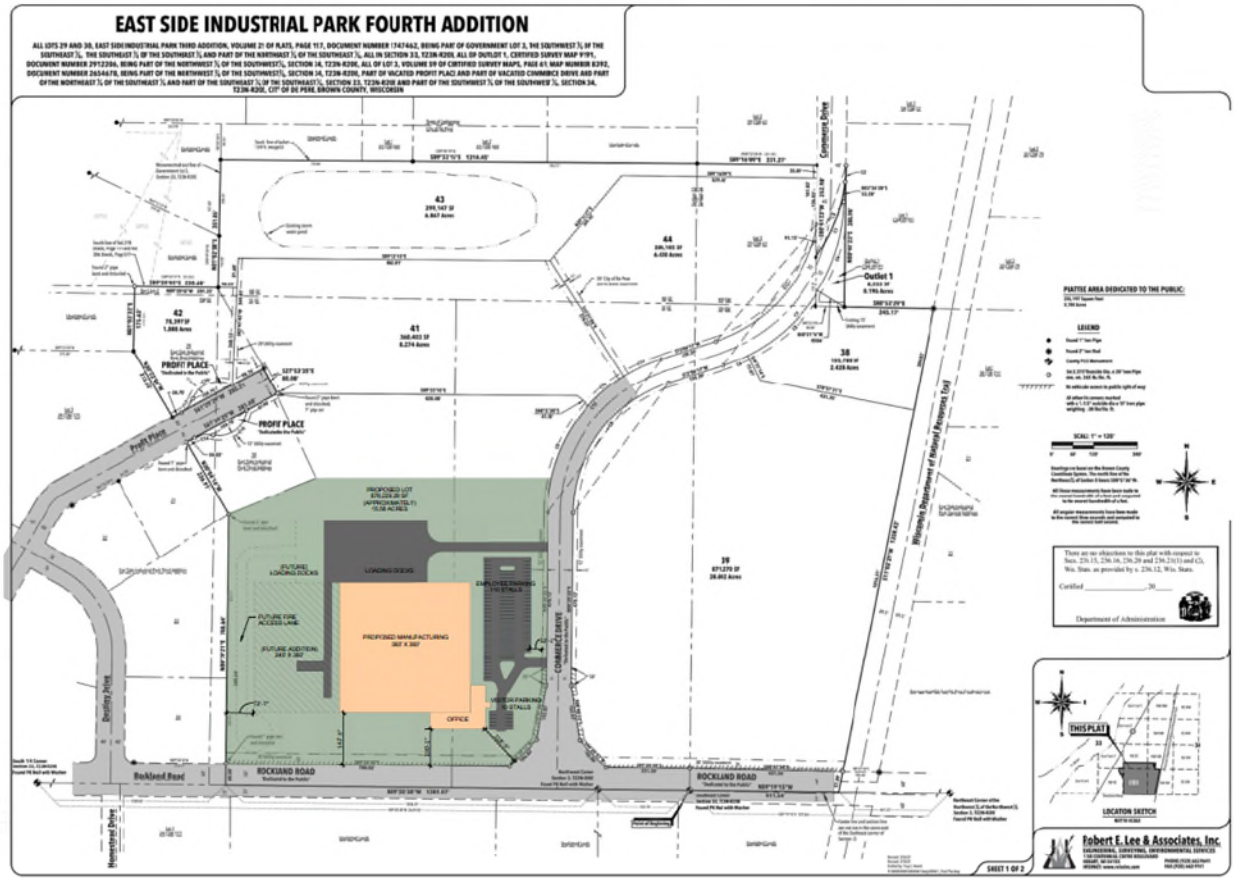
Intended Use, Site Plan and Building Development: Per Belmark request letter:

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



Proposed Development

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



BELMARK SITE INFORMATION SUMMARY:

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

Requested Financial Assistance

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

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

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

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

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

PROPOSED DEVELOPMENT TERMS

Developer Obligations:

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

City Obligations:

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

Project Incentive Option – Land Grant and Developer Grant

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

Label Solutions to Business Problems®

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

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

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

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

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

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

City of De Pere, Wisconsin

Request For Common Council Action

MEETING DATE:	**October 19, 2021**
DEPARTMENT:	**Finance Department**
FROM:	**Joe Zegers**
SUBJECT:	**Presentation of and action on 2020 Executive Audit Summary and Financial Statements.**

The Finance-Personnel Committee voted unanimously to recommend approval of this item at its October 12, 2021 meeting.

ATTACHMENTS:

- 2020 Audit Presentation Memo-Updated 10-13-21 (PDF)
- 2020 Signed Executive Summary City of De Pere_10.12.21 (PDF)
- 2020 Signed Final Report and Financial Statements City of De Pere_10.12.21 (PDF)

To: Honorable Mayor and Members of the Finance Committee
Larry Delo, Administrator
From: Joe Zegers, Finance Director
Date: October 7th, 2021
Subject: 2020 Executive Audit Summary and Financial Statements

I have attached the 2020 Executive Audit Summary prepared by CLA and the City of De Pere's 2020 Financial Statements for your review. Scott Sternhagen from CLA will be on hand to present a brief summary of our financial results and other comments and observations from their 2020 audit of our financial records. The other comments and observations are on pages 15-16 of the Executive Audit Summary and are a result of the City's requested departmental review of the Finance Department. They include seven changes that the City should consider to provide additional internal accounting controls or otherwise improve policies and procedures.

I have reviewed their recommendations and am in agreement that they would be helpful which would generally include the following items and are summarized here very briefly:

Reassign the daily cash balancing and month end bank reconciliation duties from the Finance Director to another member of the Finance Department (in this case the Deputy Clerk-Treasurer).

Enhance review procedures regarding bank transfers to require another member of the Finance Department to review and document transfers between accounts.

Document the review of voided transactions on a periodic basis.

Utilize the City's financial software's ability to document the entry and review of journal entries to allow for proper segregation of duties.

Separating payroll processing transaction responsibilities (Finance) from the payroll authorization process (Human Resources).

Strengthening internal controls and streamlining the handling of City credit card transactions.

Strengthening internal controls over accounts payable transactions specifically documenting review especially for new vendors and on-time vendor payments.

CLA has also provided a technical update on page 16 with various recommendations and suggestions for the City to comply with GASB Statement No. 87 – Leases which is effective for December 31, 2022 Financial Statements.

We are in the process of implementing some of these changes already and I will add an item on next month's Finance Committee meeting regarding our progress on them and when we expect all of these to be completed. Feel free to contact me if you have any questions on these items and Scott will further elaborate on them at the Finance Committee next Tuesday October 12th.

Updated for October 19th City Council Meeting:

I have also included the schedule below which corresponds to our original RFP and audit contract with CLA for the audit work completion schedule for the **2021** audit to make sure we are on course to receive the final 2021 audit in June of 2022.

Preliminary Fieldwork:	January-February 2022
Final Fieldwork:	March-April 2022
Draft Reports Completed:	May 20, 2022
Final Report Issued:	June 10, 2022
Finance Committee Presentation:	June 14, 2022
City Council Presentation:	June 21, 2022

CliftonLarsonAllen LLP
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

Dan Fochs, CPA
Manager

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City of De Pere, Wisconsin

EXECUTIVE AUDIT SUMMARY AND BOARD COMMUNICATIONS

DECEMBER 31, 2020



WEALTH ADVISORY | OUTSOURCING
AUDIT, TAX, AND CONSULTING

CLAconnect.com

CITY OF DE PERE, WISCONSIN
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DECEMBER 31, 2020

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

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

Audit Opinion

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

Internal Controls

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

Significant Deficiencies:

- Finding 2020-001 Preparation of Annual Financial Report

Material Weaknesses

- Finding 2020-002 Material Adjusting Journal Entries

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

Compliance Findings

There were no separate compliance findings reported.

Summary Financial Information

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

CliftonLarsonAllen LLP
CLAconnect.com

FORMAL REQUIRED COMMUNICATIONS

To the City Council
City of De Pere
De Pere, Wisconsin

We have audited the financial statements of the governmental activities, the business type activities, each major fund and the aggregate remaining fund information of City of De Pere (the City) as of and for the year ended December 31, 2020, and have issued our report thereon dated September 23, 2021. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Accounting Policies

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

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

Accounting Estimates

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

The most sensitive estimates affecting the financial statements were:

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

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

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

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

A member of Nexia International

CLA is an independent member of Nexia International, a leading, global network of independent accounting and consulting firms. See nexia.com/member-firm-disclaimer for details.

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

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

Financial Statement Disclosures

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

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

Difficulties Encountered in Performing the Audit

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

Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. Copies of the audit adjustments are available from management.

Corrected Misstatements

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

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

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the attached management representation letter dated September 23, 2021.

Management Consultations with Other Independent Accountants

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

Significant Issues Discussed with Management Prior to Engagement

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

City Council
City of De Pere

Other Information in Documents Containing Audited Financial Statements

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

With respect to the supplementary information, accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period or the reasons for such changes, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated September 23, 2021.

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

* * *

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

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Green Bay, Wisconsin
September 23, 2021

CliftonLarsonAllen LLP
CLAconnect.com

INTERNAL CONTROL COMMUNICATIONS

City Council
City of De Pere
De Pere, Wisconsin

In planning and performing our audit of the financial statements of the governmental activities, the business type activities, each major fund, and the aggregate remaining fund information of (the City) as of and for the year ended December 31, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

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

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

Material Weaknesses

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

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

Significant deficiencies

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

- Finding 2020-001 Preparation of Annual Financial Report

* * *

A member of Nexia International

CLA is an independent member of Nexia International, a leading, global network of independent accounting and consulting firms. See nexia.com/member-firm-disclaimer for details.

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

CliftonLarsonAllen LLP

Green Bay, Wisconsin
September 23, 2021

APPENDIX A

FINANCIAL TRENDS OF YOUR CITY

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

CITY GOVERNMENTAL FUND BALANCES

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

	12/31/20	12/31/19
General Fund		
Nonspendable for		
Inventories and prepaid items	$ 136,159	$ 172,072
Special assessments held by County	33,912	36,515
Advances to other funds	27,821	27,821
Restricted for		
Recreation scholarship	28,776	26,154
Fire UTV fund	859	859
Property tax relief and economic development	216,024	599,676
Committed for		
Subsequent years' expenditures	231,360	-
Non-lapsing funds	445,976	327,396
Unassigned	6,760,606	6,648,634
Total General Fund Balance	7,881,493	7,839,127
Debt Service Fund		
Restricted for debt service	1,709,771	2,555,768
Special Revenue Funds		
Restricted for		
Loans	659,025	1,049,020
Park land acquisition	132,256	104,156
Committed for Subsequent years' expenditures		
Dog Park	12,275	12,090
Riverwalk pier	230,740	231,406
Southwest Park equipment	30,922	28,813
De Pere Micro Fund Loan	100,008	-
Unassigned (Deficit)		
Cable Access	-	(76,503)
Total Special Revenue Funds	1,165,226	1,348,982
Capital Projects Funds		
Restricted for		
Pool Capital Projects	650,065	-
TID No. 5	2,360,961	836,194
TID No. 6	-	212,189
TID No. 8	896,917	820,714
TID No. 10	-	387,061
TID No. 11	767,480	69,066
TID No. 12	881,615	830,904
TID No. 13	529,254	632,715
TID No. 14	636,213	434,106
Committed for Subsequent years' expenditures		
Public Improvements	-	98,514
Capital Equipment	787,414	628,467
Community Center	9,523	7,935
Police/Fire Expansion	2,932	2,932
Unassigned		
Public Improvements	(720,621)	-
TID No. 6	(271,654)	-
TID No. 7	(1,335,742)	(1,137,621)
TID No. 9	(858,148)	(485,694)
TID No. 10	(471,491)	-
TID No. 15	(289,743)	-
TID No. 16	(40,953)	-
Total Capital Projects Funds	3,534,022	3,337,482
Total Governmental Fund Balances	$ 14,290,512	$ 15,081,359

Additional information on the fund balances is presented below:

General Fund

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

The City Council adopted a minimum unassigned general fund balance policy of 25% of the subsequent year General Fund budgeted expenditures. The purpose of the minimum fund balance amount is to ensure there are available cash funds for operating purposes and to segregate that portion of the general fund that is not available for current transfer or appropriation. On December 31, 2020, the City's unassigned general fund balance totaled $6,760,606 and was higher than 25% of the 2021 budgeted expenditures which totaled $4,626,148. Furthermore, the Council approved a policy whereby the unassigned reserve account should maintain a balance between 25% and 35% of the subsequent year General Fund budgeted expenditures; 35% of 2021 budgeted expenditures amounted to $6,476,608.

Tax Incremental Districts

The City maintains separate accounting funds for each Tax Incremental Districts (TID) created in accordance with Section 66.1105 of the Wisconsin Statutes. At the time the Districts were created, the property tax base within each District was "frozen" and increment taxes resulting from increases to the property tax base are used to finance District improvements, including principal and interest on long-term debt issued by the City to finance such improvements. Information on the City's ten tax incremental districts on December 31, 2020 is presented below:

	TID 5	TID 6	TID 7	TID 8	TID 9
Date created	8/27/1996	3/3/1998	10/17/2006	8/21/2007	8/7/2012
Latest termination year	2023	2021	2033	2027	2039
Location	**West Side Downtown**	**West Side Industrial Park**	**East Downtown Business District**	**West Side Commercial Development**	**West Downtown Business District**
Status	**Recipient**	**Donor**	**-**	**-**	**-**
Fund balance at year end	$ 2,360,961	$ (271,654)	$ (1,335,742)	$ 896,917	$ (858,148)
Net unreimbursed cost	1,264,254	(4,316,330)	4,260,044	1,565,992	1,629,338
2020 Tax increment	742,513	1,880,932	129,085	305,352	40,812
2021 Tax increment	731,204	1,941,383	119,604	563,635	44,384
Outstanding debt due	5,000	1,598,001	1,160,000	2,074,000	750,000
Advances from (to) City	3,620,215	(6,185,985)	1,764,302	388,909	21,190

	TID 10	TID 11	TID 12	TID 13	TID 14
Date created	8/7/2012	9/1/2015	9/1/2015	7/18/2017	9/19/2018
Latest termination year	2032	2035	2035	2037	2038
Location	**East Side Industrial Park**	**West Side Industrial Park**	**West Side Industrial Park**	**West Side Main Avenue**	**Irwin School**
Status	**-**	**-**	**-**	**-**	**-**
Fund balance at year end	$ (471,491)	$ 767,480	$ 881,615	$ 529,254	$ 636,213
Net unreimbursed cost	4,281,827	1,462,520	(491,615)	2,575,746	908,787
2020 Tax increment	207,928	137,742	-	22,364	-
2021 Tax increment	122,131	159,373	32,010	93,260	-
Outstanding debt due	3,795,000	2,230,000	390,000	3,105,000	1,545,000
Advances from (to) City	15,336	-	-	-	-

	TID 15	TID 16
Date created	2/15/2020	2/21/2020
Latest termination year	2040	2040
Location		
Status	-	-
Fund balance at year end	$ (289,743)	$ (40,953)
Net unreimbursed cost	289,743	40,953
2020 Tax increment	-	-
2021 Tax increment	-	-
Outstanding debt due	-	-
Advances from (to) City	-	-

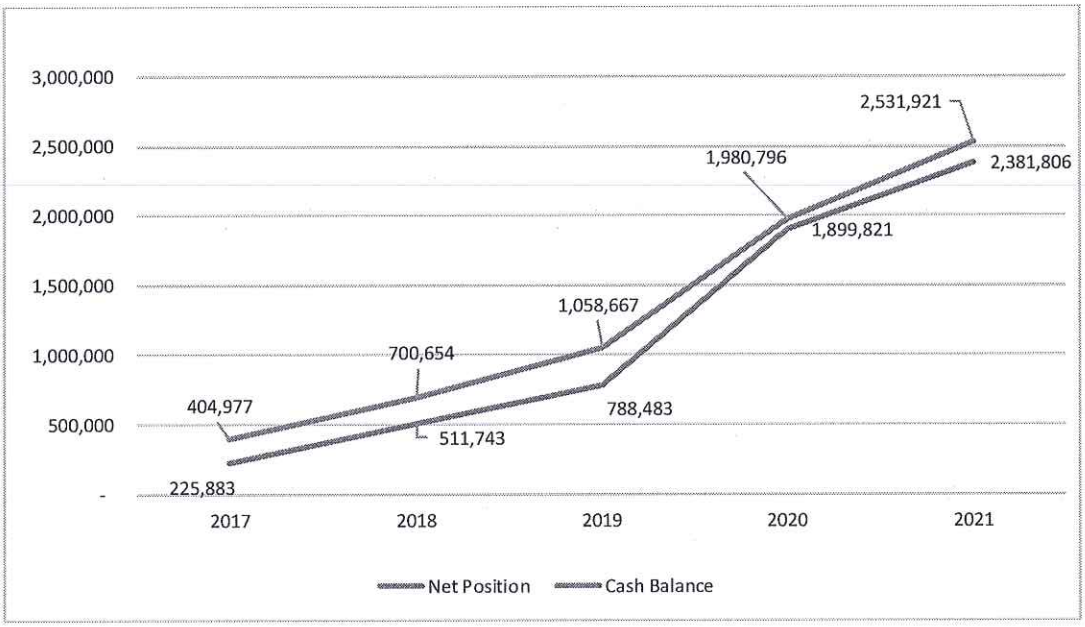
Employees Medical Self-Insurance Funds

The City utilizes two separate self-insurance internal service funds to account for health and dental claims of City employees. The funds are financed from monthly insurance premiums charged to City employees. During 2020 and in prior years the monthly health insurance premiums were generally financed at 85% by the City with City employees contributing the remaining 15%. Presented below is a summary of each fund's financial transactions for 2020 including comparative totals of the health and dental funds for 2019.

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

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

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



WATER UTILITY

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

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

WASTEWATER UTILITY

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

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

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

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

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

STORMWATER UTILITY

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

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

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

COMMENTS AND OBSERVATIONS FROM DEPARTMENTAL REVIEW OF THE FINANCE DEPARTMENT

As part of our annual audit contract, we completed a more detailed review of the specific financial procedures in the City Finance Department. As a result of that review, we noted the following items that, we believe, the City should consider changes to provide additional internal accounting controls or otherwise improve procedures and policies:

1. Reassign the daily cash balancing and month end bank reconciliation duties to another member of the finance department which would allow the finance director to review and approve on a periodic basis. The individual preparing the daily cash balancing and month end bank reconciliation should limit their receipting and depositing capabilities to allow for proper segregation of duties to the extent possible.

2. Enhance the procedures regarding bank transfers to allow another member of the finance department to review transfers during a specified time to ensure what is transferred out, is transferred into another bank account.

3. Document the review of voided transactions on a periodic basis. Currently, voids are looked at during the daily cash balancing procedures, however, there is no documentation as to why the void occurred or if the void was considered reasonable.

4. Utilize the City financial software's ability to document who entered and who approved journal entries to allow for proper segregation of duties. Currently when a journal entry is needed the Finance Director will prepare an entry and have another individual post the entry into the City's accounting system. There is not a formal review process for entries created by the Finance Director that are entered into the accounting system. Furthermore, the Finance Director can post the entry into the accounting system if another employee is unavailable to do so. We recommend that the City develop a formal procedure for reviewing and posting of journal entries.

5. Separate the responsibilities of processing payroll transactions and access to personnel records such as wage rates, for example. Typically, a human resources department is responsible for maintaining the records while payroll personnel process the data.

6. Implement a policy and procedure for handling City credit card transactions which would include who is able to utilize a credit card, expenditure limits, documentation requirements for a purchase, as well as disciplinary action for violation of the policy. Credit cards should also be blocked from vendors in which the City has a charge account to ensure accuracy of the purchase and that the City is not paying tax. If the credit card is to be used for employee travel, the estimated cost of travel should be approved prior to the expenditure occurring. In addition, cardholders should sign a statement saying they understand all of the policies on a yearly basis.

7. Review new vendors and one-time vendor payments for accuracy and reasonableness by verifying the business is legitimate and the address appears reasonable. These procedures can also be done on a check register before the checks are cut if separate reports are not available for new vendors and/or one-time vendor payments. This review should be documented by the Finance Director by signing off on the reports or check register.

APPENDIX B

TECHNICAL UPDATE

GASB Statement No. 87 – Leases

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

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

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

Steps that can be taken now:

1) **Gather leases and contracts**. Depending on the number of leases your organization has, this may be a bigger challenge than anticipated. Keep in mind that not all leases are written "lease" agreements. Some contracts also include embedded leases that were previously treated as expenses, so you may be surprised to find more operating leases than you realized. Checking accounts payable for recurring payments may help you locate agreements that you'll need to analyze.

2) **Analyze all contracts to determine which are leases under the new standard**. GASB 87 defines a lease as a "contract that conveys control of the right to use another entity's nonfinancial asset (the underlying asset), as specified in the contract, for a period of time in an exchange or exchange-like transaction." Here are some of the agreements that can be excluded:

    - Short-term leases that are one year or less in duration.
    - Intangibles, such as investment assets, software licenses, and patents.

3) Financed purchases, where ownership of the asset transfers at the end of the lease without an additional payment. **Review leases for multiple components**. Some leases include service agreements that will need to be split off from the entire lease. Many agreements (like service agreements and supply contracts) may qualify as leases under GASB 87. Some examples of service contracts that may have embedded leases can include cafeteria equipment, soda fountains, water coolers, coffee machines, etc. where the government may get to use a particular piece of equipment for free in return for the exclusive use of the provider's products.

4) **Determine appropriate materiality thresholds for capitalization.** Work with your auditor to determine what this should be. Be aware that items that are well below that threshold individually may be material in the aggregate.

5) **Select a technology solution such as leasing software to help manage your leases**. Unless your organization only has a few leases, the calculations for journal entries and footnote disclosures will most likely be beyond the capabilities of Excel. When choosing a software solution, keep in mind that tracking this information from leases will be an ongoing project, so look for one that's easy to use and provides your organization with all the information you'll need. Make sure to consider document storage as part of the capabilities. Entities with greater than 10-20 identified leases may wish to seriously consider a lease software solution and not rely on spreadsheets. Keep in mind that if a government has many similar leases, it may choose to amortize the lease assets as a group rather than individually. Composite depreciation is applied to groups of dissimilar assets, but should not be applied across classes of assets, such as buildings, equipment, furniture, and vehicles.

6) **Consider the City's bond covenants, loan covenants, and debt limitations to determine impact**. While a recent update from GASB (GASB 88) specifies that lease liabilities are excluded from the definition of debt for the purposes of financial statement disclosures, it's not clear whether banks, credit rating agencies or other stakeholders will take a similar stance.

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

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

7) **Develop new City policies and procedures as necessary.** Unlike many other financial controls, you'll need to work as a team with people outside of accounting, including procurement, IT, and legal, to make sure all leases and contracts go through accounting. You may need to educate others about the balance sheet impacts of leases.

8) **Do your initial calculations and run the results past your auditor**. Because the calculations are different from the previous treatment of leases, some advisors are recommending performing a trial calculation on a subset of your leases. Then, ask us as your auditors to check your numbers before you do the entire population of leases.

9) **Begin the process early**. Early adopters report that they need two or three hours per lease to analyze and extract the data. Adding to the challenge, many government finance professionals wear many hats, and dealing with financial matters may be only a small part of their responsibilities. Be sure to keep the resulting information very organized and accessible and also keep in mind the new information that will be required for footnote disclosures.

10) **Start learning and keep learning**. Understanding the new standards is a steep learning curve. You'll need to dedicate time and resources for your team to get up to speed.

CITY OF DE PERE

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De Pere, WI 54115
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Fax No.: 920/330-9491
Web: http://de-pere.org

September 23, 2021

CliftonLarsonAllen LLP
2200 Riverside Drive
Green Bay, Wisconsin 54301

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, 2020, and the respective changes in financial position and, where applicable, cash flows for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

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

We confirm, to the best of our knowledge and belief, as of September 23, 2021, the following representations made to you during your audit of the financial statements as of and for the year ended December 31, 2020.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated February 1, 2021, 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. We have identified all accounting estimates that could be material to the financial statements, including the key factors and significant assumptions used in making those estimates, and we believe the estimates (including those measured at fair value) and the significant assumptions used in making those accounting estimates are reasonable.

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. All events occurring subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed..

8. 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 have not identified or been notified of any uncorrected financial statement misstatements.

10. 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.

11. Guarantees, whether written or oral, under which the entity is contingently liable, if any, have been properly recorded or disclosed in accordance with U.S. GAAP.

12. Arrangements with financial institutions involving repurchase, reverse repurchase, or securities lending agreements, compensating balances, or other arrangements involving restrictions on cash balances and line-of-credit or similar arrangements, have been properly recorded or disclosed in the financial statements.

13. The fact that the amount of "uncollateralized" deposits or "uninsured, unregistered securities held by the counterparty, or by its trust department or agent but not in the entity's name" during the period significantly exceeded the amounts in those categories as of the financial statement date was properly disclosed in the financial statements.

14. Receivables recorded in the financial statements represent valid claims against debtors for transactions arising on or before the financial statement date and have been reduced to their estimated net realizable value.

15. The methods and significant assumptions used result in a measure of fair value appropriate for financial statement measurement and disclosure purposes.

16. We have no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.

17. We believe that the actuarial assumptions and methods used to measure pension and other postemployment benefits (OPEB) liabilities and costs for financial accounting purposes are appropriate in the circumstances.

18. We do not plan to make frequent amendments to our pension or other postretirement benefit plans.

Information Provided

1. We have provided you with:

    a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements such as records, documentation, and other matters.

    b. Additional information that you have requested from us for the purpose of the audit.

c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.

d. Complete minutes of the meetings of the governing board and related committees, or summaries of actions of recent meetings for which minutes have not yet been prepared.

e. 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 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 the entity's related parties and all the related party relationships and transactions of which we are aware.

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 are responsible for determining whether we have received, expended, or otherwise been the beneficiary of any federal awards during the period of this audit. No federal award, received directly from federal agencies or indirectly as a subrecipient, was expended in an amount that cumulatively totals from all sources $750,000 or more. For this representation, "award" means financial assistance and federal cost-reimbursement contracts that non-federal entities receive directly from federal awarding agencies or indirectly from pass-through entities. It does not include procurement contracts, user grants, or contracts used to buy goods or services from vendors.

19. We have followed all applicable laws and regulations in adopting, approving, and amending budgets.

20. 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.

21. The financial statements properly classify all funds and activities.

22. 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.

23. Components of net position (net investment in capital assets; restricted; and unrestricted) and equity amounts are properly classified and, if applicable, approved.

24. Investments, derivative instruments, and land and other real estate held by endowments are properly valued.

25. Provisions for uncollectible receivables have been properly identified and recorded.

26. 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.

27. 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.

28. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.

29. Deposits and investment securities and derivative instruments are properly classified as to risk and are properly valued and disclosed.

30. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.

31. 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.

32. 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.

33. 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.

34. As part of your audit, you prepared the draft financial statements and related notes and schedule of expenditures of federal awards. We have designated an individual who possesses suitable skill, knowledge, and/or experience to understand and oversee your services; have made all management judgments and decisions; and have assumed all management responsibilities. We have evaluated the adequacy and results of the service. We have reviewed, approved, and accepted responsibility for those financial statements and related notes and schedule of expenditures of federal awards. We have also ensured that the entity's data and records are complete and received sufficient information to oversee the service.

35. 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.

Signature: _____ Title: Finance Director

City of De Pere, Wisconsin

ANNUAL FINANCIAL REPORT

December 31, 2020



WEALTH ADVISORY | OUTSOURCING
AUDIT, TAX, AND CONSULTING

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City of De Pere, Wisconsin

DECEMBER 31, 2020

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Independent auditors' report

To the City Council
City of De Pere, Wisconsin

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of De Pere, Wisconsin (the "City") as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

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

AUDITORS' RESPONSIBILITY

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

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

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

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OPINIONS

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of December 31, 2020, and the respective changes in financial position and, where applicable, cash flows thereof and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

EMPHASIS OF MATTER

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

REPORT ON PRIOR YEAR SUMMARIZED INFORMATION

We have previously audited the City's 2019 financial statements, and we expressed unmodified opinions on the respective financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information in our report dated October 20, 2020. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2019, is consistent, in all material respects, with the audited financial statements from which it has been derived.

OTHER MATTERS

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 10 and the schedules relating to pensions and other postemployment benefits on pages 69 through 71 be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The financial information listed in the table of contents as supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statements.

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

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

OTHER REPORTING REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 23, 2021, 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

CliftonLarsonAllen LLP

Green Bay, Wisconsin
September 23, 2021

MANAGEMENT'S DISCUSSION AND ANALYSIS

City of De Pere, Wisconsin

MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2020

As management of the City of De Pere, Wisconsin, we offer readers of the City's basic financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended December 31, 2020.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of resources of the City exceeded its liabilities and deferred inflows of resources as of December 31, 2020 by $111,173,790 (*net position*). Of this amount, $12,251,494 (*unrestricted net position*) may be used to meet the City's ongoing obligations to citizens and creditors.
- As of December 31, 2020, the City's governmental funds reported combined ending fund balances of $14,290,512, a decrease of $790,847 in comparison with the prior year. Approximately 18% of this total amount, $2,619,587 is *available for spending* at the City's discretion (*unassigned fund balance*).
- As of December 31, 2020, unassigned fund balance for the general fund was $6,760,606 or approximately 44% of total general fund expenditures.
- The City's total general-obligation debt increased by $3,680,000 (10%) during 2020. The City issued $11,010,000 of debt during 2020, and retired $7,330,000.

Overview of the Basic Financial Statements

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

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

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

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

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

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

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

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

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

The City maintains 26 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the general fund, debt service fund, pool capital project fund, and public improvements capital project fund, all of which are considered to be major funds. Data from the other 22 governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements* elsewhere in this report.

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

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

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

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

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

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

The basic fiduciary fund financial statements can be found on page 31 and 32 of this report.

Notes to the basic financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 33 - 68 of this report.

Other information. Required supplementary information relating to pensions and other postemployment benefits and the combining statements referred to earlier in connection with nonmajor governmental funds, nonmajor enterprise funds and internal service funds are presented immediately following the notes to the basic financial statements. These statements and schedules can be found on pages 69 - 88.

Government-wide Financial Analysis,

Net position. As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $111,173,790 at the close of 2020.

City of De Pere's Net Position
(in thousands of dollars)

	Governmental Activities		Business-type Activities		Totals	
	2020	2019	2020	2019	2020	2019
Current and other assets	$ 44,259	$ 39,296	$ 4,292	$ 3,916	$ 48,551	$ 43,212
Capital assets	76,138	69,789	60,813	59,295	136,951	129,084
Total Assets	120,397	109,085	65,105	63,211	185,502	172,296
Deferred Outflows of Resources	7,076	8,350	753	782	7,829	9,132
Other liabilities	4,738	3,973	1,769	1,661	6,507	5,634
Long-term liabilities outstanding	45,641	43,892	2,697	3,717	48,338	47,609
Total Liabilities	50,379	47,865	4,466	5,378	54,845	53,243
Deferred Inflows of Resources	26,405	21,768	908	409	27,313	22,177
Net Position						
Net Investment in Capital Assets	34,005	31,271	58,545	56,177	92,550	87,448
Restricted	5,866	4,449	506	205	6,372	4,654
Unrestricted	10,818	12,082	1,433	1,824	12,251	13,906
Total Net Assets	$ 50,689	$ 47,802	$ 60,484	$ 58,206	$ 111,173	$ 106,008

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

An additional portion of the City's net position (6%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position* ($12,251,494) may be used to meet the City's ongoing obligations to citizens and creditors.

City of De Pere, Wisconsin

MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2020

Change in net position. Governmental activities increased the City's net position by $2,887,504, while business-type activities increased $2,278,164. Key elements of the changes in net position are as follows:

City of De Pere's Change in Net Position
(In thousands of dollars)

	Governmental Activities		Business-type Activities		Totals	
	2020	2019	2020	2019	2020	2019
Revenues						
Program Revenues						
Charges for services	$ 3,685	$ 3,858	$ 18,735	$ 16,965	$ 22,420	$ 20,823
Operating grants and contributions	1,974	1,788	-	-	1,974	1,788
Capital grants and contributions	4,874	959	153	2,539	5,027	3,498
General Revenues						
Property taxes	17,169	16,932	-	-	17,169	16,932
Other taxes	285	306	-	-	285	306
Grants and contributions not restricted to specific programs	2,487	2,124	-	-	2,487	2,124
Other	516	801	53	59	569	860
Total Revenues	30,990	26,768	18,941	19,563	49,931	46,331
Expenses						
General government	2,520	2,004	-	-	2,520	2,004
Public safety	9,741	10,020	-	-	9,741	10,020
Public works and sanitation	9,430	7,779	-	-	9,430	7,779
Health and human services	543	497	-	-	543	497
Culture and recreation	2,675	3,134	-	-	2,675	3,134
Conservation and development	2,832	1,953	-	-	2,832	1,953
Interest on long-term debt	1,121	1,047	-	-	1,121	1,047
Water utility	-	-	6,046	6,147	6,046	6,147
Wastewater Collection	-	-	8,342	8,194	8,342	8,194
Stormwater utility	-	-	1,516	1,394	1,516	1,394
Total Expenses	28,862	26,434	15,904	15,735	44,766	42,169
Change in Net Position Before Transfers	2,128	334	3,037	3,828	5,165	4,162
Transfers	759	769	(759)	(769)	-	-
Change in Net Position	2,887	1,103	2,278	3,059	5,165	4,162
Net Position - January 1	47,802	46,699	58,206	55,147	106,008	101,846
Net Position - December 31	$ 50,689	$ 47,802	$ 60,484	$ 58,206	$ 111,173	$ 106,008

Property taxes increased by $237,426 (1.4%) during the year.

Financial Analysis of the City's Funds

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

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

As of December 31, 2020, the City's governmental funds reported combined ending fund balances of $14,290,512, a decrease of $790,847 in comparison with the prior year. Approximately 19% of this amount ($2,772,254) constitutes *unassigned fund balance*, which is available for spending at the City's discretion. The remainder of fund balance is restricted ($8,819,151) committed ($2,501,215), or nonspendable ($197,892).

The general fund is the main operating fund of the City. At the end of the current year, unassigned fund balance of the general fund was $6,760,606 while total fund balance reached $7,881,493. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 38% of total general fund expenditures, while total fund balance represents 44% of that same amount.

The fund balance of the City's general fund increased by $42,366 during the current year. The key factor in this decrease was unfavorable budget to actual variances in expenditures.

The debt service fund has a total fund balance of $1,709,771 as of December 31, 2020. The fund balance represents 28% of total debt service fund expenditures.

The public improvements fund has a deficit fund balance of $(720,621). This decreased by $819,135 during the current year. The City intends to fund the deficit with future revenue.

The pool capital projects fund has a total fund balance of $650,065. This increased by $650,065 during the current year as this was a new fund in 2020.

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

Unrestricted net position of the water utility fund at the end of the year amounted to $(3,549,247) The total increase in net position was $217,812.

Unrestricted net position of the wastewater treatment plant fund at the end of the year amounted to $1,004,094.

Unrestricted net position of the wastewater utility fund at the end of the year amounted to $2,758,432. The total increase in net position was $2,123,765.

Unrestricted net position of the stormwater utility fund at the end of the year amounted to $928,462. The total increase in net position was $303,438.

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

City of De Pere, Wisconsin

MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2020

General Fund Budgetary Highlights

Generally the original budget is modified in small amounts. The City allocated a total of $156,863 from the contingency account to various expenditure accounts in the general fund as approved by the City Council.

During the year, actual revenues were less than budgeted revenues by $55,182. Actual expenditures were less than budgeted expenditures by $188,029 primarily in culture & recreation, public works, sanitation, and conservation & development.

Capital Asset and Debt Administration

Capital assets. The City's investment in capital assets for its governmental and business-type activities as of December 31, 2020 amounts to $136,950,240 (net of accumulated depreciation). This investment in capital assets includes land, land improvements, buildings, machinery and equipment, vehicles, infrastructure (highways and bridges), and construction in progress. The total increase in the City's investment in capital assets for the current year was $7,865,630 or 6% over last year.

City of De Pere's Capital Assets
(in thousands of dollars)

	Governmental Activities		Business-type Activities		Totals	
	2020	2019	2020	2019	2020	2019
Land	$ 9,446	$ 9,354	$ 53	$ 53	$ 9,499	$ 9,407
Construction in progress	68	207	-	219	68	426
Land improvements	11,273	6,387	-	-	11,273	6,387
Buildings	13,059	12,463	892	892	13,951	13,355
Machinery and equipment	5,620	5,224	6,615	6,610	12,235	11,834
Vehicles	6,186	6,128	-	-	6,186	6,128
Infrastructure	85,092	81,382	82,090	78,688	167,182	160,070
Accumulated depreciation	(54,606)	(51,356)	(28,837)	(27,167)	(83,443)	(78,523)
Net Capital Assets	$ 76,138	$ 69,789	$ 60,813	$ 59,295	$ 136,951	$ 129,084

Long-term debt. At the end of the current fiscal year, the City had total general obligation debt outstanding of $42,570,000. The remainder of the City's debt represents bonds secured solely by specified revenue sources (i.e., revenue bonds).

City of De Pere's Outstanding Debt
General Obligation Debt and Revenue Bonds
(in thousands of dollars)

	Governmental Activities		Business-type Activities		Totals	
	2020	2019	2020	2019	2020	2019
General Obligation Debt						
Bonds	$ 11,770	$ 15,240	$ -	$ -	$ 11,770	$ 15,240
Notes	28,600	20,975	1,830	2,305	30,430	23,280
Total General Obligation Debt	40,370	36,215	1,830	2,305	42,200	38,520
Revenue bonds	-	-	370	730	370	730
Total	$ 40,370	$ 36,215	$ 2,200	$ 3,035	$ 42,570	$ 39,250

The City's total general obligation debt increased by $3,680,000 (12%) during the current fiscal year. The key factor in this increase was the newly incurred debt was more than debt retirements.

City of De Pere, Wisconsin

MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2020

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

State statutes limit the amount of general obligation debt the City may issue to 5% of its total equalized valuation. The current debt limitation for the City is $118,302,750 which is significantly in excess of the City's $42,200,000 in outstanding general obligation debt.

Economic Factors and Next Year's Budgets and Rates

- The economic condition and outlook of the City has remained fairly stable based on a relatively healthy mix of manufacturing, tourism, service industry, retail, and farming activities which support our tax base.
- Inflationary trends in our region compare favorably to national indices.
- During the current year, unassigned fund balance in the general fund decreased by $240,695 to $6,607,939.

All of these factors were considered in preparing the City's budget for the 2021 fiscal year.

Contacting the City's Financial Management

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

BASIC FINANCIAL STATEMENTS

City of De Pere, Wisconsin

STATEMENT OF NET POSITION
DECEMBER 31, 2020
WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2019

	Governmental Activities	Business-type Activities	Totals 2020	Totals 2019
ASSETS				
Cash and investments	$ 12,843,301	$ 2,214,567	$ 15,057,868	$ 14,619,417
Receivables				
Taxes and special charges	16,607,369	-	16,607,369	17,169,083
Delinquent taxes	78,462	-	78,462	7,431
Accounts	1,739,434	4,716,678	6,456,112	4,515,334
Special assessments	2,399,626	-	2,399,626	1,306,434
Loans	541,716	-	541,716	357,674
Other	-	373,340	373,340	269,329
Internal balances	4,622,579	(4,622,579)	-	-
Due from other governments	-	928,629	928,629	1,037,251
Inventories and prepaid items	136,159	25,251	161,410	197,080
Restricted assets				
Cash and investments	2,523,245	362,720	2,885,965	3,731,475
Net pension asset	2,767,169	293,536	3,060,705	-
Capital assets, nondepreciable	9,514,953	53,207	9,568,160	9,833,546
Capital assets, depreciable	66,622,708	60,759,372	127,382,080	119,251,064
Total assets	120,396,721	65,104,721	185,501,442	172,295,118
DEFERRED OUTFLOWS OF RESOURCES				
Pension related amounts	6,520,450	695,100	7,215,550	8,986,997
Other postemployment related amounts	555,661	57,947	613,608	145,313
Total deferred outflows of resources	7,076,111	753,047	7,829,158	9,132,310
LIABILITIES				
Accounts payable	3,220,221	1,743,904	4,964,125	3,958,456
Accrued and other current liabilities	847,638	10,900	858,538	937,336
Due to other governments	2,623	-	2,623	1,513
Accrued interest payable	283,634	13,841	297,475	262,811
Special deposits	130,756	-	130,756	70,818
Unearned revenues	2,789	-	2,789	2,635
Short-term note payable	250,000	-	250,000	400,000
Long-term obligations				
Due within one year	5,210,221	875,552	6,085,773	6,219,660
Due in more than one year	38,824,679	1,678,037	40,502,716	36,884,799
Net pension liability	-	-	-	3,312,315
Other postemployment benefits	1,606,153	143,085	1,749,238	1,191,733
Total liabilities	50,378,714	4,465,319	54,844,033	53,242,076
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for subsequent year	17,703,485	-	17,703,485	17,169,083
Pension related amounts	8,304,037	880,877	9,184,914	4,593,795
Other postemployment related amounts	397,164	27,214	424,378	414,352
Total deferred inflows of resources	26,404,686	908,091	27,312,777	22,177,230
NET POSITION				
Net investment in capital assets	34,005,292	58,544,759	92,550,051	87,447,649
Restricted				
Debt Service	1,426,137	210,428	1,636,565	2,517,180
Pension Benefits	2,767,169	293,536	3,060,705	-
Equipment Replacement	-	150,000	150,000	
Property Tax Relief and Economic Development	600,051	-	600,051	599,676
Development Loans	910,741	-	910,741	1,406,694
Recreation Scholarship	28,776	-	28,776	26,154
Fire UTV Fund	859	-	859	859
Park Land Acquisition	132,256	-	132,256	104,156
Unrestricted	10,818,151	1,285,635	12,103,786	13,905,754
Total net position	$ 50,689,432	$ 60,484,358	$ 111,173,790	$ 106,008,122

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

City of De Pere, Wisconsin

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

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
GOVERNMENTAL ACTIVITIES				
General government	$ 2,520,195	$ 475,804	$ -	$ -
Public safety	9,740,476	1,891,488	114,043	-
Public works	8,667,307	949,748	1,562,508	2,537,220
Sanitation	761,901	-	222,463	-
Health and human services	543,354	2,396	73,208	-
Culture and recreation	2,675,333	306,542	1,773	-
Conservation and development	2,832,246	58,981	-	2,337,003
Interest and fiscal charges	1,121,501	-	-	-
Total governmental activities	28,862,313	3,684,959	1,973,995	4,874,223
BUSINESS-TYPE ACTIVITIES				
Water utility	6,045,905	6,634,235	-	153,081
Wastewater collection	8,343,149	10,260,338	-	-
Stormwater utility	1,515,200	1,841,719	-	-
Total business-type activities	15,904,254	18,736,292	-	153,081
Total	$ 44,766,567	$ 22,421,251	$ 1,973,995	$ 5,027,304
General revenues				
Taxes				
Property taxes				
Tax increments				
Sales tax				
Other taxes				
Federal and state grants and other contributions not restricted to specific functions				
Interest and investment earnings				
Miscellaneous				
Gain on sale of asset				
Transfers				
Total general revenues and transfers				
Change in net position				
Net position - January 1				
Net position - December 31				

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

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

City of De Pere, Wisconsin

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

	General	Debt Service	Public Improvements	Pool Capital Projects
ASSETS				
Cash and investments	$ 1,718,837	$ -	$ 385,944	$ 650,065
Restricted cash and investments	-	1,709,771	-	-
Receivables				
Taxes and special charges	7,189,082	3,869,027	942,276	-
Delinquent taxes	78,462	-	-	-
Accounts	430,904	-	1,262,702	-
Special assessments	33,912	-	668,918	-
Loans	-	-	-	-
Due from other funds	8,351,920	-	-	-
Advance to other funds	27,821	-	-	-
Inventories and prepaid items	136,159	-	-	-
Total assets	$ 17,967,097	$ 5,578,798	$ 3,259,840	$ 650,065
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities				
Accounts payable	$ 566,165	$ -	$ 2,369,267	$ -
Accrued and other current liabilities	854,771	-	-	-
Due to other funds	-	-	-	-
Due to other governments	2,623	-	-	-
Special deposits	124,058	-	-	-
Unearned revenues	2,789	-	-	-
Short-term note payable	250,000	-	-	-
Total liabilities	1,800,406	-	2,369,267	-
Deferred inflows of resources				
Property taxes levied for subsequent year	8,285,198	3,869,027	942,276	-
Loans receivable	-	-	-	-
Special assessments	-	-	668,918	-
Total deferred inflows of resources	8,285,198	3,869,027	1,611,194	-
Fund balances				
Nonspendable	197,892	-	-	-
Restricted	245,659	1,709,771	-	-
Committed	677,336	-	-	650,065
Unassigned	6,760,606	-	(720,621)	-
Total fund balances	7,881,493	1,709,771	(720,621)	650,065
Total liabilities, deferred inflows of resources, and fund balances	$ 17,967,097	$ 5,578,798	$ 3,259,840	$ 650,065

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

Other Governmental Funds	Totals 2020	Totals 2019
$ 7,496,504	$ 10,251,350	$ 10,738,280
813,474	2,523,245	3,369,242
4,606,984	16,607,369	17,169,083
-	78,462	7,431
47,630	1,741,236	611,139
1,696,796	2,399,626	1,306,434
541,716	541,716	357,674
-	8,351,920	5,486,362
-	27,821	27,821
-	136,159	172,072
$ 15,203,104	$ 42,658,904	$ 39,245,538
$ 148,698	$ 3,084,130	$ 2,271,947
1,367	856,138	914,485
3,437,739	3,437,739	1,716,555
-	2,623	1,513
-	124,058	70,818
-	2,789	2,635
-	250,000	400,000
3,587,804	7,757,477	5,377,953
4,606,984	17,703,485	17,169,083
541,716	541,716	357,674
1,696,796	2,365,714	1,259,469
6,845,496	20,610,915	18,786,226
-	197,892	236,408
6,863,721	8,819,151	8,558,582
1,173,814	2,501,215	1,337,553
(3,267,731)	2,772,254	4,948,816
4,769,804	14,290,512	15,081,359
$ 15,203,104	$ 42,658,904	$ 39,245,538

City of De Pere, Wisconsin

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

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

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

City of De Pere, Wisconsin

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

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

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

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

City of De Pere, Wisconsin

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

	2020	2019
RECONCILIATION TO THE STATEMENT OF ACTIVITIES		
Net change in fund balances as shown on previous page	$ (790,847)	$ 3,005,333
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital assets reported as capital outlay in governmental fund statements	9,620,910	5,359,767
Depreciation expense reported in the statement of activities	(3,272,746)	(3,096,187)
Net book value of disposals	-	(59,141)
Governmental funds do not present revenues that are not available to pay current obligations. In contrast, such revenues are reported in the statement of activities when earned.	1,290,287	(1,200,145)
Debt issued provides current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		
Long-term debt issued	(11,010,000)	(9,595,000)
Capital leases issued	-	(126,239)
Premium on debt issued	(314,293)	(636,905)
Principal repaid	6,855,000	7,490,000
Capital leases paid	90,980	65,998
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds:		
Accrued interest on long-term debt	(39,420)	(38,128)
Amortization of debt premium	198,410	139,148
Compensated absences	(106,899)	28,743
Net pension asset	2,767,169	(2,467,873)
Net pension liability	3,032,857	(3,032,857)
Deferred outflows of resources related to pensions	(1,696,705)	3,689,608
Deferred inflows of resources related to pensions	(4,097,818)	683,593
Other postemployment benefits	(495,215)	269,417
Deferred outflows of resources related to other postemployment benefits	422,607	4,973
Deferred inflows of resources related to other postemployment benefits	(4,424)	(366,058)
Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenue (expense) of the internal service funds is reported with governmental activities.	437,651	984,990
Change in net position of governmental activities as reported in the statement of activities (see pages 12 - 13)	$ 2,887,504	$ 1,103,037

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

City of De Pere, Wisconsin

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2020
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2019

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

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

City of De Pere, Wisconsin

STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2020
WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2019

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

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

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

City of De Pere, Wisconsin

STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2020
WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2019

	Enterprise Funds			
	Water Utility	Wastewater Treatment Plant Utility	Wastewater Utility	Stormwater Utility
LIABILITIES				
Current liabilities				
Accounts payable	$ 742,769	$ -	$ 957,385	$ 43,750
Accrued and other current liabilities	4,353	-	3,569	2,978
Due to other funds	4,914,181	-	-	-
Current portion of long-term debt	472,700	-	402,852	-
Accrued interest payable	5,058	-	8,783	-
Total current liabilities	6,139,061	-	1,372,589	46,728
Long-term obligations, less current portion				
Advance from other funds	-	-	-	-
General obligation debt	520,000	-	820,000	-
Revenue bonds	-	-	-	-
Debt premium	12,573	-	39,695	-
Compensated absences	97,664	-	98,348	89,757
Net pension liability	-	-	-	-
Other postemployment benefits	57,674	-	43,969	41,442
Total long-term liabilities	687,911	-	1,002,012	131,199
Total liabilities	6,826,972	-	2,374,601	177,927
DEFERRED INFLOWS OF RESOURCES				
Pension related amounts	355,058	-	270,686	255,133
Other postemployment related amounts	10,969	-	8,363	7,882
Total deferred inflows of resources	366,027	-	279,049	263,015
NET POSITION				
Net investment in capital assets	26,620,621	-	17,994,586	13,929,552
Restricted	328,745	-	240,201	85,018
Unrestricted	(3,546,955)	1,004,094	2,608,432	928,462
Total net position	$ 23,402,411	$ 1,004,094	$ 20,843,219	$ 14,943,032

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

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

Totals		Governmental Activities - Internal Service Funds	
2020	2019	2020	2019
$ 1,743,904	$ 1,619,444	$ 136,091	$ 67,065
10,900	22,851	-	-
4,914,181	3,769,807	-	-
875,552	850,552	-	-
13,841	18,597	-	-
7,558,378	6,281,251	136,091	67,065
-	-	27,821	27,821
1,340,000	1,830,000	-	-
-	370,000	-	-
52,268	67,820	-	-
285,769	237,989	-	-
-	279,458	-	-
143,085	80,795	-	-
1,821,122	2,866,062	27,821	27,821
9,379,500	9,147,313	163,912	94,886
880,877	387,576	-	-
27,214	21,612	-	-
908,091	409,188	-	-
58,544,759	56,176,741	-	-
653,964	205,626	-	-
994,033	1,594,966	2,428,039	1,927,647
60,192,756	57,977,333	$ 2,428,039	$ 1,927,647
291,602	228,861		
$ 60,484,358	$ 58,206,194		

City of De Pere, Wisconsin

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020
WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2019

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

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

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

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

City of De Pere, Wisconsin

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

	Enterprise Funds			
	Water Utility	Wastewater Treatment Plant Utility	Wastewater Utility	Stormwater Utility
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	$ 6,323,073	$ -	$ 9,655,006	$ 1,841,719
Cash paid for services provided	-	-	-	-
Cash paid for employee wages and benefits	(876,136)	-	(687,037)	(728,606)
Cash paid to suppliers	(4,346,628)	-	(6,826,835)	(275,643)
Net cash provided by operating activities	1,100,309	-	2,141,134	837,470
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Due to/from other funds	1,144,374	-	-	-
Transfer in (out)	(503,414)	(481,455)	225,363	-
Net cash provided (used) by noncapital financing activities	640,960	(481,455)	225,363	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition of capital assets	(1,079,925)	-	(1,525,716)	(737,869)
Proceeds from sale of treatment plant	-	108,622	-	-
Principal paid on long-term debt	(457,500)	-	(377,500)	-
Interest paid on long-term debt	(41,156)	-	(48,838)	-
Net cash provided (used) by capital and related financing activities	(1,578,581)	108,622	(1,952,054)	(737,869)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received	688	51,863	-	-
Change in cash and cash equivalents	163,376	(320,970)	414,443	99,601
Cash and cash equivalents - January 1	212,233	396,435	562,620	1,049,549
Cash and cash equivalents - December 31	$ 375,609	$ 75,465	$ 977,063	$ 1,149,150

Totals		Governmental Activities - Internal Service Funds	
2020	2019	2020	2019
$ 17,819,798	$ 16,973,525	$ -	$ -
-	-	2,414,808	2,627,156
(2,291,779)	(2,121,042)	-	-
(11,449,106)	(12,298,431)	(1,846,082)	(1,693,170)
4,078,913	2,554,052	568,726	933,986
1,144,374	1,562,730	-	-
(759,506)	(768,677)	-	-
384,868	794,053	-	-
(3,343,510)	(2,886,910)	-	-
108,622	103,450	-	-
(835,000)	(815,000)	-	-
(89,994)	(100,946)	-	-
(4,159,882)	(3,699,406)	-	-
52,551	58,874	692	3,089
356,450	(292,427)	569,418	937,075
2,220,837	2,513,264	2,022,533	1,085,458
$ 2,577,287	$ 2,220,837	$ 2,591,951	$ 2,022,533

City of De Pere, Wisconsin

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

	Enterprise Funds			
	Water Utility	Wastewater Treatment Plant Utility	Wastewater Utility	Stormwater Utility
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES				
Operating income	$ 604,364	$ -	$ 1,931,181	$ 303,438
Adjustments to reconcile operating income to net cash provided by operating activities				
Depreciation	752,759	-	721,596	504,770
Depreciation charged to sewer utility	21,977	-	(21,977)	-
Change in liability (asset) and deferred outflows and inflows of resources				
Pension	(295)	-	(937)	(3,719)
Other postemployment benefits	629	-	13,126	8,449
Change in operating assets and liabilities				
Accounts receivables	(311,162)	-	(605,332)	-
Inventories and prepaid items	(243)	-	-	-
Accounts payable	18,039	-	91,332	15,089
Accrued and other current liabilities	(4,681)	-	(3,919)	(3,351)
Compensated absences	18,922	-	16,064	12,794
Net cash provided by operating activities	$ 1,100,309	$ -	$ 2,141,134	$ 837,470
Reconciliation of cash and cash equivalents to the statement of net position				
Cash and cash equivalents in current assets	$ 162,889	$ 75,465	$ 827,063	$ 1,149,150
Cash and cash equivalents in restricted assets	212,720	-	150,000	-
Total cash and cash equivalents	$ 375,609	$ 75,465	$ 977,063	$ 1,149,150
Noncash capital and related financing activities				
Capital contributions	$ 153,081	$ -	$ 648,787	$ 950,353

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

Totals		Governmental Activities - Internal Service Funds	
2020	2019	2020	2019
$ 2,838,983	$ 1,168,372	$ 499,700	$ 1,124,178
1,979,125	1,967,721	-	-
-	-	-	-
(4,951)	99,001	-	-
22,204	6,439	-	-
(916,494)	8,615	-	-
(243)	(131)	-	-
124,460	(689,168)	69,026	(190,192)
(11,951)	3,178	-	-
47,780	(9,975)	-	-
$ 4,078,913	$ 2,554,052	$ 568,726	$ 933,986
$ 2,214,567	$ 1,858,604	$ 2,591,951	$ 2,022,533
362,720	362,233	-	-
$ 2,577,287	$ 2,220,837	$ 2,591,951	$ 2,022,533
$ 1,752,221	$ -	$ -	$ -

City of De Pere, Wisconsin

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

ASSETS	
Current assets	
Cash and investments	$ 4,909,696
Receivables	
Taxes	23,262,056
Total assets	28,171,752
LIABILITIES	
Due to other governments	4,909,696
DEFERRED INFLOWS OF RESOURCES	
Property taxes levied for subsequent year	23,262,056
FIDUCIARY NET POSITION	
Restricted for tax collections	$ -

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

City of De Pere, Wisconsin

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

ADDITIONS	
Cash and investments	$ 13,292,733
DEDUCTIONS	
Payments to other taxing entities	13,292,733
Change in Net Position	-
Fiduciary Net Position - January 1	-
Fiduciary Net Position - December 31	$ -

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

City of De Pere, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. REPORTING ENTITY

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

B. RELATED ORGANIZATIONS

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

De Pere Housing Authority

C. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

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

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

The City reports the following major governmental funds:

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

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

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

Pool Capital Projects Fund
This fund accounts for the construction of the new pool and recreation facility.

The City reports the following major enterprise funds:

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

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

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

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

Additionally, the City reports the following fund types:

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

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

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

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

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

1. **Cash and Investments**

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

2. **Property Taxes and Special Charges/Receivable**

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

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

3. **Accounts Receivable**

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

4. **Special Assessments**

   Assessments against property owners for public improvements are generally not subject to full settlement in the year levied. Special assessments are placed on tax rolls on an installment basis. Revenue from special assessments recorded in governmental funds is recognized as collections are made or as current installments are placed on tax rolls. Installments placed on the 2019 tax roll are recognized as revenue in 2020. Special assessments are subject to collection procedures.

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

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

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

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

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

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

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

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

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

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

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

10. Compensated Absences

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

11. Deferred Outflows/Inflows of Resources

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

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

12. Long-term Obligations

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

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

13. Pensions

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

14. Other Postemployment Benefits Other Than Pensions (OPEB)

Local Retiree Life Insurance Fund

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

15. Fund Equity

Governmental Fund Financial Statements

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

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

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

Government-Wide and Proprietary Fund Statements

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

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

F. USE OF ESTIMATES

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

G. PRIOR YEAR INFORMATION

Comparative amounts for the prior year have been presented in the basic financial statements to provide an understanding of changes in the City's financial position and operations. The comparative amounts may be summarized in total and not at the level of detail required for a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the government's financial statements for the year ended December 31, 2019, from which the summarized information was derived.

H. RECLASSIFICATIONS

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

NOTE 2: STEWARDSHIP AND COMPLIANCE

A. BUDGETS AND BUDGETARY ACCOUNTING

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

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

The City did not have any material violation of legal or contractual provisions for the fiscal year ended December 31, 2020.

City of De Pere, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020

B. EXCESS OF EXPENDITURES OVER BUDGET APPROPRIATIONS

The following expenditure accounts of the governmental funds had actual expenditures in excess of budget appropriations for the year ended December 31, 2020 as follows:

Funds	Excess Expenditures
General Government	
Muncipal Court	$ 15,820
Clerk Treasuer	2,913
Elections outlay	6,955
Assessment of property	1,302
Accounting and Finance	82
COVID expenses	409,963
City Hall outlay	12,198
Public Safety	
Police Department outlay	12,332
Fire/Ambulance Department outlay	1,998
Public Works	
Administration outlay	168
Engineer	81
Street maintenance outlay	29,382
Brush pickup	31,931
Weed cutting	6,163
Traffic signs and markings	13,447
Street lighting outlay	365,014
Transit systems	12,786
Sanitation	
Garbage and refuse collection	38,521
Landfill waste disposal	80,848
Culture and Recreation	
Community Center outlay	1,546
Swimming pools outlay	590
Parks outlay	6,099
Boat ramps	3,492
Boat ramps outlay	2,548
Forestry	34,132
Historical society	5,244
Conservation and Development	
Economic development	55,142

C. DEFICIT FUND EQUITY

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

Funds	Deficit Fund Balance
Capital Projects Funds	
Public Improvements	$ 720,621
TID No. 6	271,654
TID No. 7	1,335,742
TID No. 9	858,148
TID No. 10	471,491
TID No. 15	289,743
TID No. 16	40,953

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

D. PROPERTY TAX LEVY LIMIT

Wisconsin state statutes provide for a limit on the property tax levies for all Wisconsin cities, villages, towns and counties. For the 2020 and 2021 budget years, Wisconsin Statutes limit the increase in the maximum allowable tax levy to the change in the City's January 1 equalized value as a result of net new construction. The actual limit for the City for the 2020 budget was .988%. The actual limit for the City for the 2021 budget was 1.05%. Debt service for debt authorized after July 1, 2005 is exempt from the levy limit. In addition, Wisconsin statutes allow the limit to be adjusted for the increase in debt service authorized prior to July 1, 2005 and in certain other situations.

NOTE 3: DETAILED NOTES ON ALL FUNDS

A. CASH AND INVESTMENTS

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

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

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

City of De Pere, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020

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

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

Reconciliation to the basic financial statements:

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

Fair Value Measurements

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant observable inputs; Level 3 inputs are significant unobservable inputs. The City has the following fair value measurements as of December 31, 2020:

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

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.

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

As of December 31, 2020, $5,021,958 of the City's deposits with financial institutions were in excess of federal and state depository insurance limits. $5,021,958 was collateralized with securities held by the pledging financial institution or its trust department or agent but not in the City's name.

Credit Risk

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

Investment Type	Amount	Exempt from Disclosure	AAA	Aa	A	Not Rated
U.S. Treasury securities	$ 3,393,770	$ 3,393,770	$ -	$ -	$ -	$ -
Federal agency securities	1,910,884	-	1,910,884	-	-	-
Negotiable certificates of deposit	3,200,488	-	3,200,488	-	-	-
Corporate bonds & notes	745,742	745,742	-	-	-	-
Municipal bonds	2,148,480	-	555,906	1,451,749	140,825	-
Money market mutual funds	77,238	77,238	-	-	-	-
Wisconsin local government investment pool	7,773,984	7,773,984	-	-	-	-
Totals	$ 19,250,586	$ 11,990,734	$5,667,278	$1,451,749	$ 140,825	$ -

Concentration of Credit Risk

The investment policy of the City contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by State of Wisconsin. Investments in any one issuer (other than U.S. Treasury securities, mutual funds, and external investment pools) that represent 5% or more of total City investments are as follows:

Issuer	Investment Type	Amount
Federal Farm Credit Bank	Federal Agency Securities	$ 1,200,055

Interest Rate Risk

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

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

		Remaining Maturity (in Months)			
Investment Type	Amount	12 Months or Less	13 to 24 Months	25 to 60 Months	More Than 60 Months
U.S. Treasury securities	$ 3,393,770	$ 3,138,485	$ 255,285	$ -	$ -
Federal agency securities	1,910,884	125,074	-	1,785,810	-
Negotiable certificates of deposit	3,200,488	1,629,214	772,616	798,658	-
Corporate bonds and notes	745,742	-	303,625	442,117	-
Municipal Bonds	2,148,480	227,047	833,949	1,087,484	-
Money market mutual funds	77,238	77,238	-	-	-
Wisconsin local government investment pool	7,773,984	7,773,984	-	-	-
Totals	$ 19,250,586	$12,971,042	$ 2,165,475	$ 4,114,069	$ -

Investments with Fair Values Highly Sensitive to Interest Rate Fluctuations

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

Highly Sensitive Investments	Fair Value at Year End
Mortgage backed securities. These securities are subject to early payment in a period of declining interest rates. The resultant reduction in expected total cash flows affects the fair value of these securities and makes the fair values of these securities highly sensitive to changes in interest rates.	$ 1,910,884

Wisconsin Local Government Investment Pool

The City has investments in the Wisconsin Local Government Investment Pool of $7,773,984 at year-end. The LGIP is part of the State Investment Fund (SIF), and is managed by the State of Wisconsin Investment Board. The SIF is not registered with the Securities and Exchange Commission, but operates under the statutory authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2020, the fair value of the City's share of the LGIP's assets was substantially equal to the carrying value.

City of De Pere, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020

B. RESTRICTED ASSETS

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

Funds	Amount	Purpose
Debt Service Fund		
Debt retirement	$ 1,709,771	Resources available for debt retirement
Special Revenue Funds		
Development loans	813,474	Resources available for economic development loans
Enterprise Funds		
Water Utility		To reserve additional funds for debt retirement;
Revenue bond reserve fund	212,720	to be used if sufficient funds are not available
Wastewater Utility		
Equipment Replacement	150,000	To be used for replacement of certain assets for DNR requirements
Total Enterprise Funds	362,720	
Total	$ 2,885,965	

C. DUE FROM OTHER GOVERNMENTS

In prior years, the City of De Pere sold its wastewater treatment facility to the Green Bay Metropolitan Sewerage District (GMBSD) with the sale price repaid to the City over a 20 year period. The notes receivable from GBMSD was discounted using a 5% interest rate. Annual principal and interest payments of $160,485 are due annually through 2027, with a notes receivable balance of $928,625 as of December 31, 2020 as summarized below.

Year Ended December 31,	Principal	Interest	Total
2021	$ 114,054	$ 46,431	$ 160,485
2022	119,756	40,729	160,485
2023	125,744	34,741	160,485
2024	132,031	28,454	160,485
2025	138,633	21,852	160,485
2026-2027	298,411	22,569	320,980
	$ 928,629	$ 194,776	$ 1,123,405

City of De Pere, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020

D. CAPITAL ASSETS

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

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, nondepreciable:				
Land	$ 9,354,236	$ 91,837	$ -	$ 9,446,073
Construction in progress	206,754	-	137,874	68,880
Total capital assets, nondepreciable	9,560,990	91,837	137,874	9,514,953
Capital assets, depreciable:				
Land improvements	6,387,693	4,885,091	-	11,272,784
Buildings and improvements	12,463,565	595,601	-	13,059,166
Machinery and equipment	11,351,567	475,866	22,032	11,805,401
Infrastructure	81,381,773	3,710,389	-	85,092,162
Subtotals	111,584,598	9,666,947	22,032	121,229,513
Less accumulated depreciation for:				
Land improvements	2,326,762	160,455	-	2,487,217
Buildings and improvements	7,688,644	366,456	-	8,055,100
Machinery and equipment	7,388,163	672,603	22,032	8,038,734
Infrastructure	33,952,522	2,073,232	-	36,025,754
Subtotals	51,356,091	3,272,746	22,032	54,606,805
Total capital assets, depreciable, net	60,228,507	6,394,201	-	66,622,708
Governmental activities capital assets, net	$ 69,789,497	$ 6,486,038	$ 137,874	76,137,661
Less: Capital related debt				38,440,511
Less: Debt premium				1,749,348
Less: Capital related accounts payable				1,942,510
Net investment in capital assets				$ 34,005,292
Business-type activities:				
Capital assets, nondepreciable:				
Land	$ 53,207	$ -	$ -	$ 53,207
Construction in progress	219,349	-	219,349	-
Total capital assets, nondepreciable	272,556	-	219,349	53,207
Capital assets, depreciable:				
Buildings and improvements	892,181	-	-	892,181
Machinery and equipment	6,609,624	4,695	-	6,614,319
Infrastructure	78,688,284	3,711,245	309,200	82,090,329
Subtotals	86,190,089	3,715,940	309,200	89,596,829
Less accumulated depreciation	27,167,532	1,979,125	309,200	28,837,457
Total capital assets, depreciable, net	59,022,557	1,736,815	-	60,759,372
Business-type activities capital assets, net	$ 59,295,113	$ 1,736,815	$ 219,349	60,812,579
Less: Capital related debt				2,200,000
Less: Debt premium				67,820
Net investment in capital assets				$ 58,544,759

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

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

E. INTERFUND RECEIVABLE, PAYABLES, AND TRANSFERS

Interfund receivables and payables between individual funds of the City, as reported in the fund financial statements, as of December 31, 2020 are detailed below:

	Interfund Receivables	Interfund Payables
Temporary cash advances to finance operating cash deficits		
Governmental Funds		
General	$ 8,351,920	$ -
Development Loan Program	-	154,449
Cable Access	-	21,214
TID No. 6	-	271,477
TID No. 7	-	1,331,555
TID No. 9	-	857,913
TID No. 10	-	470,435
TID No. 15	-	289,743
TID No. 16	-	40,953
Proprietary Fund		
Water Utility	-	4,914,181
Subtotal	8,351,920	8,351,920
Long-term advances		
General Fund	27,821	-
Internal Service Funds		
Health Self Insurance	-	17,821
Dental Self Insurance	-	10,000
Subtotal	27,821	27,821
Totals	$ 8,379,741	$ 8,379,741

City of De Pere, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020

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

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

Interfund transfers were made for the following purposes:

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

F. SHORT-TERM OBLIGATIONS

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

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

City of De Pere, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020

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

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

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

LONG-TERM OBLIGATIONS

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

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

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

Advance Refunding

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

City of De Pere, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020

General Obligation Debt

General obligation debt currently outstanding is detailed as follows:

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

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

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

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

Legal Margin for New Debt

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

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

Revenue Bonds

Revenue bonds outstanding on December 31, 2020 totaled $370,000 and were comprised of the following issues:

	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance 12/31/20
Water utility revenue bond	03/07/07	2021	3.81%	$ 4,395,000	$ 370,000

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

Year Ended December 31,	Business-type Activities		
	Principal	Interest	Total
2021	$ 370,000	$ 14,097	$ 384,097

Utility Revenues Pledged

The City has pledged future water customer revenues, net of specified operating expenses, to repay the water revenue bonds. Proceeds from the bonds provided financing for the construction or acquisition of capital assets used with the systems. The bonds are payable solely from water customer net revenues and are payable through 2021. The total principal and interest remaining to be paid on the bonds is $384,097. Principal and interest paid for the current year and total customer net revenues were $387,813 and $1,357,811, respectively.

Capital Lease

The City is obligated under various leases accounted for as capital leases that were used to finance the acquisition of capital assets. The cost of the capital assets under the capital leases are $65,401 and the related accumulated depreciation is $57,200 as of December 31, 2020.

The following is a schedule of the minimum lease payments under the lease agreements and the present values of the minimum lease payments at December 31, 2020:

Year Ending	Governmental Activities
2021	$ 65,401

G. CONDUIT DEBT OBLIGATIONS

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

As of December 31, 2020, there were two series of Industrial Revenue Bonds outstanding, with an aggregate principal amount payable of $269,230.

H. PENSION PLAN

1. Plan Description

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

ETF issued a standalone WRS Financial Report, which can be found at https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements.

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

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

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

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

The WRS also provides death and disability benefits for employees.

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
2010	(1.3)	22
2011	(1.2)	11
2012	(7.0)	(7)
2013	(9.6)	9
2014	4.7	25
2015	2.9	2
2016	0.5	(5)
2017	2.0	4
2018	2.4	17
2019	0.0	(10)

3. Contributions

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

During the year ending December 31, 2020, the WRS recognized $1,156,889 in contributions from the City.

Contribution rates for the reporting period are:

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

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

At December 31, 2020, the City reported an asset of $3,060,705 for its proportionate share of the net pension asset. The net pension asset was measured as of December 31, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018 rolled forward to December 31, 2019. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The City's proportion of the net pension asset was based on the City's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2019, the City's proportion was 0.09492159%, which was an increase of 0.00181851% from its proportion measured as of December 31, 2018.

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

At December 31, 2020, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 5,809,917	$ 2,907,474
Net differences between projected and actual earnings on pension plan investments	-	6,257,169
Changes in assumptions	238,509	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	10,235	20,271
Employer contributions subsequent to the measurement date	1,156,889	-
Total	$ 7,215,550	$ 9,184,914

$1,156,889 reported as deferred outflows related to pension resulting from the City's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended December 31, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ended December 31,	Expense
2020	$ (933,439)
2021	(693,852)
2022	108,646
2023	(1,607,608)
Total	$ (3,126,253)

5. Actuarial Assumptions

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

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

* *No postretirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 1.9% is the assumed annual adjustment based on the investment return assumption and the postretirement discount rate.*

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

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

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

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

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

Single Discount Rate. A single discount rate of 7.00% was used to measure the Total Pension Liability for the current and prior year. This single discount rate is based on the expected rate of return on pension plan investments of 7.00% and a municipal bond rate of 2.75% (Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of December 31, 2019. In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities.). Because of the unique structure of WRS, the 7.00% expected rate of return implies that a dividend of approximately 1.9% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the municipal bond rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the City's proportionate share of the net pension liability (asset) to changes in the discount rate. The following presents the City's proportionate share of the net pension liability (asset) calculated using the discount rate of 7.00%, as well as what the City's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00%) or 1-percentage-point higher (8.00%) than the current rate:

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

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.

OTHER POSTEMPLOYMENT BENEFITS

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

	OPEB Liability	Deferred Outflows of Resources	Deferred Inflows of Resources	OPEB Expense
Single-employer defined OPEB plan	$ 257,286	$ 9,398	$ 140,617	$ 8,228
Local Retiree Life Insurance Fund (LRLIF)	1,491,952	604,210	283,761	154,713
Total	$ 1,749,238	$ 613,608	$ 424,378	$ 162,941

1. Single-employer defined OPEB Plan

Plan Description

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

Benefits Provided

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

Employees Covered by Benefit Terms

At December 31, 2020, the following employees were covered by the benefit terms:

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

Contributions

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

Total OPEB Liability

The City's total OPEB liability was determined by an actuarial valuation as of December 31, 2019 and rolled forward to December 31, 2020.

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

Inflation:	2.00%
Salary increases:	3.00%
Investment rate of return:	2.25%
Medical care cost trend rates:	7.5% decreasing by 0.50% per year down to 6.5%, then by 0.10% per year down to 5.0%, and level thereafter.

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

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

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

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

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

Changes in the Total OPEB Liability

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

Sensitivity of the total OPEB liability to changes in the discount rate. The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.25%) or 1-percentage-point higher (3.25%) than the current rate:

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

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

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

OPEB Expense and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2020, the City recognized OPEB expense of $8,228. At December 31, 2020, the City reported deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	$ 125,774
Changes in assumptions	9,398	14,843
Total	$ 9,398	$ 140,617

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

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

Plan Financial Report

The Plan does not prepare a separate standalone financial report.

2. Local Retiree Life Insurance Fund

Plan Description

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

OPEB Plan Fiduciary Net Position

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

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

Benefits Provided

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

Contributions

The Group Insurance Board approves contribution rates annually, based on recommendations from the insurance carrier. Recommended rates are based on an annual valuation, taking into consideration an estimate of the present value of future benefits and the present value of future contributions. A portion of employer contributions made during a member's working lifetime funds a 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 employee premiums until age 65 in order to be eligible for the benefit after age 65.

Contribution rates as of December 31, 2020 are:

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

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

Life Insurance
Employee Contribution Rates
For the Year Ended December 31, 2019

Attained Age	Basic	Supplemental
Under 30	$0.05	$0.05
30 - 34	0.06	0.06
35 - 39	0.07	0.07
40 - 44	0.08	0.08
45 - 49	0.12	0.12
50 - 54	0.22	0.22
55 - 59	0.39	0.39
60 - 64	0.49	0.49
65 - 69	0.57	0.57

During the year ended December 31, 2020, the LRLIF recognized $6,829 in contributions from the employer.

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

At December 31, 2020, the City reported a liability of $1,491,952 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of December 31, 2019, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of January 1, 2019 rolled forward to December 31, 2019. No material changes in assumptions or benefits terms occurred between the actuarial valuation date and the measurement date. The City's proportion of the net OPEB liability was based on the City's share of contributions to the OPEB plan relative to the contributions of all participating employers. At December 31, 2019, the City's proportion was 0.35037200%, which was a decrease of 0.02075600% from its proportion measured as of December 31, 2018.

For the year ended December 31, 2020, the City recognized OPEB expense of $154,713.

At December 31, 2020, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	$ 66,837
Net differences between projected and actual earnings on OPEB plan investments	28,144	-
Changes in assumptions	550,388	164,104
Changes in proportion and differences between employer contributions and proportionate share of contributions	25,678	52,820
Total	$ 604,210	$ 283,761

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

Year Ended December 31,	Expense
2021	$ 56,151
2022	56,151
2023	53,117
2024	49,991
2025	39,030
Thereafter	66,009
Total	$ 320,449

Actuarial assumptions. The total OPEB liability in the January 1, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

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

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

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

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

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

Single discount rate. A single discount rate of 2.87% was used to measure the total OPEB liability for the current year, as opposed to a discount rate of 4.22% for the prior year. The significant change in the discount rate was primarily caused by the decrease in the municipal bond rate from 4.10% as of December 31, 2018 to 2.74% as of December 31, 2019. The Plan's fiduciary net position was projected to be insufficient to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the Total OPEB Liability is equal to the single equivalent rate that results in the same actuarial present value as the long-term expected rate of return applied to benefit payments, to the extent that the plan's fiduciary net position is projected to be sufficient to make projected benefit payments, and the municipal bond rate applied to benefit payment to the extent that the plan's fiduciary net position is projected to be insufficient. The plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through December 31, 2036.

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

Sensitivity of the City's proportionate share of net OPEB liability to changes in the discount rate. The following presents the City's proportionate share of the net OPEB liability calculated using the discount rate of 2.87%, as well as what the City's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.87%) or 1-percentage-point higher (3.87%) than the current rate:

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

Payable to the OPEB Plan

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

I. FUND EQUITY

Nonspendable Fund Balance

In the fund financial statements, portions of the governmental fund balances are amounts that cannot be spent because they are either 1) not in spendable form or 2) legally or contractually required to be maintained intact. At December 31, 2020, nonspendable fund balance was as follows:

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

Restricted Fund Balance

In the fund financial statements, portions of governmental fund balances are not available for appropriation or are legally restricted for use for a specific purpose. At December 31, 2020, restricted fund balance was as follows:

General Fund	
Restricted for	
Property tax relief and economic development	$ 216,024
Fire UTV Fund	859
Recreation scholarship	28,776
Total General Fund Restricted Fund Balance	245,659
Debt Service Fund	1,709,771
Special Revenue Funds	
Restricted for	
Development loans	659,025
Public Land Acquisition	132,256
	791,281
Capital Projects Funds	
Restricted for	
Tax incremental financing district expenditures	
Pool Capital Projects	650,065
TID No. 5	2,360,961
TID No. 8	896,917
TID No. 11	767,480
TID No. 12	881,615
TID No. 13	529,254
TID No. 14	636,213
Total Tax incremental financing district expenditures	6,722,505
Total Restricted Fund Balance	$ 9,469,216

Committed Fund Balance

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

General Fund	
Committed for	
Non-lapsing funds	$ 445,976
Subsequent year's expenditures	231,360
Total General Fund Committed Fund Balance	677,336
Special Revenue Funds	
Committed for	
Riverwalk pier	230,740
Dog park	12,275
Park equipment	30,922
De Pere Micro Fund Loan	100,008
Total Special Revenue Fund Committed Fund Balance	373,945
Capital Project Funds	
Committed for	
Capital equipment	787,414
Community center	9,523
Police/fire expansion	2,932
Total Capital Project Funds	799,869
Total Committed Fund Balance	$ 1,851,150

Minimum General Fund Balance Policy

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

Budgeted 2021 General Fund Expenditures	$ 18,504,593
Minimum Fund Balance %	(x) 25%
Minimum Fund Balance Amount	$ 4,626,148

The City's unassigned general fund balance of $6,760,606 is above the minimum fund balance amount.

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

Governmental Activities	
Restricted for	
Debt service	$ 1,426,137
Pension benefits	2,767,169
Property tax relief and economic development	216,024
Development loans	1,200,741
Recreation scholarship	28,776
Fire UTV fund	859
Park land acquisition	132,256
Total Governmental Activities Restricted Net Position	5,771,962
Business-type Activities	
Restricted for	
Debt service	210,428
Pension benefits	293,536
Equipment replacement	150,000
Total Business-type Activities Restricted Net Position	653,964
Total Restricted Net Position	$ 6,425,926

NOTE 4: OTHER INFORMATION

A. TAX INCREMENTAL FINANCING

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

Since creation of the TID's, the City has provided various financing sources to the TID. The foregoing amounts are not recorded as liabilities in the TID capital project fund but can be recovered by the City from any future excess tax increment revenues. As of December 31, 2020, the City can recover $11,912,999 from future excess tax increment revenues of the following. Furthermore, the intent of the City is to recover the above amounts from future TID surplus funds, if any, prior to termination of the respective Cities. Unless terminated by the City prior thereto, each TID has a statutory termination year as follows:

	TID No. 5	TID No. 6	TID No. 7	TID No. 8
Creation date	8/27/1996	3/3/1998	10/17/2006	8/21/2007
Termination date	8/27/2023	3/3/2021	10/17/2033	8/21/2027
Tax increment property tax revenues for 2020	$ 742,513	$ 1,880,932	$ 129,085	$ 305,352
Net unreimbursed project costs due City	$ 1,264,254	$ (4,316,330)	$ 4,260,044	$ 1,565,992

	TID No. 9	TID No. 10	TID No. 11	TID No. 12
Creation date	8/7/2012	8/7/2012	9/1/2015	9/1/2015
Termination date	8/7/2039	8/7/2032	9/1/2035	9/1/2035
Tax increment property tax revenues for 2020	$ 40,812	$ 207,928	$ 137,742	$ -
Net unreimbursed project costs due City	$ 1,629,338	$ 4,281,827	$ 1,462,521	$ (491,615)

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

B. RISK MANAGEMENT

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

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

Health Self-Insurance Fund

City employees, retirees and employee dependents are eligible for medical benefits from a health self-insurance fund. Funding is provided by charges to City departments, employees and retirees. The program is supplemented by stop loss protection, which limits the City's annual liability. Fund expenses consist of payments to a third-party administrator for medical claims, stop loss insurance premiums and administrative fees. On December 31, 2020, the fund had a balance of $2,381,806.

The claims liability of $132,294 reported in the fund at December 31, 2020 is based on the requirements of GASB Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Changes in the fund's claims liability amount are as follows:

	Liability January 1	Current Year Claims and Changes in Estimates	Claims Payments	Liability December 31
2020	$ 63,154	$ 992,800	$ 1,188,248	$ 132,294
2019	252,363	858,449	1,047,658	63,154

Dental Self-Insurance Fund

City employees, retirees and employee dependents are eligible for dental benefits from a dental self-insurance fund. Funding is provided by charges to City departments, employees and retirees. The program is supplemented by stop loss protection, which limits the City's annual liability. Fund expenses consist of payments to a third-party administrator for dental claims, stop loss insurance premiums and administrative fees. On December 31, 2020, the fund had a balance of $46,233.

The claims liability of $3,797 reported in the fund at December 31, 2020, is based on the requirements of GASB Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Changes in the fund's claims liability amount are as follows:

	Liability January 1	Current Year Claims and Changes in Estimates	Claims Payments	Liability December 31
2020	$ 3,911	$ 133,634	$ 133,748	$ 3,797
2019	4,894	136,532	137,515	3,911

C. CONTINGENCIES

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

D. WATER PURCHASE CONTRACT WITH CENTRAL BROWN COUNTY WATER AUTHORITY

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

Each Charter Member has entered into a water purchase contract under which they agree to purchase wholesale water from the Authority. Rates charged to each member are billed monthly and are based on (1) operation and maintenance costs, (2) fixed costs, including debt service on the revenue bond and (3) required Security Fund deposits. During 2020 the City paid the Authority $3,559,483 in accordance with the water purchase contract.

E. UPCOMING ACCOUNTING PRONOUNCEMENTS

In June 2017, the GASB issued Statement No. 87, *Leases*. The Statement establishes a single model for lease accounting based on the principle that leases are financings of the right to use an underlying asset. GASB Statement No. 95, Postponement of the Effective Dates of Certain Authoritative Guidance made this statement effective for reporting periods beginning after June 15, 2021. The City is currently evaluating the impact this standard will have on the financial statements when adopted.

City of De Pere, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020

F. SUBSEQUENT EVENTS

On March 11, 2021, President Joe Biden along with the United States Congress signed into law a $1.9 trillion economic stimulus bill entitled the American Rescue Plan Act (ARPA) of 2021, also called the COVID-19 Stimulus Package or American Rescue Plan. This Act was put into law to speed up the United States' recovery from the economic and health effects of the COVID-19 pandemic and the ongoing recession. This act provides $350 billing to help states, counties, cities and tribal governments to cover increase expenditures, replenish lost revenue and mitigate economic harm from the COVID-19 pandemic. The City of De Pere received a funding allocation from this Act in the amount of $2,613,574, with 50% to be received in late June 2021 and the remaining 50% to be received 12 months later in June 2022. The City is still evaluating the effect and planned usage of these funds.

REQUIRED SUPPLEMENTARY INFORMATION

City of De Pere, Wisconsin

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

Plan Year Ending	Proportion of the Net Pension Liability (Asset)	Proportionate Share of the Net Pension Liability (Asset)	Covered Payroll (plan year)	Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)
12/31/14	0.08664090%	$ (2,128,138)	$ 9,073,681	23.45%	102.74%
12/31/15	0.08721909%	1,417,293	9,424,305	15.04%	98.20%
12/31/16	0.08851511%	729,575	9,577,125	7.62%	99.12%
12/31/17	0.09092334%	(2,699,621)	9,670,368	27.92%	102.93%
12/31/18	0.09310308%	3,312,315	10,029,996	33.02%	96.45%
12/31/19	0.09492159%	(3,060,705)	10,457,329	-29.27%	102.96%

SCHEDULE OF CONTRIBUTIONS
WISCONSIN RETIREMENT SYSTEM
LAST 10 FISCAL YEARS

Fiscal Year Ending	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Payroll (fiscal year)	Contributions as a Percentage of Covered Payroll
12/31/15	$ 853,538	$ 853,538	$ -	$ 9,424,305	9.06%
12/31/16	862,667	862,667	-	9,577,125	9.01%
12/31/17	947,840	947,840	-	9,670,368	9.80%
12/31/18	976,960	976,960	-	10,029,997	9.74%
12/31/19	1,006,862	1,006,862	-	10,457,330	9.63%
12/31/20	1,156,889	1,156,889	-	11,200,081	10.33%

See notes to required supplementary information.

City of De Pere, Wisconsin

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

	2020	2019	2018	2017
Total OPEB liability				
Service cost	$ 18,239	$ 20,928	$ 22,795	$ 22,795
Interest	6,523	15,145	13,298	12,862
Differences between expected and actual experience	-	(157,218)	-	-
Changes of assumptions	10,442	(6,038)	(13,769)	(5,254)
Benefit payments	(12,016)	(13,749)	(31,655)	(14,784)
Net change in total OPEB liability	23,188	(140,932)	(9,331)	15,619
Total OPEB liability - beginning	234,098	375,030	384,361	368,742
Total OPEB liability - ending	$ 257,286	$ 234,098	$ 375,030	$ 384,361
Covered-employee payroll	$ 9,732,159	$ 9,732,159	$ 7,447,066	$ 7,447,066
District's total OPEB liability as a percentage of covered-employee payroll	2.64%	2.41%	5.04%	5.16%

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

See notes to required supplementary information.

City of De Pere, Wisconsin

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

Plan Fiscal Year Ending	Proportion of the Net OPEB Liability (Asset)	Proportionate Share of the Net OPEB Liability (Asset)	Covered-employee Payroll	Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of Covered-employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)
12/31/17	0.36553200%	$ 1,099,732	$ 9,670,368	11.37%	44.81%
12/31/18	0.37112800%	957,635	9,292,000	10.31%	48.69%
12/31/19	0.35037200%	1,491,952	9,509,000	15.69%	37.58%

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

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	-	9,751,546	0.07%

See notes to required supplementary information.

City of De Pere, Wisconsin

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2020

A. WISCONSIN RETIREMENT SYSTEM

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

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

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

B. OTHER POSTEMPLOYMENT BENEFITS

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

Single-employer Defined Postemployment Benefit Plan

The discount rate was changed to the 20-year AA municipal bond rate (2.25%) for the measurement date of December 31, 2020. All other assumptions and methods remained unchanged from the valuation performed as of December 31, 2019. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Local Retiree Life Insurance Fund (LRLIF)

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

SUPPLEMENTARY INFORMATION

City of De Pere, Wisconsin

GENERAL FUND
DETAILED COMPARISON OF BUDGETED AND ACTUAL REVENUES
FOR THE YEAR ENDED DECEMBER 31, 2020
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2019

	Budget			Variance Final Budget - Positive	2019
	Original	Final	Actual	(Negative)	Actual
Taxes					
General property	$ 8,146,890	$ 8,146,890	$ 8,146,890	$ -	$ 8,202,551
Mobile home	7,000	7,000	7,869	869	4,535
Excess stadium district sales tax	120	120	1,869	1,749	8,167
Room tax	9,500	9,500	5,103	(4,397)	8,719
Payments in lieu of taxes	1,800	1,800	11,364	9,564	1,409
Housing authority	30,000	30,000	32,656	2,656	30,047
Interest and penalties					
Taxes	1,400	1,400	524	(876)	498
Special assessments	20,000	20,000	9,599	(10,401)	15,788
Total taxes	8,216,710	8,216,710	8,215,874	(836)	8,271,714
Intergovernmental					
Law enforcement training	101,979	101,979	131,340	29,361	95,753
State shared taxes	1,559,648	1,559,648	1,554,405	(5,243)	1,468,450
Exempt computer aid	76,012	76,012	77,852	1,840	77,852
Fire insurance	84,732	84,732	93,568	8,836	93,294
Rescue squad	6,756	6,756	7,265	509	7,848
Transportation	1,189,142	1,189,142	1,243,193	54,051	1,081,038
Mass transit	294,790	294,790	294,790	-	294,790
Public health	68,166	68,166	73,208	5,042	77,783
Recycling	97,611	97,611	97,563	(48)	97,611
Other	-	-	266,012	266,012	9,000
Total intergovernmental	3,478,836	3,478,836	3,839,196	360,360	3,303,419
Licenses and permits					
Licenses					
Liquor and malt beverage	36,000	36,000	12,704	(23,296)	34,555
Operators	31,000	31,000	15,328	(15,672)	15,186
Cigarette	2,100	2,100	2,100	-	2,025
Food and beverage	80,000	80,000	75,794	(4,206)	79,821
DATCP licensing	-	-	-	-	(1,313)
Cable television	145,000	145,000	129,458	(15,542)	146,681
Trailer park	100	100	100	-	100
Dog	4,200	4,200	3,183	(1,017)	3,540
Other licenses/permits	11,500	11,500	6,133	(5,367)	7,303
Permits					
Construction	-	-	7,350	7,350	-
Electrical and plumbing	155,000	155,000	325,948	170,948	146,855
Sanitary sewer	5,250	5,250	19,500	14,250	11,025
Zoning	209,050	209,050	379,338	170,288	247,118
Total licenses and permits	679,200	679,200	976,936	297,736	692,896

City of De Pere, Wisconsin

GENERAL FUND
DETAILED COMPARISON OF BUDGETED AND ACTUAL REVENUES
FOR THE YEAR ENDED DECEMBER 31, 2020
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2019

	Budget			Variance Final Budget - Positive	2019
	Original	Final	Actual	(Negative)	Actual
Fines and forfeits					
Court forfeitures and costs	375,000	375,000	309,614	(65,386)	390,739
Parking violations	40,000	40,000	29,277	(10,723)	34,899
Total fines and forfeits	415,000	415,000	338,891	(76,109)	425,638
Public charges for services					
General government	36,500	36,500	32,254	(4,246)	44,115
Police	2,350	2,350	850	(1,500)	1,425
Alarm monitoring fees	10,000	10,000	13,773	3,773	4,976
Ambulance	772,201	772,201	770,301	(1,900)	833,139
Streets	54,000	54,000	82,274	28,274	58,647
Snow removal	6,600	6,600	2,175	(4,425)	8,747
Weed cutting	4,000	4,000	4,027	27	6,682
Recycling	14,500	14,500	6,910	(7,590)	2,296
Public health	3,000	3,000	2,396	(604)	2,318
Community center	37,264	37,264	10,079	(27,185)	40,314
Swimming pools	86,677	86,677	38,006	(48,671)	91,824
Parks	25,400	25,400	23,581	(1,819)	16,266
Recreation	363,849	363,849	258,457	(105,392)	442,928
Concession sales	13,325	13,325	-	(13,325)	11,558
Total public charges for services	1,429,666	1,429,666	1,245,083	(184,583)	1,565,235
Intergovernmental charges for services					
General government	184,400	184,400	190,515	6,115	185,492
Public safety	487,660	487,660	354,902	(132,758)	409,987
Public works	729,000	729,000	729,712	712	728,848
Total intergovernmental charges for services	1,401,060	1,401,060	1,275,129	(125,931)	1,324,327
Miscellaneous					
Investment income	525,000	525,000	357,736	(167,264)	656,096
Donations	2,500	2,500	6,770	4,270	30,563
Sale of City property	66,500	66,500	11,789	(54,711)	26,022
Salvage products	5,000	5,000	-	(5,000)	-
Rental income	124,510	124,510	28,890	(95,620)	39,805
Department revenue	8,520	8,520	603	(7,917)	9,390
Other	550	550	973	423	1,275
Total miscellaneous	732,580	732,580	406,761	(325,819)	763,151
Total Revenues	$ 16,353,052	$ 16,353,052	$ 16,297,870	$ (55,182)	$ 16,346,380

City of De Pere, Wisconsin

GENERAL FUND
DETAILED COMPARISON OF BUDGETED AND ACTUAL EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2020
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2019

	Budget			Variance Final Budget - Positive	2019
	Original	Final	Actual	(Negative)	Actual
General government					
Council	$ 79,202	$ 79,202	$ 75,846	$ 3,356	$ 76,885
Council outlay	-	-	-	-	7,556
Municipal court	125,384	125,384	141,204	(15,820)	105,017
Municipal court outlay	-	-	-	-	1,990
Mayor	46,148	46,148	42,443	3,705	44,422
Mayor outlay	-	-	-	-	357
Administrator	163,680	163,680	148,290	15,390	139,949
Administrator outlay	200	200	-	200	600
Clerk/treasurer	227,906	227,906	230,819	(2,913)	214,165
Elections	65,850	65,850	61,061	4,789	14,676
Elections outlay	800	800	7,755	(6,955)	13,760
Assessment of property	60,773	60,773	62,075	(1,302)	61,249
Accounting and finance	134,229	134,229	134,311	(82)	131,191
Data processing	140,132	140,132	109,678	30,454	112,554
Data processing outlay	25,000	25,000	21,041	3,959	30,670
Personnel and insurance	356,197	356,197	316,544	39,653	344,268
Legal	307,157	307,157	280,436	26,721	260,669
Legal outlay	1,750	1,750	-	1,750	-
City hall	123,395	123,395	111,136	12,259	112,390
City hall outlay	10,000	10,000	22,198	(12,198)	17,659
COVID related	-	-	409,963	(409,963)	-
Other general government	326,666	326,666	205,829	120,837	265,972
Total general government	2,194,469	2,194,469	2,380,629	(186,160)	1,955,999
Public safety					
Police department	5,031,223	5,031,223	4,804,582	226,641	4,743,269
Police department outlay	2,973	2,973	15,305	(12,332)	301,684
Traffic control	95,885	95,885	53,640	42,245	87,131
Fire/ambulance department	4,277,667	4,277,667	4,148,554	129,113	4,078,059
Fire/ambulance department outlay	42,480	42,480	44,478	(1,998)	33,662
Building and electrical	285,658	285,658	280,755	4,903	278,216
Building and electrical outlay	-	-	-	-	3,076
Jail	8,750	8,750	4,090	4,660	7,101
Total public safety	9,744,636	9,744,636	9,351,404	393,232	9,532,198
Public works					
Street machinery repair	120,191	120,191	97,300	22,891	87,610
Street machinery repair outlay	18,761	18,761	13,177	5,584	5,801
Municipal service center	119,574	119,574	116,686	2,888	111,453
Municipal service center outlay	24,750	24,750	19,754	4,996	11,071
Mechanics	130,886	130,886	106,254	24,632	138,480
Administration	122,082	122,082	116,501	5,581	128,586
Administration outlay	1,500	1,500	1,668	(168)	-
Engineer	229,248	229,248	229,329	(81)	216,042
Engineer outlay	8,750	8,750	7,381	1,369	7,893
Street maintenance	137,912	137,912	95,458	42,454	142,425

City of De Pere, Wisconsin

GENERAL FUND
DETAILED COMPARISON OF BUDGETED AND ACTUAL EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2020
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2019

	Budget			Variance Final Budget - Positive	2019
	Original	Final	Actual	(Negative)	Actual
Public works (continued)					
Street maintenance outlay	-	-	29,382	(29,382)	19,099
Brush pickup	93,536	93,536	125,467	(31,931)	101,467
Weed cutting	9,530	9,530	15,693	(6,163)	13,124
Weed cutting Outlay	350	350	336	14	-
Snow and ice control	284,678	284,678	162,620	122,058	355,625
Traffic signs and markings	131,098	131,098	144,545	(13,447)	126,122
Traffic signs and markings outlay	18,000	18,000	18,000	-	-
Traffic lights	41,000	41,000	39,009	1,991	41,987
Street lighting	400,797	400,797	375,437	25,360	439,180
Street lighting outlay	25,000	25,000	390,014	(365,014)	31,555
Transit systems	421,305	421,305	434,091	(12,786)	420,367
Total public works	2,338,948	2,338,948	2,538,102	(199,154)	2,397,887
Sanitation					
Garbage and refuse collection	297,460	297,460	335,981	(38,521)	318,625
Landfill waste disposal	240,000	240,000	320,848	(80,848)	315,074
Recycling	104,843	104,843	103,429	1,414	96,043
Total sanitation	642,303	642,303	760,258	(117,955)	729,742
Health and human services					
Nurse	552,767	552,767	550,683	2,084	500,355
Board of health	1,622	1,622	-	1,622	1,330
Total health and human services	554,389	554,389	550,683	3,706	501,685
Culture and recreation					
Community center	344,861	344,861	313,855	31,006	346,379
Community center outlay	10,000	10,000	11,546	(1,546)	5,042
Special events and celebrations	47,515	47,515	1,267	46,248	199
Park and recreation administration	262,641	262,641	252,849	9,792	267,165
Recreation	541,628	541,628	308,709	232,919	447,364
Swimming pools	186,092	186,092	146,391	39,701	174,779
Swimming pools outlay	6,000	6,000	6,590	(590)	278,028
Parks - general	508,960	508,960	484,262	24,698	469,363
Parks outlay	44,500	44,500	50,599	(6,099)	127,098
Parks equipment maintenance	94,704	94,704	75,915	18,789	112,012
Boat ramps	22,209	22,209	25,701	(3,492)	22,181
Boat ramps outlay	29,000	29,000	31,548	(2,548)	945
Forestry	244,274	244,274	278,406	(34,132)	238,510
Forestry outlay	-	-	-	-	20,000
Historical society	10,110	10,110	15,354	(5,244)	6,095
Total culture and recreation	2,352,494	2,352,494	2,002,992	349,502	2,515,160
Conservation and development					
Economic development	332,213	332,213	387,355	(55,142)	348,822
Total Expenditures	$ 18,159,452	$ 18,159,452	$ 17,971,423	$ 188,029	$ 17,981,493

City of De Pere, Wisconsin

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

	Special Revenue			
	Development Loan Program	Public Land Acquisition	Riverwalk Pier	Cable Access
ASSETS				
Cash and investments	$ -	$ 132,256	$ 230,740	$ -
Restricted cash and investments	813,474	-	-	-
Receivables				
Taxes and special charges	-	-	-	-
Accounts	-	-	-	22,630
Special assessments	-	-	-	-
Loans	251,716	-	-	-
Total assets	$ 1,065,190	$ 132,256	$ 230,740	$ 22,630
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities				
Accounts payable	$ -	$ -	$ -	$ 754
Accrued and other current liabilities	-	-	-	662
Due to other funds	154,449	-	-	21,214
Total liabilities	154,449	-	-	22,630
Deferred inflows of resources				
Property taxes levied for subsequent year	-	-	-	-
Loans receivable	251,716	-	-	-
Special assessments	-	-	-	-
Total deferred inflows of resources	251,716	-	-	-
Fund balances				
Restricted	659,025	132,256	-	-
Committed	-	-	230,740	-
Unassigned (deficit)	-	-	-	-
Total fund balances	659,025	132,256	230,740	-
Total liabilities, deferred inflows of resources and fund balances	$ 1,065,190	$ 132,256	$ 230,740	$ 22,630

			Capital Projects				
Dog Park	Southwest Park Equipment	De Pere Micro Fund Loan	Capital Equipment	Community Center	Police/Fire Expansion	TID No. 5	TID No. 6
$ 12,275	$ 30,922	$ 121,250	$ 882,023	$ 9,523	$ 2,932	$ 2,361,105	$ -
-	-	-	-	-	-	-	-
-	-	-	800,000	-	-	731,204	1,941,383
-	-	-	25,000	-	-	-	-
-	-	-	-	-	-	-	-
-	-	290,000	-	-	-	-	-
$ 12,275	$ 30,922	$ 411,250	$ 1,707,023	$ 9,523	$ 2,932	$ 3,092,309	$ 1,941,383
$ -	$ -	$ 21,242	$ 119,609	$ -	$ -	$ 83	$ 101
-	-	-	-	-	-	61	76
-	-	-	-	-	-	-	271,477
-	-	21,242	119,609	-	-	144	271,654
-	-	-	800,000	-	-	731,204	1,941,383
-	-	290,000	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	290,000	800,000	-	-	731,204	1,941,383
-	-	-	-	-	-	2,360,961	-
12,275	30,922	100,008	787,414	9,523	2,932	-	-
-	-	-	-	-	-	-	(271,654)
12,275	30,922	100,008	787,414	9,523	2,932	2,360,961	(271,654)
$ 12,275	$ 30,922	$ 411,250	$ 1,707,023	$ 9,523	$ 2,932	$ 3,092,309	$ 1,941,383

City of De Pere, Wisconsin

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

	Capital Projects			
	TID No. 7	TID No. 8	TID No. 9	TID No. 10
ASSETS				
Cash and investments	$ -	$ 898,418	$ -	$ -
Restricted cash and investments	-	-	-	-
Receivables				
Taxes and special charges	119,604	563,635	44,384	122,131
Accounts	-	-	-	-
Special assessments	-	-	-	-
Loans	-	-	-	-
Total assets	$ 119,604	$ 1,462,053	$ 44,384	$ 122,131
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities				
Accounts payable	$ 4,092	$ 1,421	$ 135	$ 956
Accrued and other current liabilities	95	80	100	100
Due to other funds	1,331,555	-	857,913	470,435
Total liabilities	1,335,742	1,501	858,148	471,491
Deferred inflows of resources				
Property taxes levied for subsequent year	119,604	563,635	44,384	122,131
Loans receivable	-	-	-	-
Special assessments	-	-	-	-
Total deferred inflows of resources	119,604	563,635	44,384	122,131
Fund balances				
Restricted	-	896,917	-	-
Committed	-	-	-	-
Unassigned (deficit)	(1,335,742)	-	(858,148)	(471,491)
Total fund balances	(1,335,742)	896,917	(858,148)	(471,491)
Total liabilities, deferred inflows of resources and fund balances	$ 119,604	$ 1,462,053	$ 44,384	$ 122,131

							Totals	
TID No. 11	TID No. 12	TID No. 13	TID No. 14	TID No. 15	TID No. 16		2020	2019
$ 767,769	$ 881,824	$ 529,254	$ 636,213	$ -	$ -		$ 7,496,504	$ 5,780,786
-	-	-	-	-	-		813,474	813,474
159,373	32,010	93,260	-	-	-		4,606,984	4,266,730
-	-	-	-	-	-		47,630	175,826
-	1,696,796	-	-	-	-		1,696,796	-
-	-	-	-	-	-		541,716	357,674
$ 927,142	$ 2,610,630	$ 622,514	$ 636,213	$ -	$ -		$ 15,203,104	$ 11,394,490
$ 183	$ 122	$ -	$ -	$ -	$ -		$ 148,698	$ 463,382
106	87	-	-	-	-		1,367	2,199
-	-	-	-	289,743	40,953		3,437,739	1,716,555
289	209	-	-	289,743	40,953		3,587,804	2,182,136
159,373	32,010	93,260	-	-	-		4,606,984	4,266,730
-	-	-	-	-	-		541,716	357,674
-	1,696,796	-	-	-	-		1,696,796	-
159,373	1,728,806	93,260	-	-	-		6,845,496	4,624,404
767,480	881,615	529,254	636,213	-	-		6,863,721	5,376,125
-	-	-	-	-	-		1,173,814	911,643
-	-	-	-	(289,743)	(40,953)		(3,267,731)	(1,699,818)
767,480	881,615	529,254	636,213	(289,743)	(40,953)		4,769,804	4,587,950
$ 927,142	$ 2,610,630	$ 622,514	$ 636,213	$ -	$ -		$ 15,203,104	$ 11,394,490

City of De Pere, Wisconsin

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

	Special Revenue				
	Development Loan Program	Public Land Acquisition	Riverwalk Pier	Cable Access	Dog Park
REVENUES					
Taxes	$ -	$ -	$ -	$ -	$ -
Special assessments	-	-	-	-	-
Intergovernmental	-	-	-	23,789	-
Licenses and permits	-	-	-	86,306	-
Public charges for services	-	28,100	-	-	-
Miscellaneous	110,005	-	-	250	185
Total revenues	110,005	28,100	-	110,345	185
EXPENDITURES					
Current					
Culture and recreation	-	-	-	133,588	-
Conservation and development	-	-	666	5,241	-
Debt service					
Interest and fiscal charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	-	-	666	138,829	-
Excess of revenues over (under) expenditures	110,005	28,100	(666)	(28,484)	185
OTHER FINANCING SOURCES (USES)					
Long-term debt issued	-	-	-	-	-
Premium on debt issued	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-
Transfers in	-	-	-	104,987	-
Transfers out	(500,000)	-	-	-	-
Total other financing sources (uses)	(500,000)	-	-	104,987	-
Net change in fund balances	(389,995)	28,100	(666)	76,503	185
Fund balances (deficit) - January 1	1,049,020	104,156	231,406	(76,503)	12,090
Fund balances (deficit) - December 31	$ 659,025	$ 132,256	$ 230,740	$ -	$ 12,275

		Capital Projects					
Southwest Park Equipment	De Pere Micro Fund Loan	Capital Equipment	Community Center	Police/Fire Expansion	TID No. 5	TID No. 6	TID No. 7
$ -	$ -	$ 800,000	$ -	$ -	$ 742,513	$ 1,880,932	$ 129,085
-	-	-	-	-	-	-	-
-	-	-	-	-	8,754	32,563	6,998
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
2,499	15,000	-	1,588	-	-	925	-
2,499	15,000	800,000	1,588	-	751,267	1,914,420	136,083
390	-	-	-	-	-	-	-
-	414,992	-	-	-	31,675	17,691	123,843
-	-	25,764	-	-	-	-	2,978
-	-	1,790,665	-	-	-	13,852	167,085
390	414,992	1,816,429	-	-	31,675	31,543	293,906
2,109	(399,992)	(1,016,429)	1,588	-	719,592	1,882,877	(157,823)
-	-	1,903,500	-	-	-	-	220,000
-	-	71,876	-	-	-	-	7,780
-	-	-	-	-	-	-	-
-	500,000	-	-	-	1,000,000	-	-
-	-	(800,000)	-	-	(194,825)	(2,366,720)	(268,078)
-	500,000	1,175,376	-	-	805,175	(2,366,720)	(40,298)
2,109	100,008	158,947	1,588	-	1,524,767	(483,843)	(198,121)
28,813	-	628,467	7,935	2,932	836,194	212,189	(1,137,621)
$ 30,922	$ 100,008	$ 787,414	$ 9,523	$ 2,932	$ 2,360,961	$ (271,654)	$ (1,335,742)

City of De Pere, Wisconsin

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

	TID No. 8	TID No. 9	TID No. 10	TID No. 11
REVENUES				
Taxes	$ 305,352	$ 40,812	$ 207,928	$ 137,742
Special assessments	-	-	-	-
Intergovernmental	230,172	8,005	20,109	60
Licenses and permits	-	-	-	-
Public charges for services	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	535,524	48,817	228,037	137,802
EXPENDITURES				
Current				
Culture and recreation	-	-	-	-
Conservation and development	88,027	39,594	99,443	201,796
Debt service				
Interest and fiscal charges	-	406	-	18,441
Capital outlay	-	236,589	407,787	334,143
Total expenditures	88,027	276,589	507,230	554,380
Excess of revenues over (under) expenditures	447,497	(227,772)	(279,193)	(416,578)
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	30,000	-	1,175,000
Premium on debt issued	-	1,153	-	38,775
Proceeds from sale of capital assets	-	-	-	57,500
Transfers in	-	-	-	-
Transfers out	(371,294)	(175,835)	(579,359)	(156,283)
Total other financing sources (uses)	(371,294)	(144,682)	(579,359)	1,114,992
Net change in fund balances	76,203	(372,454)	(858,552)	698,414
Fund balances (deficit) - January 1	820,714	(485,694)	387,061	69,066
Fund balances (deficit) - December 31	$ 896,917	$ (858,148)	$ (471,491)	$ 767,480

Capital Projects					Totals	
TID No. 12	TID No. 13	TID No. 14	TID No. 15	TID No. 16	2020	2019
$ -	$ 22,364	$ -	$ -	$ -	$ 4,266,728	$ 4,056,583
634,944	-	-	-	-	634,944	-
-	-	-	-	-	330,450	658,044
-	-	-	-	-	86,306	90,430
-	-	-	-	-	28,100	32,939
613	-	-	-	-	131,065	369,258
635,557	22,364	-	-	-	5,477,593	5,207,254
-	-	-	-	-	133,978	136,135
452,457	14,000	436,159	8,751	40,953	1,975,288	886,650
-	-	7,714	-	-	55,303	61,379
73,022	-	-	280,992	-	3,304,135	4,560,759
525,479	14,000	443,873	289,743	40,953	5,468,704	5,644,923
110,078	8,364	(443,873)	(289,743)	(40,953)	8,889	(437,669)
-	-	665,000	-	-	3,993,500	5,550,613
-	-	-	-	-	119,584	226,660
-	-	-	-	-	57,500	-
-	-	-	-	-	1,604,987	600,333
(59,367)	(111,825)	(19,020)	-	-	(5,602,606)	(4,296,120)
(59,367)	(111,825)	645,980	-	-	172,965	2,081,486
50,711	(103,461)	202,107	(289,743)	(40,953)	181,854	1,643,817
830,904	632,715	434,106	-	-	4,587,950	2,944,133
$ 881,615	$ 529,254	$ 636,213	$ (289,743)	$ (40,953)	$ 4,769,804	$ 4,587,950

City of De Pere, Wisconsin

COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
DECEMBER 31, 2020
WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2019

	Health Self Insurance	Dental Self Insurance	Totals 2020	Totals 2019
ASSETS				
Current assets				
Cash and investments	$ 2,531,921	$ 60,030	$ 2,591,951	$ 2,022,533
LIABILITIES				
Current liabilities				
Accounts and claims payable	132,294	3,797	136,091	67,065
Advance from other funds	17,821	10,000	27,821	27,821
Total liabilities	150,115	13,797	163,912	94,886
NET POSITION				
Unrestricted	$ 2,381,806	$ 46,233	$ 2,428,039	$ 1,927,647

City of De Pere, Wisconsin

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020
WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2019

	Health Self Insurance	Dental Self Insurance	Totals 2020	Totals 2019
OPERATING REVENUES				
Charges for services	$ 2,253,462	$ 161,346	$ 2,414,808	$ 2,627,156
OPERATING EXPENSES				
Claims and administrative fees	1,772,168	142,940	1,915,108	1,502,978
Operating income	481,294	18,406	499,700	1,124,178
NONOPERATING REVENUES				
Interest income	691	1	692	3,089
Change in net position	481,985	18,407	500,392	1,127,267
Net position - January 1	1,899,821	27,826	1,927,647	800,380
Net position - December 31	$ 2,381,806	$ 46,233	$ 2,428,039	$ 1,927,647

City of De Pere, Wisconsin

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

	Health Self Insurance	Dental Self Insurance	Totals 2020	Totals 2019
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from interfund services	$ 2,253,462	$ 161,346	$ 2,414,808	$ 2,627,156
Cash paid to suppliers	(1,703,028)	(143,054)	(1,846,082)	(1,693,170)
Net cash provided by operating activities	550,434	18,292	568,726	933,986
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received	691	1	692	3,089
Change in cash and cash equivalents	551,125	18,293	569,418	937,075
Cash and cash equivalents - January 1	1,980,796	41,737	2,022,533	1,085,458
Cash and cash equivalents - December 31	$ 2,531,921	$ 60,030	$ 2,591,951	$ 2,022,533
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES				
Operating income	$ 481,294	$ 18,406	$ 499,700	$ 1,124,178
Change in operating assets and liabilities				
Accounts and claims payable	69,140	(114)	69,026	(190,192)
Net cash provided by operating activities	$ 550,434	$ 18,292	$ 568,726	$ 933,986

Noncash capital and related financing activities
None

City of De Pere, Wisconsin

SCHEDULE OF WATER UTILITY OPERATING REVENUES AND EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2020
WITH COMPARATIVE AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2019

	2020	2019
OPERATING REVENUES		
Charges for services		
Residential	$ 3,050,718	$ 2,655,519
Commercial	1,005,954	1,001,503
Industrial	584,996	502,037
Public authority	134,607	191,880
Private fire protection	138,341	126,264
Public fire protection	1,390,622	1,285,899
Total charges for services	6,305,238	5,763,102
Other revenues		
Forfeited discounts	18,880	20,020
Other water revenues	310,117	279,254
Total other revenues	328,997	299,274
Total operating revenues	6,634,235	6,062,376
OPERATING EXPENSES		
Operation and maintenance		
Source of supply	3,647,860	3,853,288
Pumping	112,987	112,777
Water treatment	33,549	35,604
Transmission and distribution	630,686	598,402
Customer accounts	345,211	318,680
Administrative and general	452,785	457,474
Total operation and maintenance	5,223,078	5,376,225
Depreciation	752,759	720,178
Taxes	54,034	49,528
Total operating expenses	6,029,871	6,145,931
Operating income (loss)	$ 604,364	$ (83,555)

ADDITIONAL INDEPENDENT AUDITORS' REPORT FOR BASIC FINANCIAL STATEMENTS

CliftonLarsonAllen LLP
CLAconnect.com

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

To the City Council
City of De Pere, Wisconsin

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of De Pere, Wisconsin (the "City") as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated September 23, 2021.

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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying schedule of findings and responses, we did identify certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying schedule of findings and responses as item 2020-002 to be a material weakness.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying schedule of findings and responses as item 2020-001 to be a significant deficiency.

A member of Nexia International

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COMPLIANCE AND OTHER MATTERS

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

CITY OF DE PERE, WISCONSIN'S RESPONSE TO FINDINGS

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

PURPOSE OF THIS REPORT

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

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Green Bay, Wisconsin
September 23, 2021

City of De Pere, Wisconsin

SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2020

SECTION I - FINANCIAL STATEMENT FINDINGS

Finding No.	Internal Control Deficiencies
2020-001	**Preparation of Annual Financial Report** Repeat of Finding 2019-001
Condition:	Current City staff maintains accounting records which reflect the City's financial transactions; however, preparing the City's annual financial report, including note disclosures, involves the selection and application of specific accounting principles which would require additional experience and knowledge. The City contracts with us and our knowledge of applicable accounting principles, financial statement formats, and note disclosures to assist in the preparation of the annual financial report in an efficient manner.
Context:	While performing audit procedures, it was noted that management does not have internal controls in place to provide reasonable assurance that financial statements are prepared in accordance with U.S. GAAP.
Criteria:	The preparation and review of the annual financial report by staff with expertise in financial reporting is an internal control intended to prevent, detect and correct a potential omission or misstatement in the financial statements or notes.
Cause:	City management has determined that the additional costs associated with training staff to become experienced in applicable accounting principles and note disclosures outweigh the derived benefits.
Effect:	Without our involvement, the City may not be able to completely prepare an annual financial report in accordance with accounting principles generally accepted in the United States of America.
Recommendation:	We recommend the City continue reviewing the annual financial report. While it may not be cost beneficial to train additional staff to completely prepare the report, a thorough review of this information by appropriate staff of the City is necessary to obtain a complete and adequate understanding of the City's annual financial report.
Management Response:	Management agrees it may not be cost effective to train additional staff to completely prepare the report, but will more thoroughly review the information to gain an increased understanding in hopes of assisting with the annual report preparation in 2020.

City of De Pere, Wisconsin

SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2020

SECTION I - FINANCIAL STATEMENT FINDINGS (Continued)

Finding No.	Internal Control Deficiencies
2020-002	**Adjustments to the City's Financial Records** Repeat of Finding 2019-002
Condition:	As part of our 2020 audit, we proposed adjusting journal entries that were material to the City's financial statements.
Context:	While performing audit procedures, it was noted that management does not have sufficient controls in place related to year end closing procedures.
Criteria:	Material adjusting journal entries proposed by the auditors are considered to be an internal control deficiency.
Cause:	While City staff maintains financial records which accurately report revenues and expenditures throughout the year, preparing year-end adjusting and closing entries requires additional expertise that would entail additional training and staff time to develop.
Effect:	Year-end financial records prepared by the City may contain material misstatements.
Recommendation:	We recommend the City Finance Director work to prepare the adjusting and closing entries necessary, prior to the audit, to reduce the risk of material misstatement to the financial statements.
Management Response:	The City intends to have all enterprise fund capital asset and debt related entries completed before the 2021 final audit work is commenced.

City of De Pere, Wisconsin

Request For Common Council Action

MEETING DATE:	**October 19, 2021**
DEPARTMENT:	**City Clerk**
FROM:	**Carey Danen**
SUBJECT:	**Appointment to Boards and Commissions by Mayor Boyd.**

ATTACHMENTS:

- Appointment Memo_Oct 19 2021 (PDF)

Memo City of De Pere

To: City Council Members
From: James Boyd, Mayor
Subject: Appointments and Reappointments
Date: October 19, 2021 (meeting date)

I am submitting the following name for appointment at the October 19, 2021 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.

Commission	**Appointment/Reappointment**
Historic Preservation Commission	Chris Renier/Appointment

City of De Pere, Wisconsin

Request For Common Council Action

MEETING DATE:	**October 19, 2021**
DEPARTMENT:	**City Clerk**
FROM:	**Carey Danen**
SUBJECT:	**Voucher approval.**

ATTACHMENTS:

- 10-19-2021 VOUCHERS (PDF)

PACKET: 06633 OCT 2021 COUNCIL - 2 10-19-21
VENDOR SET: 01 **** CHECK LISTING ****
BANK : AP ASSOCIATED

VENDOR	NAME / I.D.	DESC	CHECK TYPE	CHECK DATE	DISCOUNT	AMOUNT	CHECK NO#	CHECK AMOUNT
0001	A1 ELEVATOR CORP							
	I-18124	A1 ELEVATOR CORP	R	10/19/2021		141.75CR	096858	
	I-18125	A1 ELEVATOR CORP	R	10/19/2021		180.00CR	096858	321.75
7583	ADVANCE AUTO PARTS							
	I-6339-305913	ADVANCE AUTO PARTS	R	10/19/2021		4.89CR	096859	4.89
0302	AIRGAS USA LLC							
	I-9117830290	AIRGAS USA LLC	R	10/19/2021		237.11CR	096860	
	I-9982654030	AIRGAS USA LLC	R	10/19/2021		263.40CR	096860	500.51
7873	AMERICAN CONSERVATION & BILLING SOLUTIONS							
	I-13058	AMERICAN CONSERVATION & BILLIN	R	10/19/2021		1,042.00CR	096861	1,042.00
0442	BADGER LABORATORIES INC							
	I-21-51028320	BADGER LABORATORIES INC	R	10/19/2021		760.00CR	096862	760.00
0019	BADGER POPCORN & CONC SUPPLY INC							
	I-474936	BADGER POPCORN & CONC SUPPLY I	R	10/19/2021		358.29CR	096863	358.29
0020	BADGERLAND PRINTING INC							
	I-37111	BADGERLAND PRINTING INC	R	10/19/2021		245.00CR	096864	
	I-37117	BADGERLAND PRINTING INC	R	10/19/2021		250.00CR	096864	
	I-37158	BADGERLAND PRINTING INC	R	10/19/2021		148.00CR	096864	
	I-37162	BADGERLAND PRINTING INC	R	10/19/2021		65.00CR	096864	
	I-37169	BADGERLAND PRINTING INC	R	10/19/2021		114.00CR	096864	822.00
7734	AMANDA BARBER							
	I-202110082150	AMANDA BARBER	R	10/19/2021		33.98CR	096865	33.98
0023	BATTERIES PLUS LLC							
	I-P43828296	BATTERIES PLUS LLC	R	10/19/2021		37.85CR	096866	
	I-P44198787	BATTERIES PLUS LLC	R	10/19/2021		49.04CR	096866	
	I-P44281567	BATTERIES PLUS LLC	R	10/19/2021		147.12CR	096866	234.01
0027	BAY TOWEL INC							
	I-4219666	BAY TOWEL INC	R	10/19/2021		152.01CR	096867	
	I-4227211	BAY TOWEL INC	R	10/19/2021		152.01CR	096867	304.02
3175	DEREK BEIDERWIEDEN							
	I-202110082151	DEREK BEIDERWIEDEN	R	10/19/2021		41.11CR	096868	41.11

PACKET: 06633 OCT 2021 COUNCIL - 2 10-19-21
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1315	BELLIN HEALTH							
	I-MB7008	BELLIN HEALTH	R	10/19/2021		172.86CR	096869	172.86
3008	BOUND TREE MEDICAL LLC							
	I-84229197	BOUND TREE MEDICAL LLC	R	10/19/2021		41.79CR	096870	
	I-84229198	BOUND TREE MEDICAL LLC	R	10/19/2021		63.58CR	096870	
	I-842326854	BOUND TREE MEDICAL LLC	R	10/19/2021		81.99CR	096870	187.36
8413	JUSTINE BRAUN							
	I-202110082152	JUSTINE BRAUN	R	10/19/2021		22.23CR	096871	22.23
0536	CDW GOVERNMENT INC							
	I-K848340	CDW GOVERNMENT INC	R	10/19/2021		141.66CR	096872	
	I-L516001	CDW GOVERNMENT INC	R	10/19/2021		181.10CR	096872	
	I-L591752	CDW GOVERNMENT INC	R	10/19/2021		6,393.12CR	096872	6,715.88
6414	COMMUNICATIONS ENGINEERING CO							
	I-366473	COMMUNICATIONS ENGINEERING CO	R	10/19/2021		425.00CR	096873	425.00
7997	COMPLETE OFFICE							
	I-AR34485	COMPLETE OFFICE	R	10/19/2021		43.64CR	096874	
	I-AR34486	COMPLETE OFFICE	R	10/19/2021		97.59CR	096874	
	I-AR34487	COMPLETE OFFICE	R	10/19/2021		36.68CR	096874	
	I-AR34488	COMPLETE OFFICE	R	10/19/2021		29.33CR	096874	207.24
7782	CONWAY SHIELD							
	I-481445	CONWAY SHIELD	R	10/19/2021		101.51CR	096875	101.51
7639	CORE & MAIN LP							
	I-P370505	CORE & MAIN LP	R	10/19/2021		1,491.00CR	096876	
	I-P629831	CORE & MAIN LP	R	10/19/2021		629.93CR	096876	
	I-P636589	CORE & MAIN LP	R	10/19/2021		1,160.00CR	096876	
	I-P654986	CORE & MAIN LP	R	10/19/2021		906.00CR	096876	
	I-P669897	CORE & MAIN LP	R	10/19/2021		1,450.00CR	096876	5,636.93
7034	CAREY DANEN							
	I-202110082153	CAREY DANEN	R	10/19/2021		44.80CR	096877	
	I-202110082154	CAREY DANEN	R	10/19/2021		243.64CR	096877	288.44
1436	DE PERE AREA CHAMBER OF COMMERCE							
	I-13417	DE PERE AREA CHAMBER OF COMMER	R	10/19/2021		157.00CR	096878	157.00

PACKET: 06633 OCT 2021 COUNCIL - 2 10-19-21
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7769	DE PERE FIRE DEPT							
	I-202110082155	DE PERE FIRE DEPT	R	10/19/2021		451.25CR	096879	451.25
0075	DIGGERS HOTLINE INC							
	I-210 9 36401	DIGGERS HOTLINE INC	R	10/19/2021		806.34CR	096880	806.34
3212	DIXON ENGINEERING INC							
	I-21-8661	DIXON ENGINEERING INC	R	10/19/2021		1,150.00CR	096881	1,150.00
0078	DORNER INC							
	I-21-01 (4)	DORNER INC	R	10/19/2021		323,644.15CR	096882	323,644.15
0086	ERC INC							
	I-ERC-1021-1027	ERC INC	R	10/19/2021		504.68CR	096883	504.68
7422	EXCEL UNDERGROUND LLC							
	I-9309	EXCEL UNDERGROUND LLC	R	10/19/2021		6,491.11CR	096884	6,491.11
7265	FIRE CATT LLC							
	I-10089	FIRE CATT LLC	R	10/19/2021		3,963.90CR	096885	3,963.90
0835	FOSTER COACH SALES INC							
	I-22754	FOSTER COACH SALES INC	R	10/19/2021		141.33CR	096886	141.33
0105	FOX SPECIALITY COMPANY							
	I-473491	FOX SPECIALITY COMPANY	R	10/19/2021		27.84CR	096887	27.84
8462	FRED KOLKMANN TENNIS & SPORT SURFACES LLC							
	I-21-028	FRED KOLKMANN TENNIS & SPORT S	R	10/19/2021		2,000.00CR	096888	2,000.00
3655	FUN EXPRESS LLC							
	I-711714393-01	FUN EXPRESS LLC	R	10/19/2021		96.38CR	096889	96.38
0562	GALLS LLC							
	I-19240206	GALLS LLC	R	10/19/2021		121.98CR	096890	121.98
8347	GFL ENVIRONMENTAL							
	I-U60000028822	GFL ENVIRONMENTAL	R	10/19/2021		581.46CR	096891	581.46
2495	GLAXOSMITHKLINE							
	I-8253562189	GLAXOSMITHKLINE	R	10/19/2021		847.86CR	096892	847.86

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7764	GREAT AMERICA FINANCIAL SVCS							
	I-30182564	GREAT AMERICA FINANCIAL SVCS	R	10/19/2021		1,595.00CR	096893	1,595.00
0124	GREEN BAY CITY TREASURER							
	I-147190	GREEN BAY CITY TREASURER	R	10/19/2021		1,474.09CR	096894	1,474.09
2080	GREEN BAY HIGHWAY PRODUCTS LLC							
	I-39998	GREEN BAY HIGHWAY PRODUCTS LLC	R	10/19/2021		247.32CR	096895	247.32
6608	TRISTA GROTH							
	I-202110112156	TRISTA GROTH	R	10/19/2021		109.84CR	096896	109.84
0912	HEID MUSIC CO							
	I-2852776	HEID MUSIC CO	R	10/19/2021		66.59CR	096897	66.59
5484	HYDROCORP INC							
	I-64058-IN	HYDROCORP INC	R	10/19/2021		5,574.00CR	096898	5,574.00
6932	IMAGETREND INC.							
	I-130707	IMAGETREND INC.	R	10/19/2021		1,969.65CR	096899	1,969.65
1399	INDOFF INC							
	I-3506462	INDOFF INC	R	10/19/2021		275.54CR	096900	
	I-3506518	INDOFF INC	R	10/19/2021		87.90CR	096900	
	I-3506843	INDOFF INC	R	10/19/2021		390.61CR	096900	
	I-3507995	INDOFF INC	R	10/19/2021		365.00CR	096900	
	I-3509653	INDOFF INC	R	10/19/2021		132.20CR	096900	
	I-3509972	INDOFF INC	R	10/19/2021		219.66CR	096900	
	I-3510755	INDOFF INC	R	10/19/2021		165.60CR	096900	1,636.51
8463	INDUSTRIAL/ORGANIZATIONAL SOLUTIONS INC							
	I-C51345A	INDUSTRIAL/ORGANIZATIONAL SOLU	R	10/19/2021		283.00CR	096901	283.00
2602	JOSSART BROTHERS INC							
	I-21-02 (2)	JOSSART BROTHERS INC	R	10/19/2021		287,146.52CR	096902	
	I-2413	JOSSART BROTHERS INC	R	10/19/2021		2,780.75CR	096902	289,927.27
1276	JX ENTERPRISES INC							
	I-1441544S	JX ENTERPRISES INC	R	10/19/2021		312.43CR	096903	312.43
0530	KAY DISTRIBUTING INC							
	C-W-1339841	KAY DISTRIBUTING INC	R	10/19/2021		31.95	096904	
	C-W1334453	KAY DISTRIBUTING INC	R	10/19/2021		31.95	096904	
	I-W-1331021	KAY DISTRIBUTING INC	R	10/19/2021		1,886.15CR	096904	
	I-W-1340530	KAY DISTRIBUTING INC	R	10/19/2021		1,228.35CR	096904	3,050.60

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5228	MARTY KOSOBUCKI							
	I-202110122182	MARTY KOSOBUCKI	R	10/19/2021		147.84CR	096905	147.84
3140	KUNDINGER FLUID POWER INC							
	I-1659695	KUNDINGER FLUID POWER INC	R	10/19/2021		90.85CR	096906	90.85
5786	CINDY LEE							
	I-202110112160	CINDY LEE	R	10/19/2021		247.83CR	096907	247.83
2044	LIGHTHOUSE TITLE INC							
	I-WGB21-09292467	LIGHTHOUSE TITLE INC	R	10/19/2021		643.00CR	096908	643.00
7444	SARA LORNSON							
	I-202110112161	SARA LORNSON	R	10/19/2021		202.48CR	096909	202.48
0173	MENARDS INC							
	I-88737	MENARDS INC	R	10/19/2021		13.18CR	096910	
	I-88758	MENARDS INC	R	10/19/2021		239.98CR	096910	
	I-88772	MENARDS INC	R	10/19/2021		19.96CR	096910	
	I-88833	MENARDS INC	R	10/19/2021		12.28CR	096910	
	I-89023	MENARDS INC	R	10/19/2021		18.75CR	096910	
	I-89077	MENARDS INC	R	10/19/2021		26.97CR	096910	
	I-89078	MENARDS INC	R	10/19/2021		261.54CR	096910	
	I-89087	MENARDS INC	R	10/19/2021		64.40CR	096910	
	I-89146	MENARDS INC	R	10/19/2021		64.15CR	096910	721.21
8431	MULTI MEDIA CHANNELS LLC							
	I-29027	MULTI MEDIA CHANNELS LLC	R	10/19/2021		447.67CR	096911	447.67
1475	MUNICODE							
	I-363911	MUNICODE	R	10/19/2021		590.55CR	096912	
	I-364302	MUNICODE	R	10/19/2021		900.00CR	096912	1,490.55
0531	NORTHEAST AUTO PARTS INC							
	I-360085	NORTHEAST AUTO PARTS INC	R	10/19/2021		75.98CR	096913	
	I-360383	NORTHEAST AUTO PARTS INC	R	10/19/2021		5.88CR	096913	81.86
5433	NORTHEAST WI TECH COLLEGE							
	I-202110122183	NORTHEAST WI TECH COLLEGE	R	10/19/2021		120.00CR	096914	120.00
4728	OSHKOSH FIRE & POLICE EQUIPMENT INC							
	I-185406	OSHKOSH FIRE & POLICE EQUIPMEN	R	10/19/2021		80.72CR	096915	80.72

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VENDOR	NAME / I.D.	DESC	CHECK TYPE	CHECK DATE	DISCOUNT	AMOUNT	CHECK NO#	CHECK AMOUNT
0197	PACKER CITY INTL TRUCKS INC							
	C-X101144678:02	PACKER CITY INTL TRUCKS INC	R	10/19/2021		160.95	096916	
	I-R101044118:01	PACKER CITY INTL TRUCKS INC	R	10/19/2021		1,495.77CR	096916	
	I-X101144678:01	PACKER CITY INTL TRUCKS INC	R	10/19/2021		175.05CR	096916	
	I-X101144678:02	PACKER CITY INTL TRUCKS INC	R	10/19/2021		160.95CR	096916	
	I-X101148838:01	PACKER CITY INTL TRUCKS INC	R	10/19/2021		129.50CR	096916	1,800.32
5903	LUKE PASTERSKI							
	I-202110112162	LUKE PASTERSKI	R	10/19/2021		32.00CR	096917	32.00
4159	POLLARDWATER							
	I-198293	POLLARDWATER	R	10/19/2021		550.00CR	096918	550.00
1246	PREVEA HEALTH							
	I-134436	PREVEA HEALTH	R	10/19/2021		254.70CR	096919	
	I-134532	PREVEA HEALTH	R	10/19/2021		277.50CR	096919	
	I-134573	PREVEA HEALTH	R	10/19/2021		194.25CR	096919	726.45
5973	RAE-COR DISTRIBUTING INC							
	I-31436	RAE-COR DISTRIBUTING INC	R	10/19/2021		452.74CR	096920	
	I-31436A	RAE-COR DISTRIBUTING INC	R	10/19/2021		44.66CR	096920	497.40
2791	SIRCHIE FINGER PRINT LABS LLC							
	I-515197-IN	SIRCHIE FINGER PRINT LABS LLC	R	10/19/2021		85.00CR	096921	85.00
4094	STATE BAR OF WISCONSIN							
	I-5097990	STATE BAR OF WISCONSIN	R	10/19/2021		76.05CR	096922	76.05
3253	BILL TEWS							
	I-202110112163	BILL TEWS	R	10/19/2021		26.55CR	096923	26.55
1695	TOYS FOR TRUCKS							
	I-319644	TOYS FOR TRUCKS	R	10/19/2021		185.00CR	096924	185.00
7830	TUNDRA APPAREL AND PROMOTIONS							
	I-4203	TUNDRA APPAREL AND PROMOTIONS	R	10/19/2021		1,662.60CR	096925	1,662.60
8464	UNITED LEAK DETECTION							
	I-3886	UNITED LEAK DETECTION	R	10/19/2021		4,700.00CR	096926	4,700.00
8430	VANDEN LANGENBERG CONST LLC							
	I-202110112164	VANDEN LANGENBERG CONST LLC	R	10/19/2021		1,480.00CR	096927	
	I-202110112165	VANDEN LANGENBERG CONST LLC	R	10/19/2021		620.00CR	096927	2,100.00

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VENDOR	NAME / I.D.	DESC	CHECK TYPE	CHECK DATE	DISCOUNT	AMOUNT	CHECK NO#	CHECK AMOUNT
7210	VANDEN PLAS PORTABLE SOLUTIONS LLC							
	I-7009	VANDEN PLAS PORTABLE SOLUTIONS	R	10/19/2021		186.00CR	096928	186.00
1054	VOSS SIGNS LLC							
	I-S-248992	VOSS SIGNS LLC	R	10/19/2021		365.00CR	096929	365.00
5596	WCM C/O DEB BRUNETT, TREASURER							
	I-996	WCM C/O DEB BRUNETT, TREASURE	R	10/19/2021		210.00CR	096930	210.00
7849	WEBER BOWLING & AWARDS							
	I-71121SW40	WEBER BOWLING & AWARDS	R	10/19/2021		45.95CR	096931	45.95
8356	WESTWOOD INFRASTRUCTURE							
	I-3210900106	WESTWOOD INFRASTRUCTURE	R	10/19/2021		79.89CR	096932	79.89
6469	WI DOCUMENT IMAGING							
	I-140186	WI DOCUMENT IMAGING	R	10/19/2021		777.25CR	096933	777.25
7710	WI HUMANE SOCIETY							
	I-2114	WI HUMANE SOCIETY	R	10/19/2021		354.00CR	096934	354.00
7350	WI MEDIA							
	I-4072621	WI MEDIA	R	10/19/2021		33.82CR	096935	33.82
5978	ANDREW ZIETLOW							
	I-202110112167	ANDREW ZIETLOW	R	10/19/2021		15.81CR	096936	15.81
7291	ERIC ZYGARLICKE							
	I-202110122184	ERIC ZYGARLICKE	R	10/19/2021		119.84CR	096937	119.84

* * T O T A L S * *	NO#	DISCOUNTS	CHECK AMT	TOTAL APPLIED
REGULAR CHECKS:	80	0.00	684,314.53	684,314.53
HANDWRITTEN CHECKS:	0	0.00	0.00	0.00
PRE-WRITE CHECKS:	0	0.00	0.00	0.00
DRAFTS:	0	0.00	0.00	0.00
VOID CHECKS:	0	0.00	0.00	0.00
NON CHECKS:	0	0.00	0.00	0.00
CORRECTIONS:	0	0.00	0.00	0.00
REGISTER TOTALS:	80	0.00	684,314.53	684,314.53

TOTAL ERRORS: 0 TOTAL WARNINGS: 0

PACKET: 06633 OCT 2021 COUNCIL - 2 10-19-21
VENDOR SET: 01 **** CHECK LISTING ****
BANK : AP ASSOCIATED

VENDOR	NAME / I.D.	DESC	CHECK TYPE	CHECK DATE	DISCOUNT	AMOUNT	CHECK NO#	CHECK AMOUNT

** POSTING PERIOD RECAP **

FUND	PERIOD	AMOUNT
100	10/2021	36,996.32CR
201	10/2021	36,357.14CR
208	10/2021	97.47CR
209	10/2021	232.23CR
291	10/2021	643.00CR
405	10/2021	338,799.14CR
415	10/2021	5,913.86CR
601	10/2021	243,170.39CR
650	10/2021	22,104.98CR
ALL		684,314.53CR

City of De Pere, Wisconsin

Request For Common Council Action

MEETING DATE:	**October 19, 2021**
DEPARTMENT:	**City Clerk**
FROM:	**Carey Danen**
SUBJECT:	**Future agenda items.**