



A G E N D A
CITY OF WAUPUN COMMON COUNCIL
Waupun City Hall – 201 E. Main Street, Waupun WI
Tuesday, May 12, 2020 at 6:00 PM

VIDEO CONFERENCE AND TELECONFERENCE

The Waupun Common Council will meet virtually at 6:00pm on May 12, 2020, via Zoom. The public may access the conference meeting online or by phone. Instructions to join the meeting are provided below:

1. Join Zoom Meeting

<https://us02web.zoom.us/j/84984964967?pwd=S3QxeFJnOXF4VlJqUE4rOEhPSm1KZz09>

Meeting ID: 849 8496 4967

Password: 131966

2. By Phone:

+13126266799

CALL TO ORDER

PLEDGE OF ALLEGIANCE FOLLOWED BY A MOMENT OF SILENT MEDITATION

ROLL CALL--Mayor to excuse any absent members

PERSONS WISHING TO ADDRESS COUNCIL--*State name, address, and subject of comments. (2 Minutes)*

No Public Participation after this point.

CONSENT AGENDA (Roll Call Motion) *Items under the consent agenda may be acted upon by one motion.*

It is the judgment of any Board Member that any item may be moved to later on the agenda for discussion and/or action.

1. Future Meetings & Gatherings, License and Permit Applications, Expenses

BOARDS, COMMITTEE AND COMMISSION MEETING MINUTES

2. Business Improvement District 1-8-20
3. Community Development Authority 2-18-20
4. Common Council 3-10-20
5. Board of Public Works 3-10-20
6. Utility Commission 4-13-20
7. Community Development Authority 4-14-20
8. Common Council 4-14-20
9. Police and Fire Commission 4-15-20
10. Common Council 4-21-20
11. Special Utility Commission 4-22-2020
12. Special Council 4-28-20

DEPARTMENT REPORTS

13. Library
14. Police Department
15. Public Works
16. Building Inspector
17. Utility
18. Fire Department

ITEMS REMOVED FROM THE CONSENT AGENDA FOR FURTHER DISCUSSION/ACTION

CONSIDERATION - ACTION

- [19.](#) 2019 City of Waupun Audit Report Presentation
- [20.](#) 2019 MS4 Annual Report
- [21.](#) Resignation and Appointment to the Zoning Board of Appeals
- [22.](#) Board of Public Works Appointments
- [23.](#) 2020 City of Waupun Farmer's Market
- [24.](#) City of Waupun Conflict of Interest Policy
- [25.](#) City of Waupun Language Access Plan

RESOLUTIONS AND ORDINANCES:

- [26.](#) Resolution Temporarily Reducing or Waiving Certain Licensing Fees Imposed by the City of Waupun
- [27.](#) Resolution - Use of Streets and Alleys
- [28.](#) Ordinance to amend Ch.6.05(3) (c) entitled Traffic Code-Handicapped Parking Stalls

CITY OF WAUPUN COVID-19 UPDATE

- [29.](#) City of Waupun COVID-19 Update
- [30.](#) Recreational Facilities COVID-19 Update

ADJOURN TO CLOSED SESSION

The Waupun Common Council will adjourn in closed session under Section 19.85 (1) (e) of the WI Statutes for: (e) Deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session.

- 31. Developer Negotiations for Tanager Street-TID 8
- 32. Investing Public Funds- 231 and 235 Fond du Lac Street

RECONVENE OPEN SESSION

The Waupun Common Council will reconvene in open session under Section 19.85(2) of the WI Statutes.

ACTION FROM CLOSED SESSION

ADJOURNMENT

Upon reasonable notice, efforts will be made to accommodate disabled individuals through appropriate aids and services. For additional information, contact the City Clerk at 920-324-7915.



AGENDA SUMMARY SHEET

MEETING DATE: 5/12/2020

TITLE: Future Meetings & Gatherings, License and Permit Applications, Expenses

AGENDA SECTION: CONSENT AGENDA

PRESENTER: Angela Hull, Clerk

DEPARMTENT GOAL(S) SUPPORTED <i>(if applicable)</i>	FISCAL IMPACT	

ISSUE SUMMARY:

The Consent Agenda consist of future meetings and gatherings of the Common Council and consideration of licenses and permits and payment of expenses.

Future Meetings/Gatherings (Due to certain circumstances- may be held in person at the City Hall or Virtually/Telephonically)

Tuesday, May 26, 2020	Committee of the Whole	5:30pm
Tuesday, June 9, 2020	Common Council	6:00pm
Tuesday, June 30, 2020	Committee of the Whole	5:30pm
Tuesday, July 14, 2020	Common Council	6:00pm
Tuesday, July 28, 2020	Committee of the Whole	5:30pm

License and Permit Applications

TEMPORARY OPERATOR LICENSE:

None

OPERATOR LICENSE:

Jessica Watson, Felicia Stelsel, Kristen Bleecker

TEMPOARY CLASS B LICENSE:

None

STAFF RECOMENDATION:

Approve the Consent Agenda

ATTACHMENTS:

Expense Report

RECOMENDED MOTION:

Motion to approve the Consent Agenda. (Roll Call)

Report Criteria:

Report type: Summary

Check Issue Date	Check Number	Payee	Amount	
04/30/2020	99772	WINNEBAGO COUNTY CLERK OF CO	135.00	M
04/30/2020	99773	WELLS FARGO PAYMENT REMITT.	1,884.80	M
05/07/2020	99954	AGNESIAN WORK & WELLNESS-	82.50	
05/07/2020	99955	ALLIANT ENERGY/WP&L	1,712.10	
05/07/2020	99956	AQUATIC BIOLOGISTS, INC.	290.00	
05/07/2020	99957	ASSOCIATED APPRAISAL CONSULTA	2,467.66	
05/07/2020	99958	AT & T	159.40	
05/07/2020	99959	BALLWEG IMPLEMENT	4.35	
05/07/2020	99960	BROOKS SHOE & REPAIR	300.00	
05/07/2020	99961	CAREW CONCRETE & SUPPLY INC	113.15	
05/07/2020	99962	CHARTER COMMUNICATIONS	490.00	
05/07/2020	99963	COTTINGHAM & BUTLER INSURANCE	500.00	
05/07/2020	99964	FERGUSON WATERWORKS #1476	828.00	
05/07/2020	99965	DESTINATION LAKE WINNEBAGO RE	1,858.39	
05/07/2020	99966	DODGE CONCRETE INC.	249.00	
05/07/2020	99967	DYKSTRA, LLOYD J.	600.00	
05/07/2020	99968	EMERGENCY COMMUNICATION SYST	1,372.00	
05/07/2020	99969	MARTENS ACE HARDWARE	2,052.51	
05/07/2020	99970	FARMERS ELEVATOR CO.	270.00	
05/07/2020	99971	FASTENAL CO.	40.44	
05/07/2020	99972	FOND DU LAC COUNTY CLERK OF C	594.00	
05/07/2020	99973	GALLS, LLC	166.23	
05/07/2020	99974	GOODYEAR COMMERCIAL TIRE & SE	596.86	
05/07/2020	99975	GRAND VALLEY INSPECTION SERVIC	15,279.18	
05/07/2020	99976	GUNDERSON, INC.	234.53	
05/07/2020	99977	KIMBALL MIDWEST	85.71	
05/07/2020	99978	LIBERTY TIRE RECYCLING, LLC	252.27	
05/07/2020	99979	LIFESTAR EMERGENCY MEDICAL	3,500.00	
05/07/2020	99980	MSA PROFESSIONAL SERVICES INC.	630.00	
05/07/2020	99981	MOKAYA, SARAH L	200.00	
05/07/2020	99982	NAPA AUTO PARTS-WAUPUN	2,600.85	
05/07/2020	99983	NICKEL, JULIE	40.00	
05/07/2020	99984	OSHKOSH OFFICE SYSTEMS	278.37	
05/07/2020	99985	PARAGON DEVELOPMENT SYSTEMS	1,397.60	
05/07/2020	99986	PETTY CASH-CITY HALL	26.50	
05/07/2020	99987	PETTY CASH-POLICE DEPT.	28.10	
05/07/2020	99988	PFALZGRAF, JOSEPH	99.29	
05/07/2020	99989	QUALITY TRUCK CARE CENTER, INC	110.04	
05/07/2020	99990	RENNERTS	5,143.04	
05/07/2020	99991	SAN-A-CARE, INC	208.96	
05/07/2020	99992	SERVICE MOTOR COMPANY	100.12	
05/07/2020	99993	SIRCHIE FINGER PRINT-YOUNGSVIL	123.30	
05/07/2020	99994	SUMMIT AUTOMOTIVE	764.59	
05/07/2020	99995	HIGHLAND GROUP	18,622.50	
05/07/2020	99996	TRU CLEANERS LLC	4,052.81	
05/07/2020	99997	UNIFORM SHOPPE	243.80	
05/07/2020	99998	US CELLULAR	1,910.78	
05/07/2020	99999	VANDE ZANDE & KAUFMAN, LLP	4,730.00	
05/07/2020	100000	WAUPUN AREA ANIMAL SHELTER, INC	1,000.00	
05/07/2020	100001	WELLS FARGO PAYMENT REMITT.	2,198.22	

Check Issue Date	Check Number	Payee	Amount
05/07/2020	100002	WERNER ELECTRIC SUPPLY	59.06
05/07/2020	100003	WI BUILDING SUPPLY	17.80
05/07/2020	100004	WI DEPT OF JUSTICE	49.00
05/07/2020	100005	MARCO TECHNOLOGIES LLC	257.11
Grand Totals:			81,009.92

Report Criteria:

Report type: Summary

Report Criteria:

[Report]. Invoice Date = 04/30/2020-05/07/2020

Invoice	Description	Invoice Date	Total Cost	GL Account
955 AGNESIAN WORK & WELLNESS-				
30753	DOT Drug Screening/Breath Alcohol	05/07/2020	82.50	100-70-5412-3-38
Total 955 AGNESIAN WORK & WELLNESS-:			82.50	
1174 ALLIANT ENERGY/WP&L				
3425110000-APRIL20	MUSEUM monthly fuel charges	05/07/2020	104.99	100-20-5512-3-32
7255200000-APRIL20	Senior Center monthly heat	05/07/2020	73.10	100-20-5513-3-32
5374620000-APRIL20	Aquatic Center	05/07/2020	57.98	100-20-5523-3-32
5946940000-APRIL20	Police Dept - monthly fuel charges	05/07/2020	150.31	100-40-5211-3-32
5946940000-APRIL20	Fire Dept - monthly fuel charges	05/07/2020	84.55	100-50-5231-3-32
2831330000-APRIL20	community center monthly fuel - hockey portion	05/07/2020	62.17	100-70-5410-3-32
2831330000-APRIL20	community center monthly fuel - school portion	05/07/2020	86.35	100-70-5410-3-32
2831330000-APRIL20	community center monthly fuel	05/07/2020	24.18	100-70-5410-3-32
1780510000-APRIL20	CITY HALL monthly fuel charges	05/07/2020	517.14	100-70-5410-3-32
3264610000-APRIL20	Garage monthly fuel	05/07/2020	551.33	100-70-5412-3-32
Total 1174 ALLIANT ENERGY/WP&L:			1,712.10	
1480 AQUATIC BIOLOGISTS, INC.				
271917	Fountain - Installation charges/mileage/travel	05/07/2020	290.00	100-70-5410-3-36
Total 1480 AQUATIC BIOLOGISTS, INC.:			290.00	
1787 ASSOCIATED APPRAISAL CONSULTAN				
148219	Monthly services - May 2020	05/07/2020	2,467.66	100-30-5152-3-38
Total 1787 ASSOCIATED APPRAISAL CONSULTAN:			2,467.66	
1904 AT & T				
7924MAR/APRIL20	Police Dept monthly phone charges	05/07/2020	159.40	100-40-5211-3-31
Total 1904 AT & T:			159.40	
4015 BALLWEG IMPLEMENT				
P85858	replace broken key	05/07/2020	4.35	100-70-5411-3-36
Total 4015 BALLWEG IMPLEMENT:			4.35	
6162 BROOKS SHOE & REPAIR				
33332	boot allowance - Sauer	05/07/2020	150.00	100-70-5412-3-38
33247	boot allowance - Harmsen	05/07/2020	150.00	100-70-5412-3-38
Total 6162 BROOKS SHOE & REPAIR:			300.00	
7065 CAREW CONCRETE & SUPPLY INC				
1163083	concrete - inlet repair - Woodland ticket #534832	05/07/2020	113.15	700-10-5192-3-36
Total 7065 CAREW CONCRETE & SUPPLY INC:			113.15	
10048 CHARTER COMMUNICATIONS				
3194-APRIL20	Ethernet Intrastate MBPS	05/07/2020	490.00	100-40-5211-3-38
Total 10048 CHARTER COMMUNICATIONS:			490.00	

Invoice	Description	Invoice Date	Total Cost	GL Account
10555 COTTINGHAM & BUTLER INSURANCE SERVICES				
172937	Finance Director/Acct Spec job description	05/07/2020	500.00	100-10-5191-3-38
Total 10555 COTTINGHAM & BUTLER INSURANCE SERVICES:			500.00	
11013 FERGUSON WATERWORKS #1476				
0299178	parts/supplies	05/07/2020	828.00	700-10-5192-3-36
Total 11013 FERGUSON WATERWORKS #1476:			828.00	
11275 DESTINATION LAKE WINNEBAGO REGION				
5-7-20	70% Of Room Tax-Americlnn & Inn Town only (Baymont	05/07/2020	1,858.39	430-70-5436-3-42
Total 11275 DESTINATION LAKE WINNEBAGO REGION:			1,858.39	
11578 DODGE CONCRETE INC.				
343867	concrete - Woodland Drive	05/07/2020	249.00	700-10-5192-3-36
Total 11578 DODGE CONCRETE INC.:			249.00	
12205 DYKSTRA, LLOYD J.				
5-7-20	pallet rack storage	05/07/2020	600.00	100-70-5412-3-38
Total 12205 DYKSTRA, LLOYD J.:			600.00	
12529 EMERGENCY COMMUNICATION SYSTEMS INC				
3050	Annual siren maint	05/07/2020	1,372.00	100-50-5251-3-36
Total 12529 EMERGENCY COMMUNICATION SYSTEMS INC:			1,372.00	
12700 MARTENS ACE HARDWARE				
APRIL2020	postage - UPS	05/07/2020	12.26	100-10-5141-3-33
APRIL2020	studs - voting booths	05/07/2020	43.89	100-10-5142-3-38
APRIL2020	batteries/glue sticks	05/07/2020	24.96	100-10-5142-3-38
APRIL2020	N95 masks	05/07/2020	994.00	100-13850
APRIL2020	maxfit power BT	05/07/2020	7.18	100-20-5523-3-36
APRIL2020	totes	05/07/2020	26.97	100-40-5211-3-38
APRIL2020	postage	05/07/2020	17.94	100-40-5211-3-38
APRIL2020	elec tape	05/07/2020	4.99	100-40-5212-3-38
APRIL2020	N95 masks	05/07/2020	497.00	100-50-5232-3-38
APRIL2020	cleaner/cement PVC	05/07/2020	22.98	100-70-5410-3-36
APRIL2020	paint/caution tape	05/07/2020	41.98	100-70-5410-3-36
APRIL2020	adapter terminal PVC/conduit locknut	05/07/2020	1.98	100-70-5410-3-36
APRIL2020	supplies/parts for volleyball shed	05/07/2020	21.77	100-70-5410-3-36
APRIL2020	fasteners	05/07/2020	.90	100-70-5410-3-36
APRIL2020	cordless saw	05/07/2020	13.99	100-70-5410-3-36
APRIL2020	supplies/parts for Medema Field	05/07/2020	27.95	100-70-5410-3-36
APRIL2020	pipe galv tbe	05/07/2020	4.99	100-70-5410-3-36
APRIL2020	shower heads	05/07/2020	39.98	100-70-5410-3-36
APRIL2020	spraypaint/roundup/sprayer	05/07/2020	47.57	100-70-5410-3-36
APRIL2020	paint tray liner	05/07/2020	19.90	100-70-5410-3-36
APRIL2020	paint	05/07/2020	64.98	100-70-5410-3-36
APRIL2020	PL500 landscaping/filler/glue cold weld	05/07/2020	13.58	100-70-5412-3-36
APRIL2020	caution tape	05/07/2020	9.99	100-70-5441-3-36
APRIL2020	inlet repairs	05/07/2020	39.90	700-10-5192-3-36
APRIL2020	roof/flash/cement roof wet/dry	05/07/2020	50.88	700-10-5192-3-36

Invoice	Description	Invoice Date	Total Cost	GL Account
Total 12700 MARTENS ACE HARDWARE:			2,052.51	
12750 FARMERS ELEVATOR CO.				
144195	grass seed - inlet repair	05/07/2020	270.00	700-10-5192-3-36
Total 12750 FARMERS ELEVATOR CO.:			270.00	
12760 FASTENAL CO.				
WIBEA112190	D-ring/weld-on tie down	05/07/2020	40.44	100-70-5411-3-36
Total 12760 FASTENAL CO.:			40.44	
13497 FOND DU LAC COUNTY CLERK OF COURTS				
5-7-20	Bond for Wesse	05/07/2020	263.50	100-13850
5-7-20-1	Bond for Schmidt	05/07/2020	330.50	100-13850
Total 13497 FOND DU LAC COUNTY CLERK OF COURTS:			594.00	
14160 GALLS, LLC				
015556152	Clothing allowance	05/07/2020	12.96	100-12634
015507701	Clothing allowance	05/07/2020	153.27	100-12634
Total 14160 GALLS, LLC:			166.23	
14641 GOODYEAR COMMERCIAL TIRE & SER				
132-1179905	tires - Police dept	05/07/2020	876.00	100-40-5212-3-36
132-1179418	credit	05/07/2020	279.14	100-70-5411-3-36
Total 14641 GOODYEAR COMMERCIAL TIRE & SER:			596.86	
14698 GRAND VALLEY INSPECTION SERVICES				
2020-65	Building Insp/Zoning Admin for April 2020	05/07/2020	15,279.18	230-30-5241-3-38
Total 14698 GRAND VALLEY INSPECTION SERVICES:			15,279.18	
15075 GUNDERSON, INC.				
853353	fire Dept-Rugs - April 2020	05/07/2020	52.18	100-70-5410-3-38
853348	Senior center rugs - April 2020	05/07/2020	54.35	100-70-5410-3-38
853349	Library Rugs - April 2020	05/07/2020	63.63	100-70-5410-3-38
854812	Uniform/charges - April 2020	05/07/2020	19.13	100-70-5411-3-38
854811	Garage supplies - April 2020	05/07/2020	45.24	100-70-5411-3-38
Total 15075 GUNDERSON, INC.:			234.53	
16987 KIMBALL MIDWEST				
7891562	undercoat	05/07/2020	85.71	100-70-5411-3-36
Total 16987 KIMBALL MIDWEST:			85.71	
17610 LIBERTY TIRE RECYCLING, LLC				
1806774	Recycle tires	05/07/2020	252.27	100-70-5411-3-36
Total 17610 LIBERTY TIRE RECYCLING, LLC:			252.27	
17759 LIFESTAR EMERGENCY MEDICAL				
19-0953	ACLS Service April 2020	05/07/2020	3,500.00	100-10-5255-3-38

Invoice	Description	Invoice Date	Total Cost	GL Account
Total 17759 LIFESTAR EMERGENCY MEDICAL:			3,500.00	
18009 MSA PROFESSIONAL SERVICES INC.				
R00212056.0-64	Grant Application Assit Per City Staff	05/07/2020	450.00	700-10-5192-3-38
R00212056.0-64	2019 MS4 Report Assistance	05/07/2020	180.00	700-10-5192-3-38
Total 18009 MSA PROFESSIONAL SERVICES INC.:			630.00	
19298 MOKAYA, SARAH L				
5-7-20	S Madison St Phase 2	05/07/2020	200.00	400-70-5436-8-00
Total 19298 MOKAYA, SARAH L:			200.00	
19802 NAPA AUTO PARTS-WAUPUN				
276234	rearview mirror	05/07/2020	11.38	100-40-5212-3-36
276324	motor tune-up	05/07/2020	27.96	100-70-5410-3-36
274232	brakeline	05/07/2020	5.09	100-70-5411-3-36
274323	air filters/fuel filter	05/07/2020	49.07	100-70-5411-3-36
274327	fuel filter	05/07/2020	15.89	100-70-5411-3-36
274721	trailer ball	05/07/2020	23.29	100-70-5411-3-36
274904	automatic transaxle differentia	05/07/2020	84.68	100-70-5411-3-36
275137	mounting bracket/clp chuc/euro chuck-open	05/07/2020	70.63	100-70-5411-3-36
275142	ball valve/knee pads/air hose	05/07/2020	66.73	100-70-5411-3-36
275187	parts cleaner solvent	05/07/2020	412.18	100-70-5411-3-36
275271	ferrules/fittings/couplers	05/07/2020	51.86	100-70-5411-3-36
275388	hog ring	05/07/2020	5.34	100-70-5411-3-36
275390	hydraulic filter	05/07/2020	26.58	100-70-5411-3-36
275536	air filters/oil filters/fuel filters	05/07/2020	276.51	100-70-5411-3-36
275539	motor tune-up	05/07/2020	27.96	100-70-5411-3-36
275552	air filter	05/07/2020	61.99	100-70-5411-3-36
275628	credit	05/07/2020	.88-	100-70-5411-3-36
276172	hose end fittings	05/07/2020	130.68	100-70-5411-3-36
276179	fuel filters	05/07/2020	13.47	100-70-5411-3-36
276229	hydraulic hose	05/07/2020	749.00	100-70-5411-3-36
276257	hose end fittings	05/07/2020	37.14	100-70-5411-3-36
276513	battery's	05/07/2020	256.58	100-70-5411-3-36
276944	hose end fittings	05/07/2020	61.96	100-70-5411-3-36
276945	hose end fittings	05/07/2020	30.98	100-70-5411-3-36
275143	regulator/valve full brass ball	05/07/2020	104.78	100-70-5412-3-36
Total 19802 NAPA AUTO PARTS-WAUPUN:			2,600.85	
20480 NICKEL, JULIE				
5-7-20	Reimbursement for cell phone use - May 2020	05/07/2020	40.00	100-10-5131-3-31
Total 20480 NICKEL, JULIE:			40.00	
20900 OSHKOSH OFFICE SYSTEMS				
AR50876	City Hall Color Copier 6333	05/07/2020	273.68	100-10-5141-3-36
AR51126	copy machine MPC 3500 - fire dept	05/07/2020	4.69	100-50-5231-3-30
Total 20900 OSHKOSH OFFICE SYSTEMS:			278.37	
21080 PARAGON DEVELOPMENT SYSTEMS INC				
15005610	Bldg Inspector & Intern Computers	05/07/2020	24.00	410-10-5140-4-00
15005557	Bldg Inspector & Intern Computers	05/07/2020	1,373.60	410-10-5140-4-00

Invoice	Description	Invoice Date	Total Cost	GL Account
Total 21080 PARAGON DEVELOPMENT SYSTEMS INC:			1,397.60	
21450 PETTY CASH-CITY HALL				
5-7-20	Postage - bond paperwork	05/07/2020	26.50	100-10-5141-3-33
Total 21450 PETTY CASH-CITY HALL:			26.50	
21550 PETTY CASH-POLICE DEPT.				
5-7-20	Postage - PD	05/07/2020	28.10	100-40-5211-3-33
Total 21550 PETTY CASH-POLICE DEPT.:			28.10	
21557 PFALZGRAF, JOSEPH				
5-7-20	clothing allowance	05/07/2020	99.29	100-12634
Total 21557 PFALZGRAF, JOSEPH:			99.29	
22360 QUALITY TRUCK CARE CENTER, INC				
X103004880:01	O-ring/hose/freight	05/07/2020	110.04	100-70-5411-3-36
Total 22360 QUALITY TRUCK CARE CENTER, INC:			110.04	
22750 RENNERTS				
42093	repairs to 593	05/07/2020	5,143.04	100-50-5232-3-36
Total 22750 RENNERTS:			5,143.04	
23224 SAN-A-CARE, INC				
515303-1	Cleaning supplies	05/07/2020	208.96	100-70-5410-3-36
Total 23224 SAN-A-CARE, INC:			208.96	
23550 SERVICE MOTOR COMPANY				
P13507	bracket	05/07/2020	71.90	100-70-5411-3-36
P13488	rings - repair mower	05/07/2020	28.22	100-70-5411-3-36
Total 23550 SERVICE MOTOR COMPANY:			100.12	
23681 SIRCHIE FINGER PRINT-YOUNGSVIL				
0442923-IN	drug testing supplies	05/07/2020	123.30	100-40-5213-3-38
Total 23681 SIRCHIE FINGER PRINT-YOUNGSVIL:			123.30	
24530 SUMMIT AUTOMOTIVE				
6064974	2016 Ford - air conditioning repairs	05/07/2020	764.59	100-40-5212-3-36
Total 24530 SUMMIT AUTOMOTIVE:			764.59	
24902 HIGHLAND GROUP				
3	S Madison St Ph 2	05/07/2020	18,622.50	400-70-5436-8-00
Total 24902 HIGHLAND GROUP:			18,622.50	
25450 TRU CLEANERS LLC				
CW050120	cleaning service for City of Waupun	05/07/2020	4,052.81	100-70-5410-3-38

Invoice	Description	Invoice Date	Total Cost	GL Account
Total 25450 TRU CLEANERS LLC:			4,052.81	
25482 UNIFORM SHOPPE				
298754	clothing allowance	05/07/2020	164.85	100-12634
298752	clothing allowance	05/07/2020	78.95	100-12634
Total 25482 UNIFORM SHOPPE:			243.80	
25760 US CELLULAR				
0368515889	Clerk cell phone	05/07/2020	68.98	100-10-5141-3-31
0368515889	Economic Developer/Administrator	05/07/2020	73.53	100-10-5191-3-31
0368515889	Kast Hotspot #190	05/07/2020	81.93	100-10-5197-3-31
0368515889	PARK-rec cell phone	05/07/2020	41.43	100-20-5513-3-31
0368821455	POLICE DEPT monthly cell phone charges	05/07/2020	1,260.40	100-40-5212-3-38
0368515889	FIRE DEPT monthly cell phone charges	05/07/2020	204.94	100-50-5231-3-31
0368515889	DPW Director/Foreman monthly cell phone	05/07/2020	119.53	100-70-5420-3-31
0368515889	Library monthly cell	05/07/2020	60.04	210-60-5511-3-31
Total 25760 US CELLULAR:			1,910.78	
26042 VANDE ZANDE & KAUFMAN, LLP				
APRIL2020	monthly City Attorney Fees	05/07/2020	4,340.00	100-10-5161-3-38
11424	Traffic monthly attorney fees	05/07/2020	390.00	100-10-5161-3-38
Total 26042 VANDE ZANDE & KAUFMAN, LLP:			4,730.00	
26790 WAUPUN AREA ANIMAL SHELTER, INC				
MAY2020	Monthly Contract	05/07/2020	1,000.00	100-40-5343-3-38
Total 26790 WAUPUN AREA ANIMAL SHELTER, INC:			1,000.00	
27935 WELLS FARGO PAYMENT REMITT.				
ANGIE-FEB/MAR20	Hand sanitizer supplies - Dollar Tree	04/30/2020	8.44	100-10-5142-3-38
ANGIE-FEB/MAR20	Hand sanitizer supplies - Walgreens	04/30/2020	24.42	100-10-5142-3-38
ANGIE-FEB/MAR20	Sanitizing wipes - Dollar General	04/30/2020	13.72	100-10-5142-3-38
ANGIE-FEB/MAR20	Amazon - sanitizing dispensers	04/30/2020	117.95	100-10-5142-3-38
ANGIE-MAR/APRIL20	amazon - magnifying glass hands	05/07/2020	135.60	100-10-5142-3-38
ANGIE-MAR/APRIL20	amazon - adjustable stands	05/07/2020	85.76	100-10-5142-3-38
ANGIE-MAR/APRIL20	amazon - sanitizer dispensers	05/07/2020	63.98	100-10-5142-3-38
ANGIE-MAR/APRIL20	election supplies	05/07/2020	6.95	100-10-5142-3-38
ANGIE-MAR/APRIL20	election supplies	05/07/2020	33.39	100-10-5142-3-38
ANGIE-FEB/MAR20	2020 Clerks & Treasurers Inst - Kast	04/30/2020	489.00	100-10-5153-3-37
ANGIE-MAR/APRIL20	GFOA Webinar - Fin'l Decision Making Under Uncertainty	05/07/2020	50.00	100-10-5153-3-37
KATHY-MAR/APRIL20	Zoom.US - Schlieve	05/07/2020	15.81	100-10-5191-3-38
ANGIE-FEB/MAR20	Amazon - PD - clothing allow	04/30/2020	172.99	100-12634
ANGIE-MAR/APRIL20	amazon - clothing allow - PD	05/07/2020	40.99	100-12634
RACHEL-FEB/MAR20	Senior Center postage	04/30/2020	22.00	100-20-5513-3-33
RACHEL-FEB/MAR20	Rec - food manager text book	04/30/2020	109.75	100-20-5523-3-37
RACHEL-FEB/MAR20	credit - food manager textbook ret	04/30/2020	115.79	100-20-5523-3-37
RACHEL-FEB/MAR20	Goodwill - Park Program supplies	04/30/2020	47.81	100-20-5525-3-39
SCOTT-MAR20	Staples - office supplies - PD	04/30/2020	125.75	100-40-5211-3-30
ANGIE-FEB/MAR20	Amazon - PD - Dell USB DVD	04/30/2020	67.98	100-40-5211-3-30
ANGIE-FEB/MAR20	Amazon - PD - Dell USB DVD	04/30/2020	33.48	100-40-5211-3-30
SCOTT-APRIL20	office supplies - Staples - PD	05/07/2020	153.03	100-40-5211-3-30
JEREMY-MAR20	hotel stay - PD	04/30/2020	82.00	100-40-5211-3-37
JEREMY-MAR20	hotel stay - PD	04/30/2020	82.00	100-40-5211-3-37
SCOTT-MAR20	Microsoft - PD	04/30/2020	208.00	100-40-5211-3-38

Invoice	Description	Invoice Date	Total Cost	GL Account
SCOTT-APRIL20	microsoft online services - PD	05/07/2020	160.77	100-40-5211-3-38
SCOTT-APRIL20	no-touch thermometers - PD	05/07/2020	166.80	100-40-5211-3-38
ANGIE-MAR/APRIL20	amazon - ethernet cables - FD	05/07/2020	44.97	100-40-5211-3-38
ANGIE-MAR/APRIL20	amazon - power inverter - PD	05/07/2020	125.23	100-40-5211-3-38
JEREMY-MAR20	hotel stay - PD	04/30/2020	82.00	100-40-5215-3-37
JEREMY-APRIL20	WI Law Enforcement Canine Handler	05/07/2020	175.00	100-40-5215-3-37
BJ-FEB/MAR20	Office 365 Home Subscription - FD	04/30/2020	105.49	100-50-5231-3-30
SCOTT-APRIL20	no-touch thermometers - FD	05/07/2020	55.60	100-50-5232-3-38
BJ-MARCH/APRIL20	NIXALL Disinfectant - PD	05/07/2020	153.30	100-50-5232-3-38
BJ-MARCH/APRIL20	air sprayer - sanitize vehicles - FD	05/07/2020	39.01	100-50-5232-3-38
BJ-FEB/MAR20	hotel stay - WI Fire Chiefs Assoc	04/30/2020	20.00	100-50-5251-3-37
BJ-FEB/MAR20	hotel stay - FD	04/30/2020	71.95	100-50-5251-3-37
SCOTT-APRIL20	no-touch thermometers - DPW	05/07/2020	111.20	100-70-5410-3-36
ANGIE-MAR/APRIL20	amazon - masks	05/07/2020	71.92	100-70-5410-3-36
ANGIE-MAR/APRIL20	amazon - drop box for city hall	05/07/2020	169.00	100-70-5410-3-36
ANGIE-MAR/APRIL20	amazon - c-clamps	05/07/2020	179.96	100-70-5433-3-36
ANGIE-MAR/APRIL20	amazon - restroom signs - DPW	05/07/2020	64.50	400-20-5525-8-00
KATHY-FEB/MAR20	meeting supplies - Wined & Unwined - Schlieve	04/30/2020	115.86	404-10-5711-3-38
SCOTT-APRIL20	K-9 supplies	05/07/2020	95.45	410-48-4861-0-00
Total 27935 WELLS FARGO PAYMENT REMITT.:			4,083.02	
27948 WERNER ELECTRIC SUPPLY				
S6143139.001	conduit - move electrical for fountain at mill pond	05/07/2020	23.97	100-70-5410-3-36
S6143139.002	parts - move electrical for fountain at mill pond	05/07/2020	35.09	100-70-5410-3-36
Total 27948 WERNER ELECTRIC SUPPLY:			59.06	
28230 WINNEBAGO COUNTY CLERK OF COURTS				
4-30-20	Bond Fee - Christensen	04/30/2020	135.00	100-13850
Total 28230 WINNEBAGO COUNTY CLERK OF COURTS:			135.00	
28247 WI BUILDING SUPPLY				
3533533	parts - shelving at West End Park	05/07/2020	17.80	100-70-5410-3-36
Total 28247 WI BUILDING SUPPLY:			17.80	
28600 WI DEPT OF JUSTICE				
G3369-APRIL20	G3369 - background checks - April 2020	05/07/2020	21.00	100-40-5213-3-38
L1409T-APRIL20	L1409T - background checks - April 2019	05/07/2020	28.00	100-40-5213-3-38
Total 28600 WI DEPT OF JUSTICE:			49.00	
300188 MARCO TECHNOLOGIES LLC				
67785642	KONMIN/BHC308	05/07/2020	257.11	100-40-5211-3-38
Total 300188 MARCO TECHNOLOGIES LLC:			257.11	
Grand Totals:			81,009.92	

GL Period	Amount
05/20	78,990.12
04/20	2,019.80
Grand Totals:	81,009.92

Vendor number hash: 2255941
Vendor number hash - split: 3658687
Total number of invoices: 109
Total number of transactions: 176

Terms Description	Invoice Amount	Discount Amount	Net Invoice Amount
Open Terms	81,009.92	.00	81,009.92
Grand Totals:	81,009.92	.00	81,009.92

Report Criteria:

[Report].Invoice Date = 04/30/2020-05/07/2020



MINUTES
CITY OF WAUPUN AMENDED - BUSINESS
IMPROVEMENT DISTRICT MEETING
Waupun City Hall – 201 E. Main Street, Waupun WI
Wednesday, January 08, 2020 at 7:00 AM

Committee Members Present:

Krista Bishop
Gary DeJager
Jack Dunham
Jan Harmsen
John Karsten
Rich Matravers
Teresa Ruch
Al Verhage

Committee Members Absent:

Tyler Schulz
JohnTheune

Waupun Chamber of Commerce:

Casey Despres Executive Director

Staff Present:

Kathy Schlieve Administrator
Sarah Van Buren Community & Economic Development Coordinator

Call to order

Chair Bishop called the meeting to order at 7:02 a.m.

Roll Call of Board Members

Roll call and quorum determined

Public Comment

None.

CONSIDER APPROVAL OF THE FOLLOWING AGENDA ITEMS:

1. Approval of Agenda/Motion to Deviate

A motion to approve the agenda of the January 8, 2020 Business Improvement District meeting was made by Ms. Harmsen and seconded by Mr. Matravers, passing unanimously.

2. Approval of October 9, 2019 Minutes

A motion to approve the October 9, 2019 minutes was made by Mr. DeJager and seconded by Ms. Ruch, passing unanimously.

3. Approval of December 2019 Financial Statement

A motion to approve the December 2019 financial statement was made by Mr. DeJager and seconded by Ms. Harmsen, passing unanimously.

4. Accept BID Board Resignation - John Theune

Mr. Theune submitted his resignation to the Business Improvement District Board, effective February 1, 2020. Mr. Matravers made a motion to recommend to the City Council to accept the resignation of Mr. Theune from the Business Improvement District and seconded by Mr. DeJager passing unanimously.

NEW APPLICATIONS FOR REVIEW AND CONSIDERATION:

5. Rohn Bishop, Bishops Detailing - 307 E. Main St.

Due to a conflict of interest, Chair Bishop stated Ms. Ruch, as Vice-Chair, would be taking over this agenda item.

Rohn Bishop, Bishops Detailing, submitted a Façade Improvement Program application for the property located at 307 E. Main St. for the replacement of deck windows on the rear façade of the property. The total project cost is \$2,250.00. Staff recommends approval. Motion made by Mr. Karsten and seconded by Ms. Harmsen to approve 50% of the total project cost, not to exceed \$1,125.00. Motion passed 7-0 with one abstention.

Mr. DeJager stated there needs to be more clarity in funding requests to ensure staff and the Board members have all of the information needed to make the appropriate decisions that will make the much needed enhancements to downtown while meeting the mission of the BID and the goals of the Operating Plan.

Mr. Verhage also expressed the importance of maintaining the downtown design guidelines and the historic characteristic of the district.

DISCUSSION ITEMS:

6. Pop-Up Program Update

Ms. Van Buren provided an update on the Pop-Up program that is being modeled off the successful program used in Viroqua. The original intent was to start the program in the fall of 2020 but 1 downtown property owner expressed interested in having it start sooner. Staff agreed to launch a spring offering and the program will launch in April and culminating in July. It is still the desire to offer another program in the fall.

Ms. Schlieve added that the goal is to allow start-ups the opportunity to try out their business ideas and to see if the community will support the business. This will also give visitors a new reason to come downtown.

Mr. DeJager inquired as to how the market analysis would be used to help select potential businesses for the program. Ms. Schlieve responded that the analysis would not be in place for 2020 but would be for 2021.

Ms. Van Buren asked if a small group of volunteers would like to assist in the review and selection of businesses for the spring 2020 program. Mr. DeJager, Ms. Despres, and Ms. Ruch volunteered.

7. WEDC Main Street & Connect Communities Award Program

Ms. Van Buren referred to the attachment included in the agenda packet about the main Street & Connect Communities Award program. Based on the one award category Connect Communities is eligible for, staff recommended nominating the redevelopment activities that have occurred in the 300 Block of E. Main St. The Board members agreed.

Ms. DeJager left the meeting at 7:28 a.m.

8. Waupun Area Chamber of Commerce Update

Ms. Despres providing the following updates:

- a. The Chamber is working to grow the type of benefits offered to its members.
- b. The Waupunies will be held on February 6th starting at 5:30 pm at the Rock. Award nominations are being sought and tickets can be purchased on the Chamber website.
- c. The development of the Strategic Plan is going well and the Chamber is aligning with a variety of partners within the community (the City, the schools, etc.) to help make the community stronger.
- d. Applications are being accepted to fill various board vacancies.

9. Administrator Update

- a. Since the designation of the Historic Commercial District, numerous articles have been written in local papers and one to three projects are interested in utilizing Historic Tax Credits.
- b. Entrepreneurial development is a focus for the community and can be seen in a variety of ways.
 - Business Retention and Expansion is the primary focus.
 - City staff has been discussing ways to strengthen the existing businesses by meeting

with the technical colleges to learn more about the services they provide. As a result, FVTC will be providing training on GrowthWheel at the February 4th Masterminds session. The tools are used by individuals looking to start or grow a business to better understand their idea/business concept. GrowthWheel features an assessment tool to conduct a quick, 360-degree view of a business for better focus on where to make decisions, and act.

- Other activities include the need for a cross-marketing collateral piece for businesses.
- c. Streetscaping elements will start coming into the downtown this spring. The next area of focus is the development of wayfinding signage.
- d. The Housing Study and Needs Analysis is complete and will be presented to the Council at the end of January. To help address identified gaps, there may be possibilities to utilize TIF.
- e. A multi-family development on Mayfair will start in the spring.
- f. The Facilities Advisory Committee has been meeting since the spring and has identified the priority project and the desired site. More work needs to be done to refine the project before seeking CDBG-Public Facilities funding.
- g. As part of the 2020 budget, the City will be exploring site readiness (certified sites).
- h. The City is still trying to reach out to Silgan to determine what their intent with the property is.
- i. Collaboration is key to the success of the City. Partnership opportunities are being explored with public safety and economic development.
- j. A show on the Horicon Marsh will be airing in the spring and Waupun is one of the three communities highlighted in it.
- k. With numerous BID board member terming off, or due to recent vacancies, new members are being actively recruited.

Mr. Matravers asked if there was a status on the soybean facility. Administrator Schlieve stated the current tariff conversation has put a halt to the project and the City let the option on the land expire.

ADVANCED PLANNING:

10. Possible Future Agenda Items

- a. Update on pop-up

11. Date of Next Scheduled Meeting

The next meeting is scheduled for February 12, 2020.

ADJOURNMENT

The motion to adjourn was made by Ms. Harmsen and seconded by Mr. Matravers, passing unanimously. The meeting adjourned at 7:45.a.m.



MINUTES
CITY OF WAUPUN – COMMUNITY DEVELOPMENT
AUTHORITY MEETING
Waupun City Hall – 201 E. Main Street, Waupun WI
Tuesday, February 18, 2020 at 8:00 AM

Committee Members Present:

John Karsten
Mayor Julie Nickel
Jill Vanderkin
Nancy Vanderkin
Cassandra Verhage (arrived at 8:02 a.m.)
Sue VandeBerg

Committee Members Absent:

Derek Drews

Staff Present:

Michelle Kast Accountant
Kathy Schlieve Administrator
Sarah Van BurenCommunity & Economic Development Coordinator
Dan VandeZande City Attorney

Call to order

Chair Nickel called the meeting to order at 8:01 a.m.

Roll Call of Board Members

Roll call and quorum determined

Public Comment

None.

CONSIDER APPROVAL OF THE FOLLOWING AGENDA ITEMS:

1. Approval of November 20, 2019 Minutes

A motion to approve the November 20, 2019 minutes was made by Ms. N. Vanderkin and seconded by Ms. J. Vanderkin, passing unanimously.

2. Approval of December 2019 Financial Statement

A motion to approve the December 2019 financial statement, as presented by Ms. Kast, was made by Ms. VandeBerg and seconded by Ms. J. Vanderkin, passing unanimously.

3. Approval of January 2020 Financial Statement

A motion to approve the January 2020 financial statement, as presented by Ms. Kast, was made by Ms. VandeBerg and seconded by Ms. J. Vanderkin, passing unanimously.

4. Design for Façade Improvements – The Golden Cup (400 E. Main St.)

The last sentence of Chapter 25.03(5)(b) states “Plans for substantial remodeling of building facades shall be approved by the Community Development Authority prior to construction.

Ms. Schlieve presented the proposed façade improvements at 400 E. Main Street on behalf of the property owner. The Building Inspector and Ms. Schlieve met with the owner and contractor to discuss the needed improvements. The owner also worked with a structural engineer to determine the extent of the needed repairs.

The proposed project would provide additional structural support; optimize window size, replacement of the header, and shoring up of the building. During a later phase, the awning will be replaced. The estimated project cost is between \$30,000-\$40,000

A motion to approve the proposed design for the façade improvements at 400 E. Main Street was made by Ms. Nickel and seconded by Ms. Vanderkin, motion passed 4-2.

5. New Grant Application – The Golden Cup (400 E. Main St.)

Ms. Schlieve presented the Downtown Revitalization Grant application at 400 E. Main Street on behalf of the property owner.

A motion to approve up to 50% of eligible expenses, not to exceed \$5,000, was made by Ms. Vanderkin and seconded by Mr. Karsten. This approval is contingent on the applicant providing a copy of the cost estimate for the project and a sample of paint color(s) or material sample(s) that will be used on the project. If the project is completed in accordance with the requirements, the CDA will consider additional funding for a new awning. Motion passed unanimously.

DISCUSSION ITEMS:

6. Administrator Update

Tabled to the next meeting

7. Debrief of Connect Communities event held in January 2020

Tabled to the next meeting.

8. Housing Program Summary Report (July-December 2019)

Ms. Van Buren reviewed the summary document included in the agenda packet. Ms. Van Buren reached out to MSA to organizing a training opportunity to educate the community on the availability and benefits of this program. However, MSA does not feel it is necessary due to low turnout at such events. MSA will continue to relay on the City to hang flyers in the Library and post information on the City's Facebook page.

ADVANCED PLANNING:

9. Possible Future Agenda Items

Ms. VandeBerg would like the CDA to consider how to generate revenue from grant funded projects.

10. Date of Next Scheduled Meeting

The next meeting is scheduled for March 17, 2020.

ADJOURNMENT

The motion to adjourn was made by Ms. N. Vanderkin and seconded by Ms. VandeBerg, passing unanimously. The meeting adjourned at 8:39.a.m.



MINUTES
CITY OF WAUPUN COMMON COUNCIL MEETING
201 E Main Street, Waupun WI 53963
Tuesday, March 10, 2020 at 6:00 PM

CALL TO ORDER

Mayor Nickel called the meeting to order at 6:00pm.

PLEDGE OF ALLEGIANCE FOLLOWED BY A MOMENT OF SILENT MEDITATION

Pledge of Allegiance is heard, followed by a moment of silence

ROLL CALL

Council in attendance on roll call is Mayor Nickel, Alderman Vossekul, Alderman Westphal, Alderman Kaczmarski, Alderman Mielke, Alderman Matoushek, and Alderman Vanderkin. No members are absent.

Management Staff present is Attorney VandeZande, Clerk Hull, Administrator Schlieve, Finance Director Oosterhouse, Library Director Jaeger, Chief Loudon, Public Works Director Daane, and Recreation Director Kaminski. Chief Demas absent and excused.

Other City Staff present is Mike Beer, Sarah Van Buren and Michelle Kast.

Members in the audience are Jim Hartung, Sam Kaufman, Kyle Clark and Jodi Mallas.

Media present is Craig Warmbold of WBEV/95X.

PERSONS WISHING TO APPEAR BEFORE COUNCIL

Fond Du Lac County Supervisor Sam Kaufman provides an update to County proceedings: ATV/UTV ordinance will be considered in April; and Department of Recreation Director Sam Tobias will retire April 3, 2020 and Terry Dietzel will assume the role.

CONSENT AGENDA

Motion Vanderkin, second Matoushek to approve the Consent Agenda. Motion carried 6-0 on roll call.

ITEMS REMOVED FROM THE CONSENT AGENDA FOR FURTHER DISCUSSION/ACTION

No items were removed from the Consent Agenda.

RESOLUTIONS AND ORDINANCES:

19. Ordinance to amend Ch. 9.02(2)(m) entitled Public Nuisances Affecting Health - Service Dog Exclusion

Daane received request for service animals to be allowed at city parks. An ordinance to allow this is before Council for consideration.

Motion Kaczmarski, second Westphal to waive the first reading and adopt Ordinance 20-03 to amend Ch. 9.02(2)(m) entitled Public Nuisances Affecting Health to all service dogs in city parks. Motion carried 6-0 on roll call.

CONSIDERATION - ACTION

20. Authorization to Fill Lieutenant and Patrol Officer Vacancy

At the February 11, 2020 Council meeting, the Council approved filling a Patrol Officer vacancy, due to a resignation. Lieutenant Kreitzman has made request to return to Patrol and fill that vacancy, which has been approved. This now leaves a Lieutenant vacancy. Loudon anticipates promoting within the Department, which if filled, will create a Patrol Officer vacancy. Loudon requests authorization to fill the Lieutenant vacancy, and if promoted within the Department, to also fill a Patrol Officer position.

Motion Westphal, second Kaczmariski to authorize the Police Chief to fill the Lieutenant vacancy and, contingent upon an internal promotion, to fill the Patrol Officer vacancy. Motion carried 6-0 on roll call.

21. Recommendation to Revise Vacation Policy in Employee Handbook

In reviewing the employee handbook, and in comparing with other municipalities in the area, Schlieve recommends a modification to the vacation policy as outlined in the employee handbook. The revision adds vacation time based on a prorated number of hours worked for part-time department-head, exempt-level positions. While this affects a very limited number of positions, adding this benefit will make it easier to recruit for and retain talent in executive-level roles when they are less than full-time.

Motion Matoushek, second Vanderkin to approve revisions to the vacation policy in the employee handbook. Motion carried 6-0 on roll call.

22. Approve Finance Director Job Description and Authorization to Fill

Due to a vacancy, the job description for the Finance Director has been updated. As the position is currently a contracted position with Waupun Utilities, request is made to make this a permanent part-time position within the city. A request to accept the job description of Finance Director and to fill the vacancy is before the Council for consideration.

Motion Kaczmariski, second Matoushek to accept the revised job description for Finance Director and provides authorization to fill this vacancy as a part time position, employed by the City of Waupun. Motion carried 6-0 on roll call.

23. Approve Accounting Specialist Job Description and Authorization to Fill

Due to the restructure of a City employed Finance Director, the Council is asked to eliminate the Accountant position and replace with an Accounting Specialist. Schlieve provide a job description and asks to approve the filling of the vacancy.

Motion Kaczmariski, second Westphal to approve the job description for the Accounting Specialist and authorizes filling the vacancy. Motion carried 6-0 on roll call.

BOARD/COMMITTEE/COMMISSION RECOMMENDATIONS

24. 2020 Asphalt bids

Mill and overlay bids were received. Kartechner (\$183,733.22), Northeast Asphalt (\$196,043.35), and Tri-County Paving (\$221,929.90). Woodland Drive is a cost sharing with Township (Daane has a signed agreement in place with them) and the Lions are donating toward the Dodge Park basketball court.

Motion Vossekuil, second Vanderkin to award the bid of mill and overlay to Kartechner Brothers LLC. In the amount of \$183,733.22. Motion carried 6-0 on roll call.

CLOSED SESSION

Motion Matoushek, second Westphal to adjourn in closed session under Section 19.85 (1) (c)(e) of the WI Statutes for Promotion, Compensation or Performance Evaluation of City Staff; Negotiation of Property Located at 520 McKinley Street; and Consider Tanager Developer's Agreement in TID 8. Motion carried 6-0.

OPEN SESSION

Motion Matoushek, second Mielke to reconvene in open session under Section 19.85(2) of the WI Statutes. Motion carried 6-0.

ACTION FROM CLOSED SESSION

No Action

ADJOURNMENT

Motion Vanderkin, second Matoushek to duly call the meeting adjourned at 7:52pm. Motion carried 6-0.



MINUTES
CITY OF WAUPUN BOARD OF PUBLIC WORKS
Waupun City Hall – 201 E. Main Street, Waupun WI
Tuesday, March 10, 2020 at 4:30 PM

CALL TO ORDER

Chairman Mielke called the meeting of the Board of Public Works to Order at 4:30pm.

ROLL CALL

Board members present on roll call are Chairman Mielke, Alderman Matoushek, Chief Rasch, Public Works Director Daane, and City Clerk Hull. Alderman Vossekuil is absent and excused.

Common Council members in attendance are Mayor Nickel.

City Staff present is Administrator Kathy Schlieve.

No media is present.

No members in the audience are present.

PERSONS WISHING TO ADDRESS THE BOARD OF PUBLIC WORKS

No member of the public appeared before the Board.

FUTURE MEETINGS AND GATHERING INVOLVING THE BOARD OF PUBLIC WORKS

The next regularly scheduled meeting of the Board of Public Works is April 14, 2020 at 4:30pm in the City Hall Council Chambers, if needed.

CONSIDERATION - ACTION

1. Approve minutes of the February 11, 2020 meeting.

Motion Matoushek, second Rasch to approve the February 11, 2020 Minutes of the Board of Public Works. Motion carried 5-0.

2. Monroe Street pond amendment

MSA provides an amendment to the agreement for Monroe Street Storm Pond due to the City's desire to increase the size of the pond area to achieve more water quality treatment. Daane intends to file for a grant again this spring. Amendment Cost is \$10,950 with estimated construction oversight fee of \$4400, however could be less.

Motion Rasch, second Matoushek to approve the MSA agreement for Monroe Street Storm Pond. Motion carried 5-0 on roll call.

3. Monroe St. pond update from DNR

DNR informed Daane there are no grant funds available at this time to increase our grant request and land acquisition fees. Daane questioned if this could be moved to another pond in our top five Harmsen and Oak Lane location that we own that land and fits in our budget. Consideration to submit for Harmsen and Oak Lane location. DNR said to submit for the new grant and later submit again for the Monroe Street pond. Daane will be bringing resolutions to a future meeting for Monroe Street Pond and for Harmsen/Oak Lane.

4. Discuss / Approve / Recommend to Council Bid results for the 2020 Mill & Overlay Projects

Mill and overlay bids were received. Kartechner (\$183,733.22), Northeast Asphalt (\$196,043.35), and Tri-County Paving (\$221,929.90). This is the first year Kartechner is doing black top paving. They have purchased

paving equipment and have experienced personnel. Woodland Drive is a cost sharing with Township (Daane has a signed agreement in place with them) and the Lions are donating toward the Dodge Park basketball court.

Motion Matoushek, second Hull to award the bid of mill and overlay to Kartechner Brothers LLC. In the amount of \$183,733.22. Motion carried 5-0 on roll call.

5. Directional Sign Panel Design and Quote

Signarama has provides quotes for directional signs to be placed in 27 locations throughout the City. These signs will replace the current blue signs. Consensus provides for sign #1 - green background with white lettering.

Motion Rasch, second Hull to approve the sign design #1 as provided by Signarama. Motion carried 5-0 on roll call.

6. Welcome to Waupun Monument sign design and quote.

\$3600 per monument sign for sign face portion only of the Welcome to the City of Waupun is proposed. These will replace the current four signs located at City entrance points located on HWY 49 on both East and West ends of the City. Also on HWY 26 on the South end and on Fond du lac Street on the North end of the City. Schlieve states the funding of the four will be financed through the TIF. These will be in the DOT right of way so permits will be necessary.

Motion Rasch, second Matoushek to approve concept 2, four signs at \$3600 each. Motion carried 5-0 on roll call.

7. Welcome to Waupun sign base work estimates - approval to bid work out.

Daane states the base portion will be bid. Estimates approximately \$11,000 each for concrete footings and base work. This will be used to mount the new sign face to.

Motion Matoushek, second Rasch to authorize Daane to prepare a bid notice for the sign base work. Motion carried 5-0 on roll call.

ADJOURNMENT

Motion Rasch, Matoushek second to duly call the meeting adjourned at 5:07pm. Motion carried 5-0.

Angie Hull, Clerk

**Minutes of a Regular Meeting of the
Waupun Utilities Commission
Monday, April 13, 2020**

The meeting was called to order by President Heeringa at 4:00 p.m.

Commissioners Heeringa, Homan, Gerritson, Kaczmarski, Mielke, Thurmer, and Westphal were present.

Motion made by Thurmer, seconded by Kaczmarski and unanimously carried, to approve the minutes from the March 5, 2020 special meeting, March 9, 2020 regular meeting, March 16, 2020 and March 30, 2020 special meetings.

On motion by Westphal, seconded by Thurmer and unanimously carried, bills for the month of March 2020 were approved as presented.

General Manager Brooks reported on the revised work plan currently in place due to the Covid-19 pandemic. The revised work plan is in effect to keep staff healthy and safe while continuing to provide reliable service to our customers. Governor Evers had issued Emergency Order #11, temporarily suspending certain provisions of the Wisconsin Administrative Codes administered by the PSC. The Electronics Recycling Event has been postponed and will be rescheduled at a later date. New sewer rates are in effect as of April 1, 2020.

Office and Customer Service Lead gave an update that office staff has been proactively reaching out to customers who are in arrears. Staff has been trying to work out payment plans and Deferred Payment Arrangements with customers. In lieu of disconnection notices, friendly reminder letters were mailed out to customers with past due balances. Penalties on the past due balances are being waived due to Emergency Order #11.

General Manager Brooks reported on outages that had occurred. Crew had installed two new services in March and have been busy coordinating disconnections and reconnections of service with electricians as several customers have had an electric service upgrade completed. The line clearance program has been postponed due to Covid-19 and is expected to resume end of 2020 into the first quarter of 2021. Waupun Utilities' Meter Technician has been working on completing the testing of meters in our electric system per testing requirements established by the PSC.

Treatment Facilities and Operations Superintendent reported on scheduling of staff under the revised work plan in place due to Covid-19 to minimize amount of interaction between staff. Staff has been working on smaller maintenance projects during this time in addition to their daily responsibilities. The water treatment and wastewater treatment facilities are performing well. There was one water main break on Monroe St that the crew repaired. Crew replaced 2 – 10 foot sections of cracked sewer main on W Franklin St.

Treatment Facilities and Operations Superintendent provided an update on the ABNR project at the WWTP. The CO2 quality and optimization study is complete. A cogen unit will generate enough CO2 needed for algae and will provide enough energy to power the Wastewater Treatment Facility and system at all times.

On motion by Kaczmarski, seconded by Homan and unanimously carried, the year-to-date financial reports through February 2020 were approved as presented.

Aaron Worthman, Baker Tilly, presented a report on the 2019 financial audit. The audit objective was to provide reasonable assurance that Waupun Utilities' financial statements are free from material misstatement. We received an unmodified opinion, which is the highest level of assurance that can be placed on financial statements. Worthman noted the overall financial health of the Utilities is good. Motion made by Thurmer, seconded by Gerritson and unanimously carried to approve the 2019 Financial Audit Report.

Commissioners Gerritson and Westphal along with General Manager Brooks provided an overview of the Business Finance Manager search and interview process that has taken place under direction of Baker Tilly Search & Staffing. Two candidates have been interviewed at this time.

Motion made by Thurmer, seconded by Homan, to adjourn in closed session under Section 19.85 (1) (c) (e) of the WI Statutes. Motion carried unanimously.

Motion made by Westphal seconded by Thurmer, and unanimously carried to reconvene in open session under Section 19.85 (2) of WI Statutes. No further action in open session.

On motion by Thurmer, seconded by Kaczmarski and unanimously carried, the meeting was adjourned at 5:50 p.m.

The next commission meeting is scheduled on May 11, 2020, at 4:00 p.m.

Jen Benson
Office & Customer Service Lead



MINUTES
SPECIAL CITY OF WAUPUN – COMMUNITY
DEVELOPMENT AUTHORITY MEETING
Waupun City Hall – 201 E. Main Street, Waupun WI
Tuesday, April 14, 2020 at 9:00 AM

Committee Members Present:

Derek Drews
John Karsten (arrived at 9:04 a.m.)
Mayor Julie Nickel
Jill Vanderkin
Nancy Vanderkin
Sue VandeBerg
Cassandra VerHage

Committee Members Absent:

Staff Present:

Kathy Schlieve Administrator
Sarah Van Buren Community & Economic Development Coordinator
Dan VandeZande City Attorney

Call to order

Chair Nickel called the meeting to order at 9:01 a.m.

Roll Call of Board Members

Roll call and quorum determined

Public Comment

None.

CONSIDER APPROVAL OF THE FOLLOWING AGENDA ITEMS:

1. Approval of February 18, 2019 Minutes

A motion to approve the February 18, 2020 minutes was made by Ms. N. Vanderkin and seconded by Ms. C. VerHage, passing unanimously.

2. Approval of February 2020 Financial Statement

A motion to approve the February 2020 financial statement was made by Ms. J. Vanderkin and seconded by Ms. N. Vanderkin, passing unanimously.

3. Approval of March 2020 Financial Statement

A motion to approve the March 2020 financial statement was made by Ms. J. Vanderkin and seconded by Ms. N. Vanderkin, passing unanimously.

4. COVID-19 Business Relief Program Proposal

Administrator Schlieve introduced a proposal for the creation of the Downtown Waupun Business Support program to support businesses located within TID 3, which is under the authority of the CDA. The data to support the need for such a program was based on calls city staff, the chamber of commerce, and a variety of City Council members conducted with local businesses in response to the COVID-19 pandemic.

Funds originally budgeted for the Downtown Revitalization Grant, targeted redevelopment opportunities, and streetscaping would be redirected to fund this program. If approved, funds for this program could only be accessed by businesses within the TID 3 boundaries. Terms of the program provide loans for \$2500 will be provided for a term of 36 months at 1%. Payments may be deferred for six months from the date of the

loan award. The full loan amount will be forgiven in its entirety for businesses that remain open for business for a continuous period of six months starting on the date of the loan award, or the date in which the business is released from restriction under the Wisconsin Department of Health Services Executive Order #12 as may be amended ("Safer at Home Order"), whichever is later. As resolution to support this program will be brought forward to the Council for their consideration at the April 14 2020 meeting.

To ensure confidentiality of the financial information provided in the applications, Envision Greater Fond du Lac has been enlisted to help administer this program.

A motion to ratify and recommend approval of the Downtown Business Support Program was made by Ms. VandeBerg and seconded by Mr. Karsten, passing unanimously.

ADVANCED PLANNING:

5. Possible Future Agenda Items

Review and consider applications for the Downtown Business Support Program.

6. Date of Next Scheduled Meeting

It is anticipated there will be a special meeting April 24, 2020 to discuss the Downtown Business Support Program applications. The next regular meeting is scheduled for May 19, 2020.

ADJOURNMENT

The motion to adjourn was made by Ms. N. Vanderkin and seconded by Ms. J. Vanderkin, passing unanimously. The meeting adjourned at 10:06.a.m.



MINUTES
CITY OF WAUPUN COMMON COUNCIL
Waupun City Hall – 201 E. Main Street, Waupun WI
Tuesday, April 14, 2020 at 6:00 PM

CALL TO ORDER

Mayor called the virtual and teleconference meeting to order at 6:00pm.

PLEDGE OF ALLEGIANCE FOLLOWED BY A MOMENT OF SILENT MEDITATION

Pledge of Allegiance is heard, followed by a moment of silence

ROLL CALL

Council in attendance on roll call is Mayor Nickel, Alderman Vossekuil, Alderman Westphal, Alderman Kaczmarski, Alderman Mielke, Alderman Matoushek, and Alderman Vanderkin. No members are absent.

Management Staff present is Attorney VandeZande, Clerk Hull, Administrator Schlieve, General Utility Manager Brooks, Police Chief Loudon, Director of Public Works Daane, Library Director Jaeger, Recreation Director Kaczmarski, Fire Chief Demaa, and Finance Director Kast.

Other City Staff present is Sarah Van Buren, Community & Economic Development Coordinator.

Audience in attendance is Phil Cosson of Ehlers.

Media in attendance is Ken Thomas of the Daily Citizen.

PERSONS WISHING TO ADDRESS COUNCIL

No persons address the Council.

CONSENT AGENDA

Consent agenda consists of future Meetings & Gatherings, License and Permit Applications, and expenses for discussion and approval.

Next scheduled meetings for the body of the Common Council are April 21st at 530p for the Seating of the Council and April 28th at 530p for a Special Council meeting.

Motion Matoushek, second Vossekuil to approve the consent agenda. Motion carried 6-0 on roll call.

ITEMS REMOVED FROM THE CONSENT AGENDA FOR FURTHER DISCUSSION/ACTION

No items were removed for further discussion.

RESOLUTIONS AND ORDINANCES:

18. Resolution Providing for the Sale of Approximately \$3,460,000 General Obligation Refunding Bonds, Series 2020A

Due to low interest rates, Kast requests taking out new debt to pay off old debt (ballfields and Seymour St). The City issued bonds in 2011 to fund community development and took out a loan in 2019 to fund the construction of Seymour Street. This debt is attributed to TID 5. The final date of sale is scheduled for April 28, 2020.

Motion Kaczmarski, second Vanderkin to adopt Resolution 04-14-20-02 Providing for the Sale of Approximately \$3,460,000 General Obligation Refunding Bonds, Series 2020A. Motion carried 6-0 on roll call.

19. Resolution to Ratify and Approve the Downtown Business Support Program Initiated by the Waupun Community Development Authority in Response to the COVID-19 Pandemic and Safer at Home Order

The Mayor requests to table this item until later in the agenda.

CONSIDERATION - ACTION

20. Accept Resignation of Jack Dunham of the Waupun Business Improvement District

21. Accept Resignation from Derek Drews from Plan Commission

22. Accept Resignation of John Forsythe of the Fire and Police Commission

The Mayor has received resignation notices from individuals serving on Boards, Committees, and Commissions and makes request to accept those resignations. These seats will be filled at a future meeting.

Motion Vanderkin, second Vossekuil to accept the resignations from Jack Dunham, Derek Drews, and John Forsythe. Motion carried 6-0 on roll call.

23. Families First Coronavirus Response Act Paid Sick Leave Policy

This policy was brought before the Council on March 31st but tabled, however, later it was enacted under emergency order. The Families First Coronavirus Response Act provides for an extension of FMLA for the purpose of childcare needs related to COVID-19 and paid sick leave up to 80 hours for staff who meet one of six criteria as outlined in the policy. This policy exempts emergency personnel and emergency responders.

24. Families First Coronavirus Response Act Public Health Emergency Family & Medical Leave Policy addendum to the City of Waupun's FMLA Policy – Updated 4.12.20

At a prior meeting, Council adopted this policy. Recently the Department of Labor issued final regulations and corrections which were substantial enough to update the policy. Specifically, the DOL has now clarified that an employer can require an employee to use accrued paid leave instead of the 2/3s paid time for the 10 weeks of EFMLEA leave and that is reflected in the EFMLEA policy.

Motion Kaczmariski, second Matoushek to adopt the City of Waupun FFCRA Emergency Paid Sick Leave Policy and the City of Waupun FFCRA Emergency Family and Medical Leave Expansion Act Policy Addendum to the City of Waupun's FMLA Policy. Motion carried 6-0 on roll call.

25. COVID-19 BUSINESS RELIEF PROGRAM PROPOSAL

A number of businesses have taken advantage of a microloan program through Fond du Lac County and a large number of our businesses have applied for federal relief programs, however, no dollars have arrived in the market as of to-date. At present, TID 3, which encompasses our central business district and contains a large number of impacted businesses, has dollars that are currently earmarked for façade improvements and streetscaping that could be redirected to fund this program. Schlieve proposes a gap proposal that looks to provide some immediate relief to help retain businesses as they await the arrival of federal relief dollars. If approved, funds for this program could only be accessed by businesses within the TID 3 boundaries. The terms of the program provide loans in the amount of up to \$2500 will be provided for a term of 36 months at 1%. Payments may be deferred for six months from the date of the loan award. The full loan amount will be forgiven in its entirety for businesses that remain open for business for a continuous period of six months starting on the date of the loan award, or the date in which the business is released from restriction under the Wisconsin Department of Health Services Executive Order #12 as may be amended ("Safer at Home Order"), whichever is later. As resolution to support this program is before Council for consideration.

Resolution to Ratify and Approve the Downtown Business Support Program Initiated by the Waupun Community Development Authority in Response to the COVID-19 Pandemic and Safer at Home Order

Motion Matoushek, second Vossekuil to adopt Resolution 04-14-20-03 to Ratify and Approve the Downtown Business Support Program Initiated by the Waupun Community Development Authority in Response to the COVID-19 Pandemic and Safer at Home Order. Motion carried 6-0 on roll call.

26. Amendment to 2009 Business Park Promissory Note

A promissory note approved and signed on December 21, 2009, to promise the Waupun Utilities the principal sum of \$428,440 for the purchase of land in the Business Park. No principal payments have been made. An Amendment to the Promissory Note to fix the interest at 2% and establish a repayment schedule was approved and recommended by the Utility Commission for consideration.

Motion Vanderkin, second Matoushek to the amended 2009 Business Promissory Note and repayment schedule. Motion carried 6-0 on roll call.

ADMINISTRATORS CORRESPONDENCE/PRESENTATIONS**27. City of Waupun COVID-19 Update**

Council was updated on departmental procedures as it relates to COVID.

28. Boards and Commission Structure

The Mayor and Administrator have been reviewing the current structure of our Boards and Committees for possible changes, such as, the Economic Development Committee, Board of Health, Facility Advisory Committee, and the Public Works and Recreation Board. Additional information will be presented at a future meeting.

ADJOURN TO CLOSED SESSION

Motion Matoushek, second Vanderkin to adjourn in closed session under Section 19.85 (1) (c) (e) of the WI Statutes for Developer Negotiations for TID 8 Storm Water Pond, Negotiations of MVP Property in TID 5, and FFCRA Exempted Employee Benefit Considerations. Motion carried 6-0.

RECONVENE OPEN SESSION

Motion Vanderkin, second Matoushek to reconvene in open session under Section 19.85(2) of the WI Statutes. Motion carried 6-0.

ACTION FROM CLOSED SESSION

No action.

ADJOURNMENT

Motion Vossekul, second Vanderkin to duly call the meeting adjourned at 8:27pm. Motion carried 6-0.



MINUTES
CITY OF WAUPUN POLICE & FIRE COMMISSION
Waupun Safety Building – 16 E. Main Street, Waupun WI
Wednesday, April 15, 2020 at 4:30pm

Upon reasonable notice, efforts will be made to accommodate disabled individuals through appropriate aids and services. For additional information, contact the City Clerk at 920-324-7915.

CALL TO ORDER

Meeting convened at 4:30 p.m. by PFC President in the Waupun Safety Building.

ROLL CALL

Members present: John Bett, Tara Rhodes, Michael Thurmer.

Members absent (excused): Carole Cronin, Nancy Vanderkin (City Council Liaison).

Also present: WPD Chief Scott Loudon, Deputy Chief Jeremy Rasch.

Note: *Invites to this meeting were held to quorum minimum due to COVID19 "Safer at Home" order.*

MINUTES FROM PREVIOUS MEETING

Minutes from the March 11th 2020 meeting will be presented for approval at next meeting.

CLOSED SESSION

The meeting was held in Closed Session under Section 19.85(1)(c) of the Wisconsin Statutes to conduct interviews with qualified applicants for employment for the Police Department patrol officer vacancy:

(c) Considering employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility.

Motion to go into Closed Session at 4:35pm was made by J. Bett (second by T. Rhodes; all in favor).

OPEN SESSION

Open Session was reconvened under Section 19.85(2) of the Wisconsin Statutes at 5:47pm after motion from T. Rhodes (second by J. Bett; all in favor).

ACTION FROM CLOSED SESSION

Proceed with hiring process for candidate Alyssa K.

FUTURE MEETINGS AND GATHERING INVOLVING THE POLICE AND FIRE COMMISSION

Next Commission meeting will be held May 13, 2020 at 4:30pm.

If necessary, please send any agenda requests to Chiefs BJ DeMaa or S. Loudon so appropriate preparation(s) can be made.

ADJOURNMENT

Motion to adjourn meeting at 5:47pm made by J. Bett (second by M. Thurmer; all in favor).

Respectfully submitted,
Tara Rhodes, Secretary

Cc: Commission members; WFD Chief; WPD Chief, Deputy Chief & Admin./Records; City of Waupun Mayor, Administrator / Director of Economic Development & City Clerk.



MINUTES

CITY OF WAUPUN SPECIAL COMMON COUNCIL
Waupun City Hall – 201 E. Main Street, Waupun WI
Tuesday, April 21, 2020 at 5:30 PM

CALL TO ORDER

Mayor called the virtual and teleconference meeting of the Common Council to order at 5:30pm.

CITY CLERK OFFERS OATH OF OFFICE TO NEWLY ELECTED OFFICIALS

Prior to the meeting, the City Clerk offered the Oath of Office to Mayor Nickel and Alderman Kaczmarski, Matoushek, and Vanderkin.

ROLL CALL

Council in attendance on roll call is Mayor Nickel, Alderman Vossekuil, Alderman Westphal, Alderman Kaczmarski, Alderman Mielke, Alderman Matoushek, and Alderman Vanderkin. No members are absent.

Management Staff present is Attorney VandeZande, Clerk Hull, Administrator Schlieve, and Director of Public Works Daane.

Media in attendance is Ken Thomas of the Daily Citizen.

CONSIDERATION - ACTION

1. Nomination and Election of Common Council President

Discussion was heard to consider extending Matoushek's Presidency until the Council could meeting in person or to continue nomination by voice roll call.

Motion Westphal, second Kaczmarski to vote by voice in open session for Council President. Motion carried 6-0 on roll call.

Motion Kaczmarski, second by Matoushek to appoint Vossekuil as Council President.

Motion Vossekuil to appoint Mielke as Council President. The motion heard no second. Motion dies.

Motion Westphal, second Matoushek to close nominations and appoint Vossekuil. Motion carried 6-0 on roll call.

2. Selection of Day of Month and Time of meetings of the Body of the Common Council

Council consensus is to continue the Council meetings on the second Tuesday of each month at 6pm and the Committee of the Whole meetings on the last Tuesday of each month at 530pm.

3. Resolution Designating Public Depositories and Authorizing Withdraws of City Monies

Resolution before the Council provides the financial institutions in which City funds are involved.

Motion Matoushek, second Vossekuil to approve Resolution 04-21-20-01 Designating Public Depositories and Authorizing Withdraws of City Monies. Motion carried 6-0 on roll call.

4. Designation of Official Newspaper

Request for consideration for the official City newspaper was received from the Daily Citizen.

Motion Vanderkin, second Vossekuil to approve the Daily Citizen as the official City newspaper. Motion carried 6-0 on roll call.

5. Land acquisitions for Madison St. Libby St. – E. Lincoln St. Project ID 6998-05-04

Daane makes request to provide him with authorization for land acquisitions with the Highland Group contractor due to COVID-19. Daane will keep the Council informed on decisions and status.

Motion Kaczmarski, second Vossekul to provide authority to the Director of Public Works for negotiations of land acquisitions for Madison Street/Libby Street/E. Lincoln St. Motion carried 6-0 on roll call.

6. Charter Ordinance to Amend Ch. 1.25 entitled Board of Park and Recreation Commissioners

Discussion was heard on the ordinance to combine the Board of Park and Recreation with the Board of Public Works.

Motion Westphal, second Matoushek to table the item of Charter Ordinance to Amend Ch. 1.25 entitled Board of Park and Recreation Commissioners for a future meeting. Motion carried 6-0 on roll call.

BOARD/COMMITTEE/COMMISSION RECOMMENDATIONS

7. Mayoral appointments to Boards, Committees, and Commissions

Mayor provided her recommendations to the Boards, Committees, and Commissions.

Motion Matoushek, second Kaczmarski to approve the Mayoral appointments as presented. Motion carried 6-0 on roll call.

MAYORAL CORRESPONDENCE/PRESENTATIONS

8. League of WI Municipalities Workshops for New Officials and Regional Meetings

The League of WI Municipalities Workshops were provided to the Council for attendance consideration. Members are to contact the Clerk if they are interested in attending.

ADJOURNMENT

Motion Westphal, second Vossekul to call the meeting adjourned at 6:09pm.

**Minutes of a Special Meeting of the
Waupun Utilities Commission
Wednesday, April 22, 2020**

The meeting was called to order by President Heeringa at 4:30 p.m.

Commissioners Heeringa, Homan, Gerritson, Kaczmarski, Mielke, Thurmer, and Westphal were present. Mayor Nickel was present.

Motion made by Thurmer, seconded by Kaczmarski, to adjourn in closed session under Section 19.85 (1) (c) (e) of the WI Statutes. Motion carried unanimously.

Motion made by Thurmer, seconded by Kaczmarski, and unanimously carried to reconvene in open session under Section 19.85 (2) of WI Statutes. No further action in open session.

On motion by Homan, seconded by Westphal and unanimously carried, the meeting was adjourned at 4:55 p.m.

The next regularly scheduled meeting is on Monday, May 11, 2020 at 4:00 p.m.

Steve Brooks
General Manager



MINUTES
CITY OF WAUPUN SPECIAL COMMON COUNCIL
Waupun City Hall – 201 E. Main Street, Waupun WI
Tuesday, April 28, 2020 at 5:30 PM

CALL TO ORDER

Mayor called the virtual and teleconference meeting to order at 5:30pm.

ROLL CALL

Council in attendance on roll call is Mayor Nickel, Alderman Vossekuil, Alderman Westphal, Alderman Kaczmariski, Alderman Mielke, Alderman Matoushek, and Alderman Vanderkin. No members are absent.

Management Staff present is Attorney VandeZande, Clerk Hull, Administrator Schlieve, General Utility Manager Brooks, Police Chief Loudon, Director of Public Works Daane, Library Director Jaeger, Recreation Director Kaczmariski, Fire Chief Demaa, and Finance Director Kast.

Other City Staff present is Sarah Van Buren, Community & Economic Development Coordinator.

Audience in attendance is Phil Cosson of Ehlers.

Media in attendance is Ken Thomas of the Daily Citizen.

CONSENT AGENDA

Consent agenda consists of future Meetings & Gatherings, License and Permit Applications, and expenses for discussion and approval.

Motion Matoushek, second Vossekuil to approve the consent agenda. Motion carried 6-0 on roll call.

RESOLUTIONS AND ORDINANCES:

2. Resolution Authorizing the Issuance & Sale of \$3,455,000 General Obligation Refunding Bonds, Series 2020A

Phil Cosson of Ehlers is present. The resolution before the Council for consideration authorizes the issuance and sale of refunding of the 2019 State Trust Fund Loan and the 2011 General Obligation Bonds to obtain interest savings. The bid opening occurred today in which Baird of Milwaukee, being the only bidder, at 2.241%.

Motion Kaczmariski, second Westphal to approve Resolution 04-28-20-01 Authorizing the Issuance & Sale of \$3,145,000 General Obligation Refunding Bonds, Series 2020A. Motion carried on roll call 6-0.

3. Ordinance to Amend Ch.1 entitled General Government for the recreation of the Board of Public Works and the Park and Recreational Director

The proposed ordinance would revise the composition of the Board of Public Works. Discussion heard was to revise the "clerk" of the Board to be elected by the Board and for those who are to be named ex officio, non voting members of the Board, to be the Mayor, Public Works Director, and Recreation Program Director.

Motion Westphal to adopt Ordinance 20-04 to Amend Ch.1 entitled General Government for the recreation of the Board of Public Works and the Park and Recreational Director with the revision of the Board to elect the clerk to the Board, not to be appointed to the City Clerk. Motion carried 6-0 on roll call.

CONSIDERATION - ACTION

4. Harmsen Ave. & Oak Lane Regional Storm Water Management Pond Agreement with MSA Professional Services Inc.

The City is in the process of transferring their WDNR Urban Non-Point Source Construction Grant funds from the Monroe Street Pond project to this project. If approved, the City intends to construct a regional storm water management pond at the Harmsen Avenue and Oak Lane site, which was outlined in the City's December 2017 Storm Water Quality Plan Update.

Motion Vossekui, second Matoushek to accept the Harmsen Ave. and Oak Lane Storm Water Management Pond Agreement with MSA Professional Services. Motion carried 6-0 on roll call.

5. Consideration of 2020-2021 Annual Renewal License Fees

Licenses of Liquor, Operator, Soda, Dairy, Amusement, Tobacco, and Junk Dealership expire on June 30th.

According to WI Statutes, which regulates the minimum and maximum liquor license fees, the minimum fee for a Class A Liquor and Class B Liquor license is \$50. The minimum fee for Class A Fermented Malt Beverage and Class B Fermented Malt Beverage is \$0.00. City current fees: Class A Liquor \$150, Class B Liquor \$250, Class A Fermented Malt Beverage \$75, and Class B Fermented Malt Beverage \$100.

Due to COVID-19, some establishments have had to close. Due to this great hardship, the WI Tavern League has provided a request for waiving the renewal fee for amusement license (City charges \$15 per game) and Operator License (City charges \$20 – of this \$20 Operator fee, the Department of Justice invoices the City \$7 per record for the background verification).

Clerk questions the Council if they wish to waive or lower current ordinance fees temporarily due to COVID-19.

Motion Vossekui, second Matoushek to approve the State minimum for Class B Liquor and Beer Licenses; waive license fees for Soda, Dairy, and amusement; and provide a \$10 fee for Operator Licenses. Motion carried 5-1 with Mielke voting Nay.

ADMINISTRATOR CORRESPONDENCE/PRESENTATIONS

6. City of Waupun COVID-19 Update

Council was updated on departmental procedures as it relates to COVID.

Matoushek questions the status of opening of parks. Schlieve states that playgrounds are not yet lifted from the Order. Westphal looks at the batting cages (only 2 at a time) and ball fields as open green space and feels these areas would provide social distancing and yet allow our citizens to have something to do. He would like consideration for these areas. Nickel is not comfortable with opening the ball fields at this time, but does approve opening the batting cages. Daane will look at opening the batting cages next week.

Attorney VZ states the Supreme Court could make a ruling in the very short future relating to the injunction which may aid in this area.

ADJOURN TO CLOSED SESSION

Motion Vossekui, second Matoushek, to adjourn in closed session under Section 19.85 (1) (e) of the WI Statutes for Developer Negotiations for MVP Property in TID 5 and Developer Negotiations for Tanager St. in TID 8. Motion carried 6-0.

RECONVENE OPEN SESSION

Motion Kaczmariski, second Matoushek to reconvene in open session under Section 19.85(2) of the WI Statutes. Motion carried 6-0.

ACTION FROM CLOSED SESSION

No action.

ADJOURNMENT

Motion Matoushek, second Vossekui to duly call the meeting adjourned at 7:29pm. Motion carried 6-0.

Waupun Public Library
123 S. Forest Street
Waupun, WI 53963
(920) 324-7925

May 2020

To: Mayor, City Council
From: Bret Jaeger, Library Director

Re: Report to Common Council

A. Curbside service

Curbside service for residents will start Monday, May 11. Procedures are in place for minimal staff contact with each other, and no contact between staff and patrons picking up materials. Adjustments to the procedures will be made if/when needed.

Any questions, please contact Bret at 324-7925 or bret@monarchlibraries.org.

WAUPUN POLICE DEPARTMENT

Monthly City Council Report

Dispatch Summary From 4/1/2020 To 4/30/2020

16 E. Main St.
Waupun, WI 53963
(920) 324-7911

Total Number of Calls for this reporting period: 874

72 HOUR DETENTION	5	MISSING JUVENILE	1
911 CHECK	9	NEIGHBOR DISPUTE	2
911 MISDIAL	2	NOISE COMPLAINT	7
ACCIDENT	5	NOTIFY MED EXAMINER	1
ALARM TEST	3	OFFICER STAND BY	5
ANIMAL ABUSE	1	OPEN DOOR	1
ANIMAL BITE COMP	1	PAPER SERVICE	3
ANIMAL COMPLAINT	11	PARKING ENFORCEMENT	7
ANNOYING PHONE CALLS	1	PHONE CO TESTING	1
ASSIST CITIZEN	23	PRISONER TRANSPORT	1
ASSIST OTHER AGENCY	6	PUBLIC HEALTH ORDER	12
ATTEMPT TO LOCATE	7	RECKLESS DRIVER	5
ATV COMPLAINT	2	SPECIAL ASSIGNMENT	4
BIKE STOP	1	STRUCTURE FIRE	1
BUILDING CHECK	32	SUBJECT STOP	2
CHECK WELFARE	13	SUSP ACTIVITY	8
CHILD CUSTODY	5	SUSP PERSON	3
CIVIL PROBLEM	1	SUSPICIOUS VEHICLE	11
COMMUNITY POLICING	3	THEFT	4
COMPUTER COMPLAINTS	1	THREAT COMPLAINT	3
CONTROLLED BURN	1	TRAFFIC ENFORC DAP	1
COUNTY AMBULANCE	30	TRAFFIC PROBLEM	5
COURT ORDER VIOLAT	2	TRAFFIC STOP	29
CR DAMAGE TO PROP	1	VANDALISM	2
DEPARTMENT K9 DOG	1	WARRANT	1
DIRECTED AREA PATROL	263	WAUPUN ORDINANCE	11
DISORDERLY CONDUCT	4		
DOMESTIC DISPUTE	9		
DRUG RECOGNITION EV.	1		
DRUGS/NARCOTICS	4		
ESCORT FUNERAL	2		
EXTRA PATROL	183		
FIRE ALARM	2		
FIRE GENERIC	2		
FOLLOW UP	33		
FOOT PATROL	9		
FOUND ANIMAL	1		
FOUND PROPERTY	3		
FRAUD/FORGERY	3		
GAS DRIVE OFF	9		
HARASSMENT	3		
HOUSE WATCH REQUEST	22		
INFO TO DOCUMENT	1		
INFORMATION	3		
INTOXICATED DRIVER	1		
INTOXICATED SUBJECT	1		
INTRUSION ALARM	6		
JUVENILE PROBLEM	7		
LEWD/LACIVIOUS	2		
LOST ANIMAL LOCATED	1		
MISSING ADULT	1		

Waupun Police Department Update – April Report

Meetings – Most meetings were cancelled due to Covid 19. Several City Meetings (via zoom) and Internal Meetings (social distancing) in reference Covid 19.

Department Training – Firearms Training

Hiring Process- Alyssa Keller was given a conditional offer pending background investigation check.

Covid PPE – Received supplies from Dodge and FDL Counties.

Evidence Room- continue purging, destroying and returning evidence.

Complaints

Check Welfare – On April 22, 2020 at approximately 5:24pm, police responded to a residence in the first hundred block of N Division St to check the welfare of a 12 year old juvenile. During the incident Probation and Parole were contacted and an Order to Detain was placed on a 42 year old Waupun man. The man was transported to the Fond du Lac County Jail. While in booking, it was learned the man had a 100.4 temperature, a slight cough, and he made comments that he recently stayed with a subject in the Campbellsport area that tested positive for COVID-19. The man was not admitted to the jail and the Order to Detain was dropped. The man was returned to the residence in Waupun. Additional officers had to report to work as the officers who had contact with the man had to disinfect themselves and all building and squad surfaces they touched after contact with the man. Cleaning staff disinfected building surfaces again the following morning. Further follow up provided that the man did not stay with the subject in Campbellsport and the Campbellsport subject did not have COVID-19.

Lewd Act - On April 22, 2020 at approximately 8:14pm, police responded to South Side Laundromat located at 703 S Watertown St, for a report of a man that had exposed himself to a 29 year old Waupun woman. The man was said to be a white male in his 60s, approximately 5'10" with a skinny build, and had white short hair. The man was said to walk with a limp and wore gold framed glasses, a red wind breaker jacket, white shoes, white hat, and blue jeans. The man was not at the scene upon police arrival and Lt Sullivan is currently investigating the incident.

May 7, 2020

1. **Current Projects:**

- Due to COVID 19 work schedules have changed at the City Garage. The crew is staggering start times with some starting at 6:00, 6:30 and 7:00. All employees are working now.
- Bulk pick-up that was scheduled for April 6 – 8 has been postponed. We do not have a date from Advanced Disposal as to when this will be rescheduled.
- Completed compost facility inspection.
- DNR grant meeting for canoe launch at Shaler Drive. We were awarded the grant that we applied for.
- We received about 800 free trees to give away to City / Fond du Lac County residents. All of the trees were gone within about 2 weeks of receiving them.
- DOT meeting for parcel acquisition on S. Madison St.
- Working with library for safety of employees due to Covid 19.
- Department Head meeting.
- Looking at options for the Senior Center building.
- CVMIC training
- Met with Utilities regarding the Newton Ave. and Rock Ave. street project.
- The pool at the Aquatic Center has been painted.
- Working on Monroe St. Pond with MSA and submitting to the DNR on switching the grant to the Oak Lane location.
- Working with DOT on the HWY 68 project for 2021
- Tennis Courts at the parks have reopened.
- Going through the transition plan for updates to buildings and parks
- Discussing budget items with Finance Director.
- Continue to keep up with ordering cleaning and safety supplies due to COVID 19
- Work with MSA on finalizing plans for Newton and Rock Ave. project.

2. **DPW Crew Projects**

- Prepping Aquatic Center for opening
 - Buildings and Grounds daily duties
 - Brush pick-up
 - Curb replacement
 - Fill Potholes
 - Haul brush bins
 - Haul gravel
 - Install signs
 - Leaf pick-up
 - Diggers Hotline Locates
 - Mow lawns
 - Repair storm sewer
-

-
- Street Sweeping
 - Vehicle Maintenance
 - DOT Flagger training

Administrative Assistant

- Updated storm sewer maps with information received from the storm sewer videos.
- Input pictures and information into Cartegraph from them storm sewer videos.
- Created a bid package for the Welcome to Waupun signage.
- Sent out storm sewer pond inspection letters.
- Invoices for Madison St. project
- Updated equipment list for Angie
- Sump Pump violation letters
- Entered Diggers Hotline located into database
- List equipment for sale on GovDeals
- Street Opening Permits
- Updated TID 6 maps with proposed new boundaries
- Assessment Letters
- Updated Zoning Map
- Created maps for multiple departments including the Clerk, DPW, Administrator, and Police Dept.
- Entered equipment invoices into Cartegraph.
- Updated website.
- Garbage/recycling container complaints
- Monthly building permit report
- Assign account #'s to bills.

Please call 324-7918 with any questions you may have.
Jeff Daane, Director of Public Works

TO: Mayor & Common Council
 FROM: Susan Leahy
 SUBJECT: Building Permits for April 2020

DODGE COUNTY

NO	HOLDER	ADDRESS	TYPE	FEE	COST
20-	36 Gary Genz	411 Carrington St	Extend Roof & Screen in existing Deck	\$100.00	\$1,500.00
20-	37 Nicole & Austin Montanez	201 S Grove St	Reroof	\$300.00	\$49,799.00
20-	39 Hailey Bassuener	321 Bly Street	Fence	\$100.00	\$2,050.00
20-	42 Darroy Hanson	19 Beverly Court	24x24 Detached Garage (demo existing)	\$280.00	\$40,000.00
20-	45 Melissa Homan	713 Maplevue Dr	Reroof	\$50.00	\$5,500.00
20-	47 Lorna Patrouille	396 S Watertown St	Repair Porch	\$66.00	\$11,000.00
20-	48 T & J Enterprises	721 Mayfair St	4-Unit Apartment Building	\$3,271.32	\$480,000.00
20-	49 T & J Enterprises	753 Mayfair St	4-Unit Apartment Building	\$3,271.32	\$480,000.00
20-	50 T & J Enterprises	785 Mayfair St	4-Unit Apartment Building	\$3,271.32	\$480,000.00
20-	51 T & J Enterprises	677 Mayfair St	6-Unit Apartment - Early Start	\$263.52	
20-	52 Lynn Holtan	549 E Brown St	Remove wall, install Header, Drywall 1st Floor	\$50.00	\$2,000.00
20-	53 Dave & Belinda Hull	317 Bly St	26x52 Detached Garage (demo existing)	\$369.28	
20-	54 Clemstone Properties	506 Morse St	16x20 Detached Garage	\$280.00	\$11,728.00
20-	55 Keith Navis	221 S West St	16x23 Garage Addition	\$280.00	\$15,000.00
20-	56 Joseph Nicholas	432 Doty St	14x14 Deck	\$200.00	\$2,034.00
20-	58 Tim Samplawski	808 Seymour St	20x12 Attached Deck	\$150.00	\$2,700.00
20-	59 Kathy Vande Berg	700 Sunrise Ave	Bath Remodel	\$160.00	\$10,000.00
TOTAL				\$12,462.76	\$1,593,311.00

FOND DU LAC COUNTY

NO	HOLDER	ADDRESS	TYPE	FEE	COST
20-	31 Randall & Loni Jaeger	374 Fond du Lac St	Replace Service Mast	\$80.00	
20-	34 Tyler Wanie	804 Rock River Ave	22x16 Detached Garage Addition	\$200.00	\$6,500.00
20-	35 Ryan & Stacey Christian	120 N Madison St	Roof/Siding/Gutter/Downspouts/Windows/Doors	\$506.88	\$84,480.00
20-	38 Steve Wiersma	804 Pioneer Ave	back yard fence	\$100.00	
20-	40 Ryan Christian	120 N Madison St	Panel Upgrade	\$80.00	\$1,500.00
20-	41 Kwik Trip	800 W Main St	Type 1 Captive Aire Commercial Kitchen Hood	\$260.00	\$30,000.00
20-	43 Tauge Levin	10 Deer Path Ct	SFD w/ Attached Garage	\$2,245.56	\$380,000.00
20-	44 Stephen Grams	1016 Maple Ave	Fence	\$100.00	
20-	46 William Eichstadt	198 N West St	Fence	\$100.00	\$2,100.00
20-	57 Donna Lehman	125 N Grove St	Replace Sliding Patio Door & Porch Storm Door.	\$50.00	\$3,267.00
20-	60 Vern Andrews	119 Taylor St	11x14 Bathroom Addition	\$465.00	\$30,000.00
TOTAL				\$4,187.44	\$537,847.00
GRAND TOTAL				\$16,650.20	\$2,131,158.00

Permits issued in Dodge County	17
Permits issued in Fond du Lac Cty	11
Total Permits for the month	28

TOTAL FEES

Building Permit Fees	\$16,650.20
Special Assessment Letter Fees	\$130.00
Grand Total	\$16,780.20

BUILDING PERMIT COMPARISON

April 2019: Dodge County - 15 permits; Fond du Lac County - 18 permits
 Total estimated cost of construction: \$ 3,108,039.91

FOUR MONTH COMPARISON

January - April 2017	estimated cost of construction	\$1,569,041.07
January - April 2018	estimated cost of construction	\$19,265,037.00
January - April 2019	estimated cost of construction	\$3,973,083.47
January - April 2020	estimated cost of construction	\$3,012,521.00



TO: Waupun Utilities Commissioners
FROM: Steve Brooks, General Manager
DATE: May 11, 2020
SUBJECT: Electric Operations and GM Report

Electric Department Update:

Two power outages to report:

- April 17th at 6:57 pm several electric meters reported a power outage in the area of Shaler Dr, Maple View Dr, Country View Dr and Hwy 26. The crew found 2 blown line fuses. After searching for the cause of the outage, the crew found a turkey had come in contact with the overhead power line and caused a phase to phase fault. The crew re-fused the line and restored power at 8:08 pm.
- May 4th at 6:37 am the Prison Power Plant experienced a fault on their distribution system causing a relay in Waupun Utilities Prison substation to operate. After troubleshooting the circuit and analyzing the SCADA information, it was determined that the problem was on the customer's system. We are working with the customer and providing information to help identify the problem.

New Electric Service:

- 200-amp electric service installed at 816 Seymour St.

American Transmission Company (ATC) Replacing Transmission Poles:

- I am working with ATC, planning for the replacement of transmission poles on Y-306 (The 69kv line that loops around the city feeding the substations). This work will require Waupun Utilities to temporarily move the distribution under-build in several locations. Once new poles are in place crew will re-attach the under-build to the new pole.

Upcoming Projects:

- Replace damaged pole on County Rd M.
- Replace poles, transformers, and re-conductor overhead single phase line on Grace St from Beaver Dam St to Fox Lake Rd.
- Install a primary extension to feed new apartments on Mayfair and Watertown St. The new apartments will add 22 electric meters.

General Updates:

- As of May 6th, all Waupun Utilities staff are back to work.

- We continue to monitor residential, commercial, and industrial customers past due balances and payments. Office staff have been reaching out to customers who have past due balances offering Deferred Payment Agreements (DPA) and referring customers to organizations that may be able to provide financial assistance.
- Staff is working with WPPI and MEUW to closely monitor any news from the Public Service Commission regarding when the temporary ban on disconnections will be lifted.
- Waupun Utilities now has our own active Facebook page that we intend to use to promote our great assets and departments, communicate messages to our customers and community. We will provide information on important topics regarding our utility, work we are completing, scheduled outages, and upcoming events.
- I am pleased to report two upcoming 2020 Waupun High School graduates were selected to receive this year's scholarship awards. One for the General Scholarship, and one for the Line Worker Scholarship. It has been several years since we have awarded the Line Worker Scholarship.
- The American Public Power Association (APPA) recently honored Waupun Utilities with a "Certificate of Excellence in Reliability." The APPA determined Waupun Utilities to be a certificate recipient after comparing our outage records against nationwide data gathered by the Energy Information Administration.

This concludes my report for May 2020. Please contact me at 324-7920 or sbrooks@wppienergy.org with any questions or concerns.



TO: Waupun Utilities Commissioners
FROM: Steve Schramm
DATE: May 7, 2020
SUBJECT: Monthly Operation Report

Water Treatment Facility:

There are no call-ins to report this month.

Volatile Organic Compounds (VOCs) testing has been completed for 2020. All compound results were Non-Detect (ND).

- What are VOC's? Organic chemicals widely used as ingredients in household products. Paints, varnishes and wax all contain organic solvents, as do many cleaning, disinfecting, cosmetic, degreasing and hobby products. Fuels are made up of organic chemicals as well.

Wastewater Treatment Facility:

There are no call-ins to report this month.

Whole Effluent Toxicity (WET) testing has been completed for the second quarter. Both acute and chronic toxicity tests were performed. WET testing is the measurement of potential effluent (discharge) toxicity to aquatic life in our receiving stream. In WET tests, lab-reared aquatic organisms are exposed to various dilutions of effluent for a specific time period, in order to predict at what levels the effluent may cause harm to the organisms (e.g., at what level death, reproductive impairment, or growth inhibition occurs).

Sabel Trucking has completed spring biosolids land application. Our nutrient management plan allowed 1,400 cubic yards of biosolids to be applied to 55 acres of DNR approved agriculture land.

Our WPDES permit requires disinfection beginning May 1st through September 30th. Disinfection is considered to be the primary mechanism for the inactivation/destruction of pathogenic organisms to prevent the spread of waterborne diseases to downstream users and the environment.

Water/Sewer Crew:

Staff identified a corporation leak on a water main, which was caused by "hot" soils. The leak was approximately 52 gallons per minute or 75,000 gallons per day and ran for an estimated duration of 9 days, totaling 675,000 gallons of lost water. Repairs were made and service was restored to the area.

Water/Sewer Crew: Continued

Staff's focus will be preventative maintenance of the distribution and collection system over the next few months. These tedious tasks are identified below.

- Staff continues jetting the entire sanitary sewer basin.
- Staff will begin to work on the fire hydrant preventative maintenance program. This efficient and cost effective asset management program keeps hydrants working and helps avoid a large capital expenditure, when things break down and need immediate replacement.

Visu-Sewer has completed lining a combined total of 1,130 feet of sanitary sewer main line on Brown St. and Interceptor Easement, north of the baseball complex. The lining process rehabilitates pipes by installing a new fully structural cured-in-place pipe inside the host pipe from above ground. The new pipe "inside the old pipe" will provide maximum strength and flow capacity without the need for digging.

This concludes my report. Please do not hesitate to contact me with your questions or concerns at 324-7920 or sschramm@wppienergy.org.



Waupun Fire Department

16 E. Main Street Waupun, WI 53963

Non-emergency Number: 920-324-7910

B.J. DeMaa, Chief
bjdema@waupunpd.org

Monthly Report

Date: May 8, 2020
To: Mayor, Council, City Administrator, and PFC
From: Fire Chief, B.J. DeMaa
Re: April Report

Fire Calls:

There were ten (10) fire & rescue calls in the month of April for a total of fifty-four (54) YTD.

Time of Day:						
12A – 4A	4A – 8A	8A – 12P	12P – 4P	4P – 8P	8P – 12A	Total
1	0	4	2	1	2	10

* 70% of fire calls came in during prime working hours.

Day of Week:							
Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
1	3	1	0	2	1	2	10

* 70% of fire calls came in during Monday-Friday work week.

Response Area:	
Aldermanic District 1	2
Aldermanic District 2	0
Aldermanic District 3	2
Aldermanic District 4	3
Aldermanic District 5	1
Aldermanic District 6	1
Mutual Aid	1

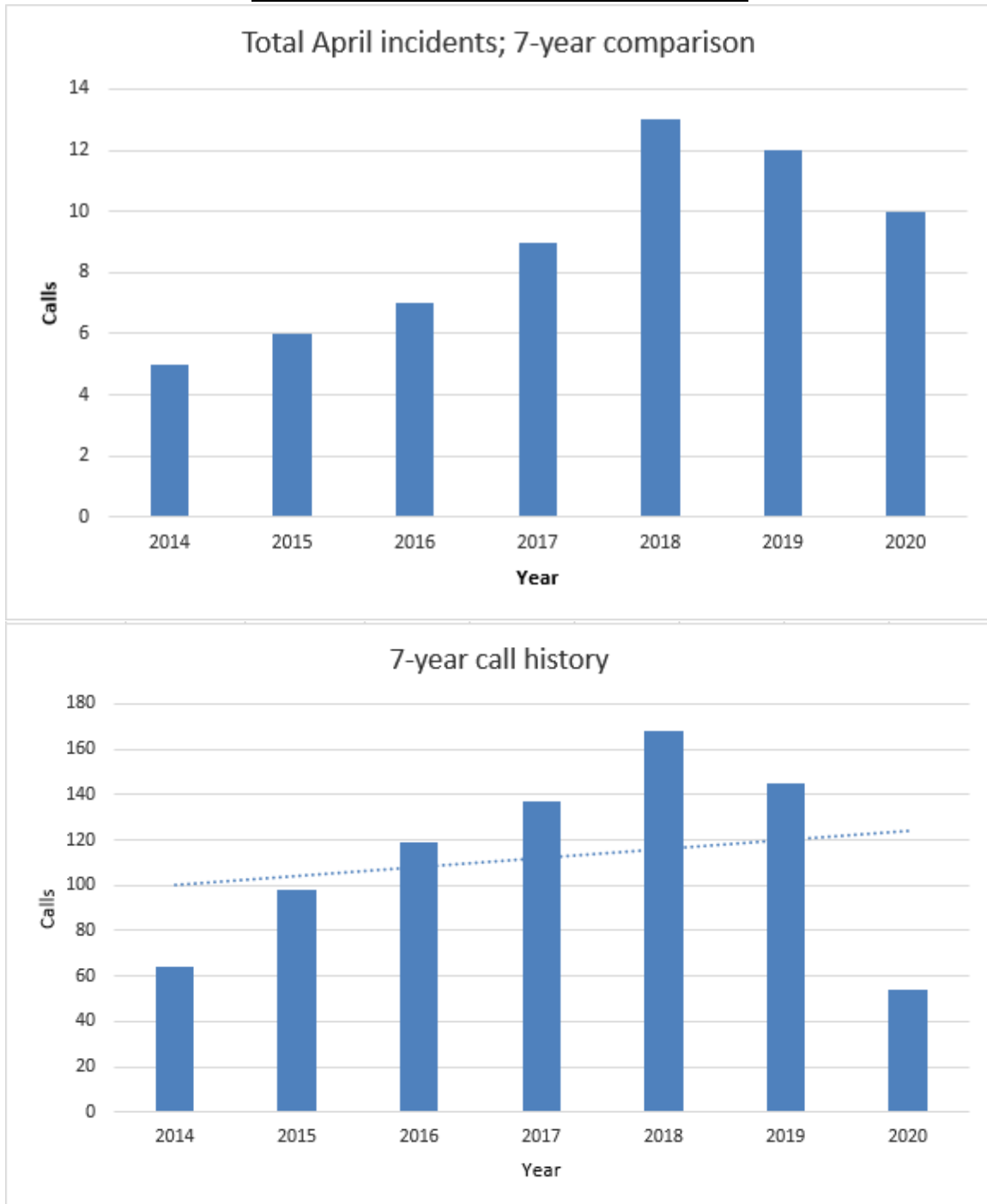
Incident Type:		
Incident Type	Count	% of Incidents
Building fire (111)	1	10.00
Cooking fire (113)	1	10.00
Mobile property (vehicle) fire (130)	1	10.00
Lock out (511)	1	10.00
Good intent call (600)	1	10.00
No incident found on arrival (622)	1	10.00
Authorized controlled burning (631)	1	10.00
Smoke detector activation due to malfunction (733)	1	10.00
Smoke detector activation – no fire (743)	2	20.00

Average Personnel Response (excluding mutual aid):		
	Avg # of Responders	% of Total Department
4A – 8P	11.8	39%
8P – 4A	13.5	45%

* Current roster is 30 members.

** National Institute of Standards and Technology (NIST) recommends no less than 18 firefighters for offensive fire attack at structure fire.

Call Summary (7-year comparison):



Department Information:

Repairs in the amount of \$5,143.04 were made to the ladder truck as a result of 2 platform leveling cylinders that were failing. A quote was requested to have the cylinders rebuilt however there was minimal savings and no guarantee that the cost wasn't going to go up from the quote once the cylinders were pulled apart.

Continuing to serve roles with both Counties related to the Emergency Operations Center (EOC) and the PPE Distribution Task Force.

We received clarification from State Farm on what their grant funds can be used for. We were awarded a grant in the amount of \$4,851.50 which can go will be used for fire prevention materials.

We continue to await word on our Assistance to Firefighters Grant (AFG) in the amount of \$44,500. This grant application is intended to replace all of our fire suppression hose and a number of our hose nozzles. A significant portion of our hose exceeds the 10-year replacement recommendation from the National Fire Protection Association (NFPA) and a higher number of failures were seen during this year's hose testing. The AFG grants are a 95%/5% split. If awarded, our cost would be covered through our operational budget.

Staffing:

A number of firefighters are currently enrolled in continuing education classes.

- Joe Barnes – Firefighter 1
- Michelle Fenz, Erick Searvogel, Rick Searvogel, Rick Smith, Emily Truttmann, Mike Tuler – Firefighter 2

Classes are set to resume in mid-May and all firefighters will be returning to complete their state certifications.

Inspections:

All inspections, with the exception of complaint-based inspections, are presently on hold. Despite the hold on inspections, the WI Department of Safety and Professional Services (DSPS) has indicated that all inspections held as a result of COVID-19 will need to be made up. Concerns exists over staffing as we lost significant capacity with one of our inspectors as a result of the Silgan closing and two other inspectors fall into a high risk category due to pre-existing medical conditions. Mike and I have been discussing a plan to complete over 700 inspections when inspections are able to resume.

May 8, 2020

Work continues on loading pre-plan information into our responding programs.

Training:

Assistant Chief Beer and I have put together the plan to continue with training in smaller groups for the month of May. Based on the current information we have, our plan is to resume to full-department training in June.

Emergency Government:

COVID-19 and return to normal planning.

We received word that our Integrated Emergency Management Course (IEMC) application has been awarded. The IEMC is a four day, exercise-based training activity for Emergency Operations personnel and community stakeholders to practice simulated, but realistic, crisis situations, within a structured learning environment. The jurisdiction selects the hazards and core capabilities it wishes to simulate in classroom and exercise components of the course. The design will reflect the jurisdiction's specific hazards and organizational structure included in its emergency plans. Our application was 1 of 12 selected from throughout the US and will be a once-in-a-career opportunity.

Code Enforcement – Mike Beer:

April: No report

Most code enforcement issues have been placed on hold unless it is determined to be a significant safety issue.

EMS Report

Jan-20 Feb-20 Mar-20 Apr-20

Monthly Breakdown:

Pre-Hospital Calls	64%	71%	66%	79%
DOC Calls	19%	23%	14%	11%
Care Facility Calls	18%	6%	20%	10%

Annual Breakdown:

Pre-Hospital Calls	70%
DOC Calls	17%
Care Facility Calls	13%

Annual Call Type Breakdown:

Allergic Reaction	0%
Altered Mental Status	4%
Bleeding	3%
Chest Pain	6%
Choking	0%
CO Poisoning	0%
Diabetic	1%
Dead on Arrival	2%
Dog Bite	0%
Fainting	4%
Falls	9%
Falls - no transport	6%
Fever	2%
Headache	0%
Heat/Cold Exposure	0%
Ingestion	1%
Laceration	0%
Medical Alarm	3%
Motor Vehicle Collision	4%
N/V	4%
Obstetrical	0%
Overdose	2%
Pain	6%
Pulseless, Non-breathing	1%
Psychiatric	4%
Shortness of Breath	12%
Stroke	2%
Seizure	5%
Suicide Attempt	2%
Trauma	1%
Unknown	4%
Unresponsive	0%
Weakness	5%
FD standby	2%

EMS Report

PD standby	1%
Paramedic Intercept	0%

Annual Call Disposition:

Medical Facility	77%
No transport	23%

Annual Dept. of Corrections Usage:

DCI	51%
FLCI	18%
John Burke	5%
WCI	26%

Annual Care Facility Usage:

Christian Home	29%
Christian Homestead	6%
Marvin's Manor	13%
Prairie Ridge	23%
Anchor Communities - Brandon	2%
Bethesda Lutheran - Brandon	27%

Interfacility Transports out of WMH:

Total requests	79
Total accepted	69
Acceptance rate	87%



AGENDA SUMMARY SHEET

MEETING DATE: 5/12/2020

TITLE: 2019 City of Waupun Audit Report Presentation

AGENDA SECTION: CONSIDERATION - ACTION

PRESENTER: Andrea Jansen, Baker Tilly

DEPARTMENT GOAL(S) SUPPORTED <i>(if applicable)</i>	FISCAL IMPACT	

ISSUE SUMMARY:

City Auditors will present highlights from 2019 audit and the City's 2019 Financial Statements.

STAFF RECOMMENDATION: To accept the audit report

ATTACHMENTS:

- 1) 2019 Financial Highlights
- 2) 2019 Financial Statements

RECOMMENDED MOTION:

Accept the 2019 Audit Report for the City of Waupun.

City of Waupun

2019 Financial highlights

May 12, 2020

Client service team



Andrea Jansen, CPA, CFE, Partner

T +1 (608) 240 2338
andrea.jansen@bakertilly.com

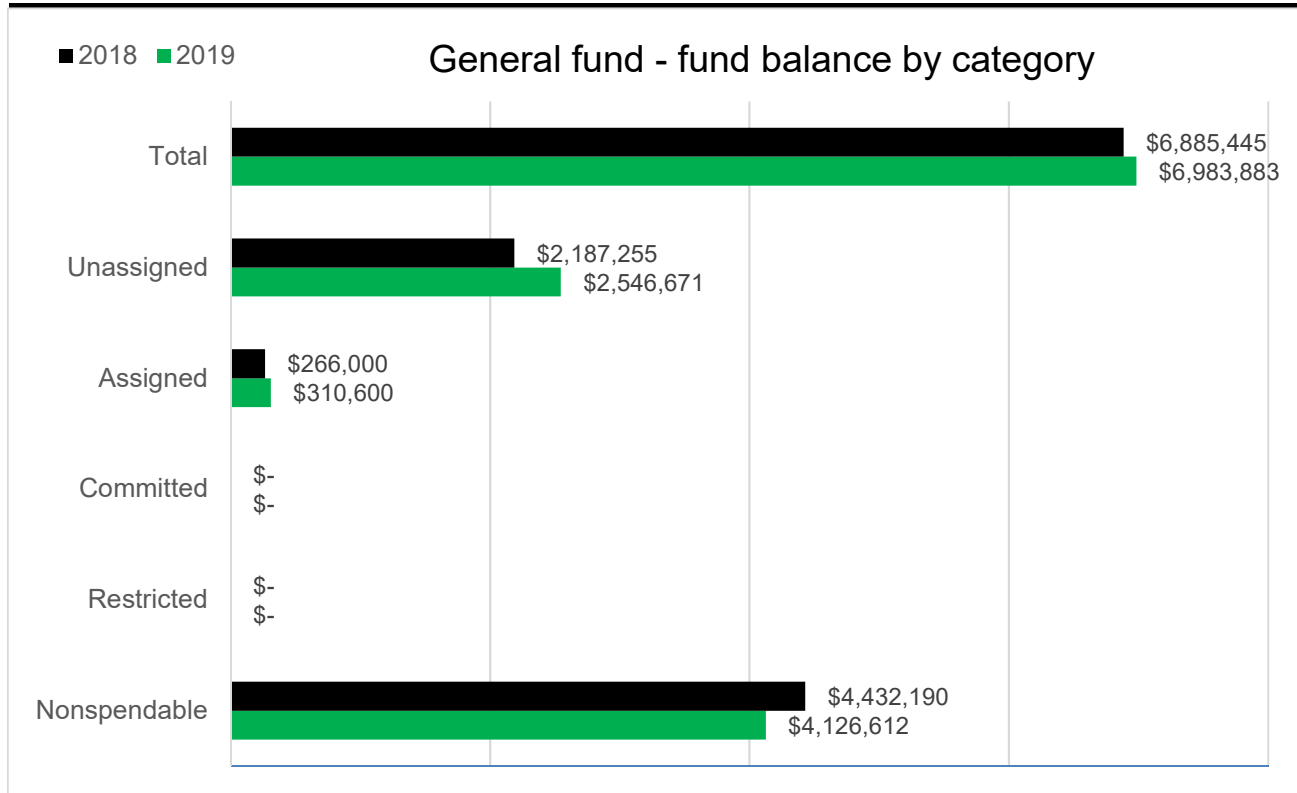


Ben Zander, Associate

T +1 (608) 240 2468
ben.zander@bakertilly.com

City of Waupun

General fund results



Summarized income statement

	Actual	Final budget	Variance
Revenues and other financing sources	\$ 5,896,046	\$ 5,674,819	\$ 221,227
Expenditures and other financing uses	5,797,578	5,940,820	143,242
Net change in fund balance	\$ 98,468	\$ (266,001)	\$ 364,469

Fund balance category definitions

Nonspendable - amounts cannot be spent either because they are not in spendable form or because legal or contractual requirements require them to be maintained in tact.

Restricted - amounts that can be spent only for the specific purposes stipulated by an external source.

Committed - amounts constrained for specific purposes that are internally imposed through formal action of the governing body.

Assigned - spendable amounts that are intended to be used for specific purposes that are not considered restricted or committed.

Unassigned - residual amounts that have not been classified within other categories above.

City of Waupun

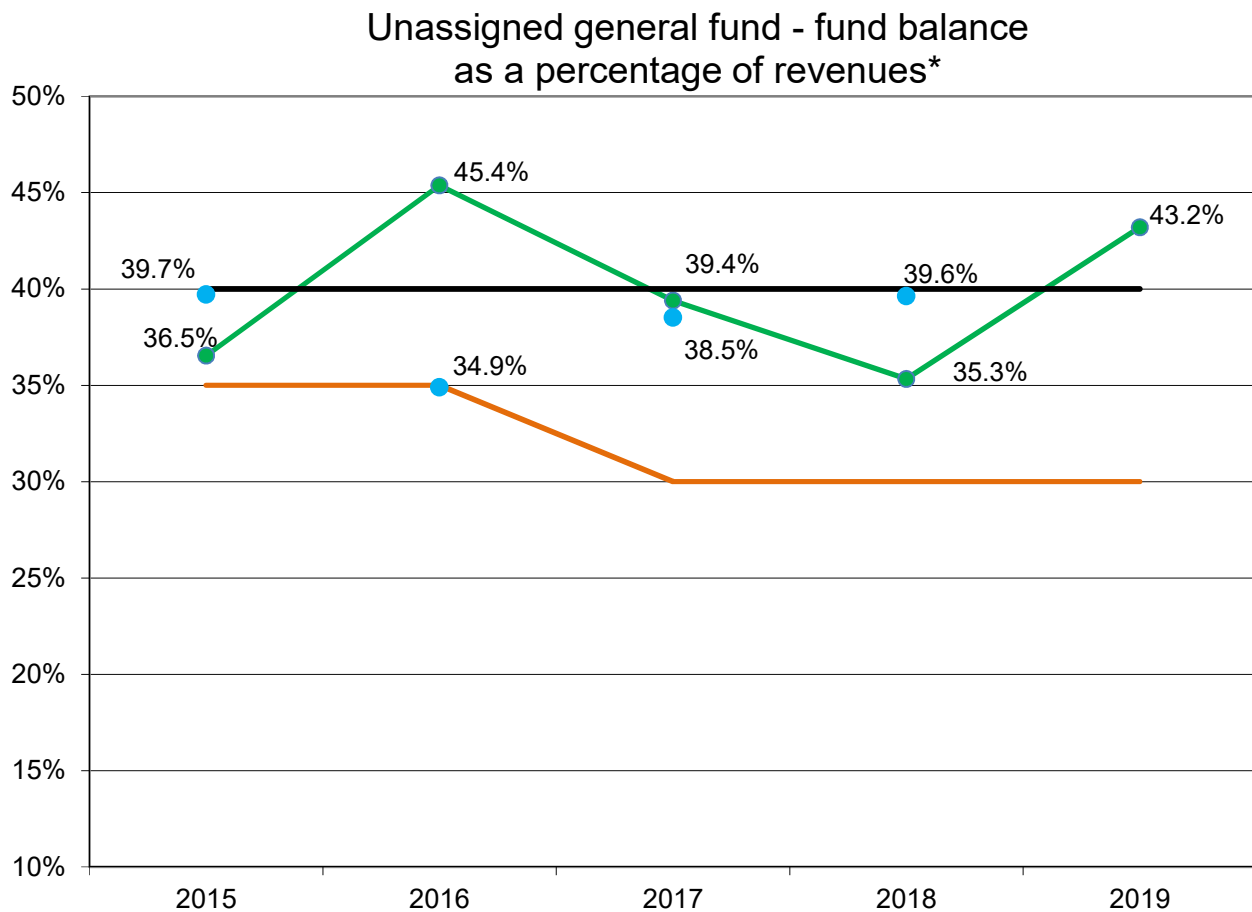
General fund - fund balance trends

Fund balance policy:

30-40% of general fund revenues (policy beginning in 2017)

35-40% of subsequent year budgeted general fund revenues (policy prior to 2017)

● General Fund Actual — Policy minimum — Policy maximum ● Reference - Median



*presentation is consisted with fund balance policy - subsequent year budgeted revenues or revenues

Other reference values

GFOA recommends a minimum of no less than 2 months (16.7%) of general fund revenues.

Median reference value generated from 2015 - 2018 Baker Tilly municipal client data for population ranges from 10,000 to 17,500.

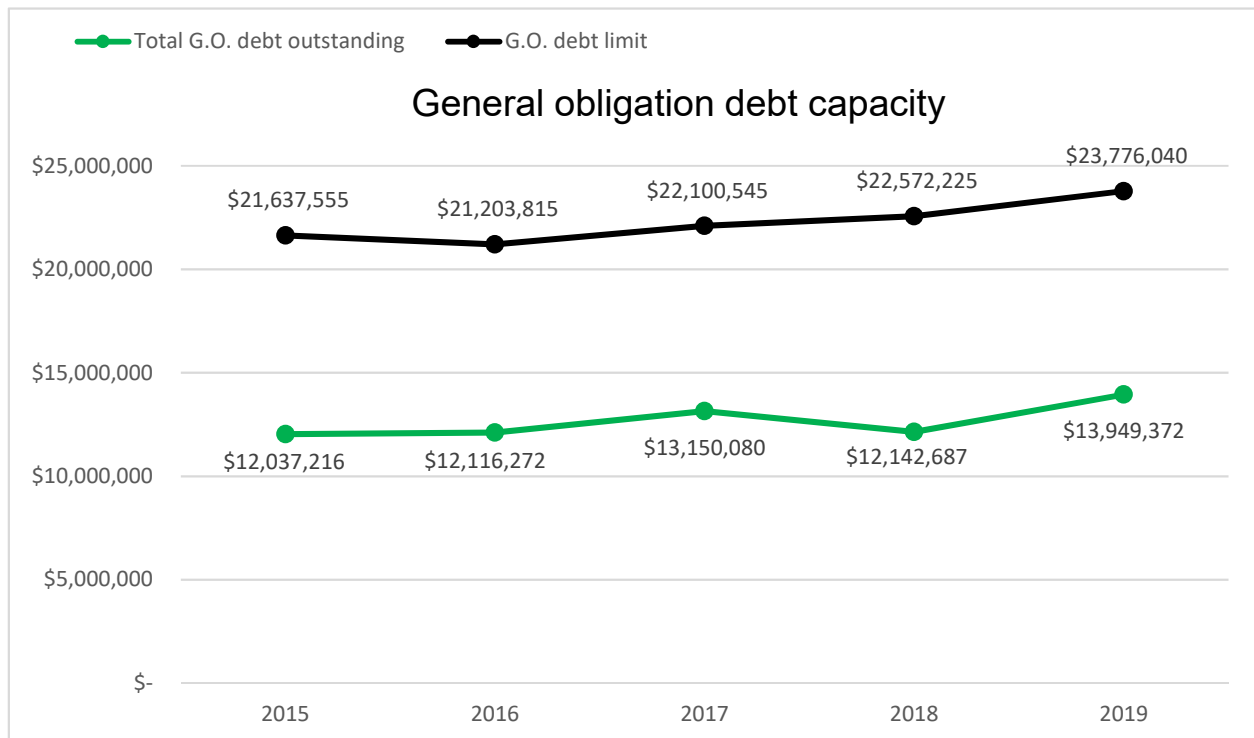
City of Waupun

General obligation debt

Debt management policy:

General obligation debt outstanding at any time does not exceed 75% of the city's legal debt margin capacity (5% of the city's total equalized value).

Actual percentage of debt limit at 12/31/19: **59%**



Total debt outstanding by type at 12/31/2019

	General obligation	Revenue debt	Capital lease	Total
City	\$ 8,075,000	\$ -	\$ 249,663	\$ 8,324,663
Utility	-	8,208,114	-	8,208,114
Tax Incremental District	5,874,372	-	-	5,874,372
Total	\$ 13,949,372	\$ 8,208,114	\$ 249,663	\$ 22,407,149

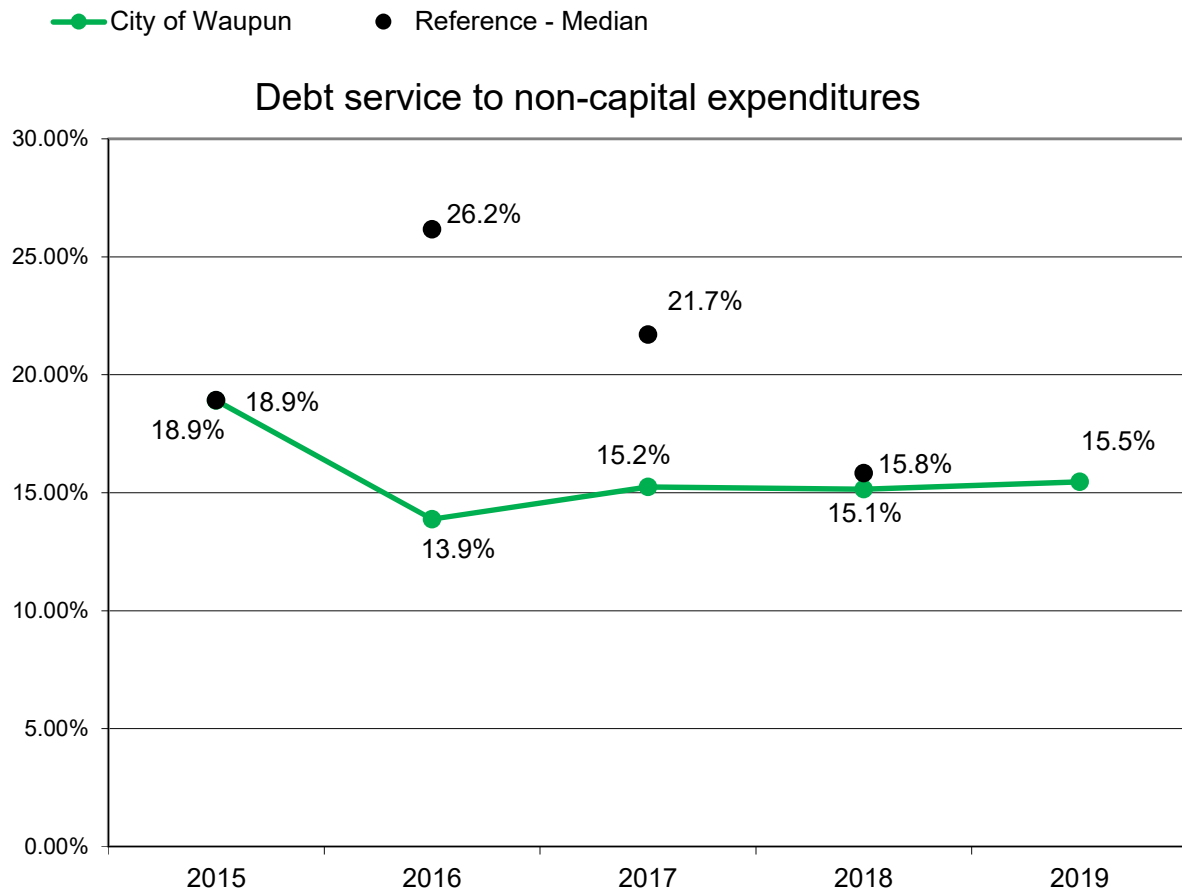
Comparative metrics available online through the Wisconsin Policy Forum.

<https://wispolicyforum.org/research/municipal-datatool-examining-and-comparing-wisconsin-cities-and-villages/>

Select "Debt" -- options for custom comparisons or comparisons by county

City of Waupun

Governmental funds - debt service



Current and prior year data

	2019	2018
Principal	\$ 917,698	\$ 931,124
Interest	433,394	404,946
Total	<u>\$ 1,351,092</u>	<u>\$ 1,336,070</u>
Non-capital expenditures	<u>\$ 8,740,007</u>	<u>\$ 8,823,156</u>

Other reference values

Median reference value generated from 2015 - 2018 Baker Tilly municipal client data for population ranges from 10,000 to 17,500.

CITY OF WAUPUN

Waupun, Wisconsin

FINANCIAL STATEMENTS

Including Independent Auditors' Report

As of and for the Year Ended December 31, 2019

CITY OF WAUPUN

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CITY OF WAUPUN

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INDEPENDENT AUDITORS' REPORT

To the Common Council
City of Waupun
Waupun, 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 Waupun, Wisconsin, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the City of Waupun'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 from 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 auditor considers internal control over financial reporting relevant to the City of Waupun'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 of Waupun's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Waupun, Wisconsin, as of December 31, 2019 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note I to the financial statements, the City of Waupun adopted the provisions of Governmental Accounting Standards Board Statement No. 84, *Fiduciary Activities*, effective January 1, 2019. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Waupun's basic financial statements. The supplementary information as listed in the table of contents 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 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we will issue a report on our consideration of the City of Waupun'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 of Waupun'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 of Waupun's internal control over financial reporting and compliance.



Madison, Wisconsin
April 13, 2020

CITY OF WAUPUN, WISCONSIN

UNAUDITED MANAGEMENT'S DISCUSSION AND ANALYSIS As of and for the Year Ended December 31, 2019

As management of the City of Waupun, Wisconsin, we offer all persons interested in the financial statements of the city this narrative overview and analysis of the financial activities of the city for the fiscal year ended December 31, 2019. We encourage readers to consider this information presented here in conjunction with the city's financial statements.

FINANCIAL HIGHLIGHTS

- > The assets and deferred outflows of resources of the City of Waupun exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$67,727,619 (*net position*). Of this amount, \$8,005,626 (*unrestricted net position*) may be used to meet the government's obligations to citizens and creditors.
- > The city's total net position increased by \$1,035,115 or 1.5% from the prior year's net position. The governmental activities decreased by \$231,653, while the business-type activities increased by \$1,266,768.
- > The city's total operating expenses in 2019 were \$320,407 higher than in 2018. This is a 1.4% increase in operating expenses from the prior year. The governmental activities expenses increased \$584,324, while the business-type activities decreased \$263,917.
- > As of the close of the current fiscal year, the City of Waupun's governmental funds reported combined ending fund balances of \$7,299,832, an increase of \$212,625 in comparison with the prior year. The city's total unassigned fund balance deficit is \$(971,010), with the tax increment financing (TIF) districts reporting \$(3,306,763).
- > At the end of the current fiscal year, unassigned fund balance of the general fund was \$2,546,671 or approximately 43% of the general fund revenues, including the payment in lieu of taxes.
- > The net position of the business-type activities of \$40,408,786 increased \$1,266,768 from the prior year's net position. Operating income was \$2,026,078 and capital contributions were \$6,814, while total nonoperating expenses net of nonoperating revenues were \$135,070 and transfers out were \$650,679.
- > The city's general obligation debt limit is \$23,776,040, which is 5% of the city's equalized value of taxable property. The total outstanding general obligation debt at year-end was \$13,949,372 or 59% of the city's total debt limit. The city's general obligation debt increased by approximately \$1.8 million during 2019.

OVERVIEW OF THE 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 financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

CITY OF WAUPUN, WISCONSIN

UNAUDITED MANAGEMENT'S DISCUSSION AND ANALYSIS As of and for the Year Ended December 31, 2019

OVERVIEW OF THE FINANCIAL STATEMENTS (cont.)

Government-Wide 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 and deferred outflows of resources and liabilities and deferred 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. To assess the overall health of the city you need to consider additional nonfinancial factors such as changes in the city's property tax base and the condition of the city's infrastructure.

The *Statement of Activities* presents information showing how the city's net position changed during the fiscal year. All changes in net position are reported when the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in the future fiscal periods (e.g., uncollected taxes and earned but unused compensated absences).

Both of the government-wide financial statements distinguish functions of the city that are principally supported by taxes and intergovernmental revenues (governmental activities) from 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; culture, education, and recreation; and conservation and development. The business-type activities of the City of Waupun include the electric and water utility and sewer utility.

The government-wide financial statements can be found on pages 1 to 3 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 a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, 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 government'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.

CITY OF WAUPUN, WISCONSIN

UNAUDITED MANAGEMENT'S DISCUSSION AND ANALYSIS As of and for the Year Ended December 31, 2019

OVERVIEW OF THE FINANCIAL STATEMENTS (cont.)

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, Stormwater, Debt Service Fund, Tax Incremental District (TID) No. 5, and Other Capital Projects which are considered major funds. Data from the other 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 basic governmental fund financial statements can be found on pages 4 to 8 of this report.

Proprietary Funds – The city maintains one type 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 electric and water utility and sewer utility.

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 electric and water utility and sewer utility since they are considered to be major funds of the city.

The basic proprietary fund financial statements can be found on pages 10 to 14 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 pages 15 to 16 of this report.

Notes to the 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 financial statements can be found on pages 17 to 71 of this report.

Other Information – In addition to the basic financial statements and accompanying notes, *required supplementary information* presents a budgetary comparison schedule for the General Fund and Stormwater special revenue fund to demonstrate compliance with the budget. Additional required information related to the city's pension and other postemployment benefits are also presented. These schedules and related notes can be found on pages 72 to 76 of this report. The combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the required supplementary information. Combining financial statements can be found on pages 77 to 84 of this report.

CITY OF WAUPUN, WISCONSIN

UNAUDITED MANAGEMENT'S DISCUSSION AND ANALYSIS As of and for the Year Ended December 31, 2019

FINANCIAL ANALYSIS OF THE CITY AS A WHOLE

An analysis of the city's financial position begins with a review of the Statement of Net Position and the Statement of Revenues, Expenses and Changes in Net Position. These two statements report the city's net position and changes therein. It should be noted that the financial position can also be affected by nonfinancial factors, including economic conditions, population growth and new regulations.

CITY OF WAUPUN'S NET POSITION

	Governmental Activities		Business-type Activities		Total	
	2019	2018	2019	2018	2019	2018
Current and other assets	\$ 12,851,150	\$ 12,403,650	\$ 10,043,238	\$ 11,037,746	\$ 22,894,388	\$ 23,441,396
Capital assets	35,062,470	33,098,085	40,452,224	38,378,911	75,514,694	71,476,996
Total Assets	<u>47,913,620</u>	<u>45,501,735</u>	<u>50,495,462</u>	<u>49,416,657</u>	<u>98,409,082</u>	<u>94,918,392</u>
Total Deferred Outflows of Resources	<u>2,276,007</u>	<u>1,330,358</u>	<u>1,195,819</u>	<u>889,070</u>	<u>3,471,826</u>	<u>2,219,428</u>
Noncurrent liabilities	16,904,904	14,142,149	9,628,265	9,804,074	26,533,169	23,946,223
Other liabilities	650,273	518,799	1,180,249	864,734	1,830,522	1,383,533
Total Liabilities	<u>17,555,177</u>	<u>14,660,948</u>	<u>10,808,514</u>	<u>10,668,808</u>	<u>28,363,691</u>	<u>25,329,756</u>
Total Deferred Inflows of Resources	<u>5,315,617</u>	<u>4,620,659</u>	<u>473,981</u>	<u>494,901</u>	<u>5,789,598</u>	<u>5,115,560</u>
Net investment in capital assets	21,348,436	21,497,109	32,368,331	29,893,859	53,716,767	51,390,968
Restricted	2,881,385	3,923,433	3,123,841	3,369,783	6,005,226	7,293,216
Unrestricted	<u>3,089,012</u>	<u>2,129,944</u>	<u>4,916,614</u>	<u>5,878,376</u>	<u>8,005,626</u>	<u>8,008,320</u>
Total Net Position	<u>\$ 27,318,833</u>	<u>\$ 27,550,486</u>	<u>\$ 40,408,786</u>	<u>\$ 39,142,018</u>	<u>\$ 67,727,619</u>	<u>\$ 66,692,504</u>

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 of Waupun, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$67,727,619 as of December 31, 2019.

The largest portion of the city's net position, \$53,716,767 (79%) reflects its investments in capital assets (e.g., land, building, equipment, improvements, construction in progress and infrastructure), less any debt used to acquire those assets that is still outstanding. The city uses these capital assets to provide service 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, \$6,005,226 (9%), represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position, \$8,005,626 (12%), may be used to meet the government's ongoing obligations to citizens and creditors.

CITY OF WAUPUN, WISCONSIN

UNAUDITED MANAGEMENT'S DISCUSSION AND ANALYSIS As of and for the Year Ended December 31, 2019

FINANCIAL ANALYSIS OF THE CITY AS A WHOLE (cont.)

Analysis of the City's Operations – The following table provides a summary of the city's operations for the year ended December 31, 2019.

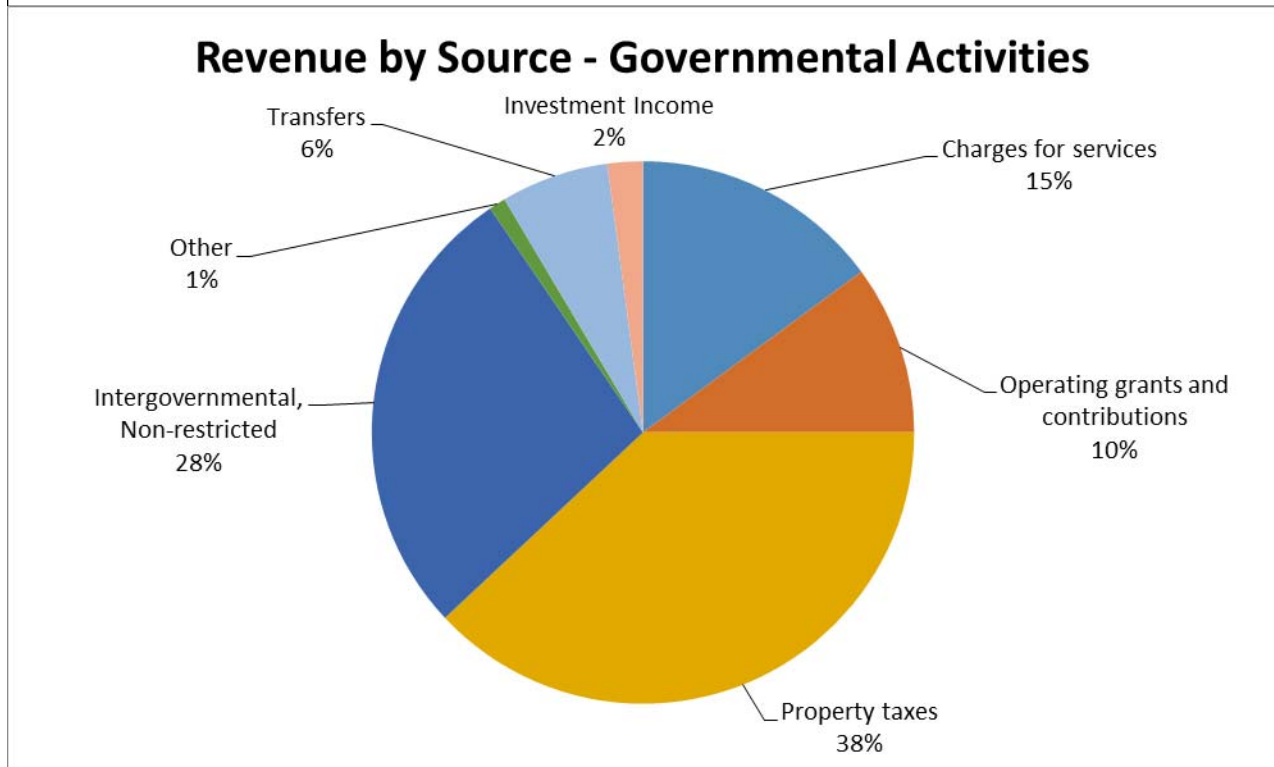
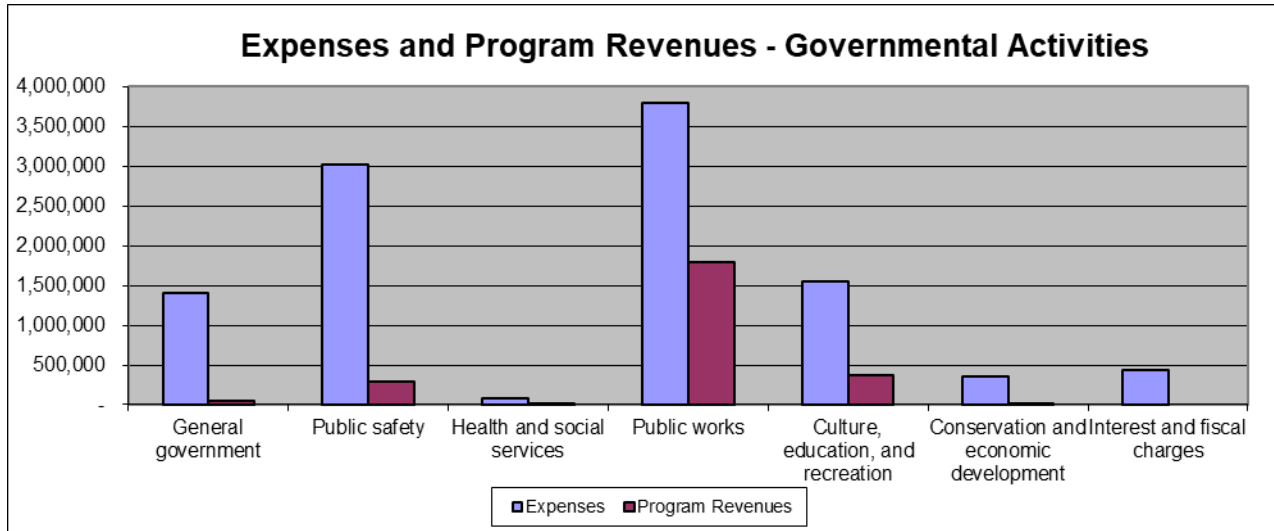
CITY OF WAUPUN CONDENSED STATEMENT OF REVENUES, Expenses and Changes in Net Position

	Governmental Activities		Business-type Activities		Total Primary Government	
	2019	2018	2019	2018	2019	2018
Revenues						
Program Revenues						
Charges for services	\$ 1,508,865	\$ 1,366,791	\$ 14,846,554	\$ 15,136,033	\$ 16,355,419	\$ 16,502,824
Operating grants and contributions	1,019,579	876,582	-	-	1,019,579	876,582
Capital grants and contributions	-	21,158	6,814	82,158	6,814	103,316
General Revenues						
Property taxes	3,851,132	3,765,104	-	-	3,851,132	3,765,104
Other taxes	203,928	184,817	-	-	203,928	184,817
Intergovernmental	2,778,525	2,770,170	-	-	2,778,525	2,770,170
Other	403,593	446,397	291,146	169,569	694,739	615,966
Total Revenues	<u>9,765,622</u>	<u>9,431,019</u>	<u>15,144,514</u>	<u>15,387,760</u>	<u>24,910,136</u>	<u>24,818,779</u>
Expenses						
General government	1,412,067	1,427,883	-	-	1,412,067	1,427,883
Public safety	3,015,998	2,780,740	-	-	3,015,998	2,780,740
Health and social services	84,123	62,706	-	-	84,123	62,706
Public works	3,804,876	3,416,562	-	-	3,804,876	3,416,562
Culture, education, and recreation	1,542,938	1,366,260	-	-	1,542,938	1,366,260
Conservation and development	358,455	641,683	-	-	358,455	641,683
Electric	-	-	9,320,122	9,609,511	9,320,122	9,609,511
Water	-	-	1,746,797	1,715,047	1,746,797	1,715,047
Sewer	-	-	2,160,148	2,166,426	2,160,148	2,166,426
Interest on long-term debt	429,497	367,796	-	-	429,497	367,796
Total Expenses	<u>10,647,954</u>	<u>10,063,630</u>	<u>13,227,067</u>	<u>13,490,984</u>	<u>23,875,021</u>	<u>23,554,614</u>
Excess (Deficiency) before Transfers	(882,332)	(632,611)	1,917,447	1,896,776	1,035,115	1,264,165
Transfers	<u>650,679</u>	<u>496,754</u>	<u>(650,679)</u>	<u>(496,754)</u>	<u>-</u>	<u>-</u>
Changes in Net Position	(231,653)	(135,857)	1,266,768	1,400,022	1,035,115	1,264,165
NET POSITION – January 1	<u>27,550,486</u>	<u>27,686,343</u>	<u>39,142,018</u>	<u>37,741,996</u>	<u>66,692,504</u>	<u>65,428,339</u>
NET POSITION – December 31	<u>\$ 27,318,833</u>	<u>\$ 27,550,486</u>	<u>\$ 40,408,786</u>	<u>\$ 39,142,018</u>	<u>\$ 67,727,619</u>	<u>\$ 66,692,504</u>

CITY OF WAUPUN, WISCONSIN

UNAUDITED
MANAGEMENT'S DISCUSSION AND ANALYSIS
As of and for the Year Ended December 31, 2019

FINANCIAL ANALYSIS OF THE CITY AS A WHOLE (cont.)

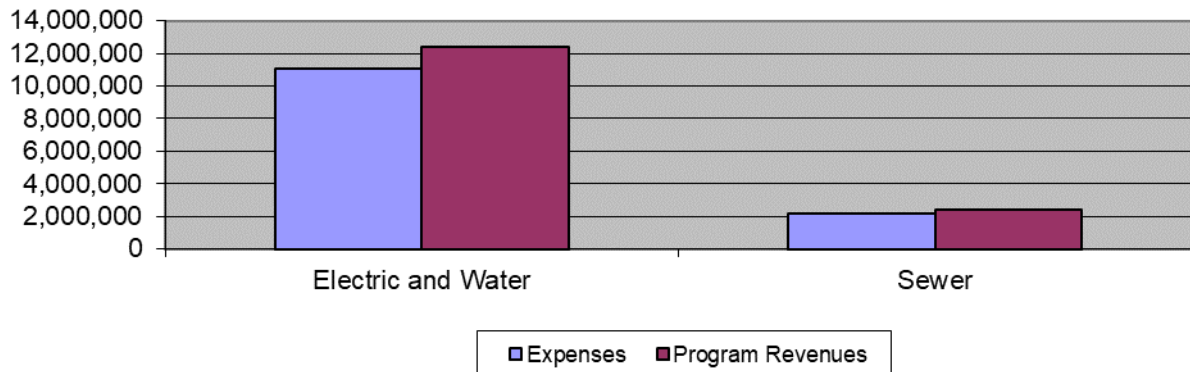


CITY OF WAUPUN, WISCONSIN

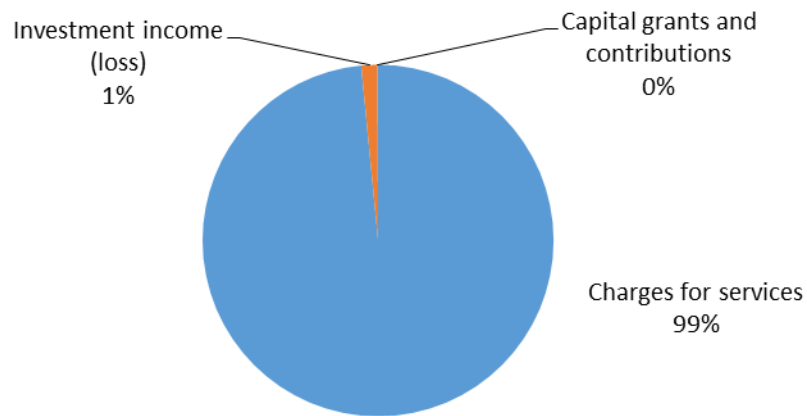
UNAUDITED
MANAGEMENT'S DISCUSSION AND ANALYSIS
As of and for the Year Ended December 31, 2019

FINANCIAL ANALYSIS OF THE CITY AS A WHOLE (cont.)

Expenses and Program Revenue - Business-type Activities



Revenue by Source - Business-Type Activities



CITY OF WAUPUN, WISCONSIN

UNAUDITED MANAGEMENT'S DISCUSSION AND ANALYSIS As of and for the Year Ended December 31, 2019

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

Governmental Funds

The focus of the City of Waupun'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 government's net resources available for spending at the end of the fiscal year.

At the end of current fiscal year, the City of Waupun's governmental funds reported combined ending fund balances of \$7,299,832. Nonspendable fund balance indicates that amounts cannot be spent because they are not in spendable form, or because of legal or contractual requirements. Nonspendable amounts include: 1) advances to other funds (\$3,804,477), 2) prepaid items (\$42,110), 3) investment in mutual insurance company (\$280,025). Restricted fund balance includes revolving loan funds, various trust funds, library services, stormwater, recycling, equipment replacement, and debt service. Assigned fund balance of \$310,600 in the general fund includes \$230,000 applied to the 2020 budget to reduce the tax levy along with an additional \$80,600 assigned for carryovers from the 2019 budget. Other assigned amounts include equipment replacement of \$302,280, \$510,464 for capital projects, and \$32,479 for the taxi program.

General Fund

The general fund is the main governmental fund that reports the ongoing operational activities of the city. These activities include police and fire protection, public works, recreational activities, and general government operations. Fund balance of the general fund increased by \$98,468 or 1.4% during 2019. The original budget planned to use fund balance of \$230,000.

The city evaluates general fund balance by measuring the unassigned general fund balance as a percentage of the annual general fund revenue. For 2019, unassigned fund balance is \$2,546,671 and the general fund revenues and payment in lieu of taxes are \$5,895,199, resulting in an unassigned fund balance of 43% of revenues.

Other Major Funds

The city reported four other major funds for 2019 in addition to the general fund. The stormwater special revenue fund is used to account for the operations of the stormwater system. Its major revenue source is user charges, which are restricted for use on future stormwater projects and operations. Fund balance decreased by 41% to \$529,201 in the stormwater fund for 2019 due to planned stormwater projects. The debt service fund is used to report financial resources to be used for the payment of general long-term debt principal, interest, and other related costs. Fund balance of the debt service fund increased 1% during 2019 to \$170,544. TID No. 5 is a major fund used to report financial resources outlined in the TID project plan. Fund balance for TID No. 5 increased 7% in 2019 to a deficit of (\$1,693,875). The other capital projects fund is used for reporting resources that are to be used for expenditures of capital outlay. Fund balance in this fund decreased by 20% in the current year to \$510,464.

Proprietary Funds

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

CITY OF WAUPUN, WISCONSIN

UNAUDITED MANAGEMENT'S DISCUSSION AND ANALYSIS As of and for the Year Ended December 31, 2019

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS (cont.)

Proprietary Funds (cont.)

Electric and Water Utility

Net position increased \$840,424 during the year to \$22,784,544 which is an increase of 4%. Net position increased from normal operating results.

Condensed Statement of Revenues, Expenses, and Changes in Net Position Electric and Water Utility

Operating Revenues	\$ 12,409,183	\$ 12,732,948
Nonoperating Revenues	<u>142,025</u>	<u>92,269</u>
Total Revenues	<u>12,551,208</u>	<u>12,825,217</u>
Depreciation Expense	1,126,915	1,115,296
Other Operating Expenses	9,585,902	9,867,613
Nonoperating Expenses	<u>354,102</u>	<u>341,649</u>
Total Expenses	<u>11,066,919</u>	<u>11,324,558</u>
Income Before Capital Contributions and Transfers	1,484,289	1,500,659
Capital Contributions	6,814	178,735
Transfers out (tax equivalent)	<u>(650,679)</u>	<u>(656,721)</u>
Change in Net Position	840,424	1,022,673
Net Position - January 1	<u>21,944,120</u>	<u>20,921,447</u>
Net Position - December 31	<u>\$ 22,784,544</u>	<u>\$ 21,944,120</u>

Total revenues and contributions were \$12,558,022 while total expenses and transfers were \$11,717,598.

The electric and water utility is managed by the Utility Commission and operates under service rules and rates established by the Public Service Commission of Wisconsin (PSCW).

CITY OF WAUPUN, WISCONSIN

UNAUDITED MANAGEMENT'S DISCUSSION AND ANALYSIS As of and for the Year Ended December 31, 2019

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS (cont.)

Proprietary Funds (cont.)

Sewer Utility

Net position increased \$426,344 in 2019 to \$17,624,242, which is an increase of 2%. Net position increased from normal operating results.

Condensed Statement of Revenues, Expenses, and Changes in Net Position Sewer Utility

	<u>2019</u>	<u>2018</u>
Operating Revenues	\$ 2,437,371	\$ 2,403,085
Nonoperating Revenues	<u>149,121</u>	<u>79,850</u>
Total Revenues	<u>2,586,492</u>	<u>2,482,935</u>
Depreciation Expense	668,644	666,644
Other Operating Expenses	1,439,015	1,433,018
Nonoperating Expenses	<u>52,489</u>	<u>69,314</u>
Total Expenses	<u>2,160,148</u>	<u>2,168,976</u>
Income Before Capital Contributions	426,344	313,959
Capital Contributions	<u>-</u>	<u>63,390</u>
Change in Net Position	426,344	377,349
Net Position - January 1	<u>17,197,898</u>	<u>16,820,549</u>
Net Position - December 31	<u>\$ 17,624,242</u>	<u>\$ 17,197,898</u>

Total revenues and capital contributions were \$2,586,492, while total expenses were \$2,160,148.

The sewer utility is managed by the Utility Commission and is not regulated.

CITY OF WAUPUN, WISCONSIN

UNAUDITED MANAGEMENT'S DISCUSSION AND ANALYSIS As of and for the Year Ended December 31, 2019

GENERAL FUND BUDGETARY HIGHLIGHTS

The general fund's actual revenues, sale of city assets, and transfers in were \$5,896,046, which was \$221,227 over budget. Actual expenditures and transfers out were \$5,797,578, which was \$143,242 under budget. See page 72 for general fund budget to actual detail.

CAPITAL ASSETS

At the end of 2019, the city had a total of \$75,514,694 invested in capital assets (net of accumulated depreciation). This investment in capital assets includes land, land improvements, buildings, machinery and equipment, infrastructure and construction work in progress.

CAPITAL ASSETS AT YEAR-END NET OF ACCUMULATED DEPRECIATION

	Governmental Activities		Business-type Activities		Totals	
	2019	2018	2019	2018	2019	2018
Land	\$ 3,031,551	\$ 3,020,730	\$ 254,240	\$ 254,240	\$ 3,285,791	\$ 3,274,970
Buildings	11,140,883	11,022,340	-	-	11,140,883	11,022,340
Improvements other than buildings	6,953,657	6,953,657	-	-	6,953,657	6,953,657
Equipment and machinery	5,616,690	5,468,087	69,659,440	66,962,066	75,276,130	72,430,153
Infrastructure	36,093,705	34,882,948	-	-	36,093,705	34,882,948
Construction in progress	1,959,088	-	733,184	66,492	2,692,272	66,492
Total Capital Assets	64,795,574	61,347,762	70,646,864	67,282,798	135,442,438	128,630,560
Less: Accumulated depreciation	(29,733,104)	(28,249,677)	(30,194,640)	(28,903,887)	(59,927,744)	(57,153,564)
Net Capital Assets	\$ 35,062,470	\$ 33,098,085	\$ 40,452,224	\$ 38,378,911	\$ 75,514,694	\$ 71,476,996

Additional information on the City of Waupun's capital assets can be found in Note III.D. of this report.

CITY OF WAUPUN, WISCONSIN

UNAUDITED MANAGEMENT'S DISCUSSION AND ANALYSIS As of and for the Year Ended December 31, 2019

LONG-TERM DEBT

General Obligation Debt

Under Wisconsin State Statutes, Chapter 67, the City of Waupun's aggregate indebtedness may not exceed 5% of the equalized value of taxable property located in the city. The net amount of debt that is applicable to the statutory limit is \$13,949,372, which is below the maximum limit of \$23,776,040.

Revenue Debt

In addition to the general obligation debt, the city has also issued various revenue bonds, which are to be repaid through user fees generated by the electric and water utility and sewer utility. In 2019, there was a net decrease of \$515,091 in revenue debt.

CITY OF WAUPUN'S OUTSTANDING DEBT, AT YEAR-END

	Governmental Activities		Business-type Activities		Totals	
	2019	2018	2019	2018	2019	2018
General obligation bonds	\$13,949,372	\$12,009,852	\$ -	\$ 132,835	\$ 13,949,372	\$ 12,142,687
Revenue bonds and notes	-	-	8,208,114	8,723,205	8,208,114	8,723,205
Totals	\$13,949,372	\$12,009,852	\$ 8,208,114	\$ 8,856,040	\$ 22,157,486	\$ 20,865,892

Additional information on the City of Waupun's long-term debt can be found in Note III.F. of this report, including information related to direct borrowing or direct placement debt.

CURRENTLY KNOWN FACTS/ECONOMIC CONDITIONS

The City of Waupun continues to monitor activity in the Wisconsin Legislature concerning proposed bills to limit revenue or spending.

In December 2019, a novel strain of coronavirus was reported in Wuhan, Hubei province, China. In the first several months of 2020, the virus, SARS-CoV-2, and resulting disease, COVID-19, spread to the United States, including to areas impacting the City of Waupun. The City of Waupun's evaluation of the effects of these events is ongoing. The extent of the impact of COVID-19 on the City's operational and financial performance will depend on future developments, which are highly uncertain and cannot be predicted by the City, including the duration and spread of the outbreak and related governmental or other regulatory actions.

REQUESTS FOR INFORMATION

The financial report is designed to provide our citizens, customers, investors and creditors with general overview of the city's finances. If you have questions about this report or need any additional information, contact the City of Waupun, 201 East Main Street, Waupun, Wisconsin, 53963-0232 or call 920 324 7900.

General information relating to the City of Waupun, Wisconsin, can be found at the city's website, www.cityofwaupun.org.

CITY OF WAUPUN

STATEMENT OF NET POSITION As of December 31, 2019

	Governmental Activities	Business-type Activities	Totals
ASSETS			
Cash and investments	\$ 6,453,979	\$ 4,739,928	\$ 11,193,907
Receivables (net)			
Taxes receivable	4,162,741	-	4,162,741
Accounts	184,277	1,356,480	1,540,757
Accrued interest	-	2,686	2,686
Loans	1,306,974	-	1,306,974
Special assessments	1,730	-	1,730
Internal balances	(443,780)	443,780	-
Inventories and prepaid items	905,204	299,092	1,204,296
Investment in Mutual Insurance Company	280,025	-	280,025
Other assets	-	3,323	3,323
Restricted Assets			
Cash and investments	-	3,197,949	3,197,949
Capital Assets			
Land	3,031,551	254,240	3,285,791
Construction in progress	1,959,088	733,184	2,692,272
Capital assets, being depreciated	30,071,831	39,464,800	69,536,631
Total Assets	<u>47,913,620</u>	<u>50,495,462</u>	<u>98,409,082</u>
DEFERRED OUTFLOWS OF RESOURCES			
Unamortized loss on refunding	44,999	304,205	349,204
Pension related amounts	2,164,091	851,100	3,015,191
OPEB related amounts	66,917	40,514	107,431
Total Deferred Outflows of Resources	<u>2,276,007</u>	<u>1,195,819</u>	<u>3,471,826</u>
LIABILITIES			
Accounts payable	370,305	1,080,526	1,450,831
Accrued liabilities and deposits	279,968	74,108	354,076
Other accrued liabilities	-	25,615	25,615
Noncurrent Liabilities			
Due within one year	1,591,897	1,256,614	2,848,511
Due in more than one year	13,445,135	7,367,361	20,812,496
Net pension liability	800,404	305,868	1,106,272
OPEB liability	1,067,468	698,422	1,765,890
Total Liabilities	<u>17,555,177</u>	<u>10,808,514</u>	<u>28,363,691</u>
DEFERRED INFLOWS OF RESOURCES			
Unearned revenues	4,148,218	-	4,148,218
Pension related amounts	1,094,919	432,841	1,527,760
OPEB related amounts	72,480	41,140	113,620
Total Deferred Inflows of Resources	<u>5,315,617</u>	<u>473,981</u>	<u>5,789,598</u>
NET POSITION			
Net investment in capital assets	21,348,436	32,368,331	53,716,767
Restricted for			
Debt service	63,522	986,939	1,050,461
Equipment replacement	-	1,932,134	1,932,134
Depreciation	-	204,768	204,768
Housing rehabilitation and grant programs	1,559,192	-	1,559,192
Library	406,772	-	406,772
Trust purposes	107,693	-	107,693
Recycling and solid waste programs	204,944	-	204,944
Tourism	10,061	-	10,061
Stormwater activities	529,201	-	529,201
Unrestricted	<u>3,089,012</u>	<u>4,916,614</u>	<u>8,005,626</u>
TOTAL NET POSITION	<u>\$ 27,318,833</u>	<u>\$ 40,408,786</u>	<u>\$ 67,727,619</u>

See accompanying notes to financial statements.

CITY OF WAUPUN

STATEMENT OF ACTIVITIES For the Year Ended December 31, 2019

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities				
General government	\$ 1,412,067	\$ 26,699	\$ 25,676	\$ -
Public safety	3,015,998	251,108	36,843	-
Health and human services	84,123	170	19,911	-
Public works	3,804,876	1,046,190	741,947	-
Culture, education, and recreation	1,542,938	176,493	195,202	-
Conservation and development	358,455	8,205	-	-
Interest and fiscal charges	429,497	-	-	-
Total Governmental Activities	<u>10,647,954</u>	<u>1,508,865</u>	<u>1,019,579</u>	<u>-</u>
Business-type Activities				
Electric	9,320,122	9,792,454	-	6,814
Water	1,746,797	2,616,729	-	-
Sewer	2,160,148	2,437,371	-	-
Total Business-type Activities	<u>13,227,067</u>	<u>14,846,554</u>	<u>-</u>	<u>6,814</u>
Total	<u>\$ 23,875,021</u>	<u>\$ 16,355,419</u>	<u>\$ 1,019,579</u>	<u>\$ 6,814</u>

General Revenues

Taxes

Property taxes, levied for general purposes

Property taxes, levied for debt service

Property taxes, levied for TIF districts

Other taxes

Intergovernmental revenues not restricted to specific programs

Investment income

Gain on the disposal of assets

Miscellaneous

Transfers

Total General Revenues and Transfers

Change in net position

NET POSITION - Beginning of Year

NET POSITION - END OF YEAR

See accompanying notes to financial statements.

Net (Expenses) Revenues and Changes in Net Position

<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Totals</u>
\$ (1,359,692)	\$ -	\$ (1,359,692)
(2,728,047)	-	(2,728,047)
(64,042)	-	(64,042)
(2,016,739)	-	(2,016,739)
(1,171,243)	-	(1,171,243)
(350,250)	-	(350,250)
(429,497)	-	(429,497)
<u>(8,119,510)</u>	<u>-</u>	<u>(8,119,510)</u>
-	479,146	479,146
-	869,932	869,932
-	<u>277,223</u>	<u>277,223</u>
-	<u>1,626,301</u>	<u>1,626,301</u>
<u>(8,119,510)</u>	<u>1,626,301</u>	<u>(6,493,209)</u>
2,472,370	-	2,472,370
625,983	-	625,983
752,779	-	752,779
203,928	-	203,928
2,778,525	-	2,778,525
213,081	223,730	436,811
89,922	4,125	94,047
100,590	63,291	163,881
<u>650,679</u>	<u>(650,679)</u>	<u>-</u>
<u>7,887,857</u>	<u>(359,533)</u>	<u>7,528,324</u>
(231,653)	1,266,768	1,035,115
<u>27,550,486</u>	<u>39,142,018</u>	<u>66,692,504</u>
<u>\$ 27,318,833</u>	<u>\$ 40,408,786</u>	<u>\$ 67,727,619</u>

See accompanying notes to financial statements.

CITY OF WAUPUN

BALANCE SHEET GOVERNMENTAL FUNDS As of December 31, 2019

	<u>General</u>	<u>Stormwater</u>	<u>Debt Service</u>
ASSETS			
Cash and investments	\$ 3,059,833	\$ 522,143	\$ 170,544
Receivables			
Taxes	1,235,914	-	760,983
Accounts	69,383	52,721	-
Special assessments	-	1,730	-
Loans receivable	-	-	-
Prepaid items	42,110	-	-
Advances to other funds	3,804,477	-	-
Investment in mutual insurance company	<u>280,025</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u>\$ 8,491,742</u>	<u>\$ 576,594</u>	<u>\$ 931,527</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities			
Accounts payable	\$ 117,234	\$ 45,305	\$ -
Accrued liabilities	153,894	2,088	-
Due to other funds	15,340	-	-
Advances from other funds	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>286,468</u>	<u>47,393</u>	<u>-</u>
Deferred Inflows of Resources			
Unearned revenues	<u>1,221,391</u>	<u>-</u>	<u>760,983</u>
Total Deferred Inflows of Resources	<u>1,221,391</u>	<u>-</u>	<u>760,983</u>
Fund Balances			
Nonspendable	4,126,612	-	-
Restricted	-	529,201	170,544
Assigned	310,600	-	-
Unassigned (deficit)	<u>2,546,671</u>	<u>-</u>	<u>-</u>
Total Fund Balances	<u>6,983,883</u>	<u>529,201</u>	<u>170,544</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u>\$ 8,491,742</u>	<u>\$ 576,594</u>	<u>\$ 931,527</u>

See accompanying notes to financial statements.

Tax Incremental District No. 5	Other Capital Projects	Nonmajor Governmental Funds	Totals
\$ 111,970	\$ 589,985	\$ 1,999,504	\$ 6,453,979
360,559	441,554	1,363,731	4,162,741
-	-	62,173	184,277
-	-	-	1,730
-	-	1,306,974	1,306,974
-	-	3,245	45,355
-	-	-	3,804,477
-	-	-	280,025
<u>\$ 472,529</u>	<u>\$ 1,031,539</u>	<u>\$ 4,735,627</u>	<u>\$ 16,239,558</u>
\$ 12,636	\$ 79,521	\$ 115,609	\$ 370,305
-	-	16,964	172,946
-	-	-	15,340
<u>1,793,209</u>	<u>-</u>	<u>2,439,708</u>	<u>4,232,917</u>
<u>1,805,845</u>	<u>79,521</u>	<u>2,572,281</u>	<u>4,791,508</u>
<u>360,559</u>	<u>441,554</u>	<u>1,363,731</u>	<u>4,148,218</u>
<u>360,559</u>	<u>441,554</u>	<u>1,363,731</u>	<u>4,148,218</u>
-	-	-	4,126,612
-	-	2,288,662	2,988,407
-	510,464	334,759	1,155,823
<u>(1,693,875)</u>	<u>-</u>	<u>(1,823,806)</u>	<u>(971,010)</u>
<u>(1,693,875)</u>	<u>510,464</u>	<u>799,615</u>	<u>7,299,832</u>
<u>\$ 472,529</u>	<u>\$ 1,031,539</u>	<u>\$ 4,735,627</u>	<u>\$ 16,239,558</u>

See accompanying notes to financial statements.

CITY OF WAUPUN

RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION As of December 31, 2019

Total Fund Balances - Governmental Funds	\$ 7,299,832
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental funds are not financial resources and, therefore, are not reported in the funds.

Land	3,031,551
Construction in progress	1,959,088
Other capital assets	59,804,935
Less: Accumulated depreciation	(29,733,104)

Deferred outflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds.	2,164,091
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Deferred inflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds.	(1,094,919)
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Deferred outflows of resources related to OPEB do not relate to current financial resources and are not reported in the governmental funds.	66,917
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Deferred inflows of resources related to OPEB do not relate to current financial resources and are not reported in the governmental funds.	(72,480)
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Land held for resale is reported as inventory for governmental activities, but charged as an expenditure in the TID funds according to the TID project plans.	859,849
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Some liabilities, including long-term debt, are not due and payable in the current period and, therefore, are not reported in the funds.

Bonds and notes payable	(13,949,372)
Capital lease payable	(249,663)
Compensated absences	(552,845)
Accrued interest	(107,022)
Unamortized debt premium	(285,152)
OPEB liability	(1,067,468)
Net pension liability	(800,404)

A deferred loss on refunding represents a consumption of net position that applies to a future period and, therefore, is not reported in the funds.	44,999
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NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ 27,318,833</u>
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CITY OF WAUPUN

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS

For the Year Ended December 31, 2019

	<u>General</u>	<u>Stormwater</u>	<u>Debt Service</u>
REVENUES			
Taxes	\$ 1,246,921	\$ -	\$ 625,983
Intergovernmental	3,374,941	-	-
Licenses and permits	174,348	-	-
Fines, forfeitures and penalties	53,036	-	-
Public charges for services	234,062	581,674	-
Intergovernmental charges for services	33,480	-	-
Investment income	122,482	22,522	4,392
Miscellaneous revenues	5,250	-	-
Total Revenues	<u>5,244,520</u>	<u>604,196</u>	<u>630,375</u>
EXPENDITURES			
Current			
General government	817,338	-	-
Public safety	2,557,961	-	-
Health and human services	12,000	-	-
Public works	1,580,856	266,245	-
Culture, education and recreation	417,104	-	-
Conservation and development	176,448	-	-
Capital Outlay	5,871	1,536,646	-
Debt Service			
Principal	-	46,937	870,761
Interest and fiscal charges	-	28,584	332,972
Total Expenditures	<u>5,567,578</u>	<u>1,878,412</u>	<u>1,203,733</u>
Excess (deficiency) of revenues over expenditures	<u>(323,058)</u>	<u>(1,274,216)</u>	<u>(573,358)</u>
OTHER FINANCING SOURCES (USES)			
Property sales	847	-	-
Debt issued	-	855,000	-
Premium on debt issued	-	49,070	-
Capital lease issued	-	-	-
Transfers in	650,679	-	574,652
Transfers out	(230,000)	-	-
Total Other Financing Sources (Uses)	<u>421,526</u>	<u>904,070</u>	<u>574,652</u>
Net Change in Fund Balances	98,468	(370,146)	1,294
FUND BALANCES (DEFICIT) - Beginning of Year	<u>6,885,415</u>	<u>899,347</u>	<u>169,250</u>
FUND BALANCES (DEFICIT) - END OF YEAR	<u><u>\$ 6,983,883</u></u>	<u><u>\$ 529,201</u></u>	<u><u>\$ 170,544</u></u>

See accompanying notes to financial statements.

Tax Incremental District No. 5	Other Capital Projects	Nonmajor Governmental Funds	Totals
\$ 262,984	\$ 536,799	\$ 1,382,373	\$ 4,055,060
2,097	-	367,905	3,744,943
-	-	-	174,348
-	-	-	53,036
-	30,000	464,076	1,309,812
-	-	-	33,480
3,130	23,498	48,477	224,501
-	1,900	99,637	106,787
<u>268,211</u>	<u>592,197</u>	<u>2,362,468</u>	<u>9,701,967</u>
-	-	51	817,389
-	-	2,191	2,560,152
-	-	19,911	31,911
-	-	604,495	2,451,596
-	-	744,540	1,161,644
3,056	-	186,719	366,223
139,307	2,668,362	221,281	4,571,467
-	-	-	917,698
-	42,833	29,005	433,394
<u>142,363</u>	<u>2,711,195</u>	<u>1,808,193</u>	<u>13,311,474</u>
<u>125,848</u>	<u>(2,118,998)</u>	<u>554,275</u>	<u>(3,609,507)</u>
112,146	-	5,382	118,375
350,000	1,600,000	-	2,805,000
-	93,395	-	142,465
-	105,613	-	105,613
-	200,000	412,830	1,838,161
<u>(457,633)</u>	<u>(5,281)</u>	<u>(494,568)</u>	<u>(1,187,482)</u>
<u>4,513</u>	<u>1,993,727</u>	<u>(76,356)</u>	<u>3,822,132</u>
130,361	(125,271)	477,919	212,625
<u>(1,824,236)</u>	<u>635,735</u>	<u>321,696</u>	<u>7,087,207</u>
<u>\$ (1,693,875)</u>	<u>\$ 510,464</u>	<u>\$ 799,615</u>	<u>\$ 7,299,832</u>

See accompanying notes to financial statements.

CITY OF WAUPUN

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES For the Year Ended December 31, 2019

Net change in fund balances - total governmental funds	\$	212,625
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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 net position the cost of these assets is capitalized and they are depreciated over their estimated useful lives and reported as depreciation expense in the statement of activities.

Capital outlay is reported as an expenditure in the fund financial statements but is capitalized in the government-wide financial statements		4,571,467
Some items reported as capital outlay were not capitalized		(971,781)
Depreciation is reported in the government-wide financial statements		(1,635,301)

Land held for resale is shown as an expenditure in the TID funds according to TID project plans, but shown as inventory in the governmental activities until sold.		(22,224)
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Receivables not currently available are reported as revenue when collected or currently available in the fund financial statements but are recognized as revenue when earned in the government-wide financial statements.		
Grants		(21,076)

Debt issued provides current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		
Debt issued		(2,805,000)
Principal repaid		865,480
Capital lease issued		(105,613)
Capital lease principal repaid		52,218

Governmental funds report debt premiums as other financing sources (uses). However, in the statement of net position, these are reported as additions to long-term debt. These are allocated over the period the debt is outstanding in the statement of activities and are reported as interest expense. The loss on refunding is reported on the statement of net position as a deferred outflow and also amortized on the statement of activities.		
Debt premium		(114,518)
Loss on refunding		(5,625)

Some expenses 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.		
Compensated absences		79,463
OPEB liability		65,619
Accrued interest on debt		(29,845)
Net pension liability/asset		(1,457,809)
Deferred outflows of resources related to pensions		952,636
Deferred inflows of resources related to pensions		203,959
Deferred outflows of resources related to OPEB		(1,362)
Deferred inflows or resources related to OPEB		(64,966)

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	\$	<u>(231,653)</u>
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See accompanying notes to financial statements.

CITY OF WAUPUN

STATEMENT OF NET POSITION PROPRIETARY FUNDS As of December 31, 2019

	Business-type Activities - Enterprise Funds		
	Electric and Water Utility	Sewer Utility	Totals
ASSETS			
Current Assets			
Cash and investments	\$ 2,886,187	\$ 1,853,741	\$ 4,739,928
Interest receivable	2,686	-	2,686
Accounts receivable	1,134,232	222,248	1,356,480
Due from other funds	15,340	-	15,340
Prepaid items	41,379	20,625	62,004
Inventories	228,634	8,454	237,088
Restricted Assets			
Redemption account	808,734	252,313	1,061,047
Total Current Assets	<u>5,117,192</u>	<u>2,357,381</u>	<u>7,474,573</u>
Noncurrent Assets			
Restricted Assets			
Depreciation account	204,768	-	204,768
Replacement account	-	1,932,134	1,932,134
Capital Assets			
Property and equipment	42,506,882	27,406,798	69,913,680
Construction work in progress	22,847	710,337	733,184
Less: Accumulated depreciation	(17,158,130)	(13,036,510)	(30,194,640)
Other Assets			
Advances to other funds	-	428,440	428,440
Preliminary survey and investigation	-	3,323	3,323
Total Noncurrent Assets	<u>25,576,367</u>	<u>17,444,522</u>	<u>43,020,889</u>
Total Assets	<u>30,693,559</u>	<u>19,801,903</u>	<u>50,495,462</u>
DEFERRED OUTFLOWS OF RESOURCES			
Unamortized loss on refunding	304,205	-	304,205
Pension related amounts	581,215	269,885	851,100
OPEB related amounts	32,124	8,390	40,514
Total Deferred Outflows of Resources	<u>917,544</u>	<u>278,275</u>	<u>1,195,819</u>

See accompanying notes to financial statements.

	Business-type Activities - Enterprise Funds		
	Electric and Water Utility	Sewer Utility	Totals
LIABILITIES			
Current Liabilities			
Accounts payable	\$ 684,436	\$ 396,090	\$ 1,080,526
Accrued liabilities	25,615	-	25,615
Liabilities Payable from Restricted Assets			
Accrued interest	66,179	7,929	74,108
Current maturities of revenue bonds	890,961	365,653	1,256,614
Total Current Liabilities	<u>1,667,191</u>	<u>769,672</u>	<u>2,436,863</u>
Noncurrent Liabilities			
Long-Term Debt			
Revenue bonds	5,785,000	1,166,500	6,951,500
Unamortized debt premium	179,984	-	179,984
Accrued sick leave	162,376	73,501	235,877
OPEB liability	497,752	200,670	698,422
Net pension liability	208,821	97,047	305,868
Total Noncurrent Liabilities	<u>6,833,933</u>	<u>1,537,718</u>	<u>8,371,651</u>
Total Liabilities	<u>8,501,124</u>	<u>2,307,390</u>	<u>10,808,514</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to pension	296,301	136,540	432,841
Deferred inflows related to OPEB	29,134	12,006	41,140
Total Deferred Inflows of Resources	<u>325,435</u>	<u>148,546</u>	<u>473,981</u>
NET POSITION			
Net investment in capital assets	18,819,859	13,548,472	32,368,331
Restricted for			
Debt service	742,555	244,384	986,939
Equipment replacement	-	1,932,134	1,932,134
Depreciation	204,768	-	204,768
Unrestricted	<u>3,017,362</u>	<u>1,899,252</u>	<u>4,916,614</u>
TOTAL NET POSITION	<u>\$ 22,784,544</u>	<u>\$ 17,624,242</u>	<u>\$ 40,408,786</u>

See accompanying notes to financial statements.

CITY OF WAUPUN

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

For the Year Ended December 31, 2019

	Business-type Activities - Enterprise Funds		
	Electric and Water Utility	Sewer Utility	Totals
OPERATING REVENUES			
Charges for services	\$ 12,409,183	\$ 2,437,371	\$ 14,846,554
Total Operating Revenues	<u>12,409,183</u>	<u>2,437,371</u>	<u>14,846,554</u>
OPERATING EXPENSES			
Operation and maintenance	9,585,902	1,439,015	11,024,917
Depreciation	<u>1,126,915</u>	<u>668,644</u>	<u>1,795,559</u>
Total Operating Expenses	<u>10,712,817</u>	<u>2,107,659</u>	<u>12,820,476</u>
Operating Income	<u>1,696,366</u>	<u>329,712</u>	<u>2,026,078</u>
NONOPERATING REVENUES (EXPENSES)			
Net expenses from merchandising	(204)	-	(204)
Investment income	75,651	148,079	223,730
Gain on disposition of plant assets	3,083	1,042	4,125
Interest expense	(176,771)	(52,489)	(229,260)
Miscellaneous revenues	63,291	-	63,291
Debt issuance costs	(129,968)	-	(129,968)
Amortization of loss on advance refunding	<u>(47,159)</u>	<u>-</u>	<u>(47,159)</u>
Total Nonoperating Revenues (Expenses)	<u>(212,077)</u>	<u>96,632</u>	<u>(115,445)</u>
Income Before Contributions and Transfers	<u>1,484,289</u>	<u>426,344</u>	<u>1,910,633</u>
CONTRIBUTIONS AND TRANSFERS			
Capital contributions	6,814	-	6,814
Transfers out - tax equivalent	<u>(650,679)</u>	<u>-</u>	<u>(650,679)</u>
Total Contributions and Transfers	<u>(643,865)</u>	<u>-</u>	<u>(643,865)</u>
Change in Net Position	840,424	426,344	1,266,768
NET POSITION - Beginning of Year	<u>21,944,120</u>	<u>17,197,898</u>	<u>39,142,018</u>
NET POSITION - END OF YEAR	<u><u>\$ 22,784,544</u></u>	<u><u>\$ 17,624,242</u></u>	<u><u>\$ 40,408,786</u></u>

See accompanying notes to financial statements.

CITY OF WAUPUN

STATEMENT OF CASH FLOWS PROPRIETARY FUNDS For the Year Ended December 31, 2019

	Business-type Activities - Enterprise Funds		
	Electric and Water Utility	Sewer Utility	Totals
CASH FLOWS FROM OPERATING ACTIVITIES			
Received from customers	\$ 12,315,609	\$ 2,498,341	\$ 14,813,950
Received from other funds	150,059	-	150,059
Paid to suppliers for goods and services	(8,706,210)	(976,894)	(9,683,104)
Paid to employees for services	(919,667)	(441,189)	(1,360,856)
Net Cash Flows From Operating Activities	<u>2,839,791</u>	<u>1,080,258</u>	<u>3,920,049</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Investments sold and matured	448,716	1,567,311	2,016,027
Investment income	75,054	149,633	224,687
Long-term investments purchased	(139,574)	(571,110)	(710,684)
Net Cash Flows From Investing Activities	<u>384,196</u>	<u>1,145,834</u>	<u>1,530,030</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Paid to municipality for tax equivalent	(650,679)	-	(650,679)
Net Cash Flows From Noncapital Financing Activities	<u>(650,679)</u>	<u>-</u>	<u>(650,679)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Debt issued	700,000	-	700,000
Debt retired	(783,684)	(487,476)	(1,271,160)
Interest paid	(165,967)	(59,056)	(225,023)
Debt issuance costs	(8,750)	-	(8,750)
Acquisition and construction of capital assets	(1,801,450)	(1,759,578)	(3,561,028)
Capital contributions received	30,636	-	30,636
Salvage on the retirement of plant	6,574	-	6,574
Net Cash Flows From Capital and Related Financing Activities	<u>(2,022,641)</u>	<u>(2,306,110)</u>	<u>(4,328,751)</u>
Net Change in Cash and Cash Equivalents	550,667	(80,018)	470,649
CASH AND CASH EQUIVALENTS - Beginning of Year	<u>2,703,280</u>	<u>1,956,708</u>	<u>4,659,988</u>
CASH AND CASH EQUIVALENTS - END OF YEAR	<u>\$ 3,253,947</u>	<u>\$ 1,876,690</u>	<u>\$ 5,130,637</u>

See accompanying notes to financial statements.

	Business-type Activities - Enterprise Funds		
	Electric and Water Utility	Sewer Utility	Totals
RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS FROM OPERATING ACTIVITIES			
Operating income	\$ 1,696,366	\$ 329,712	\$ 2,026,078
Nonoperating revenue (expense)	63,087	-	63,087
Adjustments to Reconcile Operating Income to Net Cash			
Flows From Operating Activities			
Depreciation	1,126,915	668,644	1,795,559
Depreciation charged to clearing and other utilities	62,137	(22,481)	39,656
Changes in assets, liabilities, and deferred outflows/inflows of resources			
Accounts receivable	(65,364)	(31,106)	(96,470)
Due from other funds	(992)	114,365	113,373
Inventories	43,104	658	43,762
Accounts payable	(36,941)	(4,563)	(41,504)
Accrued liabilities	4,295	-	4,295
Due to other funds	(114,365)	-	(114,365)
Prepaid items	(41,379)	(20,625)	(62,004)
Accrued sick leave	19,852	7,451	27,303
OPEB liability and related deferrals	(29,267)	1,255	(28,012)
Pension related deferrals and assets/liabilities	112,343	36,948	149,291
NET CASH FLOWS FROM OPERATING ACTIVITIES	<u><u>\$ 2,839,791</u></u>	<u><u>\$ 1,080,258</u></u>	<u><u>\$ 3,920,049</u></u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS TO THE STATEMENT OF NET POSITION - PROPRIETARY FUNDS			
Cash and investments	\$ 2,978,379	\$ 1,853,741	\$ 4,832,120
Restricted cash and investments			
Redemption account	716,542	252,313	968,855
Depreciation account	204,768	-	204,768
Replacement account	-	1,932,134	1,932,134
Total Cash and Investments	3,899,689	4,038,188	7,937,877
Less: Noncash equivalents	(645,742)	(2,161,498)	(2,807,240)
CASH AND CASH EQUIVALENTS	<u><u>\$ 3,253,947</u></u>	<u><u>\$ 1,876,690</u></u>	<u><u>\$ 5,130,637</u></u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES			
Bond proceeds used in refunding debt	\$ 5,175,000	\$ -	
Premium on refunding	\$ 179,984	\$ -	
Gain on refunding	\$ 19,625	\$ -	
Customer financed additions to plant	\$ 2,141	\$ -	
Debt issuance cost	\$ (121,218)	\$ -	

See accompanying notes to financial statements.

CITY OF WAUPUN

STATEMENT OF FIDUCIARY NET POSITION FIDUCIARY FUND As of December 31, 2019

	<u>Custodial Fund</u>
ASSETS	
Cash and investments	\$ 4,842,345
Tax roll receivable	<u>1,782,007</u>
TOTAL ASSETS	<u>6,624,352</u>
LIABILITIES	
Due to other governments	<u>6,624,352</u>
TOTAL LIABILITIES	<u>6,624,352</u>
NET POSITION	<u><u>\$ -</u></u>

See accompanying notes to financial statements.

CITY OF WAUPUN

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION FIDUCIARY FUND For the Year Ended December 31, 2019

	<u>Custodial Fund</u>
ADDITIONS	
Property taxes collected for other governments	<u>\$ 4,673,086</u>
TOTAL ADDITIONS	<u>4,673,086</u>
DEDUCTIONS	
Property taxes distributed to other governments	<u>4,673,086</u>
TOTAL DEDUCTIONS	<u>4,673,086</u>
Change in Fiduciary Net Position	-
NET POSITION - Beginning of Year	<u>-</u>
NET POSITION - END OF YEAR	<u><u>\$ -</u></u>

See accompanying notes to financial statements.

CITY OF WAUPUN

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CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the City of Waupun, Wisconsin (the city) conform to accounting principles generally accepted in the United States of America as applicable to governmental units. The accepted standard-setting body for establishing governmental accounting and financial reporting principles is the Governmental Accounting Standards Board (GASB).

A. REPORTING ENTITY

This report includes all of the funds of the city. The reporting entity for the city consists of the primary government and its component units. Component units are legally separate organizations for which the primary government is financially accountable or other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading. The primary government is financially accountable if (1) it appoints a voting majority of the organization's governing body and it is able to impose its will on that organization, (2) it appoints a voting majority of the organization's governing body and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government, (3) the organization is fiscally dependent on and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government. Certain legally separate, tax exempt organizations should also be reported as a component unit if all of the following criteria are met: (1) the economic resources received or held by the separate organization are entirely or almost entirely for the direct benefit of the primary government, its component units, or its constituents; (2) the primary government or its component units, is entitled to, or has the ability to access, a majority of the economic resources received or held by the separate organization; and (3) the economic resources received or held by an individual organization that the primary government, or its component units, is entitled to, or has the ability to otherwise access, are significant to the primary government.

Component units are reported using one of three methods, discrete presentation, blended, or fiduciary. Generally, component units should be discretely presented in a separate column in the financial statements. A component unit should be reported as part of the primary government using the blending method if it meets any one of the following criteria: (1) the primary government and the component unit have substantively the same governing body and a financial benefit or burden relationship exists, (2) the primary government and the component unit have substantively the same governing body and management of the primary government has operational responsibility for the component unit, (3) the component unit serves or benefits, exclusively or almost exclusively, the primary government rather than its citizens, or (4) the total debt of the component unit will be paid entirely or almost entirely from resources of the primary government.

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

A. REPORTING ENTITY (cont.)

Discretely Presented Component Units

Community Development Authority

The government-wide financial statements include the Community Development Authority (CDA) as a component unit. The CDA is a legally separate organization. The board of the CDA is appointed by the mayor. Wisconsin Statutes provide for circumstances whereby the city can impose its will on the CDA, and also create a potential financial benefit to or burden on the city. The Community Development Authority is part of the reporting entity of the City of Waupun. However, the CDA had no financial transactions during 2019 which are material to these financial statements. Also, the CDA does not own any assets nor is it liable for any debt. Therefore, no financial statements are presented in this report. The CDA does not issue separate financial statements.

Business Improvement District

The government-wide financial statements include the Business Improvement District (BID) as a component unit. The BID is a legally separate organization. The board of the BID is appointed by the mayor. Wisconsin Statutes provide for circumstances whereby the city can impose its will on the BID, and also create a potential financial benefit to or burden on the city. The Business Improvement District is part of the reporting entity of the City of Waupun. However, the BID had no financial transactions during 2019 which are material to these financial statements. Also, the BID does not own any assets nor is it liable for any debt. Therefore, no financial statements are presented in this report. The BID issues separate financial statements that may be obtained from the city.

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

In January 2017, the GASB issued statement No. 84 - *Fiduciary Activities*. This statement establishes criteria for identifying fiduciary activities of all state and local governments for accounting and financial reporting purposes and how those activities should be reported. This standard was implemented January 1, 2019.

In March 2018, the GASB issued statement No. 88 - *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*. This Statement defines debt for purposes of disclosure in the notes to financial statements and establishes additional financial statement note disclosure requirements related to debt obligations of governments, including direct borrowings and direct placements. This standard was implemented January 1, 2019.

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (cont.)

Government-Wide Financial Statements

The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The city does not allocate indirect expenses to functions in the statement of activities. 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 or segment. Taxes and other items not included among program revenues are reported as general revenues. Internally dedicated resources are reported as general revenues rather than as program revenues.

Fund Financial Statements

Financial statements of the city are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position/fund balance, revenues, and expenditures/expenses.

Funds are organized as major funds or nonmajor funds within the governmental and proprietary statements. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the city or meets the following criteria:

- a. Total assets/deferred outflows of resources, liabilities/deferred inflows of resources, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10% of the corresponding total for all funds of that category or type, and
- b. The same element of the individual governmental or enterprise fund that met the 10% test is at least 5% of the corresponding total for all governmental and enterprise funds combined.
- c. In addition, any other governmental or enterprise fund that the city believes is particularly important to financial statement users may be reported as a major fund.

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. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (cont.)

Fund Financial Statements (cont.)

The city reports the following major governmental funds:

General Fund - accounts for the city's primary operating activities. It is used to account for and report all financial resources except those accounted for and reported in another fund.

Stormwater Special revenue fund - used to account for operations of the stormwater system.

Debt Service Fund - used to account for and report financial resources that are restricted, committed, or assigned to expenditure for the payment of general long-term debt principal, interest, and related costs, other than enterprise debt.

Other capital projects fund - used to account for and report financial resources that are restricted, committed, or assigned to expenditures for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

Tax Incremental District (TID) No. 5 Capital Projects Fund - used to account for and report financial resources that are restricted, committed, or assigned to expenditures outlined in the TID project plan.

The city reports the following major enterprise funds:

Electric and Water Utility Fund - accounts for operations of the electric and water systems

Sewer Utility - accounts for operations of the sewer system

The city reports the following nonmajor governmental funds:

Special Revenue Funds - used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes (other than debt service or capital projects).

Taxi Grant
Housing Revolving Loan
HOME/HCRI
Shaler Park
Tanner Park
Library
Ruth E. Bayley

William Brooks
Recycling
Solid Waste
Tourism
Grants and Donations
Library Trust
Library Systems

Capital Projects Funds - used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

Business Park
Equipment Replacement
Tax Incremental District (TID) No. 1
Tax Incremental District (TID) No. 3

Tax Incremental District (TID) No. 6
Tax Incremental District (TID) No. 7
Tax Incremental District (TID) No. 8

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (cont.)

Fund Financial Statements (cont.)

In addition, the city reports the following fund type:

Custodial Fund - used to account for and report assets controlled by the city and the assets are for the benefit of individuals, private organizations, and/or other governmental units.

Tax Collection Fund

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

Government-Wide Financial Statements

The government-wide statement of net position and statement of activities are reported using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Property taxes are recognized as revenues in the year for which they are levied. Taxes receivable for the following year are recorded as receivables and deferred inflows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider are met. Special assessments are recorded as revenue when earned. Unbilled receivables are recorded as revenues when services are provided.

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

Fund Financial Statements

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recorded when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to be used 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 are recorded when the related fund liability is incurred, except for unmatured interest on long-term debt, claims, judgments, compensated absences, and pension expenditures, which are recorded as a fund liability when expected to be paid with expendable available financial resources.

Property taxes are recorded in the year levied as receivables and deferred inflows. They are recognized as revenues in the succeeding year when services financed by the levy are being provided.

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION (cont.)

Fund Financial Statements (cont.)

Intergovernmental aids and grants are recognized as revenues in the period the city is entitled the resources and the amounts are available. Amounts owed to the city which are not available are recorded as receivables and unavailable revenues. Amounts received before eligibility requirements (excluding time requirements) are met are recorded as liabilities. Amounts received in advance of meeting time requirements are recorded as deferred inflows.

Special assessments are recorded as revenues when they become measurable and available as current assets. Annual installments due in future years are reflected as receivables and unavailable revenues. Delinquent special assessments being held for collection by the county are reported as receivables and nonspendable fund balance in the general fund.

Revenues susceptible to accrual include property taxes, miscellaneous taxes, public charges for services, special assessments and interest. Other general revenues such as fines and forfeitures, inspection fees, recreation fees, and miscellaneous revenues are recognized when received in cash or when measurable and available under the criteria described above.

Proprietary and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as described previously in this note.

The 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 proprietary funds are charges to customers for sales and services. Special assessments are recorded as receivables and contribution revenue when levied. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

All Financial Statements

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY

1. Deposits and Investments

For purposes of the statement of cash flows, the city considers all highly liquid investments with an initial maturity of three months or less when acquired to be cash equivalents.

Investment of city funds is restricted by Wisconsin state statutes. Available investments are limited to:

- a. Time deposits in any credit union, bank, savings bank or trust company.
- b. Bonds or securities of any county, city, drainage district, technical college district, village, town, or school district of the state. Also, bonds issued by a local exposition district, a local professional baseball park district, a local professional football stadium district, a local cultural arts district, the University of Wisconsin Hospitals and Clinics Authority, or the Wisconsin Aerospace Authority.
- c. Bonds or securities issued or guaranteed by the federal government.
- d. The local government investment pool.
- e. Any security maturing in seven years or less and having the highest or second highest rating category of a nationally recognized rating agency.
- f. Securities of an open-end management investment company or investment trust, subject to various conditions and investment options.
- g. Repurchase agreements with public depositories, with certain conditions.

The city also has other investments in common stock which were originally donated to the city.

Additional restrictions may arise from local charters, ordinances, resolutions and grant resolutions.

Investment of most trust funds including cemetery perpetual care funds, is regulated by Chapter 881 of the Wisconsin Statutes. Investment of library trust funds is regulated by Chapter 112. Those sections give broad authority to use such funds to acquire various kinds of investments including stocks, bonds and debentures.

The city has adopted an investment policy. That policy contains the following guidelines for allowable investments.

The city will minimize credit risk by limiting the types of investments, limiting investments to avoid over-concentration in securities from a specific issuer or business sector (excluding U.S. Treasury securities), and limiting investments to financial institutions as approved by the Common Council.

The city will minimize interest rate risk by structuring the investment portfolio so that securities mature to meet cash requirements, thereby avoiding the need to sell securities prior to maturity and investing primarily in shorter-term securities, money market mutual funds, investment pools and limiting the average maturity.

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)

1. Deposits and Investments (cont.)

Securities will be held by an independent custodian or trust agent, preferably a third-party custodian to reduce custodial credit risk.

Investments are stated at fair value, which is the amount at which an investment could be exchanged in a current transaction between willing parties. Fair values are based on methods and inputs as outlined in Note III.A. No investments are reported at amortized cost. Adjustments necessary to record investments at fair value are recorded in the operating statement as increases or decreases in investment income. Investment income on commingled investments of municipal accounting funds is allocated based on average balances. The difference between the bank statement balance and carrying value is due to outstanding checks and/or deposits in transit.

The Wisconsin Local Government Investment Pool (LGIP) is part of the State Investment Fund (SIF), and is managed by the State of Wisconsin Investment Board. The SIF is not registered with the Securities and Exchange Commission, but operates under the statutory authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2019, the fair value of the city's share of the LGIP's assets was substantially equal to the amount as reported in these statements.

See Note III. A. for further information.

2. Receivables

Property taxes are levied in December on the assessed value as of the prior January 1. In addition to property taxes for the city, taxes are collected for and remitted to the state and county governments as well as the local school district and technical college district. Taxes for all state and local governmental units billed in the current year for the succeeding year are reflected as receivables and due to other taxing units on the accompanying statement of fiduciary net position.

Property tax calendar - 2019 tax roll:

Lien date and levy date	December 2019
Tax bills mailed	December 2019
Payment in full, or	January 31, 2020
First installment due	January 31, 2020
Second installment due	July 31, 2020
Personal property taxes in full	January 31, 2020
Tax sale - 2019 delinquent real estate taxes	October 2022

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)

2. Receivables (cont.)

Accounts receivable have been shown net of an allowance for uncollectible accounts. Delinquent real estate taxes as of July 31 are paid in full by the county, which assumes the collection thereof. No provision for uncollectible accounts receivable has been made for the electric and water utility and sewer utility because they have the right by law to place substantially all delinquent bills on the tax roll, and other delinquent bills are generally not significant.

During the course of operations, transactions occur between individual funds that may result in amounts owed between funds. Short-term interfund loans are reported as "due to and from other funds." Long-term interfund loans (noncurrent portion) are reported as "advances from and to other funds." Interfund receivables and payables between funds within governmental activities are eliminated in the statement of net position. Any residual balances outstanding between the governmental activities and business-type activities are reported in the governmental-wide financial statements as internal balances.

In the governmental fund financial statements, advances to other funds are offset equally by a nonspendable fund balance account which indicates that they do not constitute expendable available financial resources and, therefore, are not available for appropriation or by a restricted fund balance account, if the funds will ultimately be restricted when the advance is repaid.

The city has received federal grant funds for housing rehabilitation loan programs to various businesses and individuals. The city records a loan receivable when the loan has been made and funds have been disbursed.

It is the city's policy to record revenue when the initial loan is made from the state grant funds. The net amount of the loan receivable balance is included in restricted fund balance. Interest received from loan repayments is recognized as revenue when received in cash. Any unspent loan repayments at year end are presented as restricted fund balance in the fund financial statements.

3. Inventories and Prepaid Items

Governmental fund inventory items are charged to expenditure accounts when purchased. Government-wide inventory includes land held for resale, which is valued at the lower of cost or market value. Proprietary fund inventories are generally used for construction and/or for operation and maintenance work. They are not for resale. They are valued at cost based on weighted average, and charged to construction and/or operation and maintenance expense when used.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)

4. Restricted Assets

Mandatory segregations of assets are presented as restricted assets. Such segregations are required by bond agreements and other external parties. Current liabilities payable from these restricted assets are so classified. The excess of restricted assets over current liabilities payable from restricted assets will be used first for retirement of related long-term debt. The remainder, if generated from earnings, is shown as restricted net position.

5. Capital Assets

Government-Wide Statements

Capital assets, which include property, plant and equipment, are reported in the government-wide financial statements. Capital assets are defined by the government as assets with an initial cost of more than \$5,000 for general capital assets and \$5,000 for infrastructure assets, and an estimated useful life in excess of 1 year. All capital assets are valued at historical cost, or estimated historical cost if actual amounts are unavailable. Donated capital assets are recorded at their estimated acquisition value at the date of donation.

Additions to and replacements of capital assets of business-type activities are recorded at original cost, which includes material, labor, overhead, and an allowance for the cost of funds used during construction when significant. For tax-exempt debt, the amount of interest capitalized equals the interest expense incurred during construction netted against any interest revenue from temporary investment of borrowed fund proceeds. No interest was capitalized during the current year. The cost of renewals and betterments relating to retirement units is added to plant accounts. The cost of property replaced, retired or otherwise disposed of, is deducted from plant accounts and, generally, together with removal costs less salvage, is charged to accumulated depreciation.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation reflected in the statement of net position. Depreciation is provided over the assets' estimated useful lives using the straight-line method. The range of estimated useful lives by type of asset is as follows:

Buildings	30 Years
Land Improvements	30 Years
Machinery and Equipment	3-15 Years
Utility System	15-90 Years
Infrastructure	20-50 Years

Fund Financial Statements

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets used in proprietary fund operations are accounted for the same way as in the government-wide statements.

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)

6. Deferred Outflows of Resources

A deferred outflow of resources represents a consumption of net position/fund balance that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until that future time.

A deferred charge on refunding arises from the advance refunding of debt. The difference between the cost of the securities placed in trust for future payments of the refunded debt and the net carrying value of that debt is deferred and amortized as a component of interest expense over the shorter of the term of the refunding issue or the original term of the refunded debt. The unamortized amount is reported as a deferred outflow of resources in the government-wide and proprietary fund financial statements.

7. Compensated Absences

Under terms of employment, employees are granted sick leave and vacations in varying amounts. Only benefits considered to be vested are disclosed in these statements.

All vested vacation and sick leave pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements, and are payable with expendable resources.

Payments for vacation and sick leave will be made at rates in effect when the benefits are used. Accumulated vacation and sick leave liabilities at December 31, 2019, are determined on the basis of current salary rates and include salary related payments.

8. Long-Term Obligations

All long-term obligations to be repaid from governmental and business-type resources are reported as liabilities in the government-wide statements. The long-term obligations consist primarily of notes and bonds payable and accrued compensated absences.

Long-term obligations for governmental funds are not reported as liabilities in the fund financial statements. The face value of debts (plus any premiums) are reported as other financing sources and payments of principal and interest are reported as expenditures. The accounting in proprietary funds is the same as it is in the government-wide statements.

For the government-wide statements and proprietary fund statements, bond premiums and discounts are amortized over the life of the issue using the effective interest method. The balance at year end is shown as an increase or decrease in the liability section of the statement of net position.

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)

9. Deferred Inflows of Resources

A deferred inflow of resources represents an acquisition of net position/fund balance that applies to a future period and therefore will not be recognized as an inflow of resources (revenue) until that future time.

10. Equity Classifications

Government-Wide Statements

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

- a. Net investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances (excluding unspent debt proceeds) of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position - Consists of net position with constraints placed on their use either 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.
- c. Unrestricted net position - All other net positions that do not meet the definitions of "restricted" or "net investment in capital assets."

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.

Fund Statements

Governmental fund balances are displayed as follows:

- a. Nonspendable - Includes fund balance amounts that cannot be spent either because they are not in spendable form or because legal or contractual requirements require them to be maintained intact.
- b. Restricted - Consists of fund balances with constraints placed on their use either 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.

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)

10. Equity Classifications (cont.)

Fund Statements (cont.)

- c. Committed - Includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision making authority. Fund balance amounts are committed through a formal action (resolution) of the Common Council. This formal action must occur prior to the end of the reporting period, but the amount of the commitment, which will be subject to the constraints, may be determined in the subsequent period. Any changes to the constraints imposed require the same formal action of the Common Council that originally created the commitment.
- d. Assigned - Includes spendable fund balance amounts that are intended to be used for specific purposes that do not meet the criteria to be classified as restricted or committed. Fund balance amounts are assigned through a formal action (resolution) of the Common Council. Assignments may take place after the end of the reporting period.
- e. Unassigned - Includes residual positive fund balance within the general fund which has not been classified within the other above mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed, or assigned for those purposes.

Proprietary fund equity is classified the same as in the government-wide statements.

The city considers restricted amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents / contracts that prohibit doing this, such as in grant agreements requiring dollar for dollar spending. Additionally, the city would first use committed, then assigned and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

The city has a formal minimum fund balance policy. That policy is to maintain unassigned general fund balance of 30-40% of annual general fund revenues. The balance at year end was \$2,546,671, or 43%.

See Note III. G. for further information.

11. Pension

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

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)

12. Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB and OPEB expense, information about the City's health insurance OPEB Plan has been determined on the same basis as reported by the plan. For this purpose, the City OPEB Plan recognizes benefit payments when due and payable in accordance with the benefit terms.

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 post-employment benefits, OPEB expense, and information about the fiduciary net position of the LRLIF and additions to/deductions from LRLIFs 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.

13. Basis for Existing Rates

Electric Utility

Current electric rates were approved by the PSCW on August 12, 2016. The rates are designed to provide a 5.00% return on rate base.

Water Utility

Current water rates were approved by the PSCW effective May 1, 2012. The rates are designed to provide a 6.50% return on rate base.

Sewer Utility

Current sewer rates were approved by the utility commission and placed into effect January 1, 2019.

NOTE II - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. BUDGETARY INFORMATION

A budget has been adopted for the general fund, most special revenue funds, debt service fund, and capital projects funds. A budget has not been formally adopted for the Grants and Donations fund. Wisconsin Statute 65.90 requires that an annual budget be adopted for all funds.

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE II - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (cont.)

B. EXCESS EXPENDITURES AND OTHER FINANCING USES OVER APPROPRIATIONS

Funds	Budgeted Expenditures and Other Financing Uses	Actual Expenditures and Other Financing Uses	Excess Expenditures and Other Financing Uses Over Budget
Debt service	\$ 1,198,354	\$ 1,203,733	\$ 5,379
Solid waste	404,000	405,327	1,327
Tourism	81,100	84,407	3,307

The city controls expenditures at the function level. Some individual departments experienced expenditures which exceeded appropriations. The detail of those items can be found in the city's year-end budget to actual report.

C. DEFICIT BALANCES

Generally accepted accounting principles require disclosure of individual non-major funds that have deficit balances at year end.

As of December 31, 2019, the following individual non-major funds held a deficit balance:

Fund	Amount	Reason
Business Park	\$ (210,918)	Excess expenditures over revenues
TID No. 1	(281,393)	Excess expenditures over revenues
TID No. 3	(469,090)	Excess expenditures over revenues
TID No. 6	(433,309)	Excess expenditures over revenues
TID No. 7	(126,343)	Excess expenditures over revenues
TID No. 8	(302,753)	Excess expenditures over revenues

TID deficits are anticipated to be funded with future incremental taxes levied over the life of the districts, which is 27 years for the districts created before October 1, 1995, and 23 years for districts created thereafter through September 30, 2004. Beginning October 1, 2004, the life of new districts varies by type of district (20-27 years) and may be extended in some cases.

The business park fund's deficit will be funded with future sales of land for industrial park development.

D. LIMITATIONS ON THE CITY'S TAX LEVY

Wisconsin law limits the city's future tax levies. Generally the city is limited to its prior tax levy dollar amount (excluding TIDs), increased by the greater of the percentage change in the city's equalized value due to new construction or zero percent. Changes in debt service from one year to the next are generally exempt from this limit with certain exceptions. The city is required to reduce its allowable levy by the estimated amount of fee revenue it collects for certain services, if those services were funded in 2013 by the property tax levy. Levies can be increased above the allowable limits if the amount is approved by referendum.

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE III - DETAILED NOTES ON ALL FUNDS

A. DEPOSITS AND INVESTMENTS

The city's deposits and investments at year end were comprised of the following:

	Carrying Value	Bank and Investment Balances	Associated Risks
Deposits	\$ 10,802,006	\$ 10,613,288	Custodial credit
U.S. agencies - implicitly guaranteed	719,028	719,028	Custodial credit, credit, interest rate, concentration of credit, investments highly sensitive to interest rate changes
U.S. Treasuries	649,031	649,031	Custodial credit, interest rate
Corporate bonds	545,650	545,650	Credit, interest rate, custodial credit, concentration of credit
Common stock	95,637	95,637	Custodial credit, concentration of credit
LGIP	4,494,359	4,494,359	Credit
Certificates of deposit (negotiable)	1,927,990	1,927,990	Custodial credit, credit, interest rate, concentration of credit, investments highly sensitive to interest rate changes
Petty cash	500	-	N/A
Total Deposits and Investments	<u>\$ 19,234,201</u>	<u>\$ 19,044,983</u>	
Reconciliation to financial statements			
Per statement of net position			
Unrestricted cash and investments	\$ 11,193,907		
Restricted cash and investments	3,197,949		
Per statement of fiduciary net position			
Custodial Fund	<u>4,842,345</u>		
Total Deposits and Investments	<u>\$ 19,234,201</u>		

Deposits in each local and area bank are insured by the FDIC in the amount of \$250,000 for time and savings accounts (including NOW accounts) and \$250,000 for demand deposit accounts (interest-bearing and noninterest-bearing). In addition, if deposits are held in an institution outside of the state in which the government is located, insured amounts are further limited to a total of \$250,000 for the combined amount of all deposit accounts.

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

A. DEPOSITS AND INVESTMENTS (cont.)

Bank accounts are also insured by the State Deposit Guarantee Fund in the amount of \$400,000. However, due to the nature of this fund, recovery of material principal losses may not be significant to individual municipalities. This coverage has been considered in computing custodial credit risk.

The Securities Investor Protection Corporation (SIPC), created by the Securities Investor Protection Act of 1970, is an independent government-sponsored corporation (not an agency of the U.S. government).

SIPC membership provides account protection up to a maximum of \$500,000 per customer, of which \$100,000 may be in cash. \$500,000 of the city's investments are covered by SIPC.

The city maintains collateral agreements with its banks. At December 31, 2019, the banks had pledged various government securities in the amount of \$6,054,922 to secure the city's deposits. 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 other observable inputs; Level 3 inputs are significant unobservable inputs.

The valuation methods for recurring fair value measurements are as follows:

- > Corporate Bonds - uses a market-based approach based on market and industry inputs
- > U.S. Treasuries - uses a market approach based on similar assets
- > U.S. Agencies - uses a market based approach which considers yield, price of comparable securities, coupon rate, maturity, credit quality and dealer-provided prices.
- > Common Stock - quoted market prices for identical assets
- > Certificates of Deposit (negotiable) - uses a discounted cash flow model

Investment Type	December 31, 2019			
	Level 1	Level 2	Level 3	Total
Corporate Bonds	\$ -	\$ 545,650	\$ -	\$ 545,650
U.S. Treasuries	-	649,031	-	649,031
U.S. Agencies - Implicitly guaranteed	-	719,028	-	719,028
Certificates of Deposit (negotiable)	-	1,927,990	-	1,927,990
Common Stock	95,637	-	-	95,637
Total	<u>\$ 95,637</u>	<u>\$ 3,841,699</u>	<u>\$ -</u>	<u>\$ 3,937,336</u>

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

A. DEPOSITS AND INVESTMENTS (cont.)

Custodial Credit Risk

Deposits

Custodial credit risk is the risk that in the event of a financial institution failure, the city's deposits may not be returned to the city.

The city does not have any deposits exposed to custodial credit risk.

Investments

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the city will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

The city does not have any investments exposed to custodial credit risk.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations.

As of December 31, 2019, the city's investments were rated as follows:

<u>Investment Type</u>	<u>Standard & Poors</u>
U.S. Agencies Implicitly Guaranteed	AA+
Corporate Bonds	AAA, AA+, AA-, A, A+
Certificates of Deposit (negotiable)	n/a

The city also held investments in the following external pool which is not rated:

Local Government Investment Pool (LGIP)

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

A. DEPOSITS AND INVESTMENTS (cont.)

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the value of an investment.

As of December 31, 2019, the city's investments were as follows:

Investment Type	Fair Value	Maturity (In Years)			
		Less than 1 Year	1 - 5 Years	6 - 10 Years	> 10 Years
U.S. Treasuries	\$ 649,031	\$ 400,600	\$ 248,431	\$ -	\$ -
U.S. Agencies Implicitly Guaranteed	719,028	230,137	400,178	87,336	1,377
Certificates of Deposit (Negotiable)	1,927,990	496,505	1,431,485	-	-
Corporate Bonds	<u>545,650</u>	<u>69,077</u>	<u>476,573</u>	<u>-</u>	<u>-</u>
Totals	<u>\$ 3,841,699</u>	<u>\$ 1,196,319</u>	<u>\$ 2,556,667</u>	<u>\$ 87,336</u>	<u>\$ 1,377</u>

See Note I.D.1. for further information on deposit and investment policies.

B. RECEIVABLES

All of the receivables on the balance sheet are expected to be collected within one year except for the loans receivable of \$1,306,974 reported in the nonmajor funds.

Governmental funds report *unearned revenue* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Property taxes levied for the subsequent year are not earned and cannot be used to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of *unearned revenue* reported in the governmental funds were as follows:

	Unearned
Property taxes receivable for subsequent year	\$ 4,148,218
Total Unearned for Governmental Funds	<u>\$ 4,148,218</u>

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

C. RESTRICTED ASSETS

The following represent the balances of the restricted assets:

Long-Term Debt Accounts

- Redemption - Used to segregate resources accumulated for debt service payments over the next twelve months.
- Depreciation - Used to report resources set aside to fund plant renewals and replacement or make up potential future deficiencies in the redemption account.

Equipment Replacement Account

The sewer utility established an equipment replacement account to be used for significant mechanical equipment replacement as required by the Wisconsin Department of Natural Resources.

Following is a list of restricted assets at December 31, 2019:

	Restricted Assets	Liabilities Payable from Restricted Assets	Restricted Net Position
Bond redemption account	\$ 1,061,047	\$ 74,108	\$ 894,747
Bond depreciation account	204,768	-	204,768
Equipment replacement account	1,932,134	-	1,932,134
Total	<u>\$ 3,197,949</u>	<u>\$ 74,108</u>	<u>\$ 3,031,649</u>

D. CAPITAL ASSETS

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

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental Activities				
Capital assets not being depreciated				
Land	\$ 3,020,730	\$ 10,821	\$ -	\$ 3,031,551
Construction in progress	-	1,959,088	-	1,959,088
Total Capital Assets Not Being Depreciated	<u>3,020,730</u>	<u>1,969,909</u>	<u>-</u>	<u>4,990,639</u>

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

D. CAPITAL ASSETS (cont.)

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental Activities (cont.)				
Capital assets being depreciated				
Land improvements	\$ 6,953,657	\$ -	\$ -	\$ 6,953,657
Buildings	11,022,340	118,543	-	11,140,883
Machinery and equipment	5,468,087	169,993	21,390	5,616,690
Streets	28,581,949	-	-	28,581,949
Storm sewers	4,402,313	1,341,241	130,484	5,613,070
Sidewalks	633,037	-	-	633,037
Curb and gutter	391,721	-	-	391,721
Trails	873,928	-	-	873,928
Total Capital Assets Being Depreciated	<u>58,327,032</u>	<u>1,629,777</u>	<u>151,874</u>	<u>59,804,935</u>
Total Capital Assets	<u>61,347,762</u>	<u>3,599,686</u>	<u>151,874</u>	<u>64,795,574</u>
Less: Accumulated depreciation for				
Land improvements	(2,222,376)	(339,927)	21,390	(2,540,913)
Buildings	(3,876,738)	(226,719)	-	(4,103,457)
Machinery and equipment	(3,362,272)	(287,939)	-	(3,650,211)
Streets	(16,196,663)	(607,879)	-	(16,804,542)
Storm sewers	(2,108,393)	(112,261)	130,484	(2,090,170)
Sidewalks	(142,619)	(15,826)	-	(158,445)
Curb and gutter	(128,970)	(9,793)	-	(138,763)
Trails	(211,646)	(34,957)	-	(246,603)
Total Accumulated Depreciation	<u>(28,249,677)</u>	<u>(1,635,301)</u>	<u>151,874</u>	<u>(29,733,104)</u>
Net Capital Assets Being Depreciated	<u>30,077,355</u>	<u>(5,524)</u>	<u>-</u>	<u>30,071,831</u>
Total Governmental Activities Capital Assets, Net of Accumulated Depreciation	<u>\$ 33,098,085</u>	<u>\$ 1,964,385</u>	<u>\$ -</u>	<u>\$ 35,062,470</u>

Depreciation expense was charged to functions as follows:

Governmental Activities

General government	\$ 29,854
Public safety	199,581
Public works	948,644
Culture, education and recreation	<u>457,222</u>
Total Governmental Activities Depreciation Expense	<u>\$ 1,635,301</u>

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

D. CAPITAL ASSETS (cont.)

Business-type Activities

	Beginning Balance	Additions	Deletions	Ending Balance
<u>Electric</u>				
Capital assets not being depreciated				
Land and land rights	\$ 60,885	\$ -	\$ -	\$ 60,885
Total Capital Assets Not Being depreciated	<u>60,885</u>	<u>-</u>	<u>-</u>	<u>60,885</u>
Capital assets being depreciated				
Distribution	15,176,635	477,223	93,107	15,560,751
General	<u>2,730,576</u>	<u>44,526</u>	<u>77,763</u>	<u>2,697,339</u>
Total Capital Assets Being depreciated	<u>17,907,211</u>	<u>521,749</u>	<u>170,870</u>	<u>18,258,090</u>
Total Capital Assets	<u>17,968,096</u>	<u>521,749</u>	<u>170,870</u>	<u>18,318,975</u>
Less: Accumulated depreciation for				
Distribution	(6,896,425)	(526,947)	98,559	(7,324,813)
General	<u>(1,839,354)</u>	<u>(88,039)</u>	<u>77,765</u>	<u>(1,849,628)</u>
Total Accumulated Depreciation	<u>(8,735,779)</u>	<u>(614,986)</u>	<u>176,324</u>	<u>(9,174,441)</u>
Net Capital Assets Being depreciated	<u>9,171,432</u>	<u>(93,237)</u>	<u>(5,454)</u>	<u>9,083,649</u>
Net Electric Capital Assets	<u>\$ 9,232,317</u>	<u>\$ (93,237)</u>	<u>\$ (5,454)</u>	<u>\$ 9,144,534</u>

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

D. CAPITAL ASSETS (cont.)

Business-type Activities (cont.)

	Beginning Balance	Additions	Deletions	Ending Balance
<u>Water</u>				
Capital assets not being depreciated				
Land and land rights	\$ 107,614	\$ -	\$ -	\$ 107,614
Construction in progress	33,578	-	10,731	22,847
Total Capital Assets Not Being depreciated	<u>141,192</u>	<u>-</u>	<u>10,731</u>	<u>130,461</u>
Capital assets being depreciated				
Source of supply	938,727	-	-	938,727
Pumping	1,012,629	-	-	1,012,629
Water treatment	6,955,349	-	-	6,955,349
Transmission and distribution	12,213,279	41,884	97,641	12,157,522
General	<u>1,790,542</u>	<u>1,274,076</u>	<u>48,550</u>	<u>3,016,068</u>
Total Capital Assets Being depreciated	<u>22,910,526</u>	<u>1,315,960</u>	<u>146,191</u>	<u>24,080,295</u>
Total Capital Assets	<u>23,051,718</u>	<u>1,315,960</u>	<u>156,922</u>	<u>24,210,756</u>
Less: Accumulated depreciation/amortization for				
Source of supply	(534,244)	(24,941)	-	(559,185)
Pumping	(595,528)	(37,255)	-	(632,783)
Water treatment	(2,257,834)	(225,783)	-	(2,483,617)
Transmission and distribution	(3,011,781)	(246,183)	98,104	(3,159,860)
Transmission and distribution	<u>(1,153,605)</u>	<u>(43,193)</u>	<u>48,552</u>	<u>(1,148,246)</u>
Total Accumulated Depreciation/Amortization	<u>(7,552,992)</u>	<u>(577,355)</u>	<u>146,656</u>	<u>(7,983,691)</u>
Net Capital Assets Being depreciated	<u>15,357,534</u>	<u>738,605</u>	<u>(465)</u>	<u>16,096,604</u>
Net Water Capital Assets	<u>\$ 15,498,726</u>	<u>\$ 738,605</u>	<u>\$ 10,266</u>	<u>\$ 16,227,065</u>

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

D. CAPITAL ASSETS (cont.)

Business-type Activities (cont.)

	Beginning Balance	Additions	Deletions	Ending Balance
Sewer				
Capital assets not being depreciated				
Land and land rights	\$ 85,741	\$ -	\$ -	\$ 85,741
Construction in progress	32,914	677,423	-	710,337
Total Capital Assets Not Being depreciated	<u>118,655</u>	<u>677,423</u>	<u>-</u>	<u>796,078</u>
Capital assets being depreciated				
Collecting systems	9,893,948	-	60,941	9,833,007
Collecting system pumping	146,356	12,770	-	159,126
Treatment and disposal	13,791,748	219,202	113,241	13,897,709
General	2,312,277	63,867	51,749	2,324,395
Completed construction not classified	-	1,106,820	-	1,106,820
Total Capital Assets Being depreciated	<u>26,144,329</u>	<u>1,402,659</u>	<u>225,931</u>	<u>27,321,057</u>
Total Capital Assets	<u>26,262,984</u>	<u>2,080,082</u>	<u>225,931</u>	<u>28,117,135</u>
Less: Accumulated depreciation for				
Collecting systems	(1,739,017)	(115,340)	60,941	(1,793,416)
Collecting system pumping	(86,991)	(5,285)	-	(92,276)
Treatment and disposal	(9,112,511)	(461,283)	113,241	(9,460,553)
General	(1,676,597)	(65,417)	51,749	(1,690,265)
Total Accumulated Depreciation	<u>(12,615,116)</u>	<u>(647,325)</u>	<u>225,931</u>	<u>(13,036,510)</u>
Net Capital Assets Being depreciated	<u>13,529,213</u>	<u>755,334</u>	<u>-</u>	<u>14,284,547</u>
Net Sewer Capital Assets	<u>\$ 13,647,868</u>	<u>\$ 1,432,757</u>	<u>\$ -</u>	<u>\$ 15,080,625</u>
Business-type Capital Assets, Net of Accumulated Depreciation	<u>\$ 38,378,911</u>	<u>\$ 2,078,125</u>	<u>\$ 4,812</u>	<u>\$ 40,452,224</u>

Depreciation expense was charged to functions as follows:

Business-type Activities

Electric	\$ 590,846
Water	536,069
Sewer	<u>668,644</u>
Total Business-type Activities Depreciation Expense	<u>\$ 1,795,559</u>

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

D. CAPITAL ASSETS (cont.)

Depreciation expense may be different from business-type activity accumulated depreciation additions because of joint metering, salvage cost of removal, internal allocations, and cost associated with the disposal of assets.

E. INTERFUND RECEIVABLES/PAYABLES, ADVANCES AND TRANSFERS

Interfund Receivables/Payables

The following is a schedule of interfund receivables and payables including any overdrafts on pooled cash and investment accounts:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Electric and water utility	General fund	<u>\$ 15,340</u>
Total - Fund Financial Statements		15,340
Add: Interfund advances		<u>428,440</u>
Total Internal Balances - Government-Wide Statement of Net Position		<u><u>\$ 443,780</u></u>

All amounts excluding advances are due within one year.

The principal purpose of these interfunds is for the delinquent charges placed on the tax roll. All remaining balances resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

E. INTERFUND RECEIVABLES/PAYABLES, ADVANCES AND TRANSFERS (cont.)

Advances

The following is a schedule of interfund advances:

Receivable Fund	Payable Fund	Amount	Amount Not Due Within One Year
General fund	TID No. 1	\$ 281,393	\$ 281,393
General fund	TID No. 3	489,890	489,890
General fund	TID No. 5	1,793,209	1,793,209
General fund	TID No. 6	433,309	433,309
General fund	TID No. 7	500,000	500,000
General fund	TID No. 8	306,676	306,676
Sewer Utility	Business park fund	<u>428,440</u>	<u>428,440</u>
Sewer utility		4,232,917	
Less: Fund eliminations		<u>(3,804,477)</u>	
Total - Interfund Advances		<u>\$ 428,440</u>	

The amounts advanced in the table above are determined by the deficiency of revenues over expenditures and other financing sources since the funds' inception. The general fund is charging interest on the TID No. 1 and TID No. 6 advances of 2% over LGIP. The general fund is not charging interest on any of the other advances. No repayment schedules have been established. The advances to TID No. 1, TID No. 3, TID No. 5, TID No. 6, TID No. 7, and TID No. 8 funds are expected to be repaid with excess tax increments over debt service payments. The sewer utility is also advancing funds to the Business Park capital project fund. The amount of the advance was determined by the cost of the land purchased on behalf of the city. The advance is expected to be repaid by the end of the twenty-year period from 2009 through 2029 with an interest rate of 2% for the first ten years and a rate that is equal to 1.25% less than the prime rate published by the Wall Street Journal on the tenth anniversary date of the note thereafter.

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

E. INTERFUND RECEIVABLES/PAYABLES, ADVANCES AND TRANSFERS (cont.)

Transfers

The following is a schedule of interfund transfers:

<u>Fund Transferred To</u>	<u>Fund Transferred From</u>	<u>Amount</u>	<u>Principal Purpose</u>
Debt service	TID No. 5	\$ 457,633	Debt service payments
Debt service	Other capital projects	5,281	Debt service payments
Debt service	TID No. 6	53,000	Debt service payments
Library	Ruth E. Bayley	76,838	Create new library fund
Library	Library systems	212,238	Create new library fund
Library	Library trust	93,754	Create new library fund
			Contribution for equipment
Equipment replacement	General	30,000	purchase
General	Electric and water utility	650,679	Payment in lieu of taxes
Debt service	TID No. 7	58,738	Debt service payments
			Contribution for capital
Other capital projects	General	<u>200,000</u>	improvements
Total - Fund Financial Statements		1,838,161	
Less: Fund eliminations		<u>(1,187,482)</u>	
Total Transfers - Government-Wide Statement of Activities		<u>\$ 650,679</u>	

Generally, transfers are used to (1) move revenues from the fund that collects them to the fund that the budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund, and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

F. LONG-TERM OBLIGATIONS

Long-term obligations activity for the year ended December 31, 2019, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental Activities					
Bonds and Notes Payable					
General obligation debt	\$ 11,595,000	\$ 2,455,000	\$ 740,000	\$ 13,310,000	\$ 1,050,000
General obligation notes from direct borrowings or direct placements	414,852	350,000	125,480	639,372	165,563
Unamortized premium	170,634	142,464	27,946	285,152	-
Sub-totals	<u>12,180,486</u>	<u>2,947,464</u>	<u>893,426</u>	<u>14,234,524</u>	<u>1,215,563</u>
Other Liabilities					
Capital lease	196,268	105,613	52,218	249,663	69,451
Vested compensated absences	632,308	224,604	304,067	552,845	306,883
Total Other Liabilities	<u>828,576</u>	<u>330,217</u>	<u>356,285</u>	<u>802,508</u>	<u>376,334</u>
Total Governmental Activities Long-Term Liabilities	<u>\$ 13,009,062</u>	<u>\$ 3,277,681</u>	<u>\$ 1,249,711</u>	<u>\$ 15,037,032</u>	<u>\$ 1,591,897</u>
Business-type Activities					
Bonds and Notes Payable					
General obligation debt	\$ 132,835	\$ -	\$ 132,835	\$ -	\$ -
Revenue bonds	-	5,175,000	-	5,175,000	-
Revenue bonds from direct borrowings or direct placements	8,723,205	700,000	6,390,091	3,033,114	1,256,614
Unamortized debt premium	-	179,984	-	179,984	-
Sub-totals	<u>8,856,040</u>	<u>6,054,984</u>	<u>6,522,926</u>	<u>8,388,098</u>	<u>1,256,614</u>
Other Liabilities					
Vested compensated absences	208,575	62,402	35,100	235,877	-
Total Other Liabilities	<u>208,575</u>	<u>62,402</u>	<u>35,100</u>	<u>235,877</u>	<u>-</u>
Total Business-type Activities Long-Term Liabilities	<u>\$ 9,064,615</u>	<u>\$ 6,117,386</u>	<u>\$ 6,558,026</u>	<u>\$ 8,623,975</u>	<u>\$ 1,256,614</u>

In accordance with Wisconsin Statutes, total general obligation indebtedness of the city may not exceed 5% of the equalized value of taxable property within the city's jurisdiction. The debt limit as of December 31, 2019, was \$23,776,040. Total general obligation debt outstanding at year end was \$13,949,372.

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

F. LONG-TERM OBLIGATIONS (cont.)

General Obligation Debt

All general obligation notes and bonds payable are backed by the full faith and credit of the city. Notes and bonds in the governmental funds will be retired by future property tax levies or tax increments accumulated by the debt service fund. Business-type activities debt is payable by revenues from user fees of those funds or, if the revenues are not sufficient, by future tax levies.

Governmental Activities

General Obligation Debt	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance December 31, 2019
2011 Community development bonds	8/17/11	8/1/31	2.20-4.00%	\$ 4,470,000	\$ 3,265,000
2013 GO swimming pool bonds	10/29/13	12/1/28	2.00-3.00%	4,245,000	2,255,000
2014 State trust fund loan - direct	7/1/14	3/15/21	3.50%	700,000	289,372
2016 GO corporate purpose bonds	5/26/16	12/1/31	2.00-2.50%	3,770,000	3,365,000
2017 Community development bonds	10/19/17	12/1/36	1.4-4.0%	1,970,000	1,970,000
2019 State trust fund loan - direct	1/18/19	3/15/28	4.25%	350,000	350,000
2019 GO promissory notes	5/16/19	5/1/28	3.00-4.00%	2,455,000	<u>2,455,000</u>
Total Governmental Activities - General Obligation Debt					<u><u>\$ 13,949,372</u></u>

Debt service requirements to maturity are as follows:

Years	Governmental Activities General Obligation Debt	
	Principal	Interest
2020	\$ 1,050,000	\$ 420,555
2021	1,030,000	355,491
2022	1,090,000	328,775
2023	1,115,000	299,386
2024	1,175,000	268,462
2025-2029	5,990,000	824,938
2030-2034	1,545,000	183,557
2035-2036	<u>315,000</u>	<u>19,000</u>
Totals	<u><u>\$ 13,310,000</u></u>	<u><u>\$ 2,700,164</u></u>

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

F. LONG-TERM OBLIGATIONS (cont.)

Years	Governmental Activities Notes from Direct Borrowings and Direct Placements	
	Principal	Interest
2020	\$ 165,563	\$ 27,354
2021	188,875	18,977
2022	35,807	12,110
2023	37,329	10,588
2024	38,891	9,026
2025-2028	<u>172,907</u>	<u>18,759</u>
Totals	<u>\$ 639,372</u>	<u>\$ 96,814</u>

Revenue Debt

Business-type activities revenue bonds are payable only from revenues derived from the operation of the electric and water utility and sewer utility.

The electric and water utility and sewer utility have pledged future operating revenues to repay revenue bonds issued in 2014, 2016, and 2019. Proceeds from the bonds provided financing for the utility construction. The bonds are payable solely from utility revenues and are payable through 2031 for the electric and water utility and 2023 for the sewer utility. Annual principal and interest payments on the bonds are expected to require 5% of gross electric and water utility revenues and 17% of gross sewer utility revenues. The total principal and interest remaining to be paid on the bonds is \$9,170,103. Principal and interest paid for the current year and total customer gross revenues were \$1,357,371 and \$15,133,575, respectively.

Revenue debt payable at December 31, 2019, consists of the following:

Business-type Activities Revenue Debt

	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance December 31, 2019
<u>Electric and Water Utility</u>					
2014 Revenue bonds*	8/1/14	3/1/26	2.43%	\$ 9,490,000	\$ 705,000
2016 Revenue bonds*	4/14/16	3/1/26	2.43	1,000,000	95,961
2019 Revenue bonds*	3/15/19	3/1/26	3.02%	700,000	700,000
2019B Revenue refunding bonds	12/4/19	3/1/31	2.52%	5,175,000	<u>5,175,000</u>
Total Electric and Water Utility					<u>\$ 6,675,961</u>

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

F. LONG-TERM OBLIGATIONS (cont.)

Revenue Debt (cont.)

Business-type Activities Revenue Debt (cont.)

	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance December 31, 2019
<u>Sewer Utility</u>					
2003 Revenue bonds*	5/14/03	5/1/23	3.1%	\$ 6,061,690	<u>\$ 1,532,153</u>
Total Business-type Activities - Revenue Debt					<u><u>\$ 8,208,114</u></u>

*direct borrowing or direct placement debt

Debt service requirements to maturity are as follows:

<u>Years</u>	Business-type Activities Revenue Debt	
	<u>Principal</u>	<u>Interest</u>
2020	\$ -	\$ 103,824
2021	490,000	132,638
2022	500,000	117,788
2023	515,000	102,562
2024	535,000	86,812
2025-2029	2,305,000	215,063
2030-2031	<u>830,000</u>	<u>17,744</u>
Totals	<u>\$ 5,175,000</u>	<u>\$ 776,431</u>

<u>Years</u>	Business-type Activities Revenue Debt from Direct Borrowings and Direct Placements	
	<u>Principal</u>	<u>Interest</u>
2020	\$ 1,256,614	\$ 134,575
2021	472,006	47,076
2022	483,712	32,647
2023	500,782	17,707
2024	105,000	8,484
2025-2026	<u>215,000</u>	<u>7,016</u>
Totals	<u>\$ 3,033,114</u>	<u>\$ 247,505</u>

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

F. LONG-TERM OBLIGATIONS (cont.)

Current Refunding

On December 4, 2019, the Electric and Water Utility issued \$5,175,000 in revenue bonds with an average coupon rate of 3.00% to refund \$5,251,767 of outstanding bonds with an average coupon rate of 2.43%. The net proceeds along with existing funds of the Electric and Water Utility were used to prepay the outstanding debt.

The cash flow requirements on the refunded debt prior to the current refunding was \$6,707,819 from 2020 through 2026. The cash flow requirements on the new refunding bonds are \$5,951,431 from 2020 through 2031. The current refunding resulted in an economic loss (difference between the present values of the debt service payments on the old and new debt) of \$32,441.

Other Debt Information

The specified terms in the debt agreement for the Sewer Utility revenue bond regarding the events of default are as follows: If the Municipality defaults on payment, the State of Wisconsin shall recover payments by deducting amounts from any state payments such as transportation aids and state shared revenues. Also, if the Municipality fails to pay loan when due, the State of Wisconsin shall recover amounts due by adding a special charge to the amount of taxes apportioned and levied upon the county in which the Municipality is located.

Bond Covenant Disclosures

The following information is provided in compliance with the resolution creating the revenue bonds:

Insurance

The utility is exposed to various risks of loss related to torts, theft of, damage to, or destruction of assets, errors and omissions, workers compensation, and health care of its employees. These risks are covered through the purchase of commercial insurance, with minimal deductibles. Settled claims have not exceeded coverage in any of the last three years. There were no significant reductions in coverage compared to the prior year.

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

F. LONG-TERM OBLIGATIONS (cont.)

Debt Coverage - Electric and Water Utility

Under terms of the resolutions providing for the issue of revenue bonds, revenues less operating expenses excluding depreciation (defined net earnings) must exceed 1.25 times the annual debt service. The coverage only includes revenue debt and does not include general obligation or other debt. The coverage requirement was met in 2019 as follows:

Operating revenues	\$ 12,409,183
Investment income	75,651
Miscellaneous nonoperating income	63,291
Less: Operation and maintenance expenses	<u>(9,585,902)</u>
Net Defined Earnings	<u><u>\$ 2,962,223</u></u>
Minimum Required Earnings per Resolution:	
Next year's debt service (revenue bond debt only)	\$ 1,087,464
Coverage factor	<u>1.25</u>
Minimum Required Earnings	<u><u>\$ 1,359,330</u></u>
Actual Debt Coverage	<u><u>2.72</u></u>

Debt Coverage - Sewer Utility

Under terms of the resolutions providing for the issue of revenue bonds, revenues less operating expenses excluding depreciation (defined net earnings) must exceed 1.25 times the highest annual debt service of the bonds. The coverage only includes revenue debt and does not include general obligation or other debt. The coverage requirement was met in 2019 as follows:

Operating revenues	\$ 2,437,371
Investment income	148,079
Income from merchandising	-
Less: Operation and maintenance expenses	<u>(1,439,105)</u>
Net Defined Earnings	<u><u>\$ 1,146,345</u></u>
Minimum Required Earnings per Resolution:	
Highest annual debt service	\$ 407,550
Coverage factor	<u>1.25</u>
Minimum Required Earnings	<u><u>\$ 509,438</u></u>
Actual Debt Coverage	<u><u>2.81</u></u>

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

F. LONG-TERM OBLIGATIONS (cont.)

Number of Customers and Billed Volumes - Electric Utility

The utility has the following number of customers and billed volumes for 2019:

	<u>Customers</u>	<u>Sales (000 kWh)</u>
Residential	3,847	32,365
General	489	10,697
Small power	64	14,094
Large power-time-of-day	8	12,443
Industrial	2	37,286
Street and highway lighting	<u>1</u>	<u>-</u>
Totals	<u><u>4,411</u></u>	<u><u>106,885</u></u>

Number of Customers and Billed Volumes - Water Utility

The utility has the following number of customers and billed volumes for 2019:

	<u>Customers</u>	<u>Sales (00 ccf)</u>
Residential	2,990	136,588
Commercial	77	27,338
Industrial	270	34,635
Public authority	10	17,978
Wholesale	<u>37</u>	<u>7,734</u>
Totals	<u><u>3,384</u></u>	<u><u>224,273</u></u>

Number of Customers and Billed Volumes - Sewer Utility

The utility has the following number of customers and billed volumes for 2019:

	<u>Customers</u>	<u>Sales (00 ccf)</u>
Residential	2,975	136,058
Commercial	337	57,965
Industrial	8	6,331
Public authority	<u>36</u>	<u>302,868</u>
Totals	<u><u>3,356</u></u>	<u><u>503,222</u></u>

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

G. NET POSITION/FUND BALANCES

Net position reported on the government wide statement of net position at December 31, 2019, includes the following:

Governmental Activities

Net Investment in Capital Assets	
Land	\$ 3,031,551
Construction in progress	1,959,088
Other capital assets, net of accumulated depreciation	30,071,831
Less: Long-term debt outstanding	(13,949,372)
Plus: Noncapital debt proceeds	725,154
Less: Capital lease payable	(249,663)
Less: Unamortized debt premium	(285,152)
Plus: Unamortized loss on refunding	<u>44,999</u>
Total Net Investment in Capital Assets	<u><u>\$ 21,348,436</u></u>

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

G. NET POSITION/FUND BALANCES (cont.)

Governmental Funds

Governmental fund balances reported on the fund financial statements at December 31, 2019, include the following:

	General Fund	Debt Service Fund	Tax Incremental District No. 5	Stormwater	Other Capital Projects	Nonmajor Funds	Totals
Fund Balances							
Nonspendable:							
Prepaid items	\$ 42,110	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,110
Advances to other funds	3,804,477	-	-	-	-	-	3,804,477
Investment in WMMIC	280,025	-	-	-	-	-	280,025
Sub-total	<u>4,126,612</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,126,612</u>
Restricted for:							
Trust purposes	-	-	-	-	-	107,693	107,693
Debt service	-	170,544	-	-	-	-	170,544
Housing rehab grant and loan programs	-	-	-	-	-	1,559,192	1,559,192
Library	-	-	-	-	-	406,772	406,772
Recycling	-	-	-	-	-	174,866	174,866
Stormwater	-	-	-	529,201	-	-	529,201
Solid Waste	-	-	-	-	-	30,078	30,078
Tourism	-	-	-	-	-	10,061	10,061
Sub-total	<u>-</u>	<u>170,544</u>	<u>-</u>	<u>529,201</u>	<u>-</u>	<u>2,288,662</u>	<u>2,988,407</u>
Assigned to:							
Equipment Replacement	-	-	-	-	-	302,280	302,280
Taxi Grant	-	-	-	-	-	32,479	32,479
Capital Projects	-	-	-	-	510,464	-	510,464
Subsequent year's budget	230,000	-	-	-	-	-	230,000
Carryovers	80,600	-	-	-	-	-	80,600
Sub-total	<u>310,600</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>510,464</u>	<u>334,759</u>	<u>1,155,823</u>
Unassigned (deficit):	<u>2,546,671</u>	<u>-</u>	<u>(1,693,875)</u>	<u>-</u>	<u>-</u>	<u>(1,823,806)</u>	<u>(971,010)</u>
Total Fund Balances	<u>\$ 6,983,883</u>	<u>\$ 170,544</u>	<u>\$ (1,693,875)</u>	<u>\$ 529,201</u>	<u>\$ 510,464</u>	<u>\$ 799,615</u>	<u>\$ 7,299,832</u>

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

G. NET POSITION/FUND BALANCES (cont.)

Business-type Activities

Net Investment in Capital Assets	
Construction in progress	\$ 733,184
Plant in service	69,913,680
Accumulated depreciation	(30,194,640)
Less: Capital related long-term debt	(8,208,114)
Plus: Unamortized loss on debt refunding	304,205
Less: Unamortized debt premium	<u>(179,984)</u>
Total Net Investment in Capital Assets	<u>\$ 32,368,331</u>

NOTE IV - OTHER INFORMATION

A. EMPLOYEES' RETIREMENT SYSTEM

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

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

Vesting. 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.

Benefits provided. Employees who retire at or after age 65 (54 for protective occupation employees, 62 for elected officials and State executive participants, if hired on or before 12/31/2016) are entitled to retirement benefit based on a formula factor, their average earnings, and creditable service.

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE IV - OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

Final average earnings is the average of the participant's three highest annual earnings period. 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 age 55 (50 for protective occupation employees) 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.

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

Year	Core Fund Adjustment	Variable Fund Adjustment
2009	(2.1)%	(42.0)%
2010	(1.3)	22.0
2011	(1.2)	11.0
2012	(7.0)	(7.0)
2013	(9.6)	9.0
2014	4.7	25.0
2015	2.9	2.0
2016	0.5	(5.0)
2017	2.0	4.0
2018	2.4	17.0

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE IV - OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

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 and Executives and Elected Officials. Starting on January 1, 2016, the Executives and Elected Officials category 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 reporting period, the WRS recognized \$322,849 in contributions from the city.

Contribution rates for the plan year reported as of December 31, 2019 are:

<u>Employee Category</u>	<u>Employee</u>	<u>Employer</u>
General (Executives & Elected Officials)	6.7%	6.7%
Protective with Social Security	6.7%	10.7%
Protective without Social Security	6.7%	14.9%

Pension Liability, Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2019, the city reported a liability of \$1,106,272 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017 rolled forward to December 31, 2018. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The city's proportion of the net pension liability was based on the city's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2018, the city's proportion was 0.03109529%, which was an increase of 0.00050348% from its proportion measured as of December 31, 2017.

For the year ended December 31, 2019, the city recognized pension expense of \$746,688.

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE IV - OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

At December 31, 2019, the city reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 861,619	\$ 1,523,032
Changes in assumptions	186,477	-
Net differences between projected and actual earnings on pension plan investments	1,615,636	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	8,522	4,728
Employer contributions subsequent to the measurement date	<u>342,937</u>	<u>-</u>
Totals	<u>\$ 3,015,191</u>	<u>\$ 1,527,760</u>

\$342,937 reported as deferred outflows related to pension resulting from the WRS Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended December 31, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ended December 31:	Deferred Outflows of Resources and Deferred Inflows of Resources (net)
2020	\$ 417,986
2021	104,661
2022	179,982
2023	441,865

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE IV - OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

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

Actuarial Valuation Date:	December 31, 2017
Measurement Date of Net Pension Liability (Asset):	December 31, 2018
Actuarial Cost Method:	Entry Age Normal
Asset Valuation Method:	Fair Value
Long-Term Expected Rate of Return:	7.0%
Discount Rate:	7.0%
Salary Increases:	
Inflation	3.0%
Seniority/Merit	0.1% - 5.6%
Mortality:	Wisconsin 2018 Mortality Table
Post-retirement Adjustments*:	1.9%

** No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 1.9% is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.*

Actuarial assumptions are based upon an experience study conducted in 2018 that covered a three-year period from January 1, 2015 to December 31, 2017. Based on this experience study, actuarial assumptions used to measure the Total Pension Liability changed from the prior year, including the discount rate, long-term expected rate of return, post-retirement adjustment, wage inflation rate, mortality and separation rates. The Total Pension Liability for December 31, 2018 is based upon a roll-forward of the liability calculated from the December 31, 2017 actuarial valuation.

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE IV - OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

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:

Core Fund Asset Class	Current Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %
Global Equities	49%	8.1%	5.5%
Fixed Income	24.5	4.0	1.5
Inflation Sensitive Assets	15.5	3.8	1.3
Real Estate	9	6.5	3.9
Private Equity/Debt	8	9.4	6.7
Multi-Asset	4	6.7	4.1
Total Core Fund	110	7.3	4.7
<u>Variable Fund Asset Class</u>			
U.S Equities	70	7.6	5.0
International Equities	30	8.5	5.9
Total Variable Fund	100	8.0	5.4

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

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. This single discount rate was based on the expected rate of return on pension plan investments of 7.00% and a long term bond rate of 3.71%. 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 long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE IV - OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

Sensitivity of the city's proportionate share of the net pension liability (asset) to changes in the discount rate. The following presents the city's proportionate share of the net pension liability (asset) calculated using the discount rate of 7.00 percent, as well as what the city's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate:

	1% Decrease to Discount Rate (6.00%)	Current Discount Rate (7.00%)	1% Increase to Discount Rate (8.00%)
City's proportionate share of the net pension liability (asset)	\$4,396,444	\$1,106,272	\$(1,340,224)

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

At December 31, 2019, the city reported a payable to the pension plan which represents contractually required contributions outstanding as of the end of the year.

B. RISK MANAGEMENT

The city is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; workers compensation; and health care of its employees. The city participates in a public entity risk pool called to provide coverage for losses from The following details how the city provides coverage from the losses for the above mentioned risks. However, other risks, such as (torts; theft of, damage to, or destruction of assets; errors and omission; workers compensation; and health care of its employees) are accounted for and financed by the city in the general fund.

Public Entity Risk Pool

Wisconsin Municipal Insurance Commission (WMIC) Cities and Villages Mutual Insurance Company (CVMIC)

The WMIC is an intergovernmental cooperation commission created by contract under Section 66.30 of the Wisconsin Statutes. It was created in August, 1987 for the purpose of facilitating the organization, establishment and capitalization of the CVMIC, and has numerous cities and villages as members.

The CVMIC is a municipal mutual insurance company established on September 14, 1987 under Section 611.23 of the Wisconsin Statutes. The CVMIC provides liability insurance coverage to the cities and villages which make up the membership of the WMIC.

The CVMIC is self-insured up to a maximum of \$2,000,000 of each insurance risk. Losses paid by CVMIC plus administrative expenses will be recovered through premiums to the participating pool of municipalities. The city's share of such losses is estimated to be less than 1%.

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE IV - OTHER INFORMATION (cont.)

B. RISK MANAGEMENT (cont.)

Public Entity Risk Pool (cont.)

Wisconsin Municipal Insurance Commission (WMIC) Cities and Villages Mutual Insurance Company (CVMIC) (cont.)

Management of each organization consists of a board of directors or officers comprised of representatives elected by each of three classes of participants based on population. The city does not exercise any control over the activities of the agencies beyond the election of the officers and board.

Financial statements of WMIC and CVMIC can be obtained directly from CVMIC's offices.

The initial investment in WMIC is refundable upon withdrawal from the commission and has been reported at the original amount of \$280,025 in the general fund

The city pays an annual premium to CVMIC for its general liability insurance, which provides coverage up to \$5,000,000 per occurrence, less the city's retained liability. The city's retained liability is limited to \$37,500 per occurrence and an annual aggregate limit of \$150,000. An actuarially determined estimate has been recorded for this liability, as well as for claims incurred but not reported at December 31, 2019. A total liability of approximately \$12,500 at December 31, 2019, was recorded as claims payable in the general fund.

Other Insurance

All other risks are covered through the purchase of commercial insurance, with minimal deductions. Settled claims have not exceed commercial insurance coverage in any of the past three years. There were no significant reductions in coverage compared to the prior year.

C. COMMITMENTS AND CONTINGENCIES

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. The liability and expenditure for claims and judgments are only reported in governmental funds if it has matured. Claims and judgments are recorded in the government-wide statements and proprietary funds as expenses when the related liabilities are incurred.

The city has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursements to the grantor agency for expenditures disallowed under terms of the grants. Management believes such disallowances, if any, would be immaterial.

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE IV - OTHER INFORMATION (cont.)

C. COMMITMENTS AND CONTINGENCIES (cont.)

Long-Term Contracts - WPPI Energy

The electric utility is one of 51 WPPI Energy member municipalities located throughout the State of Wisconsin. On December 1, 1989, each initial WPPI Energy member commenced purchasing electric service from WPPI Energy under a long-term Power Supply Contract for Participating Members (long-term contract). Under the long-term contract, WPPI Energy is obligated to provide and sell, and each member is obligated to take and pay for, the electric power and energy required for the operation of each member's electric utility.

The long-term contract requires all WPPI Energy members to pay for power and energy requirements supplied or made available by WPPI Energy at rates sufficient to cover WPPI Energy's revenue requirement including power supply costs, administrative expenses and debt service. WPPI Energy's subsequent year's operating budget and rates are approved annually by its Board of Directors, consisting of representatives from each member. The members have agreed to charge rates to retail customers sufficient to meet their WPPI Energy obligations. The long-term contract provides that all payments to WPPI Energy constitute operating expenses of the utility payable from any operating and maintenance fund established for that system.

Forty-nine members, representing approximately 98% of WPPI Energy's existing load, have long-term contracts through December 31, 2055. The remaining two members have long-term contracts through December 31, 2037.

WPPI Energy's outstanding debt service obligation to be paid by its members through their wholesale power charges through the remainder of the long-term contract was \$324 million as of December 31, 2019.

D. OTHER POSTEMPLOYMENT BENEFITS

GENERAL INFORMATION ABOUT THE OPEB PLAN

Plan description. The city's defined benefit OPEB plan, Retiree Benefits Plan (RBP), provides health insurance for eligible retirees and their spouses through the city's plan, which covers both active and retired members. RBP is a single-employer defined benefit OPEB plan administered by the city. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75. City employees hired after January 1, 2006, and water and electric and sewer utility employees hired after January 1, 2011, are not eligible for this benefit. Benefit terms and financing requirements are established through personnel policy guidelines.

Benefits provided. RBP provides health insurance benefits for retirees and their spouses. The benefit terms provide for payment of 50 percent of health insurance premiums for non-Medicare-eligible retirees except for police union members. Police union retirees are allowed to remain on the plan until they reach Medicare eligibility, but must contribute 100% of the premium.

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE IV - OTHER INFORMATION (cont.)

D. OTHER POSTEMPLOYMENT BENEFITS (cont.)

Employees covered by benefit terms. At December 31, 2019, the following employees were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving benefit payments	15
Active plan members	<u>42</u>
	<u>57</u>

TOTAL OPEB LIABILITY

The city's total OPEB liability of \$1,593,516 was measured as of December 31, 2018, and was determined by an actuarial valuation as of December 31, 2017 rolled forward to December 31, 2018.

Actuarial assumptions and other inputs. The total OPEB liability in the December 31, 2017 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	4.10%
Salary increases	0.4%-4.8%
Healthcare cost trend rates	8.2%
Retirees' share of benefit-related costs	50%

The discount rate was based on 20-year Tax-Exempt Municipal Bond Yield.

Mortality rates were based on the RP-2000 Healthy Annuitant Mortality Table for Males or Females, as appropriate, with adjustments for mortality improvements based on Scale AA.

The actuarial assumptions used in the December 31, 2017 valuation were based on the results of an actuarial experience study for the period 2012-2014.

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE IV - OTHER INFORMATION (cont.)

D. OTHER POSTEMPLOYMENT BENEFITS (cont.)

CHANGES IN THE TOTAL OPEB LIABILITY

	<u>Total OPEB Liability</u>
Balances at December 31, 2018	\$ 1,681,270
Changes for the year:	
Service cost	62,613
Interest	57,602
Changes in assumptions or other inputs	(67,969)
Benefit payments	<u>(140,000)</u>
Net changes	<u>(87,754)</u>
Balances at December 31, 2019	<u><u>\$ 1,593,516</u></u>

Changes of assumptions and other inputs reflect a change in the discount rate from 3.44 percent in 2018 to 4.10 percent in 2019. The discount rate was previously based on the 20-year Bond Buyer GO Index and is now based on the 20-year Tax-Exempt Municipal Bond Yield.

Sensitivity of the total OPEB liability to changes in the discount rate. The following presents the total OPEB liability of the city, as well as what the city's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.1 percent) or 1-percentage-point higher (5.1 percent) than the current discount rate:

	<u>1% Decrease (3.1%)</u>	<u>Discount Rate (4.1%)</u>	<u>1% Increase (5.1%)</u>
Total OPEB liability	\$ 1,697,002	\$ 1,593,516	\$ 1,493,650

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 (7.2 percent decreasing to 3.0 percent) or 1-percentage-point higher (9.2 percent decreasing to 5.0 percent) than the current healthcare cost trend rates:

	<u>1% Decrease</u>	<u>Healthcare Cost Trend Rates</u>	<u>1% Increase</u>
Total OPEB liability	\$ 1,429,413	\$ 1,593,516	\$ 1,784,406

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE IV - OTHER INFORMATION (cont.)

D. OTHER POSTEMPLOYMENT BENEFITS (cont.)

OPEB EXPENSE AND DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO OPEB

For the year ended December 31, 2019, the city recognized OPEB expense of \$116,462. At December 31, 2019, the city reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of assumptions or other inputs	\$ 27,351	\$ 60,084
Employer contributions - subsequent to measurement date	50,557	-
Total	<u>\$ 77,908</u>	<u>\$ 60,084</u>

\$50,557 reported as deferred outflows related to OPEB resulting from the RBP Employer's contributions subsequent to the measurement date will be recognized as a \$50,557 reduction of the net OPEB liability in the year ended December 31, 2020. Other 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:

2019	\$ (3,753)
2020	(3,753)
2021	(3,753)
2022	(3,753)
2023	(3,753)
Thereafter	(13,968)

Local Retiree Life Insurance Fund (LRLIF)

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 post-employment life insurance benefits for all eligible employees.

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

Vesting. 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.

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE IV - OTHER INFORMATION (cont.)

D. OTHER POSTEMPLOYMENT BENEFITS (cont.)

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

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

Employers are required to pay the following contribution 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 for the plan year reported as of December 31, 2019 are:

<u>Coverage Type</u>	<u>Employer Contribution</u>
50% Post Retirement Coverage	40% of employee contribution
25% Post Retirement Coverage	20% of employee contribution

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

Life Insurance Employee Contribution Rates For the Plan Year

<u>Attained Age</u>	<u>Basic</u>
Under 30	\$0.05
30-34	0.06
34-39	0.07
40-44	0.08
45-49	0.12
50-54	0.22
55-59	0.39
60-64	0.49
65-69	0.57

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE IV - OTHER INFORMATION (cont.)

D. OTHER POSTEMPLOYMENT BENEFITS (cont.)

During the reporting period, the LRLIF recognized \$1,287 in contributions from the employer.

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

At December 31, 2019, the city reported a liability of \$172,374 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of December 31, 2018, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of December 31, 2017 rolled forward to December 31, 2018. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The city's proportion of the net OPEB liability was based on the city's share of contributions to the OPEB plan relative to the contributions of all participating employers. At December 31, 2018, the city's proportion was 0.06680300%, which was an decrease of 0.00322600% from its proportion measured as of December 31, 2017.

For the year ended December 31, 2019, the city recognized OPEB expense of \$17,084.

At December 31, 2019, the city reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflow of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ 8,744
Net differences between projected and actual earnings on OPEB plan investments	4,120	-
Changes in assumptions	16,447	37,364
Changes in proportion and differences between employer contributions and proportionate share of contributions	7,562	7,428
Employer contributions subsequent to the measurement date	<u>1,394</u>	<u>-</u>
Total	<u>\$ 29,523</u>	<u>\$ 53,536</u>

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE IV - OTHER INFORMATION (cont.)

D. OTHER POSTEMPLOYMENT BENEFITS (cont.)

\$1,394 reported as deferred outflows related to OPEB resulting from the LRLIF Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended December 31, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Year Ended December 31:</u>	<u>Deferred Outflows of Resources and Deferred Inflows of Resources (net)</u>
2019	\$ (3,505)
2020	(3,505)
2021	(3,505)
2022	(4,084)
2023	(4,680)
Thereafter	(6,128)

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

Actuarial Valuation Date:	January 1, 2018
Measurement Date of Net OPEB Liability	December 31, 2018
Actuarial Cost Method:	Entry Age Normal
20 Year Tax-Exempt Municipal Bond Yield	4.10%
Long-Term Expected Rate of Return:	5.00%
Discount Rate:	4.22%
Salary Increases:	
Inflation	3.00%
Seniority/Merit	0.1% - 5.6%
Mortality:	Wisconsin 2018 Mortality Table

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE IV - OTHER INFORMATION (cont.)

D. OTHER POSTEMPLOYMENT BENEFITS (cont.)

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.

Local OPEB Life Insurance Asset Allocation Targets and Expected Returns As of December 31, 2018

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

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

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE IV - OTHER INFORMATION (cont.)

D. OTHER POSTEMPLOYMENT BENEFITS (cont.)

Sensitivity of the city's proportionate share of the net OPEB liability to changes in the discount rate. The following presents the city's proportionate share of the net OPEB liability calculated using the discount rate of 4.22 percent, as well as what the city's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.22 percent) or 1-percentage-point higher (5.22 percent) than the current rate:

	1% Decrease to Discount Rate (3.22%)	Current Discount Rate (4.22%)	1% Increase to Discount Rate (5.22%)
The city's proportionate share of the net OPEB liability	\$245,214	\$172,374	\$116,195

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

E. SUBSEQUENT EVENTS

On September 11, 2019, the utility commission approved a sewer rate increase of 32.3% effective January 1, 2020.

In March 2020, the utility commission approved and recommended a revised repayment schedule and fixed interest rate of 2% for the remaining 10 years of the advance from the sewer utility.

F. RELATED PARTIES

Waupun Festivals Inc.

Waupun Festivals, Inc. is a nonprofit organization. Administration of Waupun Festivals, Inc. is performed by employees of the city. Waupun Festivals, Inc. does not pay the city for these services. Waupun Festivals, Inc. was determined not to be a component unit of the city, and does not issue separate financial statements.

G. ECONOMIC DEPENDENCY

Electric and Water Utility

The electric and water utility has one significant customer who was responsible for 15% of operating revenues in 2019.

Sewer Utility

The sewer utility has two significant customers who were responsible for 43% of operating revenues in 2019.

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE IV - OTHER INFORMATION (cont.)

H. EFFECT OF NEW ACCOUNTING STANDARDS ON CURRENT-PERIOD FINANCIAL STATEMENTS

The Governmental Accounting Standards Board (GASB) has approved the following:

- > Statement No. 87, *Leases*
- > Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*
- > Statement No. 91, *Conduit Debt Obligations*

When they become effective, application of these standards may restate portions of these financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF WAUPUN

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes	\$ 1,237,266	\$ 1,237,266	\$ 1,246,921	\$ 9,655
Intergovernmental	3,213,958	3,213,958	3,374,941	160,983
Licenses and permits	156,035	156,035	174,348	18,313
Fines, forfeitures and penalties	43,500	43,500	53,036	9,536
Public charges for services	238,789	238,789	234,062	(4,727)
Intergovernmental charges for services	32,906	32,906	33,480	574
Special assessments	3,000	3,000	-	(3,000)
Investment income	77,650	77,650	122,482	44,832
Miscellaneous revenues	2,700	2,700	5,250	2,550
Total Revenues	<u>5,005,804</u>	<u>5,005,804</u>	<u>5,244,520</u>	<u>238,716</u>
EXPENDITURES				
Current				
General government	907,283	853,283	817,338	35,945
Public safety	2,536,601	2,640,201	2,557,961	82,240
Health and human services	12,000	12,000	12,000	-
Public works	1,652,478	1,597,478	1,580,856	16,622
Culture, recreation and education	398,943	420,343	417,104	3,239
Conservation and development	161,039	181,039	176,448	4,591
Capital Outlay	<u>6,476</u>	<u>6,476</u>	<u>5,871</u>	<u>605</u>
Total Expenditures	<u>5,674,820</u>	<u>5,710,820</u>	<u>5,567,578</u>	<u>143,242</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(669,016)</u>	<u>(705,016)</u>	<u>(323,058)</u>	<u>381,958</u>
OTHER FINANCING SOURCES (USES)				
Property sales	500	500	847	347
Transfers in	668,515	668,515	650,679	(17,836)
Transfers out	<u>(230,000)</u>	<u>(230,000)</u>	<u>(230,000)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>439,015</u>	<u>439,015</u>	<u>421,526</u>	<u>(17,489)</u>
Net Change in Fund Balance	(230,001)	(266,001)	98,468	364,469
FUND BALANCE - Beginning of Year	<u>6,885,415</u>	<u>6,885,415</u>	<u>6,885,415</u>	<u>-</u>
FUND BALANCE - END OF YEAR	<u>\$ 6,655,414</u>	<u>\$ 6,619,414</u>	<u>\$ 6,983,883</u>	<u>\$ 364,469</u>

See independent auditors' report and accompanying notes to required supplementary information.

CITY OF WAUPUN

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - STORMWATER For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental	\$ 110,785	\$ 110,785	\$ -	\$ (110,785)
Public charges for services	576,960	576,960	581,674	4,714
Investment income	5,000	5,000	22,522	17,522
Total Revenues	<u>692,745</u>	<u>692,745</u>	<u>604,196</u>	<u>(88,549)</u>
EXPENDITURES				
Current				
Public works	307,381	307,381	266,245	41,136
Capital Outlay	-	1,577,646	1,536,646	41,000
Debt Service	52,632	52,632	75,521	(22,889)
Total Expenditures	<u>360,013</u>	<u>1,937,659</u>	<u>1,878,412</u>	<u>59,247</u>
Excess (deficiency) of revenues over (under) expenditures	<u>332,732</u>	<u>(1,244,914)</u>	<u>(1,274,216)</u>	<u>(29,302)</u>
OTHER FINANCING SOURCES				
Property sales	2,500	2,500	-	(2,500)
Debt issued	600,000	855,000	855,000	-
Premium on debt issued	-	-	49,070	49,070
Total Other Financing Sources	<u>602,500</u>	<u>857,500</u>	<u>904,070</u>	<u>46,570</u>
Net Change in Fund Balance	935,232	(387,414)	(370,146)	17,268
FUND BALANCE - Beginning of Year	<u>899,347</u>	<u>899,347</u>	<u>899,347</u>	<u>-</u>
FUND BALANCE - END OF YEAR	<u>\$ 1,834,579</u>	<u>\$ 511,933</u>	<u>\$ 529,201</u>	<u>\$ 17,268</u>

See accountants' report and accompanying notes to required supplementary information.

CITY OF WAUPUN

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET) WISCONSIN RETIREMENT SYSTEM For the Year Ended December 31, 2019

Fiscal Year Ending	Proportion of the Net Pension Liability (Asset)	Proportionate Share of the Net Pension Liability (Asset)	Covered Payroll	Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
12/31/19	0.03109529%	\$ 1,106,272	\$ 4,034,483	27.42%	96.45%
12/31/18	0.03059181%	(908,307)	3,915,647	23.20%	102.93%
12/31/17	0.03011373%	248,209	3,860,077	6.43%	99.12%
12/31/16	0.03022159%	491,095	3,726,037	13.18%	98.20%
12/31/15	0.03079717%	(756,463)	3,657,352	20.68%	102.74%

SCHEDULE OF EMPLOYER'S CONTRIBUTIONS - WISCONSIN RETIREMENT SYSTEM For the Year Ended December 31, 2019

Fiscal Year Ending	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
12/31/19	\$ 342,937	\$ 342,937	\$ -	\$ 4,300,437	7.97%
12/31/18	329,041	329,041	-	4,034,483	8.16%
12/31/17	320,283	320,283	-	3,915,647	8.18%
12/31/16	293,110	293,110	-	3,860,077	7.59%
12/31/15	293,184	293,184	-	3,726,037	7.87%

SCHEDULE OF PROPORTIONATE SHARE OF THE NET LIFE INSURANCE OPEB LIABILITY LOCAL RETIREE LIFE INSURANCE FUND For the Year Ended December 31, 2019

Fiscal Year Ending	Proportion of the Net OPEB Liability	Proportionate Share of the Net OPEB Liability	Covered Payroll	Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability
12/31/19	0.06680300%	\$ 172,374	\$ 4,022,000	4.29%	48.69%
12/31/18	0.06357700%	191,276	2,673,595	7.15%	44.81%

See accompanying notes to the required supplementary information.

CITY OF WAUPUN

SCHEDULE OF CHANGES IN EMPLOYER'S TOTAL OPEB LIABILITY AND RELATED RATIOS HEALTH INSURANCE December 31, 2019

	2019	2018
Total OPEB Liability		
Service cost	\$ 62,613	\$ 56,688
Interest	57,602	62,716
Changes of assumptions	(67,969)	35,615
Benefit payments	(140,000)	(151,000)
Net Change in Total OPEB Liability	(87,754)	4,019
Total OPEB Liability - Beginning	1,681,270	1,677,251
Total OPEB Liability - Ending	<u>\$ 1,593,516</u>	<u>\$ 1,681,270</u>
Covered-employee payroll	\$ 3,075,782	\$ 2,901,732
Total OPEB liability as a percentage of covered-employee payroll	51.81%	57.94%

Notes to Schedule:

Valuation date:

Actuarially determined contribution rates are calculated as of December 31, 2018, one year prior to the end of the fiscal year in which contributions are reported.

Benefit changes. There were no changes to the benefits.

Changes in assumptions. There was a change in the discount rate used from 3.44% to 4.10% in 2019.

No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

The city is required to present the last ten fiscal years' data; however, the standards allow the county to present as many years as are available until ten fiscal years are presented.

CITY OF WAUPUN

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION For the Year Ended December 31, 2019

BUDGETARY INFORMATION

Budgetary information is derived from the annual operating budget and is presented using the same basis of accounting for each fund as described in Note I. C.

The budgeted amounts presented include any amendments made. The city may authorize transfers of budgeted amounts within departments. Transfers between departments and changes to the overall budget must be approved by a two-thirds action.

Appropriations lapse at year end unless specifically carried over. Carryovers to the following year were \$80,600. Budgets are adopted at the function level of expenditure.

WISCONSIN RETIREMENT SYSTEM

The amounts determined for each fiscal year were determined as of the calendar year-end and occurred within the fiscal year.

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

Changes in benefit terms. There were no changes of benefit terms for any participating employer in the Wisconsin Retirement System.

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

LOCAL RETIREE LIFE INSURANCE FUND

The amounts determined for each fiscal year were determined as of the calendar year-end and occurred within the fiscal year.

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

Changes in benefit terms. There were no changes of benefit terms for any participating employer in LRLIF.

Changes in assumptions. Actuarial assumptions are based upon an experience study conducted in 2018 using experience from 2015 - 2017. Based on the experience study conducted in 2018, actuarial assumptions used to develop the Total OPEB Liability changed, including the discount rate, wage inflation rate, and mortality and separation rates.

SUPPLEMENTARY INFORMATION

CITY OF WAUPUN

COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS As of December 31, 2019

	Special Revenue Funds				
	Taxi Grant	Housing Revolving Loan	Home/ HCRI	Shaler Park	Tanner Park
ASSETS					
Cash and investments	\$ 27,047	\$ 203,638	\$ 43,183	\$ 1,800	\$ 9,803
Taxes receivable	26,000	-	-	-	-
Accounts receivable	11,153	-	-	-	-
Loans receivable	-	1,194,982	111,992	-	-
Prepaid items	-	-	-	-	-
TOTAL ASSETS	<u>\$ 64,200</u>	<u>\$ 1,398,620</u>	<u>\$ 155,175</u>	<u>\$ 1,800</u>	<u>\$ 9,803</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 5,721	\$ -	\$ 30	\$ -	\$ -
Accrued liabilities	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Total Liabilities	<u>5,721</u>	<u>-</u>	<u>30</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources					
Unearned revenues	<u>26,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Deferred Inflows of Resources	<u>26,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Restricted	-	1,398,620	155,145	1,800	9,803
Assigned	32,479	-	-	-	-
Unassigned (deficit)	-	-	-	-	-
Total Fund Balances (Deficit)	<u>32,479</u>	<u>1,398,620</u>	<u>155,145</u>	<u>1,800</u>	<u>9,803</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u>\$ 64,200</u>	<u>\$ 1,398,620</u>	<u>\$ 155,175</u>	<u>\$ 1,800</u>	<u>\$ 9,803</u>

Special Revenue Funds						Capital Projects Funds	
William Brooks	Library	Recycling	Solid Waste	Tourism	Grants and Donations	Business Park	Tax Incremental District No. 1
\$ 96,090	\$ 436,537	\$ 179,625	\$ 30,427	\$ 10,061	\$ (2,914)	\$ 217,522	\$ -
-	519,150	-	-	-	-	-	261,919
-	-	4,215	34,102	3,842	8,861	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 96,090</u>	<u>\$ 955,687</u>	<u>\$ 183,840</u>	<u>\$ 64,529</u>	<u>\$ 13,903</u>	<u>\$ 5,947</u>	<u>\$ 217,522</u>	<u>\$ 261,919</u>
\$ -	\$ 13,321	\$ 8,974	\$ 34,451	\$ 3,842	\$ -	\$ -	\$ -
-	16,444	-	-	-	520	-	-
-	-	-	-	-	-	428,440	281,393
-	<u>29,765</u>	<u>8,974</u>	<u>34,451</u>	<u>3,842</u>	<u>520</u>	<u>428,440</u>	<u>281,393</u>
-	519,150	-	-	-	-	-	261,919
-	519,150	-	-	-	-	-	261,919
96,090	406,772	174,866	30,078	10,061	5,427	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	(210,918)	(281,393)
<u>96,090</u>	<u>406,772</u>	<u>174,866</u>	<u>30,078</u>	<u>10,061</u>	<u>5,427</u>	<u>(210,918)</u>	<u>(281,393)</u>
<u>\$ 96,090</u>	<u>\$ 955,687</u>	<u>\$ 183,840</u>	<u>\$ 64,529</u>	<u>\$ 13,903</u>	<u>\$ 5,947</u>	<u>\$ 217,522</u>	<u>\$ 261,919</u>

CITY OF WAUPUN

COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS As of December 31, 2019

	Capital Projects Funds				
	Tax Incremental District No. 3	Tax Incremental District No. 6	Tax Incremental District No. 7	Tax Incremental District No. 8	Equipment Replacement
ASSETS					
Cash and investments	\$ 25,000	\$ -	\$ 416,057	\$ 3,923	\$ 301,705
Taxes receivable	112,016	116,327	48,906	54,413	225,000
Accounts receivable	-	-	-	-	-
Loans receivable	-	-	-	-	-
Prepaid items	-	-	-	-	3,245
TOTAL ASSETS	<u>\$ 137,016</u>	<u>\$ 116,327</u>	<u>\$ 464,963</u>	<u>\$ 58,336</u>	<u>\$ 529,950</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 4,200	\$ -	\$ 42,400	\$ -	\$ 2,670
Accrued liabilities	-	-	-	-	-
Advances from other funds	489,890	433,309	500,000	306,676	-
Total Liabilities	<u>494,090</u>	<u>433,309</u>	<u>542,400</u>	<u>306,676</u>	<u>2,670</u>
Deferred Inflows of Resources					
Unearned revenues	112,016	116,327	48,906	54,413	225,000
Total Deferred Inflows of Resources	<u>112,016</u>	<u>116,327</u>	<u>48,906</u>	<u>54,413</u>	<u>225,000</u>
Fund Balances					
Restricted	-	-	-	-	-
Assigned	-	-	-	-	302,280
Unassigned (deficit)	(469,090)	(433,309)	(126,343)	(302,753)	-
Total Fund Balances (Deficit)	<u>(469,090)</u>	<u>(433,309)</u>	<u>(126,343)</u>	<u>(302,753)</u>	<u>302,280</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u>\$ 137,016</u>	<u>\$ 116,327</u>	<u>\$ 464,963</u>	<u>\$ 58,336</u>	<u>\$ 529,950</u>

Total
Nonmajor
Governmental
Funds

\$ 1,999,504
1,363,731
62,173
1,306,974
3,245

\$ 4,735,627

\$ 115,609
16,964
2,439,708
2,572,281

1,363,731

1,363,731

2,288,662
334,759
(1,823,806)

799,615

\$ 4,735,627

CITY OF WAUPUN

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS For the Year Ended December 31, 2019

	Special Revenue Funds				
	Taxi Grant	Housing Revolving Loan	Home/ HCRI	Shaler Park	Tanner Park
REVENUES					
Taxes	\$ 26,000	\$ -	\$ -	\$ -	\$ -
Intergovernmental	74,338	-	-	-	-
Public charges for services	-	-	-	-	-
Investment income	-	326	76	-	68
Miscellaneous revenues	-	-	-	-	-
Total Revenues	<u>100,338</u>	<u>326</u>	<u>76</u>	<u>-</u>	<u>68</u>
EXPENDITURES					
Current					
General government	51	-	-	-	-
Public safety	-	-	-	-	-
Health and human services	-	-	-	-	-
Public works	93,386	-	-	-	-
Culture, recreation and education	-	-	-	-	-
Conservation and development	-	11,328	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service					
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	<u>93,437</u>	<u>11,328</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>6,901</u>	<u>(11,002)</u>	<u>76</u>	<u>-</u>	<u>68</u>
OTHER FINANCING SOURCES (USES)					
Property sales	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	6,901	(11,002)	76	-	68
FUND BALANCES (DEFICIT) - Beginning of Year	<u>25,578</u>	<u>1,409,622</u>	<u>155,069</u>	<u>1,800</u>	<u>9,735</u>
FUND BALANCES (DEFICIT) - END OF YEAR	<u>\$ 32,479</u>	<u>\$ 1,398,620</u>	<u>\$ 155,145</u>	<u>\$ 1,800</u>	<u>\$ 9,803</u>

Special Revenue Funds							
Library Trust	William Brooks	Ruth E. Bayley	Library Systems	Library	Recycling	Solid Waste	Tourism
\$ -	\$ -	\$ -	\$ -	\$ 541,000	\$ -	\$ -	\$ 69,567
-	-	-	-	168,852	50,150	-	-
-	-	-	-	5,785	50,983	407,308	-
-	681	-	-	27,813	2,370	-	-
-	-	-	-	20,630	-	-	10,000
-	681	-	-	764,080	103,503	407,308	79,567
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	105,782	405,327	-
-	-	-	-	740,138	-	-	-
-	-	-	-	-	-	-	84,407
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	740,138	105,782	405,327	84,407
-	681	-	-	23,942	(2,279)	1,981	(4,840)
-	-	-	-	-	-	-	-
-	-	-	-	382,830	-	-	-
(93,754)	-	(76,838)	(212,238)	-	-	-	-
(93,754)	-	(76,838)	(212,238)	382,830	-	-	-
(93,754)	681	(76,838)	(212,238)	406,772	(2,279)	1,981	(4,840)
93,754	95,409	76,838	212,238	-	177,145	28,097	14,901
\$ -	\$ 96,090	\$ -	\$ -	\$ 406,772	\$ 174,866	\$ 30,078	\$ 10,061

CITY OF WAUPUN

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS For the Year Ended December 31, 2019

	Special Revenue Fund	Capital Projects Funds			
	Grants and Donations	Business Park	Tax Incremental District No. 1	Tax Incremental District No. 3	Tax Incremental District No. 6
REVENUES					
Taxes	\$ -	\$ -	\$ 258,881	\$ 89,312	\$ 109,593
Intergovernmental	-	-	2,393	8,809	5,573
Public charges for services	-	-	-	-	-
Investment income	-	4,089	-	-	-
Miscellaneous revenues	31,931	24,926	-	10,055	-
Total Revenues	<u>31,931</u>	<u>29,015</u>	<u>261,274</u>	<u>108,176</u>	<u>115,166</u>
EXPENDITURES					
Current					
General government	-	-	-	-	-
Public safety	2,191	-	-	-	-
Health and human services	19,911	-	-	-	-
Public works	-	-	-	-	-
Culture, recreation and education	4,402	-	-	-	-
Conservation and development	-	-	1,056	81,417	1,058
Capital Outlay	-	8,568	-	-	-
Debt Service					
Interest and fiscal charges	-	-	11,420	-	17,585
Total Expenditures	<u>26,504</u>	<u>8,568</u>	<u>12,476</u>	<u>81,417</u>	<u>18,643</u>
Excess (deficiency) of revenues over expenditures	<u>5,427</u>	<u>20,447</u>	<u>248,798</u>	<u>26,759</u>	<u>96,523</u>
OTHER FINANCING SOURCES (USES)					
Property sales	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	(53,000)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(53,000)</u>
Net Change in Fund Balances	5,427	20,447	248,798	26,759	43,523
FUND BALANCES (DEFICIT) -					
Beginning of Year	<u>-</u>	<u>(231,365)</u>	<u>(530,191)</u>	<u>(495,849)</u>	<u>(476,832)</u>
FUND BALANCES (DEFICIT) - END OF YEAR	<u>\$ 5,427</u>	<u>\$ (210,918)</u>	<u>\$ (281,393)</u>	<u>\$ (469,090)</u>	<u>\$ (433,309)</u>

Capital Projects Funds			
Tax Incremental District No. 7	Tax Incremental District No. 8	Equipment Replacement	Total Nonmajor Governmental Funds
\$ 68,947	\$ 14,073	\$ 205,000	\$ 1,382,373
-	-	57,790	367,905
-	-	-	464,076
8,140	-	4,914	48,477
-	-	2,095	99,637
<u>77,087</u>	<u>14,073</u>	<u>269,799</u>	<u>2,362,468</u>
-	-	-	51
-	-	-	2,191
-	-	-	19,911
-	-	-	604,495
-	-	-	744,540
7,303	150	-	186,719
880	-	211,833	221,281
-	-	-	29,005
<u>8,183</u>	<u>150</u>	<u>211,833</u>	<u>1,808,193</u>
<u>68,904</u>	<u>13,923</u>	<u>57,966</u>	<u>554,275</u>
-	-	5,382	5,382
-	-	30,000	412,830
<u>(58,738)</u>	<u>-</u>	<u>-</u>	<u>(494,568)</u>
<u>(58,738)</u>	<u>-</u>	<u>35,382</u>	<u>(76,356)</u>
10,166	13,923	93,348	477,919
<u>(136,509)</u>	<u>(316,676)</u>	<u>208,932</u>	<u>321,696</u>
<u>\$ (126,343)</u>	<u>\$ (302,753)</u>	<u>\$ 302,280</u>	<u>\$ 799,615</u>



AGENDA SUMMARY SHEET

MEETING DATE: 5/12/20

TITLE: 2019 MS4 Annual Report

AGENDA SECTION: CONSIDERATION - ACTION

PRESENTER: Jeff Daane, Director of Public Works

DEPARTMENT GOAL(S) SUPPORTED <i>(if applicable)</i>	FISCAL IMPACT	\$ [Enter]
[EnterGoals]	[EnterFiscalImpactStatement]	

ISSUE SUMMARY:

This is the annual MS4 Stormwater Management Report that is submitted to the DNR per state requirements.

STAFF RECOMMENDATION:

Accept the report as submitted.

ATTACHMENTS:

Due to this being a large document, you may review the entire MS4 Annual Report here:

<https://www.cityofwaupun.org/publicworks/page/2019-ms4-annual-report>

<p>MOTIONS FOR CONSIDERATION:</p>
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<p>Motion to accept the 2019 MS4 Annual Report</p>
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AGENDA SUMMARY SHEET

MEETING DATE: 5/12/20

TITLE: Resignation and Appointment to the Zoning Board of Appeals

AGENDA SECTION: CONSIDERATION-ACTION

PRESENTER: Mayor Julie Nickel

DEPARMTENT GOAL(S) SUPPORTED <i>(if applicable)</i>	FISCAL IMPACT	\$ [Enter]
[EnterGoals]	[EnterFiscalImpactStatement]	

ISSUE SUMMARY:

Due to the resignation of Zoning Board member, Paul Neevel, I am appointing Patricia Beyer to fulfill this vacancy.

STAFF RECCOMENDATION:

Accept the resignation from Paul Neevel and appoint Patricia Beyer.

ATTACHMENTS:

None

RECCOMENDED MOTION:

Motion to accept the resignation of Paul Neevel from the Zoning Board of Appeals and appoint Patricia Beyer to fulfill the vacancy for the remainder of the term.



AGENDA SUMMARY SHEET

MEETING DATE: 5/12/20

TITLE: Board of Public Works Appointments

AGENDA SECTION: CONSIDERATION-ACTION

PRESENTER: Mayor Julie Nickel

DEPARMTENT GOAL(S) SUPPORTED <i>(if applicable)</i>	FISCAL IMPACT	

ISSUE SUMMARY:

At the April 28, 2020 Special Council meeting, the Common Council adopted Ordinance 20-04 to repeal and recreate the Board of Public Works, which becomes in effect 60 days from day of passage and publication unless within this time a referendum petition is filed as provided by section 66.01 of the Wisconsin Statutes, in which event this ordinance shall not take effect until submitted to a referendum and approved by a majority of the voting electors.

This ordinance provides “the Board of Public Works shall consist of three (3) Alderpersons and four (4) additional City residents, all of whom shall be appointed by the Mayor subject to approval by the Common Council”

I have selected the following as the body of the Board:

(3) Alderpersons: Ryan Mielke, Bobbie Vossekul, and Mike Matoushek

(4) additional City residents: Dale Heeringa, Brian Markus, Jessica Mueller, and Gregg Zonnefeld

STAFF RECCOMENDATION:

Accept the Mayoral appointments to the Board of Public Works

ATTACHMENTS:

20-04 Ordinance

RECCOMENDED MOTION:

Motion to approve the Mayoral appointments to the Board of Public Works

ORDINANCE # 20-04

A CHARTER ORDINANCE TO AMEND CHAPTER ONE OF THE MUNICIPAL CODE OF THE CITY OF WAUPUN ENTITLED "GENERAL GOVERNMENT."

THE COMMON COUNCIL OF THE CITY OF WAUPUN ORDAINS:

SECTION 1: Section 1.05 of the Municipal Code of the City of Waupun entitled "Boards and Commissions" is amended to repeal and recreate subsection (4) as follows:

(4) BOARD OF PUBLIC WORKS. The Board of Public Works shall consist of three (3) Alderpersons and four (4) additional City residents, all of whom shall be appointed by the Mayor subject to approval by the Common Council. Alderpersons shall each serve for a term of one (1) year. Resident members shall each serve for a term of three (3) years. The Mayor, Director of Public Works, Recreation Program Director, Public Utilities Manager, Clerk and Police Chief or his or her designee shall also serve as *ex officio*, non-voting members of the Board. The Mayor shall each year designate a voting member of the Board as Chairperson, who shall also serve as Board President. At its organizational meeting each year, the Board shall by resolution appoint a voting member of the Board to serve as Board Clerk for that year.

SECTION 2: Section 1.25 of the Municipal Code of the City of Waupun entitled "Board of Park and Recreation Commissioners" is repealed and recreated to provide as follows:

(1) ADMINISTERED BY BOARD OF PUBLIC WORKS. The Board of Public Works shall exercise all duties, responsibility and authority assigned to the Board of Park and Recreation Commissioners under provisions of the Wisconsin Statutes and the

Waupun Municipal Code.

(2) DUTIES. In administering the affairs of Park and Recreation Commissioners, the Board of Public Works shall have all of the duties, responsibility and authority identified in §27.08(2), Wis. Stats., as well as the following responsibilities and powers:

(a) The Board shall plan for and purchase the necessary materials to maintain a recreational program in the City parks and at such other places as the Board shall determine. The Board shall adopt such rules and regulations for the use of the City parks and for the regulation of the recreational program as it shall deem necessary.

(b) The Board shall supervise the activities of the Park and Recreational Director of the City, and shall report on his or her activities to the Common Council. The Board shall assist the Park and Recreational Director whenever possible.

(c) The Board shall have such additional responsibilities and powers as may, from time to time, be directed by the Common Council.

SECTION 3: Section 1.11 of the Municipal Code of the City of Waupun entitled "PARK AND RECREATIONAL DIRECTOR" is repealed and recreated as follows:

1.11 PARK AND RECREATIONAL DIRECTOR. Under the general direction of the City Administrator, and in cooperation with the Board of Public Works, the Park and Recreational Director shall oversee operations of all municipal park and recreational programs, shall assist the Board of Public Works in all of its duties and responsibilities identified in this Code and under §27.08(2), Wis. Stats., and shall perform such other duties as may be prescribed by the City Administrator.

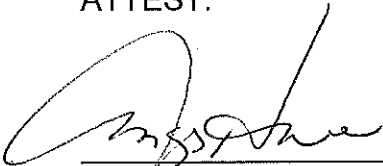
SECTION 4: All ordinances or portions of ordinances in conflict with this charter ordinance are repealed.

SECTION 5: This ordinance shall take effect 60 days after its passage and publication, unless within this time a referendum petition is filed as provided by section 66.01 of the Wisconsin Statutes, in which event this ordinance shall not take effect until submitted to a referendum and approved by a majority of the voting electors.

Enacted this 28th day of April, 2020.


Julie J. Nickel
Mayor

ATTEST:


Angela Hull
City Clerk





AGENDA SUMMARY SHEET

MEETING DATE: May 12, 2020

TITLE: 2020 City of Waupun Farmer's Market

AGENDA SECTION: CONSIDERATION/ACTION

REQUESTOR: Waupun Chamber of Commerce

DEPARMTENT GOAL(S) SUPPORTED <i>(if applicable)</i>	FISCAL IMPACT	

ISSUE SUMMARY:

The Waupun Chamber of Commerce request to hold the Farmers Market in the O'Connor, Wells & Vander Werff, LLC parking lot, located on the corner of East Main Street and South Forest Street on Saturday's from 8:00am to 12:00pm between June 6 and September 26, 2020.

STAFF RECCOMENDATION:

Designate the 2020 Farmer's Market to be held on Saturday's from June 6 to September 26 during the hours of 8:00am to 12:00pm.

ATTACHMENTS:

Request letter from Chamber of Commerce

RECOMMENDED MOTION:

Motion to approve the 2020 Farmers Market, to be located in the parking lot of O'Connor, Wells & Vander Werff, LLC on Saturdays from June 6 to September 26 from 8:00am to 12:00pm.



Waupun Area Chamber of Commerce
201 E. Main St.
Waupun, WI 53963
920.324.3491
info@waupunchamber.com

May 3, 2020

Angie Hull, City Clerk City of Waupun

Dear Angie,

On behalf of the Waupun Area Chamber of Commerce, we are seeking council approval for the 2020 Downtown Farmers Market. Details are outlined below. Please let me know if you require additional information or have any questions.

To comply with local and state regulations during COVID-19, the Waupun Farmers Market will be complying with Wisconsin Department of Health Services rules for Farmers Market.

****Attached are the guidelines. ****

Thank you for your time and consideration,

---Casey Despres, Chamber of Commerce Executive Director / Farmers Market Manager

2020 Downtown Farmers Market Information

Designated area: O'Connor, Wells, & Vander Werff LLC. Parking lot (111 E. Main St.) overflow onto Forest St.

Dates: Saturdays: June 6th – September 26th, 2020

Time: 8am-12pm noon

Set up time: 7am

Fees:

- Vendor, 17 ---week season pass, one stall: \$50
- Vendor, 17 --- week season pass, two stalls: \$85
- Vendor, weekly pass: \$10

Needs from the city (same as 2019):

- Access to City Hal (restrooms & electricity via interior outlet by west building entrance) via key issued to the Farmers Market Manager
- Barricades (four)
- Garbage can (two)
- Picnic table (one)
- Use of – access to – city storage building to house/store: barricades, garbage can, picnic table; as well as Farmers Market yard signs and tent.

Vendor List 2019:

Windy Hill Specialty Farm, LLC (beef); Highline Heritage Hogs (pork); R Sunny Arces LLC (eggs), Casey Despres: honey, syrup, canned goods & produce; Daybreak Gardens; Waunita Schlom: hand---made baby items; Liana Wagner: hand---made soaps & produce; Doris Trattles: hand---made dish cloths; Guth's Candy: coffee & popcorn; Beth Hull: crafts, Critters Inc (produce); Rueben Ruch (Garlic); Ren Floral LLC. (fresh flowers); Samantha Eachus (bakery); Howard & Shar TeBeest (flowers & produce); Lorna Patrouille (crafts); Don Pausma (pumpkins); Deborah Leser (crafts); Saputo Cheese USA - Sarah Post (cheese); Karla Ceman (jams & salsas); Leah Kielmann (crafts); Brenda Rilling (sewing items); Tom Dooley's Orchard - Sue Vande Slunt (bakery); Eric Schaver (asparagus); Engineered Organix LLC (CBD products); The Pickle Lady - Heidi Antoni (pickles), Sully's - Larry & Gail Sullivan (sporting goods & clothing); Jesalyn Casey (cupcakes); Terry Van Buren (woodworking); Kelly Pochant (paintings); Arlene Alecher (produce); Waupun High School Trap Team (Chicken Pot Pies); Waupun Kiwanis (produce – corns & beans).

Wisconsin Department of Health Services Guidelines for Farmers Markets

Source: <https://www.dhs.wisconsin.gov/covid-19/community.htm>

Farmers markets in Wisconsin are considered essential businesses that may remain open because they provide a critical food resource. Markets also provide an essential opportunity for Wisconsin farmers to connect with their communities. The following guidance is intended for farmers markets, vendors, and customers to provide recommendations on how to safely operate and interact.

Minimum Requirements for Operations

Per Emergency Order #28, all farmers markets must take the following actions ([see frequently asked questions](#)):

- Close all seating intended for consuming food.
- Prohibit food samples.
- Self-dispensing unpackaged food areas (including fresh produce) may stay open.
- Areas that require customers to use tongs or scoops are encouraged, but not required, to close; vendors must sanitize the tongs and scoops frequently.
- Follow social distancing requirements between all individuals on the premise to the maximum extent possible.

Additional Best Practices for Operations

The following are best practices intended to minimize the spread of COVID-19 while maintaining an essential food resource for the community. Each market should proactively take action to provide a safe shopping environment, while considering the unique needs of the community. Not all recommendations will be suitable for all markets.

What can the market do?

- Pause or delay opening markets if safety measures cannot be adequately maintained.
- Consider alternative shopping methods, such as:
 - A one-sided drive-through market.
 - Online or phone ordering with market pick up.
 - Appointments for market shopping to minimize crowds.
- Ensure all forms of payment including electronic benefit transfer (EBT) cards, tokens, or checks can continue to be used at the market and for any alternative shopping methods.
- Minimize shopper time at the market.
- Prepared foods must be pre-packaged to consume off-site.
- Don't permit non-food vendors; food plants may be sold (fruits, vegetables, and herbs).

- Don't permit music, tabling, activities, promotions, or pets in order to discourage groups from gathering.
- Provide handwashing stations and/or hand sanitizers for both vendors and customers.
- Post physical distancing messaging and signage.
- Don't permit customer contact with product; only allow vendors to touch product before sale.
- Increase the spacing between vendors to allow customers and vendors to maintain safe distance; spacing of no less than 6 feet is recommended.
- Change market layout to minimize crowding and provide a safe distance; consider placing vendors on one side or having vendors face outward.
- Suspend fines for no-show vendors to help prevent sick vendors from coming to the market out of obligation.
- Communicate with customers and vendors:
 - Let customers know if your market is open, the start date is delayed, or if the market is closed.
 - If your market will remain open, be certain both customers and vendors know what you are doing to protect their safety and what they can do to protect themselves and others while at the market.
 - If your markets will be closed, connect your customers with vendors; customers may be able to pick up products on farm or arrange a local drop-off site for pre-packaged orders.
- Continue to visit the DHS and CDC websites for updated information on COVID-19.

What can vendors do?

- Don't come to market while sick or allow sick employees at the market.
- Avoid touching your face.
- Wear a cloth face covering.
- Have only one staff person handling payments; although there is little evidence that money, tokens, or credit cards can transmit COVID-19, having one person take money and talk with customers helps limit the contact of the farm staff to possible transmission.
- Provide single-use bags to customers.
- Sell pre-weighed packaged items to limit food handling and keep customers moving.
- Clean and disinfect all surfaces, including tables and tablecloths, before the market.
- Clean and disinfect high-touch surfaces regularly.
- Use barrier tables (an extra 3-foot-wide table between the customer and the product) or put a check out table in front of the product; if customers can't see what is being sold use a chalk or dry erase board to list products.
- Only allow staff at the booth to handle products.

- Wash hands regularly with soap and water.
- Use hand sanitizer only on visibly clean hands; hand sanitizer is not effective when hands are visibly dirty.
- Use single-use gloves where needed; if clean, gloves may be worn up to four hours.
- Maintain at least 6 feet of physical distance from customers and other vendors whenever possible.
- Remind customers to maintain at least 6 feet of physical distance between each other while waiting their turn and moving about the market.

What can customers do?

- Use alternative shopping methods if available, such as a drive-through market, online ordering with market pick up, or direct sales from the farm.
- Stay home if you are sick.
- Cover any coughs and sneezes with your elbow.
- Wear a cloth face covering.
- Do not bring children with you to the market if you have child care available.
- Minimize the number of people coming with you to the market; this helps keep crowds smaller.
- Use hand sanitizer or hand-washing stations frequently, if available.
- Maintain at least 6 feet of physical distance from other customers and vendors whenever possible.
- Come to the market at off-peak hours.



AGENDA SUMMARY SHEET

MEETING DATE: 5/12/20

TITLE: City of Waupun Conflict of Interest Policy

AGENDA SECTION: CONSIDERATION-ACTION

PRESENTER: Kathy Schlieve,
Administrator

DEPARMTENT GOAL(S) SUPPORTED <i>(if applicable)</i>	FISCAL IMPACT	
High Performance Government	N/A	

SUMMARY ISSUE

Due to USDA financing for the Waupun Utilities wastewater treatment plant, we are subject to federal rules that require we establish a Conflict of Interest Policy as it relates to entities receiving federal funds for projects. A draft Conflict of Interest Policy is included with this report for your consideration and adoption. The policy as presented complies with federal recommendations as provided by the USDA. As part of this policy and prior to closing the USDA loan on the Utilities project, we will be completing a conflict of interest disclosure statement in accordance with this policy and USDA guidelines.

STAFF RECOMMENDATION:

Adopt the policy as presented

ATTACHMENTS:

Conflict of Interest Policy

RECOMMENDED MOTION:

Approve the Conflict of Interest Policy as presented.

The City of Waupun Conflict of Interest Policy

With respect to any project funds received from the Federal government, no employee, appointed officer, agent or elected official of the City of Waupun shall participate in the selection, award, or administration of such contract if a conflict of interest, real or apparent, would be involved. Examples of such conflicts would arise when (a) the employee, officer or agent, (b) any member of their immediate family, (c) their partner, or (d) an organization which employs, or is about to employ, any of the above, has a financial or other interest in the firm selected for the award.

Each employee, officer, and agent of the City of Waupun shall disclose in writing any conflict of interest and the nature and extent of such interest to the applicant's governing board.

If a conflict or potential conflict of interest is brought to the attention of the applicant's governing board, then with respect to the matter creating such conflict or potential conflict of interest, the following procedures apply:

1. Any interested member of the applicant's governing board will be counted in determining whether a quorum is present.
2. An interested member of the applicant's governing board may make a presentation at the governing board, but after the presentation, he / she shall leave the meeting during the discussion of, and the vote on, the transaction or arrangement involving the possible conflict of interest.
3. The chairperson of the governing board shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.
4. After exercising due diligence, the governing board shall determine whether the applicant can obtain with reasonable efforts a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest.
5. If a more advantageous transaction or arrangement is not reasonably possible under circumstances not producing a conflict of interest, the governing board shall determine by a majority vote of the disinterested members, whether the transaction or arrangement is in the applicant's best interest, for its own benefit, and whether it is fair and reasonable. If it is determined that the transaction or arrangement is in the applicant's best interest, for its own benefit, and fair and reasonable, then the applicant may enter into the transaction or arrangement.

If it is determined that an employee's, appointed officer's, agent's or elected official's actions constitute improper conduct under the provisions of this policy it may constitute a cause for suspension, removal from office or employment, or other disciplinary actions.



AGENDA SUMMARY SHEET

MEETING DATE: 5/12/20

TITLE: City of Waupun Language Access Plan

AGENDA SECTION: CONSIDERATION-ACTION

PRESENTER: Kathy Schlieve,
Administrator

DEPARMTENT GOAL(S) SUPPORTED <i>(if applicable)</i>	FISCAL IMPACT	
High Performance Government	N/A	

SUMMARY ISSUE

Due to USDA financing for the Waupun Utilities wastewater treatment plant, we are subject to federal rules that require we establish a Language Access Plan. Recipients of federal funding must take “reasonable steps” to ensure that Limited-English Proficient (LEP) individuals have “meaningful access” to activities and programs. An agency provides meaningful access to its programs when the language assistance provided is accurate, timely and effective and is at no cost to the LEP individual. Each agency’s approach to overcoming language barriers will differ based on the population they serve, the type of service they provide and the resources they have access to. A draft Language Access Plan is included with this report for consideration and adoption and complies with federal recommendations as provided by the USDA.

STAFF RECOMMENDATION:

Adopt the policy as presented

ATTACHMENTS:

City of Waupun Access Plan

RECOMMENDED MOTION:

Approve the Language Access Plan as presented.

The City of Waupun Limited English Proficiency Language Access Plan

This Language Access Plan (LAP) is designed to assist staff of the City of Waupun to identify and better assist individuals with Limited English Proficiency (LEP). Title VI of the Civil Rights Act of 1964 prohibits discrimination based on national origin. Services include providing written translation and oral interpretation, free of cost, to LEP residents to ensure meaningful, accurate, and equal access to programs, benefits and activities.

1.0 Identifying Individuals Who Need Assistance

City of Waupun residents whose native language is not English and who may be limited in their ability to speak, read, write or understand English at a level that permits the residents to effectively interact with Village officials are referred to as Limited English Proficient (LEP) individuals.

The first step is to identify residents with LEP who may need assistance. The City of Waupun used the American Community Survey (ACS) five-year data sets in compiling information about its residents. The ACS is a nationwide, continuous survey designed to provide communities with reliable and timely demographic, housing, social and economic data.

According to the 2013-2017 American Community Survey (ACS) five-year estimates, the City of Waupun has a population of 11,557 people; 9,609 identify as white, 217 identify as Hispanic, and 1,948 identify as some other race. The majority of the City of Waupun's population speaks fluent English.

To date, City of Waupun staff have not encountered any challenges communicating with individuals with LEP. However, the City recognizes this may not always be the case. It is the City of Waupun's policy to ensure that no person is subject to prohibited discrimination based on national origin in any program receiving Federal and/or State financial funding assistance.

2.0 Language Assistance Measures

It is the City of Waupun's policy to discourage the use of family members or friends (adult and/or minor children) as interpreters because this may violate the LEP individual's privacy and disclose confidential information. It is the City's policy to inform all LEP residents of the right to free language assistance/interpreter services at no cost to the LEP resident.

If any staff members find themselves in a situation where they need to utilize an interpreter to communicate (exp., Spanish, Portuguese, German) in written format, verbal, or in person, the staff members should use the Google Language program on a computer or cellular telephone. Online Translation – options for Smart Phone/Desktop Services include:

- Google Translate
- Siri Translate

A Notice of Interpreter Poster will also be displayed at City Hall along with ISpeak cards.

3.0 Staff Training

City of Waupun staff members responsible for contact with the general public are required to be knowledgeable about the LAP and how to provide services to residents that are LEP. Staff will be trained to use these online services properly, should there be a need in the future. The City Clerk shall notify City staff when updates are made to the LAP.

4.0 Vital Document Translation

Less than 1% of the City of Waupun total population is defined as LEP. Therefore, the City is not required to provide translation services for vital records. However, an interpreter may be utilized to translate and provide free oral interpretation, if needed, for vital records.

5.0 Providing Notice to Limited English Proficiency (LEP) Persons

The City will provide notice to the public that language services are available and free of charge. A Notice of Interpreter Poster will be displayed at City Hall along with ISpeak Cards.

6.0 Monitoring and Updating the Language Access Plan (LAP)

Before training City staff annually, the City Administrator shall update the LAP as needed. He/She will review the ACS data annually to ensure that the population information is accurate as listed within the LAP.



AGENDA SUMMARY SHEET

MEETING DATE: 5-12-20

TITLE: Resolution Temporarily Reducing or Waiving
Certain Licensing Fees Imposed by the City of
Waupun

AGENDA SECTION: RESOLUTIONS-ORDINANCES

PRESENTER: Angela Hull, Clerk

ISSUE SUMMARY:

At the April 28, 2020 Special Council meeting, the Common Council made motion to approve the State minimum fee for Class B Liquor and Beer Licenses; waive license fees for Soda, Dairy, and amusement; and provide a \$10 fee for Operator Licenses for the 2020-2021 licensing period, due to COVID-19.

As these fees are provided in Ordinance, a resolution must be approved for these temporary fees.

STAFF RECCOMENDATION:

Approve the resolution provided

ATTACHMENTS:

Resolution

RECCOMENDED MOTION:

Motion to Approve Resolution #_____ Temporarily Reducing or Waiving Certain Licensing Fees Imposed by the City of Waupun.

RESOLUTION # _____

A RESOLUTION TEMPORARILY REDUCING OR WAIVING CERTAIN LICENSING FEES IMPOSED BY THE CITY OF WAUPUN

THIS RESOLUTION is made by the Common Council of the City of Waupun;

FINDINGS AND DETERMINATIONS:

The World Health Organization has designated the 2019 novel Coronavirus outbreak as a public health emergency of international concern. Also, the United States Health and Human Services Secretary has declared a public health emergency for the entire United States to aid the nation's healthcare community in responding to the 2019 novel Coronavirus ("COVID-19"). COVID-19 is a contagious, and at times fatal, respiratory disease.

The worldwide outbreak of COVID-19 and the effects of its extreme risk of person-to-person transmission throughout the United States, significantly affect the lives and health of our people, as well as the economy, and is a disaster that presents a serious risk to the health, security and safety of the public.

On March 12, 2020, Governor Tony Evers, on behalf of the State of Wisconsin, declared a State of Emergency under the provisions of Section 323.02(16) of the Wisconsin Statutes, on the basis of a public health emergency arising from the COVID-19 pandemic.

On March 13, 2020, President Donald J. Trump, on behalf of the federal government, also declared a State of Emergency due to the COVID-19 pandemic.

On March 24, 2020, the State of Wisconsin Department of Health Services issued Emergency Order #12 ("Safer at Home Order") in response to the COVID-19 pandemic.

While the provisions of the Safer at Home Order are considered essential to reduce

further spread of the COVID-19 virus and save lives, the effect of the Safer at Home Order in restricting travel, business and social interactions has resulted in severe financial hardship to many businesses within the City of Waupun, making it difficult to pay the full amount of certain licensing fees imposed by the City.

THEREFORE, in consideration of the above findings and determinations of the Waupun Common Council,

IT IS RESOLVED that Sections 110.03(5)(c), 11.01(3) and 11.04(5) of the Waupun Municipal Code are temporarily suspended as to the amount of licensing fees imposed, and the following reduced fees are temporarily adopted, for the time period commencing July 1, 2020 and ending June 30, 2021:

1. Class B Fermented Malt Beverage Retailer's license fees under Code Section 11.01(3)(b) shall be waived during the term of this resolution.
2. Beverage Operator's license fees under Code Section 11.01(3)(e) shall be reduced to \$10.00 per year, or any fractional part thereof.
3. Class B Liquor license fees under Code Section 11.01(3)(g) shall be reduced to \$50.00 per year, or any fractional part thereof.
4. Soda license fees under Code Section 11.01(3)(j), Dairy license fees under Code Section 10.03(5)(c) and Amusement license fees under Code Section 11.04(5) shall all be waived during the term of this resolution.

This resolution shall automatically expire on June 30, 2021, at which time the provisions of Section 11.01(3) of the Waupun Municipal Code as to license fees shall be reinstated in their entirety, unless within this time the Waupun Common Council permanently adopts these provisions by ordinance, or otherwise alters or revokes this resolution in whole or in part by adoption of a similar written resolution.

FURTHER RESOLVED, that this resolution shall be in effect on its adoption by the
Waupun Common Council.

Dated this _____ day of May, 2020.

Julie J. Nickel
Mayor

ATTEST:

Angela Hull
City Clerk

RESOLUTION - USE OF STREETS AND ALLEYS

A Resolution providing for the use of streets and alleys by the the City of Waupun
(Village, City, or Sewerage District)

_____ Water and/or Sewerage Utility for the purpose of construction,
operation and maintenance of the proposed utility system(s).

WHEREAS, the above stated utility intends to construct, operate, and maintain water and/or sewerage system(s) and,

WHEREAS, the lines and appurtenances for the above system(s) will be upon the property and under the streets and alleys owned by the

The City of Waupun
(Village, City, or Township)

NOW, THEREFORE, BE IT RESOLVED, that the City of Waupun
(Village, City or Township)

DOES HEREBY grant a perpetual easement to the Waupun Utilities
Water and/or Sewerage Utility for the use of streets and alleys for purposes of construction, operating
and maintenance of the lines and appurtenances of the Water and/or Sewerage system(s). The following
described real estate shall be used for Wastewater Treatment Plant. (PW-172)
(Lagoon, Well Site, Treatment Plant, etc.)

Moved by _____

Seconded by _____, that the foregoing resolution be adopted. Motion carried.

Dated this _____ day of _____, 2020.

(President)

ATTEST:

(Clerk or Secretary)



AGENDA SUMMARY SHEET

MEETING DATE: 5/12/20

TITLE: Ordinance to amend Ch.6.05(3) (c) entitled
Traffic Code-Handicapped Parking Stalls

AGENDA SECTION: RESOLUTIONS AND ORDINANCES

PRESENTER: Jeff Daane, Director of Public
Works

DEPARTMENT GOAL(S) SUPPORTED <i>(if applicable)</i>	FISCAL IMPACT	\$ [Enter]
[EnterGoals]	[EnterFiscalImpactStatement]	

ISSUE SUMMARY:

The Waupun Post Office has requested a Handicapped parking stall be placed in front of their building on E. Franklin St. There was not a Board of Public Works meeting prior to the Council meeting to discuss this ordinance change.

STAFF RECOMMENDATION:

Approve the ordinance.

ATTACHMENTS:

Handicapped Parking Ordinance – Post Office – E. Franklin St (document)

Handicapped Parking Ordinance – Post Office - photo

MOTIONS FOR CONSIDERATION:

Approve Ordinance # _____ to amend Ch.6.05(3) (c) entitled Traffic Code-Handicapped Parking Stalls to install a handicapped parking stall on E. Franklin St.



ORDINANCE NUMBER 20-_____

AN ORDINANCE TO AMEND CHAPTER SIX OF THE MUNICIPAL CODE OF THE
CITY OF WAUPUN ENTITLED "TRAFFIC CODE."

THE COMMON COUNCIL OF THE CITY OF WAUPUN, DO ORDAIN:

SECTION 1: Section 6.05 (3) (c) of the Waupun Municipal Code entitled
"Handicapped Parking Stalls" is amended to add the following subsection:

7. On the north side of E. Franklin St. commencing 47 feet east of the east
curbline of N. Madison St. going east for 20 feet.

SECTION 2: This Ordinance shall be in full force and effect upon its passage
and publication as provided by law.

Enacted this _____ day of _____, 2020

Julie Nickel
Mayor

ATTEST:

Angela Hull
City Clerk



AGENDA SUMMARY SHEET

MEETING DATE: 5/12/20

TITLE: City of Waupun COVID-19 Update

AGENDA SECTION: COVID-19 UPDATES

PRESENTER: Kathy Schlieve,
Administrator

DEPARMTENT GOAL(S) SUPPORTED <i>(if applicable)</i>	FISCAL IMPACT	
High Performance Government	Informational	

SUMMARY ISSUE

Staff will provide an update on the current COVID-19 response.

STAFF RECOMMENDATION:

Informational

ATTACHMENTS:

None

RECOMMENDED MOTION:

N/A

5.12.2020

City of Waupun

2020 Projected Financial Impact of COVID-19

General Fund, Capital Improvement Fund, Equipment Replacement Fund

Revenue Loss Projections

2020 Budgeted Revenues \$ 6,690,071

Revenue Loss Scenarios	Projected Revenue Loss	% of Budget
Scenario 1 - no reduction in state aids	\$ 131,170	2%
Scenario 2 - 3% reduction in state aids	\$ 227,968	3%
Scenario 3 - 5% reduction in state aids	\$ 292,501	4%

Revenues that have the most impact on the projected loss for Scenario 1 include: Room Tax, Licenses, Tickets and Court Fees, Police Liaison Fees, and Interest Income
Revenue Scenarios 2-4 factor in reductions in state aids: Shared Revenues and Transportation Aids

Aquatic Facility

Aquatic Facility Scenarios	Projected Deficit	Budgeted Deficit	Difference
Scenario 1 - 25% reduction in revenue	\$ 139,275	\$ 111,611	● \$ 27,664
Scenario 2 - 50% reduction in revenue	\$ 158,650	\$ 111,611	● \$ 47,039
Scenario 3 - 75% reduction in revenue	\$ 178,025	\$ 111,611	● \$ 66,414
Scenario 4 - 2020 closure	\$ 40,068	\$ 111,611	● \$ (71,543)

Unbudgeted COVID Expenditures

Unbudgeted Expenditures To Date \$ 8,074
Projected 2020 Unbudgeted Expenditures: \$ 40,000

Includes legal fees, cleaning supplies, elections supplies and postage, overtime pay

Notes:

Above projections pertain to the General Fund, Capital Improvement Fund, and Equipment Replacement Fund; the majority of city services are accounted for in these funds
Projections are for 2020, based on what we know now and what we anticipate; revisions will be made as the COVID situation evolves

Spending Holds

Spending Hold Scenarios	Total Spending Holds
Scenario 1	\$ 148,650
Scenario 2	\$ 243,650

Spending holds were identified by Department Managers and include delaying purchases or projects until later this year or possibly deferring to 2021 or beyond, where feasible

Federal Funding

FEMA Amount TBD

Contingency Funds

2020 Contingency Budget \$ 40,000

Overview of Business Outreach Efforts:

During the month of April, we continued extensive business outreach efforts across the community along with deployment of the action plan presented in April.

Dashboard:

CATEGORY	COUNT
Businesses Reached: (as of 5/12/19)	178
Permanent Closures Identified:	1
Business with impacted revenue	178
Webinars Conducted*	2
Education Programming (Being Developed)	1

**Webinars include COVID-19 Business Resources and Business Roundtable on Reopening*

SBA Funding Sources Secured:

- Economic Injury Disaster Loan/Grant with up to \$10,000 forgivable advance
- Payroll Protection Program (PPP)

Fond du Lac County Microloan:

CATEGORY	COUNT
Businesses Served:	15
Dollars Awarded	\$69,000

Downtown Business Relief Program:

CATEGORY	COUNT
Businesses Served:	25
Dollar Awarded	\$54,734

Ongoing Themes:

1. Concern for future operation due to loss of revenue with no/limited means to cover ongoing expenses
2. Alternative delivery/revenue stream opportunities
3. Impact of Family First legislation
4. Business continuity plans / policies
5. Discussion about the future and what recovery will look like
6. Challenges with the supply chain that may negatively impact the business

Action Plan:

COVID-19 BRE Analysis

As of 5/12/2020

Strategically, we are working on a multi-pronged approach that includes the following (note that actions underneath are updated to reflect current scope of work):

1. Ongoing BRE activity to continually evaluate, connect business owners to ever-changing resources, and to inform resource deployment.
 - a. Continually assess current state of business.
 - b. Work with state and regional resources to clarify reopening guidelines.
 - c. Continue to assess and promote funding solutions that provide needed working capital to support business retention.
2. Help businesses access relief programs that provide relief for working capital, payroll protection and understanding of regulatory compliance.
 - a. Identify alternative funding sources to establish a local RLF fund to support relief needs.
 - b. Evaluate and recommend new grant/loan programs that are being made available.
3. Deploy a back-to-business support network to aid business owners through this challenging time.
 - a. Align and help businesses access resources (Small Business Development Center (SBDC), SCORE, Technical Colleges, etc.) to support business needs.
 - b. Deliver educational programming through resource partners to the business community that help them move toward recovery and return to business (i.e., adapt business models, develop online presence sales solutions, develop/strengthen alternative revenue streams, etc.)
 - c. Collaborate with local groups (i.e., Chamber, Downtown Promotions, etc.) to plan reopening strategies to aid the business community.
 - d. Support business reopening plans through introduction of a smart start toolkit and other resources.
4. Engage with regional partners on a countywide reopening plan.
 - a. Envision Greater Fond du Lac taskforce (committees on Workforce reentry, Business restart guidelines)
 - b. Jefferson / Dodge County – Thrive ED
 - c. NEW North

WPRA (Wisconsin Park and Recreation Association) Prepared by League of WI Municipalities as of May 12, 2020

ORGANIZATION NAME	OFFICIALLY CLOSED FOR 2020	CLOSED IN JUNE (Will re- evaluate in July)	CLOSED (Until we reach Phase 3)	CLOSED (Until we reach Phase 2)	WILL OPEN NO MATTER WHAT	DECISION PENDING	NOTES
Menomonee Falls CE & Rec		1					School District - Indoor Pool
Eau Claire Parks, Rec			1				Fairfax Outdoor Aquatic Center
Baraboo Park & Rec	1						84-year old pool with social distancing issues that we are unable to satisfy
City of Ashland		1			1		that will open in June, diving board will be installed and opened in July.
Brodhead Park & Rec						1	Decision still pending
Madison School & Community Recreation (MSCR)						1	No official closure date has been set. Waiting to hear final word from MMSD.
Oregon Pool		1					Decision still pending
Sun Prairie PRF		1					Decision still pending
City of Middleton						1	Decision still pending
Waterford Rec Dept		1					School District, decision pending on the phases
Wauwatosa School District Recreation Department						1	No official decision. We are a school district and are waiting to hear final word.
Wisconsin Rapids Parks & Rec						1	Decision pending, meeting on Monday.
Neenah Parks & Rec.						1	Decision pending
City of Edgerton						1	Decision pending
City of Kaukauna						1	Outdoor Pool; Decision Pending
Onalaska						1	Decision still pending
City of Menasha						1	Decision pending
Whitefish Bay			1				
City of Jefferson						1	
McFarland Pool/Rec		1					
Holmen Park & Rec						1	Decision pending - May 14th
Portage Park & Rec		1					School district pool
Janesville Parks & Rec						1	Decision Pending
Middleton Cross Plains Area Indoor Pool		1					Decision Pending on district
Village of Kohler						1	Decision Pending on district
Marshfield Parks & Rec						1	Decision pending
Black River Falls						1	Decision pending
Richland Center						1	Decision pending
City of Monona		1					Decision pending
Marinette Recreation						1	Decision pending - supposed to open June 11
Village of Cassville						1	Decision pending
Village of Muscoda						1	Decision pending
City of Green Bay						1	Decision pending
City of Chippewa Falls						1	Decision pending
City of Stevens Point			1				Won't open later than July 1st regardless of phase
Burlington Community Aquatic Center						1	Decision Pending
Arcadia	1						Council Decision
City of Oshkosh	1						
La Crosse	1						
Kenosha	1						
Mazomanie						1	Decision still pending
Appleton						1	Decision still pending
Port Washington						1	Decision still pending
Cambridge Area Community Pool (School District Facility)		1					Decision still pending
Greenfield - City of						1	Decision still pending - use High School Pools between 2 Districts, will the buildings even be open for public use?
Brookfield - City			1				
Middleton PLRF - outdoor pool						1	Decision still pending - plan to open June 6
Shorewood Recreation & Community Services Department		1					School District - Indoor Pool

Shawano Park and Rec						1	
Wis Dells Park and Rec		1					Decision still pending
City of Waukesha		1					Decision still pending
Village of Montfort	1						
Outagamie County						1	Decision Pending
Sauk Prairie						1	Decision still pending
Village of Mount Horeb						1	Decision still pending - supposed to open June 11th.
Menomonie Field House (School District Facility)		1					Indoor Pool
West Bend						1	Decision still pending
Village of Elm Grove						1	Decision pending- open date June 6th
Cudahy Community Ed and Recreation						1	Waiting on direction from state response to WPRA letter
City of Columbus		1					Decision pending on exact open date
City of Mayville - TAG Center				1			Prepared to open but awaiting State Recommendations
Watertown						1	Officially "Decision still pending"
City of Monona						1	Officially "Decision still pending" - meeting 5/12
City of Merrill						1	Decision Pending - May 13th Meeting
City of Monroe						1	Decision Still Pending
City of River Falls		1					Decision pending
City of Manitowoc						1	Decision Pending
City of Cedarburg						1	Decision Still Pending
City of Whitewater Indoor Aquatic Center						1	Decision Still Pending
Fort Atkinson Aquatic Center		1					Decision Still Pending
Waupun Family Aquatic Center						1	Decision Still Pending
Horicon Aquatic Center						1	Decision Still Pending
Fox Lake Aquatic Center		1					Decision Still Pending
Lomira Pool						1	Decision Still Pending
City of Beaver Dam						1	Decision Still Pending
City of Madison - Goodman Pool/Beaches						1	Decision still pending
City of Reedsburg Pool		1					Decision Still pending
City of Madison - Goodman Pool/Beaches						1	Decision Still pending
City of Reedsburg Pool		1					Decision Still pending
Milwaukee Recreation		1					Proposal to Superintendent to Open July 6
TOTAL	6	21	4	1	1	48	
	7%	26%	5%	1%	1%	59%	