



A G E N D A
CITY OF WAUPUN COMMON COUNCIL
Waupun City Hall – 201 E. Main Street, Waupun WI
Tuesday, April 13, 2021 at 6:00 PM

VIDEO CONFERENCE AND TELECONFERENCE

The Waupun Common Council will meet virtually at **6:00pm on Tuesday, April 13, 2021**, 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/86943082580?pwd=NEExPTZBjY2FScUxGbFBpbkVMcHN0dz09>

Meeting ID: 869 4308 2580

Passcode: 416199

2. By Phone : 1 312 626 6799

CALL TO ORDER

PLEDGE OF ALLEGIANCE FOLLOWED BY A MOMENT OF SILENT MEDITATION

ROLL CALL--Mayor to excuse any absent members

PUBLIC HEARING

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

FUTURE MEETINGS AND GATHERINGS, LICENSE AND PERMIT APPLICATIONS, EXPENSES

BOARDS, COMMITTEE AND COMMISSION MEETING MINUTES

- 2.** Zoning Board of Appeals 1-4-21
- 3.** Community Development Authority 1-19-21
- 4.** Board of Public Works - 2-9-21
- 5.** Business Improvement District 2-10-21
- 6.** Plan Commission 2-17-21
- 7.** Economic Development Committee 2-23-21
- 8.** Utility Commission 3-8-21
- 9.** Common Council 3-9-21
- 10.** Police and Fire Commission 3-16-21
- 11.** Library Board 3-17-21
- 12.** Common Council 3-23-21

DEPARTMENT REPORTS

- 13.** Library
- 14.** Fire Department
- 15.** Building Inspector

- [16.](#) Public Works
- [17.](#) Police Department
- [18.](#) Utilities
- [19.](#) Recreation
- 20. Administrator/Economic Development

CONSIDERATION - ACTION

- [21.](#) 2020 City of Waupun Audit Report
- [22.](#) Accept Fire and Police Commission Board Member Resignation - Cronin
- [23.](#) Donald Pausma vs the City of Waupun Claim
- [24.](#) Update COVID-19 Employment Policies
- [25.](#) Emergency Medical Responder Operations Budget

RESOLUTIONS AND ORDINANCES:

- [26.](#) Resolution Designating Official Authorized to Declare Official Intent Under Reimbursement Bond Regulations
- [27.](#) Resolution Suspending Waupun Common Council Standing Committee Rules Through April 15, 2022
- [28.](#) Resolution to Support Shared Revenue Aid to Local Municipalities

DISCUSSION/REVIEW

- [29.](#) Utility Waste Water Treatment Plant Upgrade & Advanced Biological Nutrient Recovery System

ADJOURN TO CLOSED SESSION

The Waupun Common Council will adjourn in closed session under Section 19.85 (1) (e) (g) 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.

(g) Conferring with legal counsel for the governmental body who is rendering oral or written advice concerning strategy to be adopted by the body with respect to litigation in which it is or is likely to become involved.

- 30. Negotiations Marshview Hospitality Developer's Agreement TID 5
- 31. Heritage Ridge Option in TID 7

RECONVENE TO 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: 04/13/21

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

AGENDA SECTION: CONSENT AGENDA

PRESENTER: Angela Hull, Clerk

ISSUE SUMMARY:

Future meetings/gatherings of the Common Council, consideration of licenses/permits, payment of expenses.

Future Meetings/Gatherings

Tuesday, April 20, 2021	Special Common Council	5:30pm
Tuesday, April 27, 2021	Committee of the Whole	5:30pm
Tuesday, May 11, 2021	Common Council	6:00pm
Tuesday, May 25, 2021	Committee of the Whole	5:30pm
Tuesday, June 8, 2021	Common Council	6:00pm
Tuesday, June 29, 2021	Committee of the Whole	5:30pm
Tuesday, July 13, 2021	Common Council	6:00pm
Tuesday, July 27, 2021	Committee of the Whole	5:30pm
Tuesday, August 10, 2021	Common Council	6:00pm
Tuesday, August 31, 2021	Committee of the Whole	5:30pm
Tuesday, September 14, 2021	Common Council	6:00pm
Tuesday, September 28, 2021	Committee of the Whole	5:30pm
Tuesday, October 12, 2021	Common Council	6:00pm
Tuesday, October 26, 2021	Committee of the Whole	5:30pm
Tuesday, November 9, 2021	Common Council	6:00pm
Tuesday, November 30, 2021	Committee of the Whole	5:30pm
Tuesday, December 14, 2021	Common Council	6:00pm
Tuesday, December 28, 2021	Committee of the Whole	5:30pm

License and Permit Applications

OPERATOR LICENSE:

Katie Beekman, Teresa DeVries

TEMPORARY CLASS B Fermented Malt Beverage / Wine

Waupun Fine Arts – Concerts in the Park (West End Park 200 Beaver Dam St.) July 1, 8, 15, 22, 29

Waupun Hockey Assoc- Farm Toy Sale/Tractor Show (Community Center 510 E Spring St) April 24-25, 2021

Rotary Club of Waupun – Waup Night Out: Team Trivia (Werner Harmsen Event Center 201 E Jefferson) April 17, 2021

AMUSEMENT LICENSE

Andrew Soodsma, The Goose Shot of Waupun

CHICKEN PERMIT

William Wendlandt 927 Newton Ave, Waupun

ATTACHMENTS:

Expense Report(s)

RECOMENDED MOTION: Motion to approve the Consent Agenda. <i>(Roll Call)</i>
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Report Criteria:

Report type: Summary

Check.Type = "Calculated","Manual"

Check Issue Date	Check Number	Payee	Amount
03/30/2021	22	BAKER TILLY US, LLP	26,015.00
03/30/2021	23	CREXENDO	495.22
03/30/2021	24	FAITH TECH, INC.	1,760.17
03/30/2021	25	WELLS FARGO PAYMENT REMITT.	3,716.20
03/31/2021	101708	KWIK TRIP STORES	8,635.14
04/08/2021	101859	ADVANTAGE POLICE SUPPLY INC	160.94
04/08/2021	101860	AGNESIAN WORK & WELLNESS-	441.00
04/08/2021	101861	ALLIANT ENERGY/WP&L	3,503.68
04/08/2021	101862	AQUATIC BIOLOGISTS, INC.	290.00
04/08/2021	101863	ARMGA, BARB	261.87
04/08/2021	101864	ASSOCIATED APPRAISAL CONSULTA	2,467.66
04/08/2021	101865	ATLAS COMMUNICATIONS SERVICE	513.50
04/08/2021	101866	BAYCOM	130.00
04/08/2021	101867	BEACON ATHLETICS	238.00
04/08/2021	101868	BOERSON, ANN C.	130.28
04/08/2021	101869	BOUWKAMP, DARLENE	204.02
04/08/2021	101870	BROWN CAB SERVICE INC	8,914.05
04/08/2021	101871	CAPITAL NEWSPAPERS	328.52
04/08/2021	101872	CAREW CONCRETE & SUPPLY INC	341.76
04/08/2021	101873	CARTRIDGE WORLD	109.00
04/08/2021	101874	CHARTER COMMUNICATIONS	124.98
04/08/2021	101875	CITY OF BEAVER DAM	860.00
04/08/2021	101876	CODA, DEB	142.34
04/08/2021	101877	DAANE, BETTY G	144.75
04/08/2021	101878	DESTINATION LAKE WINNEBAGO RE	2,660.48
04/08/2021	101879	DEVRIES WELDING LLC	45.00
04/08/2021	101880	DILLE, KAROL	69.96
04/08/2021	101881	FASTENAL CO.	214.10
04/08/2021	101882	FIX, WAYNE	139.93
04/08/2021	101883	FOND DU LAC COUNTY	15,886.59
04/08/2021	101884	FOX VALLEY TECHNICAL COLLEGE	195.00
04/08/2021	101885	GALLS, LLC	292.95
04/08/2021	101886	GAPPA SECURITY SOLUTIONS LLC	73.00
04/08/2021	101887	GRAY'S	4,371.36
04/08/2021	101888	GUNDERSON, INC.	292.79
04/08/2021	101889	H & R SAFETY SOLUTIONS LLC	201.25
04/08/2021	101890	HANDSHY, ARLENE	142.34
04/08/2021	101891	HULL'S 151 IMPLEMENT, INC.	630.00
04/08/2021	101892	HULL, ANGELA J	41.44
04/08/2021	101893	JOHN FABICK TRACTOR CO	1,325.00
04/08/2021	101894	KEARNS, NICK	95.02
04/08/2021	101895	KENNEDY, GARY	300.00
04/08/2021	101896	KWIK TRIP STORES	3,870.41
04/08/2021	101897	MSA PROFESSIONAL SERVICES INC.	2,938.81
04/08/2021	101898	MADISON TRUCK EQUIPMENT	30.46
04/08/2021	101899	MARCO TECHNOLOGIES LLC	2,190.30
04/08/2021	101900	MENARDS - BEAVER DAM	275.85
04/08/2021	101901	MESA, FRANK	144.75
04/08/2021	101902	MILTON PROPANE INC	152.03

Check Issue Date	Check Number	Payee	Amount
04/08/2021	101903	MORAINÉ PARK TECHNICAL COLLEGE	717.00
04/08/2021	101904	MULDER, GEORGENE	135.10
04/08/2021	101905	NAPA AUTO PARTS-WAUPUN	2,245.28
04/08/2021	101906	NEUMAN POOLS INC	325.00
04/08/2021	101907	NEVCO, INC	517.92
04/08/2021	101908	NICKEL, JULIE	59.04
04/08/2021	101909	ONTECH SYSTEMS INC	2,925.00
04/08/2021	101910	OPEN TEXT INC	101.47
04/08/2021	101911	OSHKOSH OFFICE SYSTEMS	250.11
04/08/2021	101912	PT TIRE & SERVICE CORP	225.00
04/08/2021	101913	PATROUILLE, LORNA MAE	142.34
04/08/2021	101914	PAUSMA, LOIS	130.28
04/08/2021	101915	PERKINS OIL	1,711.23
04/08/2021	101916	PETERSEN, JENNIFER	101.92
04/08/2021	101917	PETTY CASH-POLICE DEPT.	4.80
04/08/2021	101918	PIGGLY WIGGLY DISCOUNT FOODS	76.88
04/08/2021	101919	PLUIM, JOAN	139.93
04/08/2021	101920	PURCHASE POWER	500.00
04/08/2021	101921	REINDERS INC.	226.87
04/08/2021	101922	RUSCH, NICK	13.02
04/08/2021	101923	SAFETY KLEEN	460.00
04/08/2021	101924	SERWE IMPLEMENT	58,000.00
04/08/2021	101925	STOFFEL, SUSAN	26.54
04/08/2021	101926	SURE FIRE, INC.	685.87
04/08/2021	101927	TACTICAL SOLUTIONS	412.00
04/08/2021	101928	TENPASS, JODIE	127.89
04/08/2021	101929	TRACTOR SUPPLY CREDIT PLAN	146.97
04/08/2021	101930	TRU CLEANERS LLC	5,332.81
04/08/2021	101931	UNEMPLOYMENT INSURANCE	50.98
04/08/2021	101932	UNIFORM SHOPPE	409.75
04/08/2021	101933	US CELLULAR	1,680.29
04/08/2021	101934	VANDE ZANDE & KAUFMAN, LLP	4,841.00
04/08/2021	101935	VAN HIERDEN, KATIE L.	144.75
04/08/2021	101936	VON BRIESEN & ROPER, S.C.	1,504.50
04/08/2021	101937	WAUPUN AREA ANIMAL SHELTER, INC	1,000.00
04/08/2021	101938	WAUPUN UTILITIES	44,959.89
04/08/2021	101939	WERNER ELECTRIC SUPPLY	39.74
04/08/2021	101940	WI BUILDING SUPPLY	216.40
04/08/2021	101941	WI DEPT OF JUSTICE	35.00
04/08/2021	101942	WM CORPORATE SERVICES INC	44,496.46
04/08/2021	101943	ZASTROW, DELORIS D.	72.38
04/08/2021	101944	INSIGHT FS	259.00
04/08/2021	101945	BOS, LOIS	130.28
04/08/2021	101946	PEACHEY, MARGE	135.10
04/08/2021	101947	HUZZARD SYSTEMS	65.00
Grand Totals:			272,287.69

Report Criteria:

Report type: Summary

Check.Type = "Calculated","Manual"

Report Criteria:

[Report].Invoice Date = 03/30/2021,03/31/2021,04/08/2021

Invoice	Description	Invoice Date	Total Cost	GL Account
629 ADVANTAGE POLICE SUPPLY INC				
20-1254	Clothing allowance	04/08/2021	160.94	100-12634
Total 629 ADVANTAGE POLICE SUPPLY INC:			160.94	
955 AGNESIAN WORK & WELLNESS-				
33341	EAP Quarterly Fee	04/08/2021	441.00	100-10-5143-3-38
Total 955 AGNESIAN WORK & WELLNESS-:			441.00	
1174 ALLIANT ENERGY/WP&L				
5374620000-MAR21	Aquatic Center - Mar 2021	04/08/2021	79.61	100-20-5523-3-32
5946940000-MAR21	Police Dept - monthly fuel charges - Mar 2021	04/08/2021	341.48	100-40-5211-3-32
5946940000-MAR21	Fire Dept - monthly fuel charges - Mar 2021	04/08/2021	192.08	100-50-5231-3-32
1780510000-MAR21	CITY HALL monthly fuel charges - Mar 2021	04/08/2021	930.95	100-70-5410-3-32
2831330000-MAR21	community center monthly fuel - hockey portion - Mar 202	04/08/2021	321.88	100-70-5410-3-32
2831330000-MAR21	community center monthly fuel - school portion - Mar 202	04/08/2021	402.35	100-70-5410-3-32
2831330000-MAR21	community center monthly fuel-City portion - Mar 2021	04/08/2021	80.46	100-70-5410-3-32
3264610000-MAR21	Garage monthly fuel - Mar 2021	04/08/2021	1,154.87	100-70-5412-3-32
Total 1174 ALLIANT ENERGY/WP&L:			3,503.68	
1480 AQUATIC BIOLOGISTS, INC.				
273527	Fountain - Installation charges/mileage/travel/light bulb & i	04/08/2021	290.00	100-70-5410-3-36
Total 1480 AQUATIC BIOLOGISTS, INC.:			290.00	
1565 ARMGA, BARB				
4-8-21	4-6-21 pre election set up	04/08/2021	24.36	100-10-5142-1-10
4-8-21	4-6-21 FDL chief inspector	04/08/2021	188.79	100-10-5142-1-10
4-8-21	4-6-21 FDL post election reconciliation	04/08/2021	48.72	100-10-5142-1-10
Total 1565 ARMGA, BARB:			261.87	
1787 ASSOCIATED APPRAISAL CONSULTAN				
153730	Monthly services - April 2021	04/08/2021	2,467.66	100-30-5152-3-38
Total 1787 ASSOCIATED APPRAISAL CONSULTAN:			2,467.66	
1936 ATLAS COMMUNICATIONS SERVICE				
63112	annual fire alarm inspection	04/08/2021	513.50	100-70-5410-3-36
Total 1936 ATLAS COMMUNICATIONS SERVICE :			513.50	
4005 BAKER TILLY US, LLP				
BT1763640	12/31/20 City F/S Audit	03/30/2021	22,696.00	100-10-5157-3-38
BT1763640	12/31/20 BID F/S Audit	03/30/2021	800.00	100-10-5157-3-38
BT1763640	TID 5 - 12/31/20 F/S Compilation	03/30/2021	419.83	401-70-5436-3-39
BT1763640	TID 1 - 12/31/20 F/S Compilation	03/30/2021	419.83	402-10-5701-3-39
BT1763640	TID 3 - 12/31/20 F/S Compilation	03/30/2021	419.83	405-70-5436-3-39
BT1763640	TID 7 - 12/31/20 F/S Compilation	03/30/2021	419.84	407-70-5436-3-39
BT1763640	TID 6 - 12/31/20 F/S Compilation	03/30/2021	419.83	408-70-5436-3-39
BT1763640	TID 8 - 12/31/20 F/S Compilation	03/30/2021	419.84	418-70-5436-3-39

Invoice	Description	Invoice Date	Total Cost	GL Account
Total 4005 BAKER TILLY US, LLP:			26,015.00	
4089 BAYCOM				
SRVCE000000033135	Programed 2 portable radios	04/08/2021	130.00	410-40-5211-4-00
Total 4089 BAYCOM:			130.00	
5010 BEACON ATHLETICS				
0526714-IN	bit snaps/plugs bracket	04/08/2021	238.00	100-20-5525-3-36
Total 5010 BEACON ATHLETICS:			238.00	
5645 BOERSON, ANN C.				
4-8-21	4-6-21 election	04/08/2021	130.28	100-10-5142-1-10
Total 5645 BOERSON, ANN C.:			130.28	
5875 BOUWKAMP, DARLENE				
4-8-21	4-6-21 pre election set up	04/08/2021	24.36	100-10-5142-1-10
4-8-21	4-6-21 Dodge Chief Inspector	04/08/2021	179.66	100-10-5142-1-10
Total 5875 BOUWKAMP, DARLENE:			204.02	
6252 BROWN CAB SERVICE INC				
1512	Feb monthly taxi service 2021	04/08/2021	8,914.05	501-10-5154-3-38
Total 6252 BROWN CAB SERVICE INC:			8,914.05	
7058 CAPITAL NEWSPAPERS				
41616	Notice - liquor license - The Goose Shot of Waupun	04/08/2021	42.80	100-10-5110-3-35
38216	bid ad - drive thru window at library	04/08/2021	40.88	100-70-5420-3-35
45250-1	employments ads	04/08/2021	100.00	100-70-5420-3-35
41432	Harmsen Ave & Oak Lane Storm Grant	04/08/2021	144.84	700-10-5192-8-00
Total 7058 CAPITAL NEWSPAPERS:			328.52	
7065 CAREW CONCRETE & SUPPLY INC				
1197378	concrete - Rens Way & Pleasant	04/08/2021	341.76	700-10-5192-3-38
Total 7065 CAREW CONCRETE & SUPPLY INC:			341.76	
7075 CARTRIDGE WORLD				
82713	Cartridges	04/08/2021	109.00	100-40-5211-3-38
Total 7075 CARTRIDGE WORLD:			109.00	
10048 CHARTER COMMUNICATIONS				
13430-MAR21	city hall - internet	04/08/2021	124.98	100-10-5197-3-31
Total 10048 CHARTER COMMUNICATIONS:			124.98	
10235 CITY OF BEAVER DAM				
18805	EMS Services provided - 904 W Main St	04/08/2021	860.00	100-10-5255-3-38
Total 10235 CITY OF BEAVER DAM:			860.00	

Invoice	Description	Invoice Date	Total Cost	GL Account
10358 CODA, DEB				
4-8-21 4-6-21 election		04/08/2021	142.34	100-10-5142-1-10
Total 10358 CODA, DEB:			142.34	
10651 CREXENDO				
2033797591 City Hall Phone Charges - Mar 2021		03/30/2021	365.05	100-10-5197-3-31
2033797591 Senior Center Phone Charges - Mar 2021		03/30/2021	26.08	100-20-5513-3-31
2033797591 Garage Phone Charges - Mar 2021		03/30/2021	104.09	100-70-5412-3-31
Total 10651 CREXENDO:			495.22	
10892 DAANE, BETTY G				
4-8-21 4-6-21 election		04/08/2021	144.75	100-10-5142-1-10
Total 10892 DAANE, BETTY G:			144.75	
11275 DESTINATION LAKE WINNEBAGO REGION				
4-8-21 70% Of Room Tax - Feb 2021		04/08/2021	2,660.48	430-70-5436-3-42
Total 11275 DESTINATION LAKE WINNEBAGO REGION:			2,660.48	
11276 DEVRIES WELDING LLC				
01376 fab & install bucket holder for garbage		04/08/2021	45.00	100-70-5411-3-36
Total 11276 DEVRIES WELDING LLC:			45.00	
11299 DILLE, KAROL				
4-8-21 4-6-21 election		04/08/2021	69.96	100-10-5142-1-10
Total 11299 DILLE, KAROL:			69.96	
12676 FAITH TECH, INC.				
MAR2021 energy efficiency ACH pmt 18 of 60		03/30/2021	1,760.17	300-10-5935-6-00
Total 12676 FAITH TECH, INC.:			1,760.17	
12760 FASTENAL CO.				
WIBE116191 install backstop nets		04/08/2021	214.10	100-20-5525-3-36
Total 12760 FASTENAL CO.:			214.10	
13276 FIX, WAYNE				
4-8-21 4-6-21 election		04/08/2021	139.93	100-10-5142-1-10
Total 13276 FIX, WAYNE:			139.93	
13495 FOND DU LAC COUNTY				
21610122 salt brine mix		04/08/2021	2,326.16	100-70-5435-3-36
21610122 salt		04/08/2021	13,560.43	100-70-5435-3-36
Total 13495 FOND DU LAC COUNTY:			15,886.59	
13851 FOX VALLEY TECHNICAL COLLEGE				
TPB0000629398 Training - Cedarquist		04/08/2021	195.00	100-40-5215-3-37
Total 13851 FOX VALLEY TECHNICAL COLLEGE:			195.00	

Invoice	Description	Invoice Date	Total Cost	GL Account
14160 GALLS, LLC				
017817544	Clothing allowance	04/08/2021	70.52	100-12634
017783875	Clothing allowance	04/08/2021	151.91	100-12634
017908903	Clothing allowance	04/08/2021	70.52	100-12634
Total 14160 GALLS, LLC:			292.95	
14275 GAPPA SECURITY SOLUTIONS LLC				
22941	push plate - vestibule door - library	04/08/2021	73.00	100-70-5410-3-36
Total 14275 GAPPA SECURITY SOLUTIONS LLC:			73.00	
14720 GRAY'S				
36934	truck parts - restock	04/08/2021	2,737.00	100-70-5411-3-36
36933	truck parts - restock	04/08/2021	1,634.36	100-70-5411-3-36
Total 14720 GRAY'S:			4,371.36	
15075 GUNDERSON, INC.				
973743	CITY HALL rugs - Mar 2021	04/08/2021	65.45	100-70-5410-3-38
976264	fire Dept-Rugs - Mar 2021	04/08/2021	52.18	100-70-5410-3-38
976205	Library Rugs - Mar 2021	04/08/2021	63.63	100-70-5410-3-38
973822	Uniform/charges - Mar 2021	04/08/2021	19.13	100-70-5411-3-36
973821	Garage supplies - Mar 2021	04/08/2021	28.03	100-70-5411-3-38
976260	Uniform/charges - Mar 2021	04/08/2021	19.13	100-70-5411-3-38
976259	Garage supplies - Mar 2021	04/08/2021	45.24	100-70-5411-3-38
Total 15075 GUNDERSON, INC.:			292.79	
15297 H & R SAFETY SOLUTIONS LLC				
5856	safety clothes	04/08/2021	201.25	100-70-5412-3-38
Total 15297 H & R SAFETY SOLUTIONS LLC:			201.25	
15460 HANDSHY, ARLENE				
4-8-21	4-6-21 election	04/08/2021	142.34	100-10-5142-1-10
Total 15460 HANDSHY, ARLENE:			142.34	
16068 HULL'S 151 IMPLEMENT, INC.				
4-8-21	lift rental for backstop for nets	04/08/2021	630.00	100-70-5411-3-38
Total 16068 HULL'S 151 IMPLEMENT, INC.:			630.00	
16069 HULL, ANGELA J				
4-8-21	Mileage - FDL Cty - training & p/u election day ballots for	04/08/2021	22.40	100-10-5142-3-37
4-8-21	Mileage - Dodge Cty - training for 4-6-21 election	04/08/2021	19.04	100-10-5142-3-37
Total 16069 HULL, ANGELA J:			41.44	
16663 JOHN FABICK TRACTOR CO				
PIMK0098783	SIS web subscription	04/08/2021	1,325.00	100-70-5411-3-38
Total 16663 JOHN FABICK TRACTOR CO:			1,325.00	
16939 KEARNS, NICK				
4-8-21	Reimburse meals - Police Academy 3/15/21 thru 3/19/21	04/08/2021	51.73	100-40-5212-3-38
4-8-21/2	Reimburse meals - Police Academy 3/22/21 thru 3/26/21	04/08/2021	43.29	100-40-5212-3-38

Invoice	Description	Invoice Date	Total Cost	GL Account
Total 16939 KEARNS, NICK:			95.02	
16949 KENNEDY, GARY				
221	WisDOT Flagger Certification-4 EE's	04/08/2021	300.00	100-70-5431-3-37
Total 16949 KENNEDY, GARY:			300.00	
17175 KWIK TRIP STORES				
PD-FEB2021	Police Dept monthly fuel - Feb 2021	03/31/2021	1,995.46	100-40-5212-3-38
PD-MAR21	Police Dept monthly fuel - Mar 2021	04/08/2021	2,259.87	100-40-5212-3-38
FD-FEB2021	Fire dept monthly fuel - Feb 2021	03/31/2021	383.38	100-50-5232-3-38
FD-MAR21	Fire dept monthly fuel - Mar 2021	04/08/2021	247.77	100-50-5232-3-38
DPW-FEB2021	DPW monthly fuel purchases - Feb 2021	03/31/2021	6,256.30	100-70-5411-3-38
DPW-MAR21	DPW monthly fuel purchases - Mar 2021	04/08/2021	971.06	100-70-5411-3-38
DPW-MAR21	DPW monthly fuel purchases - Mar 2021	04/08/2021	320.88	700-10-5191-3-38
DPW-MAR21	DPW monthly fuel purchases - Mar 2021	04/08/2021	70.83	700-10-5192-3-38
Total 17175 KWIK TRIP STORES:			12,505.55	
18009 MSA PROFESSIONAL SERVICES INC.				
R00212056.0-76	Gateway & Shaler Drive Trail Project	04/08/2021	992.56	100-70-5420-3-38
R00212056.0-76	2020 MS4 Report Assistance	04/08/2021	971.25	700-10-5192-3-38
R00212119.0-6	Harmsen Ave & Oak Lane Storm Pond	04/08/2021	975.00	700-10-5192-8-00
Total 18009 MSA PROFESSIONAL SERVICES INC.:			2,938.81	
18120 MADISON TRUCK EQUIPMENT				
1-94563	replace body raise switch	04/08/2021	30.46	100-70-5411-3-36
Total 18120 MADISON TRUCK EQUIPMENT:			30.46	
18459 MARCO TECHNOLOGIES LLC				
INV8547414	Ricoh/MP CW2200SP contract 3-12-21 to 3-11-22	04/08/2021	2,190.30	100-70-5420-3-38
Total 18459 MARCO TECHNOLOGIES LLC:			2,190.30	
18961 MENARDS - BEAVER DAM				
94145	parts - repair park bench & fence	04/08/2021	275.85	100-20-5525-3-36
Total 18961 MENARDS - BEAVER DAM:			275.85	
18969 MESA, FRANK				
4-8-21	4-6-21 election	04/08/2021	144.75	100-10-5142-1-10
Total 18969 MESA, FRANK:			144.75	
19169 MILTON PROPANE INC				
T467911	fork lift cylinders	04/08/2021	152.03	100-70-5411-3-36
Total 19169 MILTON PROPANE INC:			152.03	
19450 MORaine PARK TECHNICAL COLLEGE				
S0081195	create effective job descriptions course	04/08/2021	675.00	100-10-5191-3-38
S0081034	Cert/Safety Card Fee - PD	04/08/2021	42.00	100-40-5215-3-37
Total 19450 MORaine PARK TECHNICAL COLLEGE:			717.00	

Invoice	Description	Invoice Date	Total Cost	GL Account
19672 MULDER, GEORGENE				
4-8-21 4-6-21 election		04/08/2021	135.10	100-10-5142-1-10
Total 19672 MULDER, GEORGENE:			135.10	
19802 NAPA AUTO PARTS-WAUPUN				
304403 cable tie		04/08/2021	17.98	100-20-5525-3-36
305352 oil filters - PD		04/08/2021	9.76	100-40-5212-3-36
306265 blstr pk miniatures - PD		04/08/2021	6.49	100-40-5212-3-36
303871 shop supplies - hose end fittings		04/08/2021	516.80	100-70-5411-3-36
303881 fuses		04/08/2021	9.75	100-70-5411-3-36
303992 shop supplies - drill bits		04/08/2021	260.24	100-70-5411-3-36
304001 shop supplies - adapters/hose end fittings		04/08/2021	730.07	100-70-5411-3-36
304094 shop supplies - ring terminals/slide terminals/connectors/f		04/08/2021	127.95	100-70-5411-3-36
304580 oil filters		04/08/2021	18.50	100-70-5411-3-36
304709 impact socket		04/08/2021	12.99	100-70-5411-3-36
304763 sealed beams		04/08/2021	9.99	100-70-5411-3-36
304768 sealed beams		04/08/2021	5.50	100-70-5411-3-36
305005 snap rings		04/08/2021	5.49	100-70-5411-3-36
305027 snap rings		04/08/2021	1.83	100-70-5411-3-36
305401 hydraulic filter		04/08/2021	23.28	100-70-5411-3-36
305512 retainer set		04/08/2021	56.03	100-70-5411-3-36
306451 battery/trans filter		04/08/2021	121.17	100-70-5411-3-36
306941 oil filters		04/08/2021	9.12	100-70-5411-3-36
307186 hose clamps		04/08/2021	11.14	100-70-5411-3-36
304418 air filters/oil filters/fuel filters		04/08/2021	104.05	700-10-5193-3-36
305050 parts - repair lights on leaf vac		04/08/2021	99.03	700-10-5193-3-36
305053 parts - repair lights on leaf vac		04/08/2021	15.99	700-10-5193-3-36
305134 parts - repair lights on leaf vac		04/08/2021	47.97	700-10-5193-3-36
305987 tubing		04/08/2021	24.16	700-10-5193-3-36
Total 19802 NAPA AUTO PARTS-WAUPUN:			2,245.28	
20349 NEUMAN POOLS INC				
4-8-21 certified pool operator class - Rens		04/08/2021	325.00	100-20-5523-3-37
Total 20349 NEUMAN POOLS INC:			325.00	
20353 NEVCO, INC				
0000192089 repair scoreboard controllers		04/08/2021	517.92	100-20-5525-3-36
Total 20353 NEVCO, INC:			517.92	
20480 NICKEL, JULIE				
4-8-21/2 Reimbursement for cell phone use - April 2021		04/08/2021	40.00	100-10-5131-3-31
4-8-21 Reimburse mileage - Juneau - Econ Dev Meeting 3-29-21		04/08/2021	19.04	100-10-5131-3-37
Total 20480 NICKEL, JULIE:			59.04	
20784 ONTECH SYSTEMS INC				
55846 City Share of Ontech Security Assessment		04/08/2021	731.25	100-10-5197-3-38
55846 50% of Ontech Security Assessment		04/08/2021	1,462.50	100-13850
55846 CVMIC Grant share of Ontech Security Assessment		04/08/2021	731.25	220-10-5140-4-00
Total 20784 ONTECH SYSTEMS INC:			2,925.00	
20799 OPEN TEXT INC				
RC559680 IGC Standard Support/Brava! Desktop		04/08/2021	101.47	100-40-5211-3-38

Invoice	Description	Invoice Date	Total Cost	GL Account
Total 20799 OPEN TEXT INC:			101.47	
20900 OSHKOSH OFFICE SYSTEMS				
AR61580	City Hall Color Copier 6333 - contract - Mar 2021	04/08/2021	250.11	100-10-5141-3-36
Total 20900 OSHKOSH OFFICE SYSTEMS:			250.11	
20997 PT TIRE & SERVICE CORP				
22950	repair flat tire	04/08/2021	225.00	100-70-5411-3-36
Total 20997 PT TIRE & SERVICE CORP:			225.00	
21168 PATROUILLE, LORNA MAE				
4-8-21	4-6-21 election	04/08/2021	142.34	100-10-5142-1-10
Total 21168 PATROUILLE, LORNA MAE:			142.34	
21190 PAUSMA, LOIS				
4-8-21	4-6-21 election	04/08/2021	130.28	100-10-5142-1-10
Total 21190 PAUSMA, LOIS:			130.28	
21245 PERKINS OIL				
0113574-IN	Bulk SP Full Syn/Bulk Shell Spirax/Bulk SL Rotella	04/08/2021	1,604.15	100-70-5411-3-36
0113512-IN	washer solvent/grease	04/08/2021	107.08	100-70-5411-3-36
Total 21245 PERKINS OIL:			1,711.23	
21357 PETERSEN, JENNIFER				
4-8-21	MILEAGE - 3-9-21 - p/u absentee ballots for 4-6-21 electi	04/08/2021	19.04	100-10-5142-3-37
4-8-21	MILEAGE - 3-9-21 - p/u absentee ballots for 4-6-21 electi	04/08/2021	22.40	100-10-5142-3-37
4-8-21	MILEAGE - 3-18-21 - p/u election day ballots for 4-6-21 el	04/08/2021	19.04	100-10-5142-3-37
4-8-21	MILEAGE - 4-7-21 - dropped off election day ballots for 4-	04/08/2021	19.04	100-10-5142-3-37
4-8-21	MILEAGE - 4-7-21 - dropped off election day ballots for 4-	04/08/2021	22.40	100-10-5142-3-37
Total 21357 PETERSEN, JENNIFER:			101.92	
21550 PETTY CASH-POLICE DEPT.				
4-8-21	Postage - PD	04/08/2021	4.80	100-40-5211-3-33
Total 21550 PETTY CASH-POLICE DEPT.:			4.80	
21665 PIGGLY WIGGLY DISCOUNT FOODS				
1147	DPW purchase	04/08/2021	76.88	100-70-5410-3-38
Total 21665 PIGGLY WIGGLY DISCOUNT FOODS:			76.88	
21896 PLUIM, JOAN				
4-8-21	4-6-21 election	04/08/2021	139.93	100-10-5142-1-10
Total 21896 PLUIM, JOAN:			139.93	
22324 PURCHASE POWER				
4-8-21	refill postage machine	04/08/2021	500.00	100-16210
Total 22324 PURCHASE POWER:			500.00	

Invoice	Description	Invoice Date	Total Cost	GL Account
22700 REINDERS INC.				
1870180-00	mower blades	04/08/2021	86.48	100-70-5411-3-36
1869908-00	oil filters	04/08/2021	140.39	100-70-5411-3-36
Total 22700 REINDERS INC.:			226.87	
23166 RUSCH, NICK				
4-8-21	reimbursement for paper for Car Show flyers	04/08/2021	13.02	450-70-5440-3-40
Total 23166 RUSCH, NICK:			13.02	
23188 SAFETY KLEEN				
85629595	USED OIL Fee	04/08/2021	460.00	100-70-5411-3-36
Total 23188 SAFETY KLEEN:			460.00	
23557 SERWE IMPLEMENT				
7988	John Deere 6330 Prem Tractor #163-08	04/08/2021	58,000.00	410-70-5412-4-00
Total 23557 SERWE IMPLEMENT:			58,000.00	
24415 STOFFEL, SUSAN				
4-8-21	4-6-21 election	04/08/2021	26.54	100-10-5142-1-10
Total 24415 STOFFEL, SUSAN:			26.54	
24650 SURE FIRE, INC.				
20215055	clean & serv 2 boilers for new part of city garage	04/08/2021	422.12	100-70-5412-3-36
20177155	replace parts for 2 boilers new part of city garage	04/08/2021	263.75	100-70-5412-3-36
Total 24650 SURE FIRE, INC.:			685.87	
24793 TACTICAL SOLUTIONS				
8324	Certification of Radar Units & laser units	04/08/2021	412.00	100-40-5212-3-38
Total 24793 TACTICAL SOLUTIONS:			412.00	
24855 TENPASS, JODIE				
4-8-21	4-6-21 pre-election setup	04/08/2021	60.90	100-10-5142-1-10
4-8-21	4-6-21 election inspec fill in	04/08/2021	42.63	100-10-5142-1-10
4-8-21	4-6-21 election post election reconciliation	04/08/2021	24.36	100-10-5142-1-10
Total 24855 TENPASS, JODIE:			127.89	
25249 TRACTOR SUPPLY CREDIT PLAN				
1152074	aluminum scoop	04/08/2021	54.99	100-50-5232-3-38
4410778	snow shovels	04/08/2021	91.98	100-50-5232-3-38
Total 25249 TRACTOR SUPPLY CREDIT PLAN:			146.97	
25450 TRU CLEANERS LLC				
CW040121	cleaning service for City of Waupun - for Mar 2021	04/08/2021	4,052.81	100-70-5410-3-38
CW040121-A	additional cleaning service due to Covid-19 - for Mar 2021	04/08/2021	1,280.00	100-70-5410-3-38
Total 25450 TRU CLEANERS LLC:			5,332.81	
25480 UNEMPLOYMENT INSURANCE				
4-8-21	Monthly Unemployment Payment - Mar 2021	04/08/2021	50.98	100-10-5177-3-38

Invoice	Description	Invoice Date	Total Cost	GL Account
Total 25480 UNEMPLOYMENT INSURANCE:			50.98	
25482 UNIFORM SHOPPE				
308225	clothing allowance	04/08/2021	84.95	100-12634
308727	clothing allowance	04/08/2021	159.90	100-12634
307664	clothing allowance	04/08/2021	164.90	100-12634
Total 25482 UNIFORM SHOPPE:			409.75	
25760 US CELLULAR				
0429014576	Clerk cell phone - Mar 2021	04/08/2021	67.16	100-10-5141-3-31
0429014576	Economic Developer/Administrator cell phone - Mar 2021	04/08/2021	46.56	100-10-5191-3-31
0429014576	Kast Hotspot #190 - Mar 2021	04/08/2021	50.33	100-10-5197-3-31
0429014576	cellular backup - Mar 2021	04/08/2021	19.57	100-10-5197-3-31
0429014576	Recreation cell phone - Mar 2021	04/08/2021	85.86	100-20-5513-3-31
0429210352	POLICE DEPT monthly cell phone charges - Mar 2021	04/08/2021	1,095.43	100-40-5211-3-31
0429014576	FIRE DEPT monthly cell phone charges - Mar 2021	04/08/2021	172.26	100-50-5231-3-31
0429014576	DPW Director/Foreman monthly cell phone - Mar 2021	04/08/2021	99.30	100-70-5420-3-31
0429014576	Library monthly cell - Mar 2021	04/08/2021	43.82	210-60-5511-3-31
Total 25760 US CELLULAR:			1,680.29	
26042 VANDE ZANDE & KAUFMAN, LLP				
MAR2021	monthly City Attorney Fees - Mar 2021	04/08/2021	4,080.00	100-10-5161-3-38
12436	Traffic monthly attorney fees - Mar 2021	04/08/2021	761.00	100-10-5161-3-38
Total 26042 VANDE ZANDE & KAUFMAN, LLP:			4,841.00	
26149 VAN HIERDEN, KATIE L.				
4-8-21	4-6-21 election	04/08/2021	144.75	100-10-5142-1-10
Total 26149 VAN HIERDEN, KATIE L.:			144.75	
26465 VON BRIESEN & ROPER, S.C.				
350102	Personnel Issues - Feb 2021	04/08/2021	1,504.50	100-10-5143-3-38
Total 26465 VON BRIESEN & ROPER, S.C.:			1,504.50	
26790 WAUPUN AREA ANIMAL SHELTER, INC				
APRIL2021	Monthly Contract - April 2021	04/08/2021	1,000.00	100-40-5343-3-38
Total 26790 WAUPUN AREA ANIMAL SHELTER, INC:			1,000.00	
27450 WAUPUN UTILITIES				
5175	WPPI support - Mar 2021	04/08/2021	970.00	100-10-5197-3-38
5161	Verizon Charges - DPW I-pads - Mar 2021	04/08/2021	58.09	100-70-5420-3-31
5162	Interest Pmt on 2009 Bus Park/Sewer Util Prom Note Inv	04/08/2021	6,568.80	404-10-5921-6-00
5162	Principal Pmt on 2009 Bus Park/Sewer Util Prom Note Inv	04/08/2021	36,494.00	404-25001
5176	Stormwater Billing & Collection Fees - Mar 2021	04/08/2021	869.00	700-10-5192-3-38
Total 27450 WAUPUN UTILITIES:			44,959.89	
27935 WELLS FARGO PAYMENT REMITT.				
ANGIE-JAN21/FEB21	USPS - postage for a tax payment	03/30/2021	26.35	100-10-5141-3-33
ANGIE-JAN21/FEB21	Brandon Meats - 2-16-21 election	03/30/2021	57.21	100-10-5142-3-38
ANGIE-JAN21/FEB21	Kwik Trip - 2-16-21 election	03/30/2021	137.93	100-10-5142-3-38
ANGIE-JAN21/FEB21	Amazon - election supplies	03/30/2021	26.44	100-10-5142-3-38

Invoice	Description	Invoice Date	Total Cost	GL Account
SCOTT-FEB21	FBINAA National Annual Training Conf - Louden additiona	03/30/2021	100.00	100-13850
JEFF-JAN21/FEB21	Supply House - DPW - repair kit for ice maker	03/30/2021	63.05	100-20-5525-3-36
SCOTT-FEB21	FBINAA National Annual Training Conf - PD	03/30/2021	475.00	100-40-5211-3-37
SCOTT-FEB21	Oma's Garden - Get well basket for Joe Pfalzgraf's son	03/30/2021	49.99	100-40-5211-3-38
SCOTT-FEB21	Microsoft - PD - online services	03/30/2021	184.00	100-40-5211-3-38
SCOTT-FEB21	Amazon - PD - external hard drive	03/30/2021	99.98	100-40-5212-3-38
SCOTT-FEB21	UPS shipping - PD	03/30/2021	18.15	100-40-5212-3-38
SCOTT-FEB21	Amazon - PD - portable radio batteries	03/30/2021	133.98	100-40-5212-3-38
SCOTT-FEB21	Larson Electronics - PD - replacement handles	03/30/2021	59.85	100-40-5212-3-38
SCOTT-FEB21	Amazon - PD - bumper cover w/ screen protector	03/30/2021	16.10	100-40-5212-3-38
JEREMY-FEB21	hotel stay - PD - Halverson	03/30/2021	267.00	100-40-5215-3-37
JEREMY-FEB21	hotel stay - PD - Williams	03/30/2021	267.00	100-40-5215-3-37
BJ-JAN21/FEB21	IAFC membership - FD	03/30/2021	240.00	100-50-5231-3-34
BJ-JAN21/FEB21	Amazon - FD - car phone mount	03/30/2021	28.97	100-50-5231-3-38
BJ-JAN21/FEB21	WSFIA dues - FD	03/30/2021	160.00	100-50-5233-3-34
BJ-JAN21/FEB21	Amazon - FD - measuring wheel for pre-plans	03/30/2021	39.09	100-50-5233-3-38
BJ-JAN21/FEB21	Eden Catering - breakfast @ ice rescue training - FD	03/30/2021	338.34	100-50-5234-3-38
BJ-JAN21/FEB21	Jimmy Johns -lunch @ ice rescue training - FD	03/30/2021	345.00	100-50-5234-3-38
JEFF-JAN21/FEB21	Amazon - DPW - Diesel Extreme	03/30/2021	78.90	100-70-5411-3-36
JEFF-JAN21/FEB21	Amazon - DPW - gloves	03/30/2021	323.40	100-70-5412-3-38
BRET-FEB21	Spectrum bill - library	03/30/2021	180.47	210-60-5511-3-31
Total 27935 WELLS FARGO PAYMENT REMITT.:			3,716.20	
27948 WERNER ELECTRIC SUPPLY				
S6413358.001	light - repair light @ ball complex scorebooth	04/08/2021	39.74	100-70-5410-3-36
Total 27948 WERNER ELECTRIC SUPPLY:			39.74	
28247 WI BUILDING SUPPLY				
3537930	parts-park benches concrete slabs-Medema,Shafer,Dog	04/08/2021	69.20	100-20-5525-3-36
3537739	pine park bridge repair	04/08/2021	147.20	100-70-5410-3-36
Total 28247 WI BUILDING SUPPLY:			216.40	
28600 WI DEPT OF JUSTICE				
G3369-MAR21	G3369 - background checks - Mar 2021	04/08/2021	35.00	100-40-5213-3-38
Total 28600 WI DEPT OF JUSTICE:			35.00	
29749 WM CORPORATE SERVICES INC				
0000024-2321-8	Residential Recycling - Mar 2021	04/08/2021	9,199.07	420-70-5436-3-38
0000024-2321-8	Residential Trash - Mar 2021	04/08/2021	35,297.39	425-70-5476-3-38
Total 29749 WM CORPORATE SERVICES INC:			44,496.46	
29920 ZASTROW, DELORIS D.				
4-8-21	4-6-21 election	04/08/2021	72.38	100-10-5142-1-10
Total 29920 ZASTROW, DELORIS D.:			72.38	
300032 INSIGHT FS				
220001337	Greenyard Deluxe 50LB	04/08/2021	199.00	100-70-5410-3-36
220001511	erosion control blanket	04/08/2021	60.00	100-70-5410-3-36
Total 300032 INSIGHT FS:			259.00	

Invoice	Description	Invoice Date	Total Cost	GL Account
300085 BOS, LOIS				
4-8-21	4-6-21 election	04/08/2021	130.28	100-10-5142-1-10
Total 300085 BOS, LOIS:			130.28	
300086 PEACHEY, MARGE				
4-8-21	4-6-21 election	04/08/2021	135.10	100-10-5142-1-10
Total 300086 PEACHEY, MARGE:			135.10	
300202 HUZARD SYSTEMS				
15827	USB C Cable	04/08/2021	65.00	100-40-5212-3-36
Total 300202 HUZARD SYSTEMS:			65.00	
Grand Totals:			272,287.69	

Report GL Period Summary

GL Period	Amount
04/21	231,665.96
03/21	40,621.73
Grand Totals:	272,287.69

Vendor number hash: 4262578
Vendor number hash - split: 5351355
Total number of invoices: 160
Total number of transactions: 216

Terms Description	Invoice Amount	Discount Amount	Net Invoice Amount
Open Terms	272,287.69	.00	272,287.69
Grand Totals:	272,287.69	.00	272,287.69

Report Criteria:

[Report].Invoice Date = 03/30/2021,03/31/2021,04/08/2021



MINUTES
CITY OF WAUPUN ZONING BOARD OF APPEALS
Waupun City Hall – 201 E. Main Street, Waupun WI
Monday, January 4, 2021 at 4:30 PM

CALL TO ORDER

Kathy Schlieve, Administrator called the Virtual Zoning Board of Appeals meeting at 4:45 p.m. via Zoom.

ROLL CALL

Members present: Mark Nickel, Patricia Beyer, Pete Kaczmarski, and Derek Minnema

Absent: Chairman Frank Mesa and Dylan Weber

Also in attendance were Susan Leahy, Zoning Administrator, Kathy Schlieve, Administrator, and Kevin Winter

PERSONS WISHING TO ADDRESS THE ZONING BOARD OF APPEAL--State name, address, and subject of comments. (2 Minutes)

No persons appeared.

CONSIDERATION - ACTION

1. Motion by Nickel, second by Minnema to appoint Kaczmarski as acting chairman.
2. Approve minutes of the October 5, 2020 meeting. Motion by Nickel, second by Beyer to approve the October 5, 2020 Zoning Board of Appeals meeting minutes. Motion carried unanimously.
3. Public Hearing – Kaczmarski read request to Discuss/Approve Variance request of Kevin Winter at 608 Cochrane Street to move the existing garage to the rear of the property and construct a new 18x24 garage with 12” overhang. The wall will be 22” off the property line.
 - Winter stated he would like to move the existing garage to the rear of the property and construct an 18x24 detached garage with a 12” overhang. The new garage would be moved to 22” off the property line. He stated his wife has limited vision clearance and if the garage were at the 3-foot requirement, she may hit the house backing out of the garage.
 - Leahy addressed the board stating the property is a narrow lot only 43’ wide. The existing garage would be moved to the rear of the property following the 3’ setback requirements from the overhangs. A new garage, 18’x24’ would be constructed in line with the current driveway. She stated that if gutters and downspouts are included that the stormwater be directed away from adjacent property.
 - Nickel stated the existing garage is currently about 15” off the property line. The new garage would be moved over which would increase the current setback.
 - Winter stated that this is correct.
 - Minnema asked what the current overhang is now.
 - Winter stated 12”-14”.
 - Beyer stated that this would be an improvement
 - Leahy stated that if approved, she is requesting that the wall along the property line have 5/8” fire rock added.
 - Kaczmarski asked if there were any other questions.
 - Kaczmarski closed the hearing.
 - Nickel made a motion to approve the variance as written including the gutters and downspouts so stormwater is directed from adjacent property and the addition of 5/8” fire rock to the wall adjacent to the property line. Beyer seconded motion.
 - 4 Ayes, 0 Nays. Motion carried unanimously.

ADJOURNMENT

Motion by Beyer, seconded by Nickel to adjourn the meeting. Motion carried, meeting adjourned at 4:56 pm.

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.



MINUTES
COMMUNITY DEVELOPMENT AUTHORITY
MEETING
Virtual/Teleconference
January 19, 2021 at 8:00 AM

Committee Members Present:

Gary DeJager
Derek Drews
Sue VandeBerg
Jill Vanderkin
Nancy Vanderkin
Cassandra VerHage

Committee Members Absent:

Mayor Julie Nickel

Staff Present:

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

Guests:

Sue Koehn (left at 8:17 a.m.).....MSA

CALL TO ORDER

In the absence of Mayor Nickel, Vice-Chair VandeBerg called the virtual and teleconference meeting of the Community Development Authority to order at 8:02 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

Ms. Van Buren would like to include the approval of the October 2020 Financial Statement to the agenda and move the Housing Program Summary Update to immediately after this agenda item.

A motion to approve the agenda, as amended, was made by Ms. N. Vanderkin and seconded by Ms. J. Vanderkin, passing unanimously.

2. Approval October 20, 2020 Community Development Authority Meeting Minutes

A motion to approve the October 20, 2020 minutes was made by Ms. N. Vanderkin and seconded by Ms. J. Vanderkin passing unanimously.

3. Approval of October 2020 Financial Statement

A motion to approve the October 2020 Financial Statement, as presented, was made by Mr. DeJager and seconded by Ms. J. Vanderkin, passing unanimously.

4. Approval of November 2020 Financial Statement

A motion to approve the November 2020 Financial Statement, as presented, was made by Ms. N. Vanderkin and seconded by Mr. Drews, passing unanimously.

5. Approval of 2021 CDA Budget

During the October meeting, staff was still waiting for the valuation information from both counties and the budget could not be approved at that time. Valuation for the District went up 27%, which means more funding is

available, than what was originally projected. It is important to note that valuation fluctuates year to year. Administration Schlieve stated the reserve from 2020 will be fully spent in the first quarter since the benches and trash receptacles will be delivered soon.

A motion to approve the 2021 CDA budget, as presented, was made by Mr. DeJager and seconded by Ms. N. Vanderkin, passing unanimously.

6. Approval of CDA Grant Program Revisions

As discussed at the October 2020 meeting, the CDA set priorities around parking and back alley improvements, the Rock Shop, and being more strategic with the funding/grant opportunities available for property and business owners.

Administrator Schlieve went over the three funding opportunities included in the meeting packet. Revisions were made to the current Downtown Revitalization Grant and two grants were created; the COVID-19 Technology Grant and the Targeted Reinvestment Grant.

A motion to approve the CDA Grant Program Revisions, as presented, was made by Mr. DeJager and seconded by Ms. J. Vanderkin, passing unanimously.

STATUS OF OUTSTANDING GRANT APPLICATIONS

7. Gysbers Jewelry (305 E. Main St.)

Ms. Van Buren provided the group with an update on the building expansion project for Gysbers Jewelry. The project was completed by the end of December 2020 and the request for reimbursement has been submitted.

DISCUSSION ITEMS

8. Housing Program Summary Report (July-December 2020)

Ms. Koehn, from MSA, reviewed the summary document included in the meeting packet. Marketing efforts remain the same and Ms. Koehn stated that due to the amount of funds currently available, she does not anticipate getting new applications for consideration.

Board members asked questions regarding eligibility and asked if program information could be sent to entities that had code violations. Ms. Koehn will provide an updated flyer for staff to use in promotional efforts.

Ms. Koehn asked that if members become aware of individuals that are interested in the program to have them reach out to her.

9. Administrator Report

Administrator Schlieve provided the following update:

- BID working group has been working on researching what it takes to go from a Connect Community to a Main Street Community. There is a strong opinion that we should peruse and submit for an application by the April deadline for consideration. Part of that is talking with the BID about increasing the assessment. The good news is that we are building ourselves around the 4 pillars but if we cannot get there from the dedicated resource aspect, we are still better aligned for the future.

Ms. VandeBerg asked would the benefits be to becoming a Main Street Community. Administrator Schlieve stated Main Street Communities get additional resources from architecture, additional promotions, and additional educational opportunities for businesses.

- Staff is working with downtown businesses that may be able to take advantage of the funding programs we just approved. Additional programs are available to layer on City opportunities would be the WEDC's Community Development Investment (CDI) program, which help offset 25% of a project (up to \$250,000). Staff would like to be able to take advantage of the program within the community and asked Board members if they have any interest to reach out to Administrator Schlieve or Ms. Van Buren.
- A second round of PPP funding has been made available with the passage of the latest round of stimulus funding. Staff is still learning more about it but will pass along information shortly. There was also an expansion for the EIDL program. Waupun businesses would not qualify based on median income.
- The City is seeking an Energy Innovation Grant from the Public Services Commission to replace the boiler system in City Hall. If awarded, this will influence the timing of proposed work for a senior center.

- The McKinley Street property is by the City and a redevelopment plan/path moving forward will need to be developed. With the extension of TID #1 opens up funding to utilize toward affordable house and there may be an opportunity to use this toward McKinley property.
- Parking continues to be an issue on the north side of the 300 block of E. Main. This is a focus area for the CDA to address.
- Administrator Schlieve is actively engaged with IGNITE Network and new opportunities for entrepreneurial support are being developed and will be shared when more details are available.
- Housing continues to be a need and the developments in place are filling fast. Recently closed on the old Washington School site for multi-family units and groundbreaking will occur in the spring.

Mr. DeJager asked if there was any updates regarding the Chamber. Administrator Schlieve stated Ms. Koehler gave her notice of resignation to the Chamber Board in December and it was accepted. The Chamber Board will continue meeting to discuss the future direction of the organization and a letter will be sent out to members shortly.

FUTURE MEETINGS AND GATHERINGS

10. Possible Future Agenda Items

- Rock Shop

11. Next Schedule Meeting

The next scheduled meeting will be February 16, 2021 at 8:00 a.m.

ADJOURNMENT

The motion to adjourn was made by Ms. N. Vanderkin and seconded by Ms. VerHage, passing unanimously. The meeting adjourned at 9:05 a.m.



MINUTES
CITY OF WAUPUN
BOARD OF PUBLIC WORKS MEETING
201 E Main St
Tuesday, February 9, 2021 at 4:30 PM

VIDEO CONFERENCE AND TELECONFERENCE

The Waupun Board of Public Works met at 4:30 pm on Tuesday, February 9, 2021 at 4:30 pm.

CALL TO ORDER

Chairman Ryan Mielke called the meeting to order at 4:31 PM

ROLL CALL

Roll call was taken members present:

Alders—Mike Matoushek (arrived 4:42), Ryan Mielke (Chair), Bobbie Vossekuil (departed 5:00)

Citizens—Dale Heeringa, Brian Markus (absent with notification), Jessica Mueller, Gregg Zonnefeld

Ex-officio—Mayor Julie Nickel, City Administrator Kathy Schlieve, DPW Director Jeff Daane, Recreation Director Rachel Kaminski

Guest—Drew Buteyn, Dodge County YMCA Aquatic Director

PERSON WISHING TO ADDRESS THE BOARD OF PUBLIC WORKS

There were no guests for public comment.

FUTURE MEETINGS AND GATHERINGS OF THE BOARD OF PUBLIC WORKS

Next meeting will be March 9th at 4:30 PM.

CONSIDERATION - ACTION

1. Approve minutes of the January 12, 2021 Board of Public Works Meeting.
Minutes of the January 12th meeting were presented. Motion (Heeringa/Vossekuil) for approval. **MOTION CARRIED (5-0)**
2. Park Rental rates and dates were presented DPW Director Jeff Daane. He recommends that parks open as scheduled on April 1st, with a June 1st date for rentals. Recreation Director Rachel Kaminski discussed the rates for rental, which have been \$30 for residents and \$35 for non-residents, with McCune rentals at \$45 and \$50 because it includes the concessions area. Motion (Zonnefeld/Vossekuil) to approve a June 1st open date for park rentals, with fees to be finalized at the March meeting. **MOTION CARRIED (5-0)**
3. 2021 Waupun Family Aquatic Center dates, times, rates, swim lessons, and events.
Recreation Director Rachel Kaminski and Dodge County YMCA Aquatics Director Drew Buteyn reported on plans, with contingency for COVID. This would involve a window with the pool opened from June 5-August 22. Buteyn will report back to the BPW next month.
4. 2021 Equipment Rates
DPW Director Daane shared the equipment rental schedule for the coming year. Motion (Zonnefeld/Matoushek) to give approval to the proposed equipment rental rates for 2021. **MOTION CARRIED (5-0)**
5. Review 2022-2029 Street Plan
Annually the long-range street plan is put together in cooperation between DPW Director Daane and Waupun Utilities, examining overlay in even years and major capitalized projects in odd numbered years. Motion (Heeringa/Mueller) to approve the plan for 2022-2029. **MOTION CARRIED (5-0)**
6. Transportation Utility Feasibility Discussion
At the last Committee of the Whole meeting, there was a discussion on alternative funding opportunities to offset growing costs of operations. DPW Director Daane gave an overview on potential sources that could be available and methods used by other communities. After research, an examination has been made for a Transportation Utility, which utilizes a traffic count to determine assessment. An RFP has been put out for doing a feasibility study for analysis by city staff and then moved forward to the DPW a recommendation at the March meeting.

7. Recreation Update

Director Rachel Kaminski shared her recreation report. Plan is to open up March 1st for in-person programming with protective protocols in place. Response has been extremely positive from the community. Virtual programming will still be available for those who are not able or choose not to participate on an in-person level. Excel2BeWell has donated machines to the Senior Center to open up new positive options for our users. DPW Director Daane shared that a cleaning service will be handling cleaning, both prior to and after re-opening.

ADJOURNMENT

Motion (Heeringa/Matoushek) to adjourn the meeting of the BPW at 5:25PM. **MOTION CARRIED (5-0)**

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Gregg Zonnefeld", written over a horizontal line.

Gregg Zonnefeld, BPW Clerk



MINUTES
CITY OF WAUPUN AMENDED – SPECIAL BUSINESS
IMPROVEMENT DISTRICT MEETING
Zoom
Wednesday, February 10, 2021 at 7:00 AM

Committee Members Present:

Krista Bishop
Gary DeJager
Jan Harmsen
Jodi Mallas
Rich Matravers
Teresa Ruch

Committee Members Absent:

Austin Armga
Kate Bresser
Jonathan Leonard
Tyler Schulz

Staff Present:

Kathy Schlieve Administrator
Sarah Van Buren Community & Economic Development Coordinator

CALL TO ORDER:

Chair Bishop called the meeting to order at 7:01 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 Agenda/Motion to Deviate

A motion to approve the agenda was made by Mr. Matravers and seconded by Ms. Harmsen, passing unanimously.

2. Approval of January 13, 2021 Minutes

A motion to approve the January 13, 2021 minutes was made by Mr. DeJager and seconded by Mr. Matravers, passing unanimously.

3. Approval of January 2021 Financial Statement

A motion to approve the January 2021 financial statement was made by Mr. Matravers and seconded by Ms. Ruch, passing unanimously.

DISCUSSION ITEMS:

4. Main Street Update

Mr. DeJager, Ms. Ruch, and Ms. Van Buren provided an update of the work group progress since the January 13, 2021 BID meeting. The focus of the weekly meetings have been surrounding financial resources needed to get to the required \$70K minimum. Part of the work done by the group was gather sample budgets from similar sized communities with a BID that were Main Street communities.

Based on current budgetary constraints, as well as uncertainty surrounding the Waupun Area Chamber of Commerce, the members of the work group feel trying to apply for Main Street status this year is not realistic.

Based on information provided, the Board members agreed that this year is not the right time to apply to become a Main Street Community.

Administrator Schlieve said we could start to discuss common goals and move into a positive direction. This is not an easy decision but the building blocks have been established and will lead partners toward collaboration. Administrator Schlieve thanked the group for their work and for laying the foundation for the future of the community.

5. Future BID Funding Structure

Throughout the research done by the Main Street working group, concerns were brought up regarding the assessment method utilized by the BID. Currently, the assessed rate is \$1.50/\$1,000 in assessed value. This method currently generates around \$17,000 annually to support BID activities on an annual basis. Currently, the state average for the assessments offered by BID is over \$3/\$1,000. The current assessment rate utilized by the City limits the work the group does. Included in the meeting packet was a breakdown of the assessments rates across the state.

Ms. Van Buren stated there is no set process on how to increase the assessment but it is good practice to notify the property owners within the district of any proposed change. Ms. Harmsen and Ms. Bishop agreed that getting feedback from property owners is important. Administrator Schlieve assured the Board that education and awareness would occur and suggested the Main Street working group be used to develop the process and come back to this group with recommendations on how to proceed.

Ms. Bishop asked if the increased assessment would solely be used to support the Main Street activities. Administrator Schlieve stated that everything the BID does is focused on the downtown. Ms. Bishop feels that any increase should go toward increasing the funds available for façade improvements.

Mr. DeJager asked what sort of timeline the group has to get a recommendation to the Council for approval. Administrator Schlieve said clear direction from this group would be needed by the October Council meeting.

6. Downtown Market Analysis

Staff has been working with UW-Extension and Cedar Corporation to gather cost estimates and scope of work documentation to share with this group. It is the hopes that review of the proposals and a decision can be made at the March meeting.

7. Administrator Update

Administrator Schlieve provided the following updates:

- At the January 2021 CDA meeting, members voted on the creation of two new funding opportunities, and making changes to the existing funding opportunity, for property and business owners within the CDA boundaries. Staff is finalizing the applications and hope to have them completed soon. Programmatic changes will help make big impact project and sustainability of the CDA beyond the life of the TID.
- Activity engaged with WEDC about CDI grant opportunity for our community. Looking at combination opportunities and will keep this group.
- The Chamber has met multiple times since the beginning of the year. An interim director to lead the group through this challenging time has been selected and an announcement will be made in the near future. Planning process has started and this is the time for the Chamber to bring all of the players (tourism, BID, CDA, Festivals, WDP, City, Fine Arts) to figure out how to proceed to figure out how to structure things. Board also talked about their new space on Main Street and the opportunity to create a co-working space.

ADVANCED PLANNING:

8. Potential Agenda Items

- Grant Requests, if any
- Main Street Update

9. Date of Next Scheduled Meeting

The next meeting is scheduled for March 10, 2021 at 7:00 a.m.

ADJOURNMENT

The motion to adjourn was made by Mr. DeJager and seconded by Ms. Harmsen passing unanimously. The meeting adjourned at 7:50 a.m.



MINUTES
CITY OF WAUPUN PLAN COMMISSION MEETING
201 E Main St
Wednesday, February 17, 2021 at 4:45 PM
(Approved 3/17/21)

CALL TO ORDER

The Waupun Plan Commission met virtually at 4:45 pm via Zoom.

ROLL CALL

Member Present: Julie Nickel, Fred Lueck, Jerry Medema, Jill Vanderkin, and Jeff Daane

Member Excused: Elton TerBeest and Mike Matoushek

Staff Present: Sarah VanBuren and Sue Leahy

PERSONS WISHING TO ADDRESS THE PLAN COMMISSION--

Chairman Nickel asked if there were any persons wishing to address the committee on any items not included on today's agenda. Hearing nothing, Chairman Nickel proceeded to address the items listed for consideration and action on today's committee agenda.

FUTURE MEETINGS AND GATHERING INVOLVING THE PLAN COMMISSION

Chairman Nickel indicated the next meeting of the Plan Commission will be Wednesday, March 17, 2021 at 4:45 pm.

CONSIDERATION - ACTION

1. Approve minutes of the January 20, 2021 Plan Commission meeting.

Chairman Nickel asked for a motion to act on the Plan Commission minutes of January 20, 2021. Motion by Medema, seconded by Vanderkin to approve the minutes of January 20, 2021 as presented. Motion carried, unanimously.

2. CSM Review – 707/709 Brandon St., City of Waupun.

Sue Leahy, City Zoning Administrator noted that this CSM is for the creation of a split single family residence approved by the committee with a Conditional Use Permit last November in an R-2 Zoning District. She said both lots contain the minimum 4,000 sq. ft. required by the ordinance. Apparently, according to Sue, the restrictive covenants haven't been submitted yet and the units are both occupied. Lueck has several other concerns with the CSM itself. He notes there is a 564 sq. ft. easement noted on the survey for ingress and egress to proposed Lot 2. However, there is no further explanation on the survey as to prevent or control the parking of vehicles and or equipment in this easement area which could block owners of Lot 2 from getting to or from their lot. In addition, there does not appear to be any recorded document that specifies who will pay for any repairs or replacement of this portion of the driveway easement which may be needed in the future. He also notes there is a stone border which extends across the north lot line. That portion of the border should be removed or an easement should be given to the owner of Lot 2 by the land owner to the north. Finally, he notes a stone border extends from the lot into the road right of way of CTH MM or Brandon St. He believes that no one can place a structure of any kind on a road right of way (City, Township, County or State) as it results in a traffic hazard for the traveling public and may also hinder normal drainage in the right of way and he feels that should be removed to avoid any potential lawsuits if there is ever any accident or flooding problem there. Daane said there is no curb and gutter here so it's probably not a problem with snow plowing.

Daane also noted a CSM was recently approved on Hwy 49 that had two lots using one driveway. Sue said there are some lots in the City where two lots are using one driveway and there is no problem with that at all.

The committee had no further comments or questions so Chairman Nickel called for a motion to act on this request.

Motion by Medema, seconded by Vanderkin to recommend the approval of the Darrell & Jill Stibb CSM to the City Council, located in the SW ¼ of the NW ¼, Section 32 T14N R15E, City of Waupun, Fond du Lac County, Wisconsin.

Vote: Daane, Vanderkin, Medema, Nickel – “AYE”

Lueck – “NAY”

Motion carried 4/1.

3. Extraterritorial Zoning Review – Town of Chester

A letter of intent has been submitted to Dodge County in order to create a minor land division in the NW ¼, NW ¼, Sec 15, Town of Chester, Dodge County, Wisconsin. The property owner is Betty Lou Frye. The purpose of the land division is to create a parcel for an existing single family residence. The existing parcel is a 10 acre, triangle lot containing a residence at its southern dimension. The intent is to create a 4 acre lot around the home leaving a 6 acre vacant lot to the north. Dodge County is required to notify the City of Waupun if the land division falls within 1 ½ miles from the City under the City’s extraterritorial authority.

The surveyor has requested waiving soil tests on the remaining 6 acre vacant lot to the north.

Lueck questioned the City’s Land Use Plan for this area. Sue said if it is ever annexed it will come in as R-1 Single family residential.

There were no further questions from the committee so Chairman Nickel asked for a motion to act on this request.

Motion by Lueck, seconded by Daane to inform the Dodge County Land Resources and Parks Department that the City of Waupun does not have a problem with the proposed Betty Lou Frye, Town of Chester land division under the City’s extraterritorial land division authority and the County should proceed with scheduling County Plan Commission review of this proposal.

4. Sarah VanBuren gave the committee an update on the City’s residential zoning.

It is felt that since the City adopted a new land use plan in 2018 that the City’s residential zoning should be updated. Consultants would need to be hired and that will have to go through the City Council first. She feels that these changes will expedite development in the area. Sue feels there is a need for smaller lots. Lueck feels just the opposite and will explain why in future meetings. Sara noted that a committee attempted to change the zoning ordinance about 10 years ago and it went nowhere.

ADJOURNMENT

Motion by Lueck, seconded by Vanderkin to adjourn the meeting. Motion carried, meeting adjourned at 5:13 pm.

Fred Lueck
Secretary



MINUTES
CITY OF WAUPUN ECONOMIC DEVELOPMENT
COMMITTEE MEETING
Zoom
Tuesday, February 23, 2021 at 4:30 p.m.

Committee Members Present:

Steve Brooks Waupun Utilities
Pete Kaczmarek City Council
Ryan Mielke City Council
Julie Nickel Mayor
Jason Westphal City Council

Committee Members Absent:

Jim Cleveland Envision Greater Fond du Lac

Staff Present:

Jeff Daane Director of Public Works
Michelle Kast City of Waupun
Kathy Schlieve Administrator
Jeff Stanek Waupun Utilities
Sarah Van Buren Community & Economic Development Coordinator
Dan VandeZande City Attorney

Guests:

Joe DeYoung MSA Professional Services
Jason Laue MSA Professional Services

CALL TO ORDER:

Mr. Kaczmarek called the virtual meeting of the Economic Development Committee meeting to order at 4:31 p.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 was made by Mayor Nickel and seconded by Mr. Westphal, passing unanimously.

2. Approval of January 26 2021 Economic Development Committee Meeting Minutes

A motion to approve the January 26, 2021 minutes was made by Mayor Nickel and seconded by Mr. Westphal, passing unanimously.

3. Approval of January 26, 2021 Economic Development Closed Session Minutes

A motion to approve the January 26, 2021 closed session minutes was made by Mayor Nickel and seconded by Mr. Westphal, passing unanimously.

DISCUSSION

4. Use of CDBG Funding Utilization

Mr. DeYoung and Mr. Laue, from MSA Professional Services, were invited to the meeting to answer questions Committee members had regarding the CDBG-CLOSE funding that Beaver Dam, Horicon, and Juneau received and what can be done in the future that would allow Waupun to be considered in the future.

MSA pitched ideas to Dodge County about potential projects within the county that could be eligible for the available funding. However, the City of Waupun does not meet the low-moderate income (LMI) threshold, therefore disqualifying it for funding considerations.

Though the community does not meet the LMI threshold, there would be ways to have specific projects qualify by conducting a survey. An example would be a road project that goes past senior/low income apartments. Gathering the data for these types of survey efforts does take time. Once collected, the survey data would be good for 5 years. New survey data will come out in April for submittal in 2022 with construction starting in 2023. If awarded, recipients have to wait two years before applying again. Of note, that 90 points are available in the application process that are based on need/debt.

Mr. Kaczmariski asked if the prison population affected our LMI level. MSA staff has asked that question of DOA and is still waiting for a response. Mr. Kaczmariski also asked if being split between two counties also affects any potential project. MSA stated the county line does not make a difference since the funding is a statewide competitive program.

With the change in administration, MSA does not feel there will be any changes to rules and regulations regarding CDBG opportunities but will continue to monitor the situation and provide updates as needed.

5. Discuss Plan to Redevelop 520 McKinley Street in TID 6

Since previous opportunities fell through, Administrator Schlieve stated it is important for this group to consider the future of this property, considering the City continues to incur costs. Staff will be developing a Request for Proposals (RFP) to help market the site to developers.

Committee members raised questions about if the building would be torn down or if the gym could stay and be used by members of the community. According to the Administrator Schlieve, due to the size of the gym and its lack of restrooms, make the needed improvements would substantially add to the cost of the project. As for the building being able to remain, that will depend on the proposed development.

ADJOURN TO CLOSED SESSION:

A motion was made by Mayor Nickel and seconded by Mr. Westphal to adjourn into closed session under Section 19.85 (1) 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. Motion was unanimously approved.

6. Negotiations on Industrial Land owned by City of Waupun

7. Redevelopment of 21 E. Jefferson Street Negotiation in TID 3

RECONVENE TO OPEN SESSION

A motion was made by Mayor Nickel and seconded by Mr. Westphal to reconvene in open session under Section 19.85(2) of the WI Statutes. Motion unanimously approved.

ACTION FROM CLOSED SESSION

None

ADVANCED PLANNING:

8. Potential Agenda Items

- Will be determined, as needed.

9. Date of Next Scheduled Meeting

The next meeting will be March 23, 2021 at 4:30 p.m. Due to the pace of opportunities presented, the members are willing to be flexible with future meeting dates and times.

ADJOURNMENT

The motion to adjourn was made by Mr. Westphal and seconded by Mr. Brooks, passing unanimously. The meeting adjourned at 5:31 p.m.

**Minutes of a Regular Meeting of the
Waupun Utilities Commission
Monday, March 8, 2021**

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

Commissioners Gerritson, Heeringa, Homan and Thurmer were present in-person. Commissioners Kaczmariski, Mielke, and Westphal were present via Zoom. Mayor Nickel was present via Zoom.

A representative from Energetics was present via Zoom.

Motion made by Gerritson, seconded by Homan and unanimously carried, to approve minutes from the February 8, 2021 meeting.

On motion by Thurmer, seconded by Gerritson and unanimously carried, bills for month of February 2021 were approved as presented.

On motion by Thurmer, seconded by Kaczmariski and unanimously carried, year-to-date financial reports through January 2021 were approved as presented. Electric operating income was \$17,400 or \$20,000 below budget from lower budgeted revenues and higher A&G operating expenses. Water operating income was \$65,100 or \$15,800 above budget from lower than budgeted operating expenses. Sewer operating income (loss) was (\$900) or \$10,800 below budget on decrease in public authority sales.

General Manager Brooks reported on outages that occurred due to faulty cutouts. The faulty cutouts are known industry wide and crews have been working to replace. The disconnection plan has been submitted to the Public Service Commission of Wisconsin in preparation for end of winter moratorium and resuming disconnection of services due to unpaid past due balances. Staff continue attempts to work with customers in arrears to establish payment plans, payment arrangements and recommend resources for utility assistance.

Treatment Facilities and Operations Superintendent Schramm reported water and wastewater treatment facilities are performing well. Whole Effluent Toxicity (WET) testing has been completed for the first quarter. WET testing is the measurement of potential effluent (discharge) toxicity to aquatic life in our receiving stream. Treatment facilities staff worked to replace forty-one-year-old plug valves to allow for safe isolation of various tanks and pumps during maintenance. Distribution and collections system crew repaired four water main breaks and a service break in February. Crew continues focus on preventative maintenance of the collection system televising the sanitary sewers.

On motion by Thurmer, seconded by Homan and unanimously carried, the Waupun Utilities COVID-19 Plan and Employment Policies updated March 1, 2021 was approved. This update is consistent with the City of Waupun's COVID-19 Policy revisions approved by the Common Council on February 9, 2021. Notable changes involved the travel policy and COVID paid time-off up to 40 hours and eligibility requirements to receive the available time if applicable. The 40 hours of COVID paid time-off is set to expire March 31, 2021.

Treatment Facilities and Operations Superintendent Schramm gave an update on the Wastewater Treatment Facility ABNR project. Bids for the project were due March 3, 2021. Competitive bids were received. Project engineer Applied Technologies, Inc is currently working on reviewing details of bid received from the lowest bidder. Next steps to follow will be bid award and notice to proceed.

On motion by Homan, seconded by Thurmer and unanimously carried, meeting was adjourned at 5:10 p.m.

The next commission meeting is scheduled on April 12, 2021, at 4:00 p.m.

Jen Benson
Office & Customer Service Lead



MINUTES
CITY OF WAUPUN COMMON COUNCIL
Waupun City Hall – 201 E. Main Street, Waupun WI
Tuesday, March 09, 2021 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 Westphal, Alderman Vanderkin, Alderman Vossekul, Alderman Mielke, and Alderman Matoushek. Members absent and excused are Alderman Kaczmarski.

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

No other City Staff is present.

No audience is in attendance.

Media present is Ken Thomas of the Daily Citizen.

PUBLIC HEARING

1. Class B Intoxicating Liquor & Class B Fermented Malt Beverage License- Andy Soodsma, The Goose Shot of Waupun LLC

Motion Vanderkin, second by Matoushek to open the public hearing. Motion carried 5-0.

City Clerk received an application for a Class B Intoxicating Liquor & Class B Fermented Malt Beverage License from Andy Soodsma of the Goose Shot of Waupun LLC, for the property located at 5 W. Main Street, Waupun. Liquor licenses are contingent upon approval of inspections by the health, police, and fire departments and all delinquencies owed to the City be paid. At this time health and fire inspections have been approved and there are no delinquencies. Upon approval of this license, the Police Department will complete the final inspection required.

No comments or concerns are heard from the audience.

CLOSE PUBLIC HEARING

Motion Westphal, second by Matoushek to close the public hearing. Motion carried 5-0.

Motion Vanderkin, second by Matoushek to award the Class B Intoxicating Liquor & Class B Fermented Malt Beverage License to Andy Soodsma of the Goose Shot of Waupun LLC. Motion carried 5-0 on roll call.

PERSONS WISHING TO ADDRESS COUNCIL

No audience appeared before the Council.

CONSENT AGENDA

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

Motion Westphal, second Vanderkin to approve the consent agenda. Motion carried 5-0 on roll call.

BOARD/COMMITTEE/COMMISSION RECOMMENDATIONS

19. Award Bid for Newton and Rock Avenue Phase 1 Reconstruction

Sealed bids for Newton Avenue and Rock Avenue Reconstruction Phase 1 were provided to the Council for consideration. Four bids were received: PTS Contractors, Inc \$2,400,000.00, Dorner Inc. \$2,413,354.00, Jossart Brothers, Inc. \$2,729,783.00, and Woleske Construction \$2,989,664.30. At the March 9, 2021 Board of Public Works, a recommendation to Council was made to award the bid to PTS Contractors.

Motion Westphal, second by Matoushek to award PTS Contractors, Inc. for the Newton and Rock Avenue Phase 1 Reconstruction in the bid amount of \$2,400,000.00. Motion carried 5-0 on roll call.

20. Request for Proposal-Transportation Utility and Street Funding Feasibility

A Transportation Utility (TU) is an alternative revenue source being considered by municipalities across The state. The TU establishes fees for road maintenance costs and works similar to a storm water utility where user fees are charged and accrue to fund ongoing road maintenance expenditures in the City. The first step requires the City to complete a feasibility study and determine how a TU would be structured in the City. A Request for Proposal was issued to identify a consultant to conduct a TU Feasibility Analysis. Two proposals were Received: Ehlers and raSmith and Ruekert & Mielke. Interviews were conducted and credentials reviewed which provided a recommendation of award to Ehlers and raSmith.

Motion Matoushek, second Westphal to approve the proposal from Ehlers and raSmith to conduct a Transportation Utility and Street Funding Feasibility Analysis in an amount not to exceed \$20,500. Motion carried 5-0 on roll call.

ADJOURNMENT

Motion Vanderkin, second Vossekuil to call the meeting adjourned at 6:23pm. Motion carried 5-0.



MINUTES
CITY OF WAUPUN POLICE & FIRE COMMISSION
Waupun Safety Building – 16 E. Main Street, Waupun WI
Tuesday, March 16, 2021 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 4:35 p.m. by PFC President in the Waupun Safety Building.

ROLL CALL

Members present: John Bett, Zak Dickhut, Tara Rhodes, Michael Thurmer, Nancy Vanderkin (City Council Liaison)
Also present: WFD Chief BJ DeMaa, WPD Chief Scott Loudon, Mayor Julie Nickel

Member(s) absent (excused): Carole Cronin

MINUTES FROM PREVIOUS MEETINGS

Minutes from the February 3, 2021 meeting were presented for approval. Motion to approve by J. Bett (Z. Dickhut second; all in favor). Minutes approved as presented.

ACTION - EMERGENCY MEDICAL RESPONDER PROGRAM

Chief DeMaa provided information related to the Emergency Medical Responder (EMR) Program which will go before the Common Council soon for final approval. This EMR Program will help to address the undesirable/possible delay in response time between when a 911-call is placed and the arrival of an ambulance.

Increasing call volume has created situations where ambulance capacity is exceeded for what LifeStar offers the City of Waupun - their geographical scope of service expands well-beyond the City of Waupun/surrounding townships. If/when an emergency occurs in Waupun which requires ambulance dispatch, LifeStar is the contracted ambulance responder, and this will not change. The EMR Program is intended to supplement our current service and help if/when all LifeStar ambulances are already dispatched to emergency/emergencies which results in an ambulance coming from Beaver Dam, Fond du Lac or Fox Lake. This scenario creates undesirable wait times and possible medical consequences for the person who is experiencing an emergency. This scenario also pulls an emergency resource from the cities of Beaver Dam, Fond du Lac or Fox Lake.

Chief DeMaa provided an overview of the EMR role and job description, which was emailed to Commissioners prior to the meeting for preview. EMRs will fill a first-level role and respond to a majority of 911-calls immediately (in addition to WFD and/or WPD response) to respond to the emergency with basic care until an ambulance arrives. If an ambulance is already on scene, EMRs will support the work of EMTs/Paramedics. The EMR position/program will be completely new to Waupun. The EMR requires seventy-plus hours of education for certification initially and then 18 hours of ongoing continuing education every 3 years. The next level responders would be, in order, EMT-Basic, EMT-Advanced, Paramedic.

Chief DeMaa led a discussion and answered questions around various topics related to EMR, such as vehicle/insurance needs, staffing/pay models/options, equipment needs, workflows, anticipated volumes and other general needs. Final decisions on structure will be included in an EMR Operational Plan. This plan will supplement the current structure for emergency responses by adding in this one level, in a cost-effective manner, that can efficiently and effectively utilize people/equipment resources which are available.

The Waupun Common Council has already approved a budget for this training need and a class is anticipated this summer. Chief DeMaa noted there is positive interest/response from the WFD and various community members to attend this class, based on what is currently known.

Motion to approve the Emergency Medical Responder Program Job Description by J. Bett (Z. Dickhut second; all in favor).

GENERAL DISCUSSION AND EXCHANGE OF INFORMATION CONCERNING THE NORMAL OPERATIONS OF THE WAUPUN POLICE DEPARTMENT AND WAUPUN FIRE DEPARTMENT

Chief DeMaa provided the following WFD updates:

- Staff: WFD Intern is on his 2nd week and has been involved in a variety of items; schools will be promoting this program (goal is to have a student every semester from both schools in Waupun). Approximately 50% of the WFD have received their Covid vaccination.
- Calls: Inspections were difficult last year due to staffing resources however changes in staffing in 2021 are favorable and anticipate being on-track with inspection needs.
- Community: Severe Weather/Tornado Awareness week is April 12-16 and will include mock drills and notification to businesses.

Chief Loudon provided the following WPD updates:

- Staff: Unable to find qualified candidates for the four open shifts; recognize officers/lieutenants who are picking up shifts. Officer Dumke is currently in field training which will conclude in April. Officer Kearns is currently in academy and expected to start field training in June, which will conclude in September. Lieutenant Pfalzgraf's son who was involved in an out-of-state FBI incident is recovering well and back to full duty; grateful for his service and dedication.
- Calls/Cases: Call volumes have been busy; noted there have been search warrants and crimes against children; two burglary cases (Homan vehicles, storage unit). Also experiencing cases with mental health, drug and alcohol elements. Cold cases area also reviewed annually (Strege 2002 case) due to new staff for review and technologies available.
- Community: Citizen's Police Academy completed and was a success, approach was virtual due to Covid; coordinated with WFD.
- In the News: Qualified Immunity (protects officers from being held personally liable for constitutional violations) is a new topic currently. Chief Loudon shared this protection is important to the force; and there are cases brought against WPD, these cases have been frivolous. Commissioner J. Bett shared a news article related to City of Horicon hiring dispute for police chief (informational).

FUTURE MEETINGS AND GATHERING INVOLVING THE POLICE AND FIRE COMMISSION

Next Commission meeting to-be-determined.

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 5:31pm made by J Bett (second by Z. Dickhut; 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 of the Waupun Public Library Board Meeting
March 17, 2021**

The meeting of the Waupun Public Library Board was called to order by Beverly Martens, President, at 4:34 p.m. on Wednesday, March 17, 2021. Also present were, Schultz, Hintze, Gehl, Sullivan, Westphal (arrived shortly after the meeting started), Garcia, Jaeger, and Rohrer, via Zoom. Mayor Nickel attended as a guest.

ARTICLE I: Motion by Schultz, supported by Gehl, to accept the minutes of the February 17, 2021, meeting as written. Motion carried.

ARTICLE II: No personal appearances.

ARTICLE III: Monthly Statistics will continue to be affected by COVID.

- a. Circulated/downloaded/loaned: 15,233 items through the end of February
- b. Curbside service: handled 1,386 transactions through the end of February.

ARTICLE IV: The current budget report was discussed.

ARTICLE V:

- a. Motion by Sullivan, supported by Hintze, to pay the February bills. Motion carried on 7-0 roll call.

ARTICLE VI: No Committee Reports.

ARTICLE VII: Librarians' Report.

- a. Drive-up window project to be discussed under New Business.
- b. The library building re-opened on March 1, 2021.
- c. The Take and Make kits popularity has been increasing. There are usually 30 kits available each week and they go fast. Staff is thinking of offering them every other week, with 60 available so more families can be part of this activity.
- d. The last funds from the Ellen Johnson Estate were finally received from the Edward Jones account, and there will be a smaller check following the main check due to dividends added to the account after the initial check was sent out.
- e. The library's Trust Fund has been moved from Wells Fargo into the LGIP account as a sub-account. Quarterly stock dividends will continue to be electronically deposited into this account once the paperwork is completed.
- f. County funds: The library has received checks from Columbia, Dodge, Green Lake, and Fond du Lac counties for library service to rural county residents.

g. **Virtual Programming**: There were 30 participants for the Floral Fun Program. **Next program**: March 23 at 6:30pm. Carol Shirk, Dodge County Master Gardener, presenting “Growing Raspberries in the Home Garden.” Sign up required, but there is no limit. Program will be presented via Zoom.

h. Monarch Library System Director is resigning.

i. The large table from the Shaler Conference room has been removed and has been placed in the Chamber of Commerce office. The Historical Society has taken ownership and will possibly be refinishing it for further use.

j. Lisa Bille has finished another round of Book Bingo, which has become another popular library activity with patrons.

ARTICLE VIII: No Old Business.

ARTICLE IX: New Business:

a. Motion by Hintze, supported by Rohrer, to accept the WDS Construction bid of \$28,760 for the Library Drive-thru Window project. Motion carried 7-0 on roll call.

b. Motion by Sullivan, supported by Gehl, to accept the job description revisions as presented. They include Library Director, Assistant Director/Reference Librarian, Circulation Librarian, Youth Services Librarian, Desk Assistant, and Library Page. Motion carried.

ARTICLE X: Motion by Rohrer, supported by Schultz, to adjourn at 5:02 p.m. Motion carried.

Next tentative meeting: **Wednesday, April 21, 2021 at 4:30 p.m.via Zoom**

SANDRA ROHRER Secretary
SR/bkj



MINUTES
CITY OF WAUPUN SPECIAL COUNCIL MEETING
Virtual and Teleconference
Tuesday, March 23, 2021 at 5:30 PM

CALL TO ORDER

Mayor Nickel called the meeting to order at 5:30pm.

ROLL CALL

Council in attendance on roll call is Mayor Nickel, Alderman Westphal, Alderman Kaczmarski, Alderman Vossekui, Alderman Mielke, and Alderman Matoushek. Members absent and excused are Alderman Vanderkin.

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

City Staff present is Sarah VanBuren, Community and Economic Development Coordinator.

No audience is in attendance.

Media present 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 Kaczmarski, second Matoushek to approve the consent agenda. Motion carried 5-0 on roll call.

RECOMMENDATIONS FROM BOARDS, COMMITTEES, COMMISSIONS

2. Certified Survey Map- Shomisch/Steinmetz

At the March 17, 2021 Plan Commission meeting, motion was made to recommend approval of the Certified Survey Map regarding division of the Shomisch property. Patrick Schomisch is requesting to divide his land which is located in the Town of Waupun, for the buyer James and Jean Steinmetz.

Motion Matoushek, second Vossekui to approve the Certified Survey Map regarding Shomisch/Steinmetz property. Motion carried 5-0 on roll call.

3. Certified Survey Map- Leu

At the March 17, 2021 Plan Commission meeting, motion was made to recommend approval of the Certified Survey Map regarding the Michael and Debra Leu property.

Motion Vossekui, second Westphal to approve the Certified Survey Map regarding the Leu property. Motion carried 5-0 on roll call.

4. Certified Survey Map - Lot 28 (*Plan Commission 3/17/21*)

At the March 17, 2021 Plan Commission meeting, motion was made to recommend approval of the Certified Survey Map regarding Lot 28 of Tanager Street due to zero lot lines.

Motion Matoushek, second Vossekui to approve the Certified Survey Map Lot 28. Motion carried 5-0 on roll call.

5. Certified Survey Map - Lot 27

At the March 17, 2021 Plan Commission meeting, motion was made to recommend approval of the Certified Survey Map regarding Lot 27 of Tanager Street due to zero lot lines.

Motion Vossekuil, second Kaczmariski to approve the Certified Survey Map Lot 27. Motion carried 5-0 on roll call.

6. Emergency Medical Responder Job Description

Due to call volume of Lifestar, the development of EMR program training was approved by Council. Demaa provides a job description for this position, which was recommended for approval by the Police Fire Commission on March 16, 2021.

Kaczmariski and Westphal question the qualification language regarding maintaining an EMR card or certificate as it appears. The language appears as it is a requirement on hire. Demaa states the individual may obtain the certification, not required on hire, and the language shall be revised to reflect this.

Motion Vossekuil, second Kaczmariski to approve the Emergency Medical Responder Job Description with the inclusion of language of the ability to obtain certification. Motion carried 5-0 on roll call.

CONSIDERATION - ACTION

7. 2021 City of Waupun Farmer's Market

Waupun Downtown Promotions makes request of the annual farmer's market to be held on Saturdays, June 5-September 25, 2021 from 8a-12p.

Motion Matoushek, second Westphal to approve the 2021 City of Waupun Farmer's Market. Motion carried 5-0 on roll call.

8. Authorization for Use of City Land - Hero's Hunt for Veterans

Brian Ball is requesting the use of the City garage landfill land for hunting purposes for Veterans.

Motion Matoushek, second Westphal the Hero's Hunt for Veterans to hunt on City land. Motion carried 5-0 on roll call.

9. Accept Resignation of Board of Public Works Members -Markus and Mueller

Motion Matoushek, second Mielke to approve the resignations of Board of Public Works Members Brian Markus and Jessica Mueller. Motion carried 5-0 on roll call.

10. City of Waupun 2020 Annual MS4 Report

As we have more than 10,000 in population we are required to complete the MS4 report and submit to the DNR.

Motion Matoushek, second Kaczmariski to approve the City of Waupun 2020 Annual MS4 Report. Motion carried 5-0 on roll.

11. City of Waupun Storm Water Management Program

MS4 communities must start a storm water management program. Storm water management program documents describe in detail how the permittee intends to comply with the permit's requirements for each minimum control measure.

Motion Westphal, second Matoushek to approve the City of Waupun Storm Water Management Program. Motion Carried 5-0 on roll.

Due to technical difficulties, Westphal left the meeting at 5:57pm.

12. Waupun 2022 UNPS Planning Grant Agreement between the City of Waupun and MSA Professional Services

In accordance with the City's MS4 permit issued May 1, 2019 under NR 216, the city has received direction from WI-DNR that we must work to reduce Total Suspended Solids (TSS) by 20% and Total Phosphorus (TP) by 10% relative to conditions at the start of the permit cycle. To be in compliance, those targets must be achieved by April 30, 2024. To date, we have been working to demonstrate progress of our water quality plan, which satisfied WI DNR requirements.

City Staff request to go into agreement with MSA Professional services to prepare a WDNR Urban Non-Point Source Planning Grant Application to fund revisions to the City's storm water quality plan to evaluate additional BMPs with in Reaches 2, and 3 of the Rock River TMDL.

Motion Matoushek, second Kaczmariski to approve the Waupun 2022 UNPS Planning Grant Agreement between the City of Waupun and MSA Professional Services not to exceed \$3500.00. Motion carried 4-0 on roll call.

13. Resolution Authorizing the Director of Public works to serve as the City's authorized representative with regards to actions pertaining to application and administration of a non-point source (UNPS) planning grant application

A resolution is required to appoint the authorized City Staff to facilitate the grant process.

Motion Matoushek, second Vossekuil to approve Resolution 03-23-21-01 Authorizing the Director of Public works to serve as the City's authorized representative with regards to actions pertaining to application and administration of a non-point source (UNPS) planning grant application. Motion carried 4-0 on roll call.

14. State Municipal Financial Agreement for State-Let Highway Project #6235-01-03, 73 for STH 26 (Watertown-Waupun)

DOT informed staff they were going to be doing a Mill and Overlay project south of Waupun. They were going to stop at City limits, so it was asked if the project could be extended to where the concrete stops near TJ's auto body shop. They agreed and sent us this agreement for our portion. They are paying for the road work, we pay for an engineering and Municipal Utility adjustments. i.e. manholes, and valves.

Motion Kaczmariski, second Matoushek to approve State Municipal Financial Agreement for State-Let Highway Project #6235-01-03, 73 for STH 26 (Watertown-Waupun). Motion carried 4-0 on roll call.

Westphal returned to the meeting at 6:02pm.

15. Consideration of DOT Roadway Functional Classification Updates

The Wisconsin DOT is conducting some routine roadway functional classification updates in many counties statewide and it is time for an update for the City of Waupun. Functional classification is the process by which roadways are grouped into classes according to the actual character of service they are intended to provide and are providing. The DOT conducted an update for Waupun by reviewing land use and traffic numbers and they are proposing 10 updates to the map and list.

Motion Vossekuil, second Matoushek to approve the DOT roadway functional classification updates for the City of Waupun. Motion carried 5-0 on roll call.

16. Resolution Approving Updates to the Roadway Functional Classifications for the City of Waupun

Motion Matoushek, second Kaczmariski to approve Resolution 03-23-21-02 approving Updates to the Roadway Functional Classifications for the City of Waupun. Motion carried 5-0 on roll call.

17. 2021-2022 Boards and Commissions Structure Proposed Resolution

The Waupun Common Council has operated by a Committee of the Whole (COW) structure for many years, however, City ordinances were never updated to reflect the COW structure and several required Committees no longer meet as outlined in ordinance. As conditions have evolved as a result of Act 10 and other needs within the community, it is appropriate to review and revise our approach to meet the needs of our community. As such, it is recommended to temporary suspend City of Waupun Ordinance 2.04 Standing Committees (through April 15, 2022).

Motion Matoushek, second Kaczmariski to draft a resolution suspending City of Waupun Ordinance 2.04 Standing Committees and create a committee, board and commission structure for the City of Waupun that incorporates changes as outlined. It is agreed that the resolution will expire April 14, 2022 and require further revision and update of City of Waupun Ordinance 2.04. Motion carried 5-0 on roll call.

18. Request to Fill Public Works Mechanic 1 Vacancy

Due to a resignation of the Mechanic 1, a request is made to fill the vacancy. If the vacancy is filled by a current employee, it is requested to fill that vacancy created.

Motion Matoushek, second Mielke to authorize the Director of Public Works to fill the Mechanic 1 vacancy and, contingent upon an internal promotion, to fill all vacancies created. Motion carried 5-0 on roll call.

19. Appoint Bid for Harmsen Avenue & Oak Lane Storm Water Management Pond

Seven bids were received for the storm water management pond. MSA Professional Services makes recommendation to award the bid to Kopplin and Kinas.

Motion Matoushek, second Westphal to award the bid of Kopplin and Kinas for the Harmsen Avenue and Oak Lane Storm Water Management Pond for the amount of \$148,550.50. Motion carried 5-0 on roll call.

DISCUSSION - REVIEW

20. American Rescue Plan Act and Stimulus Aid for City of Waupun

The American Rescue Plan includes direct stimulus for local governments. The City's allocation provides \$1,107,026.95, to be spent by the end of 2024. Schlieve intends to return to Council with a spending plan in the near future.

21. Review Ordinance 19-11 Providing for ATV/UTV use in the City Limits

Chief Loudon provides there was minimal incidences and one major incident relating to the ATV/UTV ordinance which was passed in December 2019.

Council wishes to review this again in one year.

ADJOURN TO CLOSED SESSION

Motion Matoushek, second Vossekui to adjourn in closed session under Section 19.85 (1) (g) of the WI Statutes for to Confer with Legal Counsel on Ambulance Services and litigation involving Ryan Mitchell Estate. Motion carried 5-0.

RECONVENE TO OPEN SESSION

Motion Matoushek, second Vossekui to reconvene to open session under Section 19.85(2) of the WI Statutes. Motion carried 5-0.

ACTION FROM CLOSED SESSION

No action.

ADJOURNMENT

Motion Vossekui, second Matoushek to call the meeting adjourned at 6:52pm. Motion carried 5-0.

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

April 2021

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

Re: Report to Common Council

A. Statistics

Through the end of March we have circulated/downloaded/loaned 26,679 items, with curbside service handling 1,470 transactions.

B. Drive-up window project

In a holding pattern while a company is manufacturing the window/drawer unit. It could be several weeks before the unit is shipped.

C. Summer Reading Program performers

Unlike past summer reading programs, our program performers will be virtual. We are still looking at other options to provide programs in a safe manner. While performer programs look different this year, the intent of the summer reading program has always been the same: to keep kids reading through the summer so they don't fall behind when school starts. We will have the usual Reading Logs so kids can keep track of the books they read during the program, along with incentive prizes for the different levels of reading reached during the program.

Any questions, please contact Bret at 324-7925 or bret@monarchlibraries.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: April 6, 2021
To: Mayor, Council, City Administrator, and PFC
From: Fire Chief, B.J. DeMaa
Re: March Report

Fire Calls:

There were eleven (11) fire & rescue calls in the month of March for a total of thirty-five (35) in 2021.

Time of Day:						
12A – 4A	4A – 8A	8A – 12P	12P – 4P	4P – 8P	8P – 12A	Total
4	2	0	2	2	1	11

* 55% of fire calls came in during prime working hours.

Day of Week:							
Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
0	7	1	2	1	0	0	11

* 100% of fire calls came in during Monday-Friday work week.

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

Incident Type:		
Incident Type	Count	% of Incidents
Building fire (111)	2	18.18
Motor vehicle/pedestrian accident (323)	1	9.09
Gasoline or other flammable liquid spill (411)	1	9.09
Breakdown of light ballast (443)	1	9.09
Power line down (444)	1	9.09
Dispatched and cancelled en route (622)	1	9.09
Authorized controlled burning (631)	1	9.09
Alarm system sounded due to malfunction (735)	3	27.27

Average Personnel Response (excluding mutual aid):		
	Avg # of Responders	% of Total Department
4A – 8P	9.2	31%
8P – 4A	6.5	22%

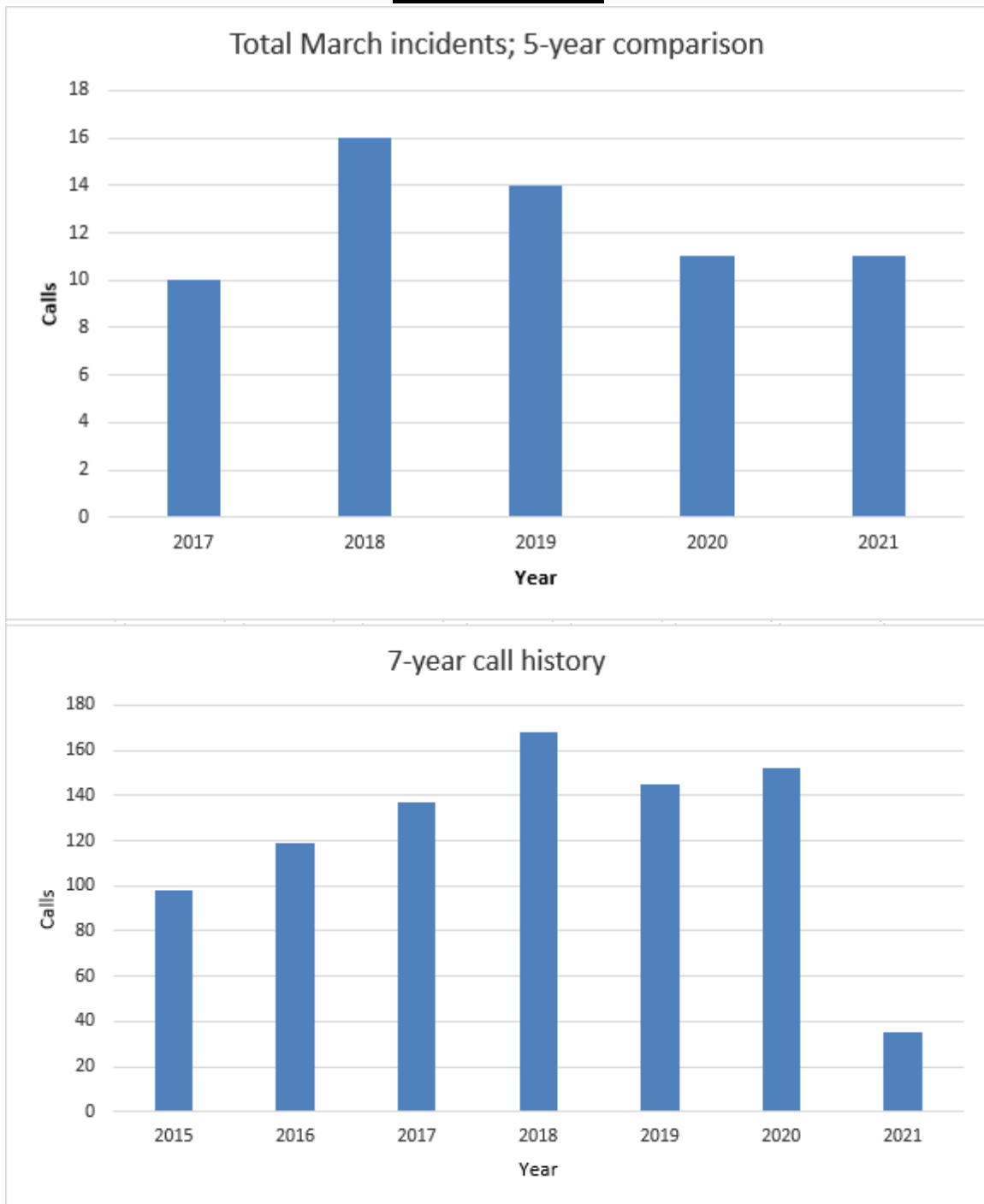
* Current roster is 30 members.

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

RED = below recommended industry best practices

GREEN = meets industry best practices

Call Summary:



Department Information:

Work continues on an overview of all department policies and revised job descriptions.

Working with North Shore Environmental on a quote to get rid of our PFAS-containing firefighting foam. In early February, an email was shared with Council members detailing the current buzz around PFAS foam and the impact it currently has on the fire department.

Our High School Fire Intern program has gone well. A second student has submitted their paperwork and will be starting in April. This program also aligns with needs identified in the Fire Department's 5-year Strategic Plan.

Received an extraterritorial notice from the Town of Chester regarding a proposed project west of our Industrial Park. The business is looking to store asphalt cement, a tar-like substance, in a large holding tank and then transfer it to trucks where it would be trucked to their quarries. We are currently researching the material to understand whether any risks would exist.

We submitted an Assistance to Firefighters Grant (AFG) in the amount of ~\$49,500. This grant application is intended to replace a majority of our fire suppression hose and some of our hose nozzles. We are choosing not to exceed \$50,000 so our grant retains "micro grant" status which provides higher scoring when placed against peer departments. 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:

There are 2 firefighters out on medical leave with non-work related injuries.

Inspections:

Met with Dodge Correctional Institution to address concerns around the testing of smoke alarms throughout the institution.

Training:

March training focused on large area search-and-rescue and equipment maintenance.

Emergency Government:

We appear to have some direction around solving the polygon activation of our outdoor warning sirens. After another round of discussions with American Signal, Baycom, and Fond du Lac County, the plan is to change the activation tones from Dual Tone Multiple-Frequency (DTMF) to two-tone. As part of this process, it appears there is a larger issue throughout the county for those municipalities using the Federal Signal sirens. Additional testing has been completed and it appears this is impacting all Federal Signal sirens in the county. Despite the issue, we still have the ability to activate locally and Dispatchers in Fond du Lac also have the ability to activate our sirens from their dispatch consoles.

Code Enforcement – Mike Beer:

New complaints – 3
Closed complaints – 1
Open complaints – 2
Citations issued – 0

Multiple discussions held on the condition and violations that exist at The Rock Shop. Structural concerns due to roof leaks and evidence of water staining on the electrical boxes in the basement are the priority items for the fire department at this time.

EMS:

Met with a representative from the Plymouth Fire Department to understand how EMS works in their municipality. Orange Cross is the primary ambulance service. Plymouth also runs an ambulance through the fire department to serve as a back-up in the event that Orange Cross doesn't have an available ambulance. With Plymouth's ambulance being a back-up, it eliminates the need for it to be staffed 24/7.

EMR job description was drafted and approved. Work continues on the development of a budget which will be presented at the April Common Council meeting.
Drafts of the start-up and operational plans have been developed.

Multiple meetings with Moraine Park Technical College to discuss EMR training schedule and the delivery options for the class.

TO: Mayor & Common Council
 FROM: Susan Leahy, Building Inspector
 SUBJECT: Building Permits for MARCH 2021

DODGE COUNTY

NO	HOLDER	ADDRESS	TYPE	FEE	COST
21	Kyle Schweder	506 W Brown St	Interior Remodel	\$175.00	\$12,500.00
24	First CRC	10 Bly St	Interior Demo & Remove Attached Garage	\$60.00	\$10,000.00
25	Robert Campbell	321 S Grove St	basement door, decking & railings	\$60.00	\$10,000.00
26	Federal Mogul	401 Industrial Ave	Electrical for New Tanks	\$50.00	
27	Larry Bendorf	515 S Grove St	Residing & Replace Windows	\$108.00	\$18,000.00
30	Mark & Pam Hron	901 Visser Ave	Convert 1 Car garage into a 2 car garage	\$255.00	\$8,000.00
32	Rachel Brenholt	233 Walker St	22x30 Detached Garage	\$150.00	\$17,500.00
33	Kyle Schweder	506 W Brown St	6' High PVC Fence	\$100.00	
35	Cozette Zander	1500 Shaler Dr	Replace Furnace	\$130.00	
36	First CRC	10 Bly St	Interior Remodel & 28'-5' x 17' Garage Addition	\$1,080.00	\$180,000.00
39	Nicholas Pharo	229 Walker St	Service Upgrade	\$80.00	
40	First CRC	10 Bly St	Drain Tile System Installation	\$50.00	\$1,300.00
43	Cliff Jones	707 E Main St	Tub to Shower Replacement	\$50.00	\$9,103.00
45	Doug Wilson	307 Grace St	Kitchen Remodel	\$170.00	\$15,000.00
46	Jeremy Mulder	403 High St	14x16 Deck	\$200.00	\$2,000.00
47	Lisa Stollenwerk	626 E Brown St	Swimming Pool, 24' Diam x52" sidewall	\$100.00	\$1,000.00
48	Andy Stelsel	720 Robin Rd	windows, siding, doors	\$138.00	\$23,000.00
49	Penny Dentino	719 Country View Dr	Vinyl Fence, 42" high	\$100.00	\$2,200.00
51	Todd Straks	613 Hazel St	Replace (8) Windows	\$42.00	\$7,000.00
52	Municipal Well & Pump	1212 Storbeck Dr	Install 2 Unit Heaters	\$100.00	\$14,688.00
53	Jennifer Thomas	724 Robin Rd	6x7 Bath Addition	\$310.00	\$15,000.00
TOTAL				\$3,508.00	\$346,291.00

FOND DU LAC COUNTY

NO	HOLDER	ADDRESS	TYPE	FEE	COST
28	Jeff & Sara Duer	1000 Oriole St	Patio Door & Kitchen Window Replacement	\$50.00	\$3,400.00
29	Scott McGowan	609 Fern St	Reside & Install OSB Sheathing @ Garage	\$72.00	\$12,000.00
31	Katie & Nate Mertz	221 Brandon St	Foundation/Drain Tile Repair	\$70.00	\$14,000.00
34	Reed Spang	304 Taylor St	Reroof, Remove Paneling & Install Drywall	\$150.00	\$25,000.00
37	Derrick Vander Galien	310 Rosewood Ct	Basement Remodel including Egress Window	\$141.20	\$10,200.00
38	Reach Waupun	520 E Main St	Sigange	\$58.00	
41	Tim Vanderkin	10 W Main St	Remodel - Business 1st Floor	\$130.00	\$5,000.00
42	Shiva Hotel, LLC	5 Gateway Dr	Resurface Pool Deck	\$90.00	\$15,000.00
44	Real Breaks	324 E Main St	Reroof	\$402.00	\$66,540.00
50	Kevin Harmsen	527 W Franklin St	Front porch, deck & pool	\$250.00	\$6,000.00
54	Halley Kanthack	38 W Franklin St	Reside Fire Damaged Area	\$50.00	\$325.00
TOTAL				\$1,463.20	\$157,465.00

GRAND TOTAL	\$4,971.20	\$503,756.00
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Permits issued in Dodge County	21
Permits issued in Fond du Lac Cty	11
Total Permits for the month	32

FEES	
Building Permit Fees	\$4,971.20
Copies of House Plans	\$2.00
Variance Application	\$150.00
Special Assessment Letter Fees	\$190.00
Zoning Review (chicken permit)	\$65.00
Grand Total	\$5,313.20

BUILDING PERMIT COMPARISON

March 2020: Dodge County - 10 permits; Fond du Lac County - 8 permits

Total estimated cost of construction	\$	534,182.00
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THREE MONTH COMPARISON

January - March 2018	estimated cost of construction	\$18,650,420.00
January - March 2019	estimated cost of construction	\$865,043.56
January - March 2020	estimated cost of construction	\$881,363.00
January - March 2021	estimated cost of construction	\$909,708.79

April 8, 2021

1. **Current Projects:**

- Hwy 49 / 151 Interchange project meeting review.
- Order supplies for ball diamonds.
- Transportation Utility
- Rock River Stormwater group meeting.
- Grant for walk path along Gateway Dr.
- S. Madison St. project – this has been delayed to 2021 due to the contractor not meeting bidding requirements. The DOT did go down the list to try and work with all the reasonable bids unfortunately they all declined due to time frame of the project. This will be re-bid again in January of 2022 with estimated construction to start in summer of 2022.
- IT Security Assessment has been completed with OnTech
- Working with multiple SDS Classes from the High School to complete various projects in parks.
- Went through banners for Celebrate Waupun
- Discussing indoor facilities for youth programs.
- Worked with Waste Management to plan for Bulk Pickup
- Working on updating our Lockout/Tagout procedures for electrical equipment. We have a posting out to hire a summer intern to help with this project. We usually hire 7 summer maintenance this year we will only hire 6 to cover this position. We will also use some CVMIC matching funds to offset wages and the program costs.
- Working with Cedar Corp on building/park improvements.
- We have an agreement with DOT on HWY 26 Mill and overlay tentatively scheduled for 2024-2026
- Working with Gemmer on S. Madison St. phase 2 plans
- Working with MSA on Rock Ave and Newton Ave plans.
- Working with CVMIC on the development of a safety committee.
- Working with MSA on the UNPS planning grant information for storm water.
- Getting updated quotes for Micro-Surfacing Carrington St.
- Park bathrooms are open for the summer. All doors open at 7am and lock at 10pm with the exception to Harris Mill. The bathrooms open there at 10am and close at 6pm.
- We are accepting applications for the Lead Mechanic position. They are due April 14th.
- The police department was called to Harris Mill park after staff noticed what looked like a fire overnight. We are working with Waupun Police to see if we can find out who did this. No damage was done to the shelter.
- Still looking like May 10th for N. Madison St. Bridge closure for repairs.

2. **DPW Crew Projects**

- Buildings & Grounds daily duties
 - Clean inlets
-

-
- Brush pick-up
 - Bulk pick-up
 - Haul brush bins
 - Inspect Inlets
 - Leaf pick-up
 - Diggers Hotline Locates
 - Pour concrete
 - Replace signs
 - Roll parks
 - Street sweeping
 - Flagger Training for work on State Highways. This is now required by the DOT
 - Ash tree removal
 - Vehicle Maintenance
 - Replace lights at various park shelters. Some were not working. Harris Mill, McCune, Schlieve.

Administrative Assistant

- Completed Storm Water Management Program for approval from the Council.
- Letters sent to S. Madison St. residents regarding postponement of the S. Madison St. reconstruction project.
- Bulk pick-up door hangers
- Yard Waste Pick-up door hangers
- Garbage Complaints – 34 issues were sent to Waste Management in the month of March. All of the issues have been completed/resolved.
- Zoning Board Agenda/Public Hearing Notice
- Plan Commission / Public Hearing notices
- Updated storm sewer maps.
- Updated zoning map
- Helped with absentee voting / registration for Election
- Scan in 2020 and 2012 building permits – put in property records
- Can in building plans and put in property record cards
- Updated website for Election Information / Aquatic Center / Free trees
- Listed equipment on GOV Deals
- Assessment Letters
- Street Opening Permits
- Input Diggers Hotline Locates into database
- Setup zoom meeting for Plan Commission, Zoning Board and Board of Public Works
- Entered equipment invoices into Cartegraph.
- 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

WAUPUN POLICE DEPARTMENT

Monthly City Council Report

Dispatch Summary From 3/1/2021 To 3/31/2021

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

Total Number of Calls for this reporting period: 1,196

72 HOUR DETENTION	3	OCCUPIED DISABLED	1
911 CHECK	8	OD POISON ABN BREATH	1
911 MISDIAL	5	OFFICER STAND BY	2
ABANDONED VEHICLE	4	PAPER SERVICE	1
ACCIDENT	8	PARKING ENFORCEMENT	34
ACCIDENT/INJURIES	1	PRISONER TRANSPORT	1
ALARM TEST	3	PROBATION HOLD/VIOL	1
ANIMAL BITE COMP	1	RECKLESS DRIVER	6
ANIMAL COMPLAINT	7	REPOSSESSED PROPERTY	1
ASSIST CITIZEN	25	RUNAWAY	3
ASSIST MOTORIST	5	SCAM	6
ASSIST OTHER AGENCY	8	SEARCH WARRANT	2
ATTEMPT TO LOCATE	3	SEXUAL ASSAULT	2
BUILDING CHECK	107	SHOPLIFTER	1
BURGLARY	1	SPECIAL ASSIGNMENT	11
CHECK WELFARE	16	STRUCTURE FIRE	1
CHILD CUSTODY	4	SUBJECT STOP	1
CIVIL PROBLEM	7	SUSP ACTIVITY	6
CLICK IT GRANT	2	SUSP PERSON	1
COMMUNITY POLICING	18	SUSPICIOUS VEHICLE	11
COUNTY AMBULANCE	53	TAVERN CHECKS	2
COURT ORDER VIOLAT	1	THEFT	6
CR DAMAGE TO PROP	2	THREAT COMPLAINT	1
DIRECTED AREA PATROL	345	TRAFFIC COMPLAINT	2
DISORDERLY CONDUCT	6	TRAFFIC ENFORC DAP	6
DOMESTIC DISPUTE	5	TRAFFIC PROBLEM	5
DRUGS/NARCOTICS	2	TRAFFIC STOP	109
ESCORT FUNERAL	8	TRUANCY	4
EXTRA PATROL	196	VANDALISM	1
FIRE ALARM	3	VEHICLE LOCKOUT	1
FIRE GENERIC	1	WARRANT	1
FOLLOW UP	29	WARRANT OTHER AGENCY	1
FOOT PATROL	4	WAUPUN ORDINANCE	5
FOUND ANIMAL	2		
FOUND PROPERTY	3		
FRAUD/FORGERY	1		
GAS DRIVE OFF	6		
HARASSMENT	7		
HIT AND RUN	2		
HOUSE WATCH REQUEST	21		
INFO TO DOCUMENT	2		
INFORMATION	1		
INTOXICATED DRIVER	2		
INTRUSION ALARM	2		
JUVENILE PROBLEM	7		
LAW ASSIST FIRE	1		
MISSING ADULT	1		
MISSING JUVENILE	2		
NEIGHBOR DISPUTE	1		
NOISE COMPLAINT	6		
NOTIFY MED EXAMINER	1		

Waupun Police Department Update –March Report

Meetings –WI Emergency Management Planning Meeting, Dodge and FDL County LEX Meeting, FDL Drug Unit Meeting, and Aging Coalition Meeting, Crisis Stakeholder Meeting, Communications Meeting, Police and Fire Commission Meeting, and Supervisor’s Staff Meeting.

Training – CPR, Professional Communication, and –k-9 Training.

Evidence Room- continue purging, destroying and returning evidence.

Events – FDL IT project with GPS routers installed. Annual Radar Recertification. Presentation with Wisconsin Chief’s – Strega Cold Case.

Hiring process – Officer Dumke continuing in the FTO. Officer Kerns continues training at FVTC Police Academy. Interviews for open position (no applicants moved forward). New applications accepted for one vacancy.

Complaints

20-1764	Conducted follow-up for fraud/ID theft case; received the return information for four search warrants, and filed returns with the Dodge Co. Clerk of Courts. Completed extensive narrative regarding case for charges.
20-635	Counterfeit bills had been received in past, and were now sent in to U.S. Secret Service as COVID restrictions were no longer in place. Completed report documenting dispo.
21-0415	Child sexual assault allegations; conducted investigation
20-1138	Conducted drug case follow-up and sent drugs to lab and documented results for DA’s office
20-1685	Conducted drug case follow-up and sent drugs to lab and documented results for DA’s office
20-1327	ICAC case follow-up; received items of evidence back from DCI analyst, and received forensics report. I documented all findings from the DCI analyst and will be sending report to DA’s office
19-2224	Spittel trial prep; prepared sixteen items of evidence for FDL DA’s office per DA electronic discovery.



TO: Waupun Utilities Commissioners
FROM: Steve Brooks, General Manager
DATE: April 12, 2021
SUBJECT: General Manager Report

Electric Department Update:

Power Outages

- On March 29th at 5:30 pm customers reported power outages on Fox Lake Rd., W. Brown St. and S. West St. After troubleshooting the line section, crew determined the pad mount transformer needed to be replaced. The crew replaced the transformer and the overcurrent protection. Power was restored at 9:00 pm. The outage affected 7 customers.

Y-306 Rerate Project

- The electric crew started work for American Transmission Company (ATC). The Y-306 transmission line loops around the City of Waupun. Waupun Utilities owns the underbuild on the transmission poles. The line rerate project ATC is working on requires Waupun Utilities to reconstruct the underbuild in some locations. This work includes installing new poles, transformers, cross-arms, services, and URD cabinets. ATC will cover all costs associated with the work required for the rerate of the line. The electric crew will work with ATC to complete the work on Y-306 throughout the summer.

Newton and Rock Avenue

- Crews will start replacing poles in conflict with the road construction project on Newton and Rock Ave. A total of 5 poles will be relocated.

Oak Lane Retention Pond

- At the request of the City of Waupun, the electric crew will relocate primary and secondary cables to accommodate the space for a new storm water retention pond. A portion of this project scope is in the terrace area along the south side of Oak Lane. This area will require directional boring equipment. Waupun Utilities will contract with Central Cable Contractors to complete the boring portion of the project.

Tanager Street

- Work will begin to install permanent electric services to the homes with temporary services on Tanager St.

General Manager Update:

Residential Customer Survey

- Beginning April 15, 2021, letters will be mailed out to a number of residential customers asking for their feedback about the quality of customer service our utility provides and the awareness of programs and services our utility offers. The survey is being conducted by Dieringer Research Group of Brookfield, WI. Letters will be mailed on utility letterhead to randomly selected customers, which will include a website link to the survey. To those customers who do not respond, they may receive a follow-up email to complete the survey. Based on the information collected from the survey, it will help us better meet local residents' needs and expectations. All responses will remain confidential.

MEUW Board of Directors

- I have been asked to represent Waupun Utilities on the MEUW Board of Directors starting June 2021. Serving on the Board of Directors for MEUW is a great opportunity for Waupun Utilities to offer support and feedback to ensure the organization responds to the changing needs of its members.

Street Construction

- Rock and Newton Ave. bids came in under budget. Construction is scheduled to start in May.
- Harris Ave. lift station bids came in under budget.

Waupun Utilities Honored with National Award

- Waupun Utilities has earned the American Public Power Association's Safety Award of Excellence for safe operating practices in 2020. The utility earned First Place award in the category for utilities with 10,485 worker-hours of annual worker exposure.

PSC Disconnection Plan

- On March 18, 2021 the Public Service Commission of Wisconsin held an open meeting. During that meeting, the commission voted to allow utilities to resume residential disconnections beginning April 15, 2021.
- Our staff is ready and able to work with customers who are experiencing hardship and have past due balances. We have been reaching out to customers in arrears each month leaving messages and offering Deferred Payment Agreement's (DPA's) for those that qualify, trying to establish payment arrangements and also letting them know of the resources out there that they can contact for assistance.
- Disconnect Notices and Friendly Reminders were generated on March 30, 2021.
 - 259 residential customers with a balance in arrears over \$150 received a disconnect notice - \$92,400.00
 - 169 residential customers with a balance below \$150 received a friendly reminder notice - \$14,370.00
- Disconnection of electric service will take place on April 21, 2021.

This concludes my report for April 2021. Please contact me at 324-7920 or sbrooks@waupunutilities.org with any questions or concerns.



TO: Waupun Utilities Commissioners
FROM: Steve Schramm
DATE: April 8, 2021
SUBJECT: Monthly Operation Report

Water Treatment Facility:

There are no call-ins to report this month.

Strand and Associates provided a training workshop to staff about risk assessments and emergency response plans. The America's Water Infrastructure Act (AWIA), requires community (drinking) water systems serving more than 3,300 people to develop or update risk assessments and emergency response plans (ERPs).

Each community water system shall assess the risks to, and resilience of, its system. Such an assessment shall include:

1. The risk to the system from malevolent acts and natural hazards;
2. The resilience of the pipes and constructed conveyances, physical barriers, source water, water collection and intake, pretreatment, treatment, storage and distribution facilities, electronic, computer, or other automated systems (including the security of such systems) which are utilized by the system;
3. The monitoring practices of the system;
4. The financial infrastructure of the system;
5. The use, storage, or handling of various chemicals by the system; and
6. The operation and maintenance of the system.

Wastewater Treatment Facility:

There are no call-ins to report this month.

Staff attended a WDNR virtual update on NR Code 149, which encompassed changes for registered laboratories that analyze TSS, BOD, along with ammonia and total phosphorus.

Staff participated in the Annual Biosolids Symposium, which was virtual. Information was provided on current issues related to biosolids and septage management, enabling municipal officials, plant operators, contractors, and consultants to respond proactively to new challenges. The Symposium has

Wastewater Treatment Facility Continued:

a tradition of providing a forum for discussion and information exchange by assembling speakers who are recognized experts in their respective fields.

Sabel Trucking has completed spring biosolids land application. Our nutrient management plan allowed 900 cubic yards of biosolids to be applied to 40 acres of DNR approved agriculture land.

Distribution and Collection System Crew:

The majority of staff's time has been dedicated to the water department, performing new meter installs, water turn on/off's, bleeder turn offs, and considerable time locating.

When time permits, the crew continues televising sanitary sewers. This will be completed within the next two weeks.

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



TO: Waupun Utilities Commissioners
FROM: Jeff Stanek, CPA, Finance Director
DATE: April 12, 2021
SUBJECT: February 2021 Financial Report

CONSTRUCTION AND PLANT ADDITIONS

The electric utility replaced its backhoe at a cost of \$83,500 which is under the budgeted amount of \$85,000. The water utility purchased a lot of replacement water meters in the amount of \$7,850 to maintain its meter replacement program as required by the PSCW. The sewer utility replaced several VFD's at the WWTP in the amount of \$8,850 for routine maintenance at the facilities. A new hydraulic saw was also purchased with the cost split between the water and sewer utilities. All equipment purchased was included in the 2021 capital budget.

Construction activity for the month included \$5,150 each for the water and sewer utilities in engineering costs billed by the City for the Newton/Rock street project. The sewer utility paid \$71,800 for engineering costs associated with the WWTP upgrade. These engineering fees were paid with sewer utility cash reserves and will be reimbursed with the USDA loan in subsequent periods.

MONTHLY OPERATING RESULTS – February 2021 Monthly and Year-To-Date (YTD)

Sales

Electric

- Monthly kWh sales were **2.5% below** budget & similar to February 2020 sales on lower power sales across all customer classes except residential.

Water

- Monthly sales units of 100 cubic feet were **4.7% below** budget & **2.4% lower** than February 2020 sales; usage decreases in commercial, industrial and public authority customer classes.

Sewer

- Monthly sales units of 100 cubic feet were **17.1% below** budget & **19.9% lower** than February 2020 sales due to lower public authority volume. Sales to public authority customers continue to trend downward beginning in the spring of 2020 with the onset of COVID.

Income Statement

Electric

- Operating revenues and purchased power expense were **below** budget \$53,000 and \$50,600 respectively, due to lower than budgeted demand and overall lower associated purchased power costs.
- Gross margin was \$2,500 **below** budget
- Operating expenses were \$19,600 **below** budget primarily due to lower maintenance costs associated with overhead line repairs.

- Operating income was \$49,500 or \$14,600 above budget from lower than budgeted revenues and higher A&G operating expenses.
- Net income was \$42,600 or \$14,800 above budget primarily from revenues coming in under budget for the month.

Water

- Operating revenues were \$3,300 below budget due to overall slightly lower consumption
- Operating expenses were \$40,400 below budget due to fewer main breaks and the timing of chemical purchases compared to the prior year.
- Operating income was \$126,700 or \$32,400 above budget from lower than budgeted operating expenses
- Net income was \$103,100 or \$39,200 above budget

Sewer

- Operating revenues were \$57,800 below budget on a continued trend of a decrease in public authority sales from 2020.
- Operating expenses were \$43,200 below budget on lower than budgeted maintenance expenses at the WWTP
- Operating income (loss) was (\$7,400) or \$21,500 below budget
- Net income (loss) was (\$26,900) or \$30,700 below budget due to the decrease in public authority consumption

Balance Sheets

Electric

- Balance sheet decreased \$10,500 from January 2020
- Unrestricted cash remained relatively unchanged from the prior month and included payment for the \$83,500 backhoe
- Accounts receivable decreased \$60,600 from lower sales for the month
- Accounts payable decreased \$43,600 on lower purchased power expense outstanding for the month
- A principal and interest payment on the 2019 Refunding Revenue bonds is due on March 1, 2021 which will require a \$181,000 cash payment. Funds are segregated monthly to fund this payment.

Water

- Balance sheet increased \$60,800 from January 2020
- Total unrestricted and restricted cash increased \$105,200 as a result of an increase in collections and lower operating costs for the month
- Accounts receivable decreased \$2,000
- Net position increased by \$49,800
- Principal and interest payments on the 2019 Refunding Revenue bonds and 2019 revenue bonds are due on March 1, 2021 which will require a total of \$482,900 in cash outlays. Funds are segregated monthly to fund this payment.

Sewer

- Balance sheet decreased \$9,000 from January 2020
- Unrestricted cash decreased \$68,300 primarily from payment for engineering costs associated with the WWTP. These costs will be reimbursed through a USDA loan draw in subsequent months.

Cash and Investments

The monthly metrics dashboard for cash and investments provide a monthly comparison of cash and investment balances, and graphs that present long-term investments by maturity, type, and rating.

- Total cash and investments increased \$92,400, or 1.0% from January 2021 primarily from decreases in accounts payable / operating expenses between the three utilities.

- Received interest and distributions of \$4,400 and recorded an unrealized *negative* market adjustment of (\$6,300), along with \$600 in management fees, resulting in a net portfolio *loss* of (\$2,500) for the month.
- Total interest and investment income earned on all accounts for the month was \$1,700.

OTHER FINANCIAL MATTERS

Re-Establishment of Customer Disconnections

Beginning April 15, 2021, the Utilities will reinstate our disconnection policy in accordance with our current PSCW rate orders and regulations. Previously the utilities had suspended disconnections to comply with PSCW guidelines surrounding COVID-19 and the winter moratorium. As of this report date the PSC has not extended the disconnection suspension through formal legislative processes. Additionally, as of March 30, 2021, the following is a summary of customers who received either a reminder or disconnect notice:

- Balances over \$150 (disconnect notice): 259 residential customers - \$92,400 in arrearages
- Balances under \$150 (reminder notice): 169 residential customers - \$14,370 in arrearages

PSCW Annual Report

The 2020 PSCW financial and statistical report for the Electric and Water Utilities is traditionally due April 1 of each year, however, due to COVID, the report deadline was extended until June 1, 2021. Utility staff are working on the report and anticipates submitting the report at the end of April 2021.

WWTP Upgrade – Loan Application and Construction Award Approval

The application process for the fourth and final construction loan has been completed and accepted by the USDA. As a result, the Utilities are permitted to award the construction bid for the project and commence ground-breaking within the next month. The details of the Resolution to Award the Construction Bid are included as a discussion and approval item within this month's agenda.

Additionally, the second Application for Payment was submitted to the USDA on April 8, 2021 totaling \$228,000 and represents a reimbursement of costs incurred and paid by the utility from September 2020 to March 2021. These Applications for Payment will be completed monthly until the project is completed. Listed below is a summary of the costs requested for reimbursement to date:

Application for Payment #2 (Requested) - \$ 228,143

Application for Payment – Project to Date - \$2,128,302

Sewer Rate Change – April 2021

In accordance with Res. 01-14-20-01, step two of the four year/step sewer rate increase is effective for services beginning after April 1, 2021. The increase will implement the rates designed in Ord 20-01 of the Sanitary Sewer System applied to all customer classes and represents an average of a 7.00% increase from the prior year.

Employee Evaluation Process

Management will begin the employee evaluation process this month and complete reviews by the end of May 2021. Management is also in discussion with its compensation consultant to update its wage matrix (original approved in 2018) effective for performance evaluation wage changes effective for July 1, 2021.

This concludes my report. Please do not hesitate to contact me at 324-7920 or jstaneek@waupunutilities.org with any questions or comments.

APRIL SENIOR CENTER STATUS UPDATE

All of our activities have resumed with the exception of in-house lunch dining and transportation. Fond du Lac County Department of Senior Services will determine if those services will resume in May.

March Waupun Senior Center Programs:

- **SIA Insurance Bingo**: 34 participants
 - **Book Club**: 9 participants
 - **Learn to Zoom/Tech Support**: 0 participants
 - **Waupun Historical Society**: 21 senior participants
 - **One Waupun Presentation**: 12 participants, 1 participant that received house cleaning service
 - **Buddy Bingo**: 60 participants
 - **Waupun Community Coalition on Aging Bingo**: 44 participants
 - **Virtual Storytelling**: 7 seniors
 - **City Interview**: 21 participants
 - **Foot Care Clinic**: 34 participants
 - **Manicures**: 7 participants
 - **S'more Fun**: Rescheduled due to weather
 - **Eyeglass Adjustments**: 5 participants
 - **Craft Club**: 14 participants
 - **Pen Pals**: 22 participants
 - **Drug Repository**: 4 participants
 - **Euchre**: 95 participants
 - **Sheepshead**: 79 participants
 - **Knit-Wits**: 20 participants
 - **Yoga**: 257 participants
 - **Aerobics & Tone**: 191
 - **Board Games**: 101
 - **Movie Afternoon**: 15 participants
 - **Curbside Lunch**: 220 participants
 - **Mobile Meals**: 462 participants
-

APRIL 2021 SENIOR CENTER ACTIVITY CALENDAR

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY
			1 8am Fitness Center 8:30am Foot Care 10am Lunch 10:30am Yoga II 1pm Sheepshead	2 CLOSED Open for mobile meals and curbside meals only
5 8am Fitness Center 9am Pen Pals 9am Marbles 10am Lunch 10:30am Yoga I 1pm Euchre	6 8am Fitness Center 9am Hand & Foot 10am Lunch 10:30am Tone 1:30pm Storytelling	7 8am Fitness Center 9am Dice 10am Lunch 10:30am Aerobics I 1pm Sheepshead 6:15pm Knit-Wits	8 8am Fitness Center 9am Cribbage 10am Lunch 10:30am Yoga II 1pm Sheepshead	9 8am Fitness Center 9am Se7ens 10am Lunch 10:30am Aerobics II 1pm SIA Bingo
12 8am Fitness Center 9am Marbles 10am Lunch 10:00am ONE Waupun 10:30am Yoga I 1pm Euchre	13 8am Fitness Center 9am Hand & Foot 10am Lunch 10:30am Tone 1:30pm Craft Club 3:00pm Movie	14 8am Fitness Center 9am Dice 10am Lunch 10:30am Aerobics I 11:30am Park Picnic 1pm Sheepshead 6:15pm Knit-Wits	15 8am Fitness Center 8:30am Foot Care 10am Lunch 10:30am Yoga II 1pm Sheepshead	16 8am Fitness Center 9am Se7ens 10am Lunch 10:30am Aerobics I 1:30pm Buddy Bingo
19 8am Fitness Center 9am Pen Pals 9am Marbles 10am Lunch 10:30am Yoga I 11:30am Fine Arts 1pm Euchre	20 8am Fitness Center 9am Hand & Foot 10am Lunch 10:30am Tone 1:30pm Historical Society	21 8am Fitness Center 9am Dice 10am Lunch 10:30am Aerobics I 11:30am Walking Wednesday 12:30pm Eyeglasses 1pm Sheepshead 6:15pm Knit-Wits	22 8am Fitness Center 9am Cribbage 10am Lunch 10:30am Yoga II 1pm Sheepshead	23 8am Fitness Center 9am Se7ens 10am Lunch 10:30am Aerobics II 1pm WCCA Bingo
26 8am Fitness Center 9am Marbles 10am Lunch 10:30am Yoga I 1pm Euchre	27 8am Fitness Center 9am Hand & Foot 10am Lunch 10:30am Tone 1:30pm City Interview	28 8am Fitness Center 9am Dice 10am Lunch 10:30am Aerobics I 11:30am Park Picnic 1pm Sheepshead 6:15pm Knit-Wits	29 8am Fitness Center 9am Manicures 10am Lunch 10:30am Yoga II 1pm Sheepshead	30 8am Fitness Center 9am Book Club 9am Se7ens 10am Lunch 10:30am Aerobics II

SCHEDULE IS SUBJECT TO CHANGES

Please 324-7930 to verify and register for activities and lunch curbside lunch.



AGENDA SUMMARY SHEET

MEETING DATE: 4/13/2021

TITLE: 2020 City of Waupun Audit Report

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 the 2020 audit and the City's 2020 Financial Statements.

STAFF RECOMMENDATION:

Accept the 2020 City of Waupun audited financial statements

ATTACHMENTS:

- 1) 2020 Financial Highlights
- 2) 2020 Financial Statements

RECOMMENDED MOTION:

Motion to accept the 2020 City of Waupun audited financial statements.

City of Waupun

2020 Financial highlights

April 13, 2021

Client service team



Andrea Jansen, CPA, CFE, Partner

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andrea.jansen@bakertilly.com



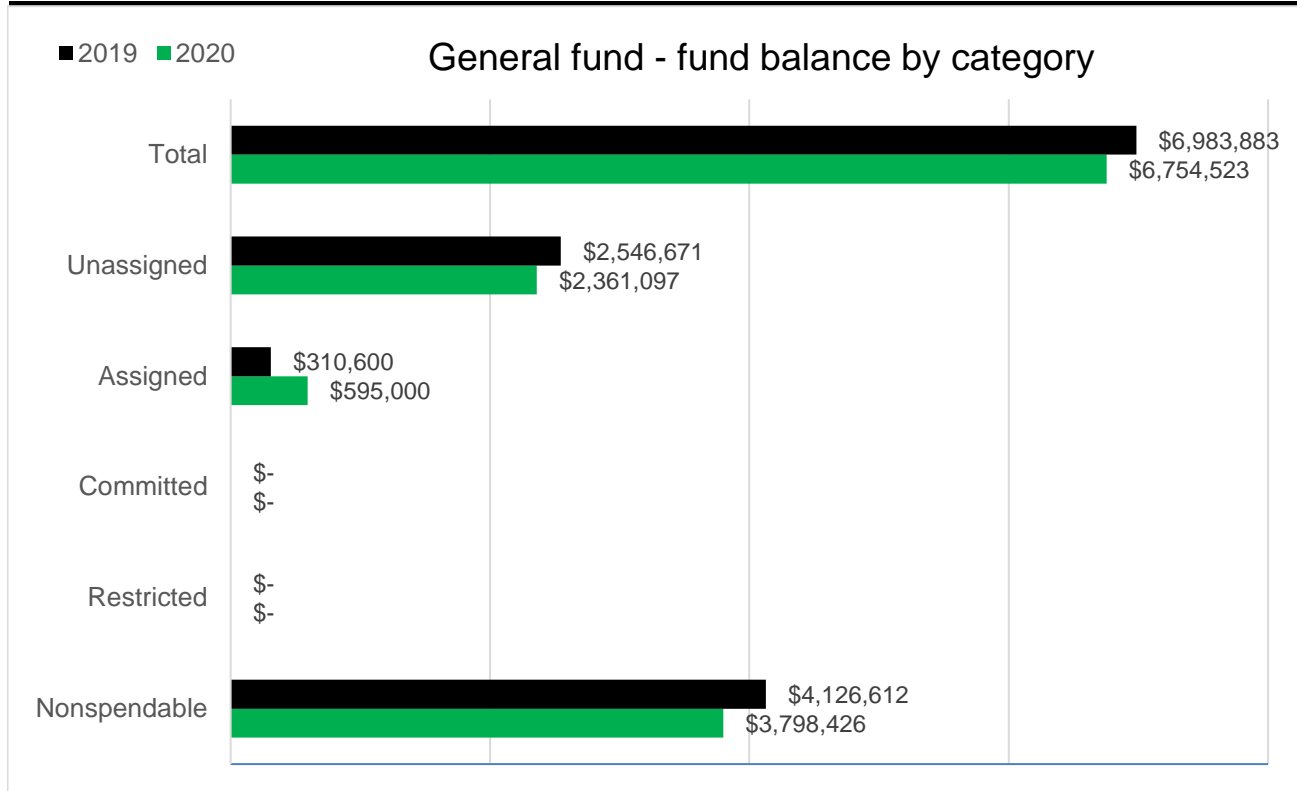
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City of Waupun

General fund results



Summarized income statement

	Actual	Final budget	Variance
Revenues and other financing sources	\$ 5,566,148	\$ 5,680,083	\$ (113,935)
Expenditures and other financing uses	5,795,508	5,990,693	195,185
Net change in fund balance	\$ (229,360)	\$ (310,610)	\$ 81,250

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

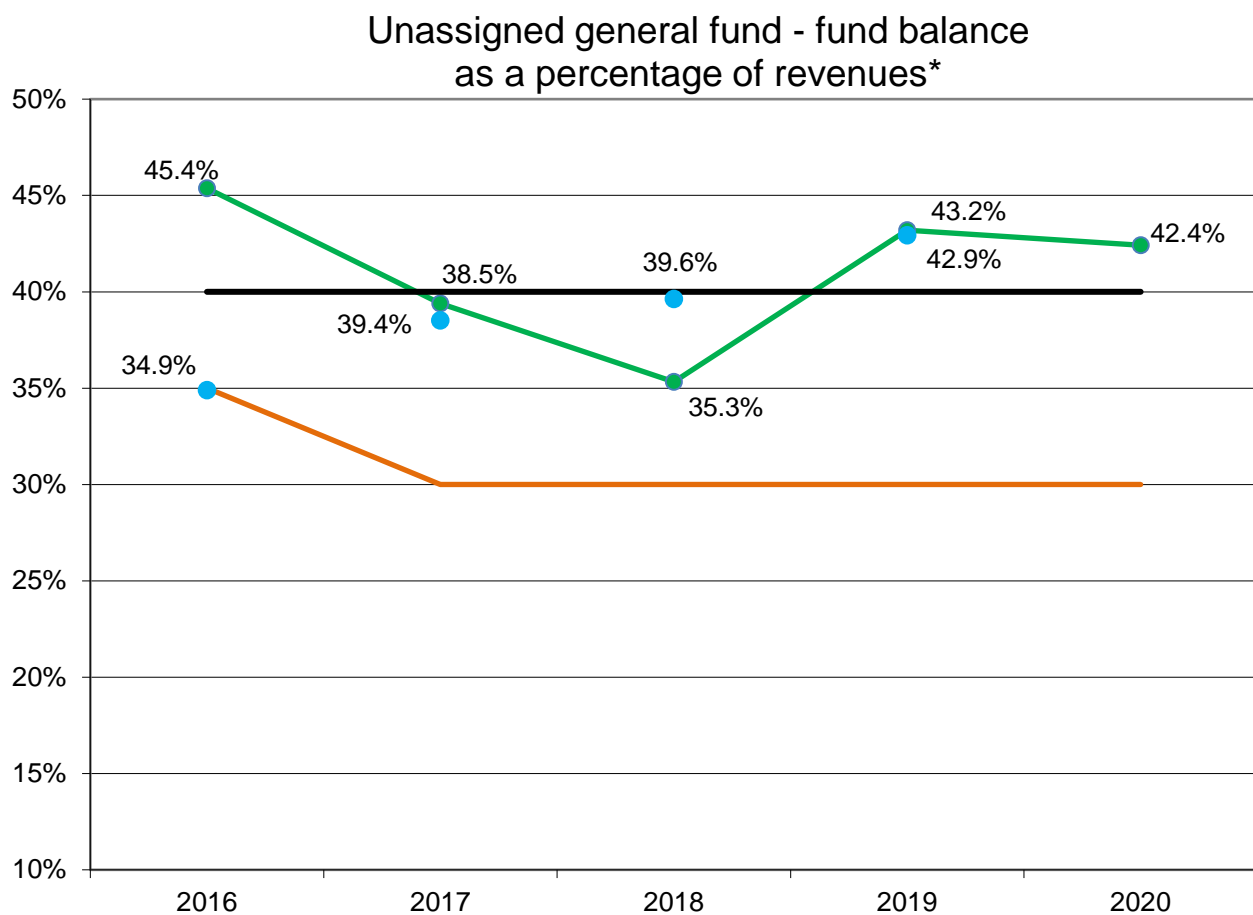
General fund - fund balance trends

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 consistent 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 2016 - 2019 Baker Tilly municipal client data for population ranges from 10,000 to 17,500.

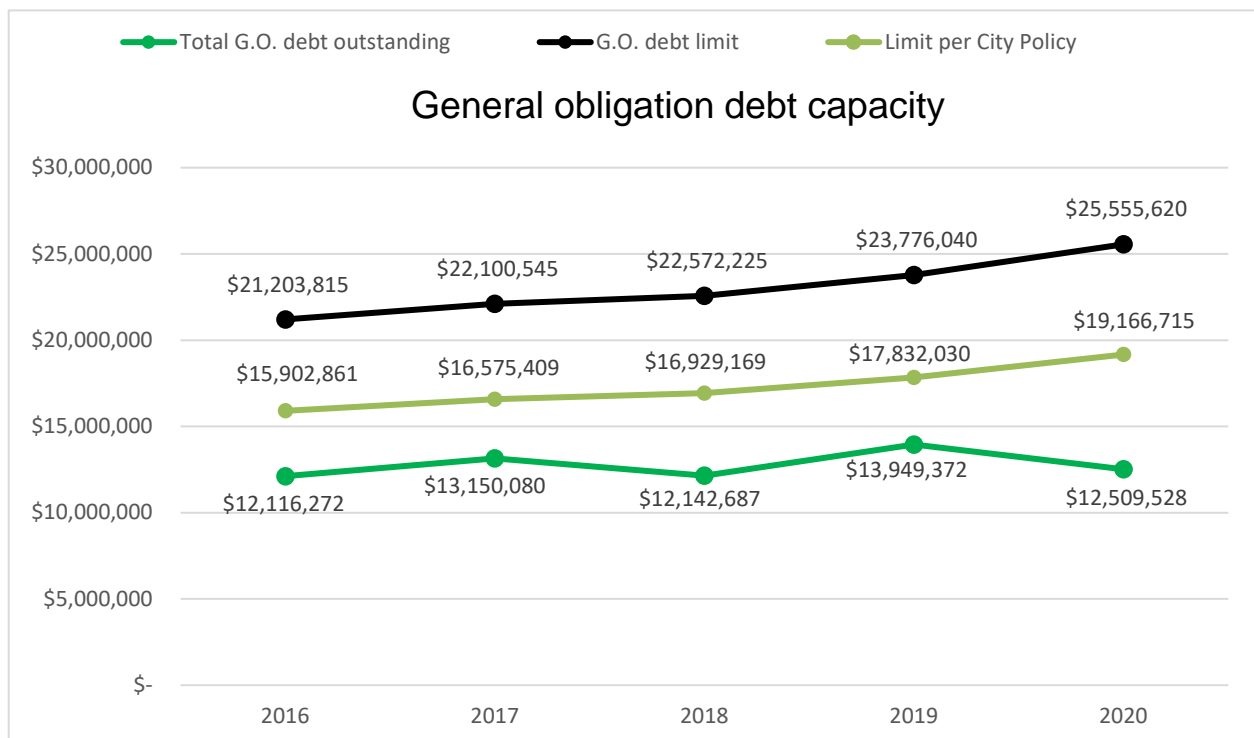
City of Waupun

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).

Percentage of statutory debt limit at 12/31/20: **49%**



Total debt outstanding by type at 12/31/2020

	General obligation	Revenue debt	Capital lease	Total
City	\$ 7,290,000	\$ -	\$ 180,212	\$ 7,470,212
Utility	-	8,851,500	-	8,851,500
Tax Incremental District	5,219,528	-	-	5,219,528
Total	\$ 12,509,528	\$ 8,851,500	\$ 180,212	\$ 21,541,240

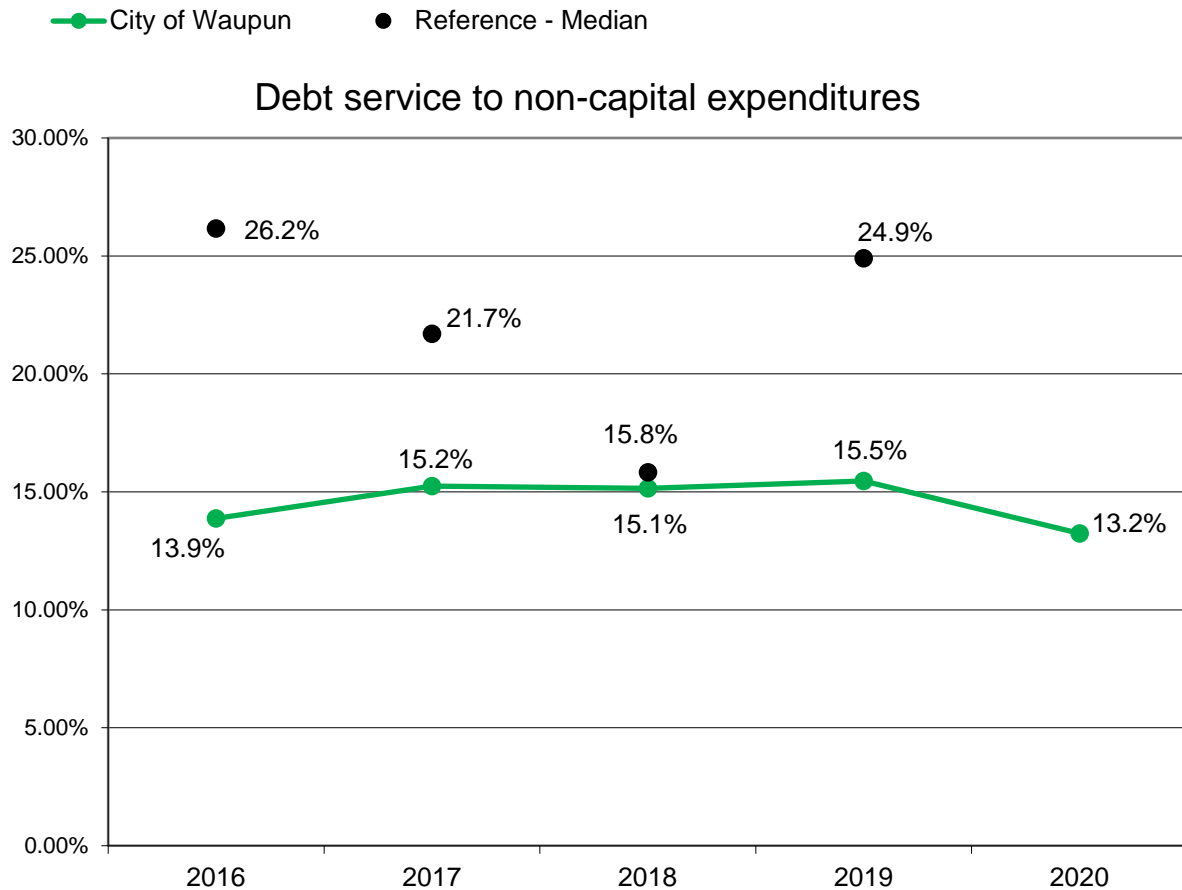
Comparative metrics available online through the Wisconsin Policy Forum.

<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

	2020*	2019
Principal	\$ 1,070,014	\$ 917,698
Interest	576,605	433,394
Total	<u>\$ 1,646,619</u>	<u>\$ 1,351,092</u>
Non-capital expenditures	<u>\$ 12,438,278</u>	<u>\$ 8,740,007</u>

*principal shown excludes \$3,584,281 of principal that was paid off through a current refunding.

Other reference values

Median reference value generated from 2016 - 2019 Baker Tilly municipal client data for population ranges from 10,000 to 17,500.

City of Waupun

Financial Statements and
Supplementary Information

December 31, 2020

City of Waupun

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City of Waupun

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Independent Auditors' Report

To the Common Council of
City of Waupun

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Waupun, Wisconsin, as of and for the year ended December 31, 2020, 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, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Waupun, Wisconsin, as of December 31, 2020 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.

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 April 8, 2021 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.

Baker Tilly US, LLP

Madison, Wisconsin
April 8, 2021

Management's Discussion and Analysis

City of Waupun, Wisconsin

Management's Discussion and Analysis
December 31, 2020
(Unaudited)

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, 2020. 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 ("City") exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$69,913,776 (net position). Of this amount, \$10,237,708 (unrestricted net position) may be used to meet the government's obligations to citizens and creditors.
- The City's total net position increased by \$2,186,157 or 3.2 percent from the prior year's net position. The governmental activities increased by \$665,360, while the business-type activities increased by \$1,520,797.
- The City's total operating expenses in 2020 were \$829,606 lower than in 2019. This is a 3.5 percent decrease in operating expenses from the prior year. The governmental activities expenses decreased \$478,526, while the business-type activities decreased \$351,080.
- As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$8,065,793 an increase of \$765,961 in comparison with the prior year. The City's total unassigned fund balance deficit is \$(917,582), with the tax increment financing (TIF) districts reporting \$(3,082,223).
- At the end of the current fiscal year, unassigned fund balance of the general fund was \$2,361,097 or approximately 42 percent of the general fund revenues, including the payment in lieu of taxes.
- The net position of the business-type activities of \$41,929,583 increased \$1,520,797 from the prior year's net position. Operating income was \$2,034,737 and capital contributions were \$363,727, while total nonoperating expenses net of nonoperating revenues were \$241,274 and transfers out were \$636,393.
- The City's general obligation debt limit is \$25,555,620, which is 5 percent of the City's equalized value of taxable property. The total outstanding general obligation debt at year-end was \$12,509,528 or 49 percent of the City's total debt limit. The City's general obligation debt decreased by approximately \$1.4 million during 2020.

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

Management's Discussion and Analysis
December 31, 2020
(Unaudited)

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 include the electric and water utility and sewer utility.

The government-wide financial statements can be found on pages 1 to 4 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

Management's Discussion and Analysis
December 31, 2020
(Unaudited)

The City maintains 24 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General Fund, Debt Service Fund, 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 5 to 10 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 11 to 15 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 16 to 17 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 19 to 63 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 64 to 67 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 68 to 75 of this report.

City of Waupun, Wisconsin

Management's Discussion and Analysis
December 31, 2020
(Unaudited)

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.

Table 1
Condensed Statement of Net Position

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
Current and other assets	\$ 14,229,613	\$ 12,851,150	\$ 11,652,729	\$ 10,043,238	\$ 25,882,342	\$ 22,894,388
Capital assets	33,753,693	35,062,470	40,921,543	40,452,224	74,675,236	75,514,694
Total assets	47,983,306	47,913,620	52,574,272	50,495,462	100,557,578	98,409,082
Deferred outflows of resources	1,918,581	2,276,007	1,039,077	1,195,819	2,957,658	3,471,826
Noncurrent liabilities	14,812,511	16,904,904	9,879,423	9,628,265	24,691,934	26,533,169
Other liabilities	395,926	650,273	805,158	1,180,249	1,201,084	1,830,522
Total liabilities	15,208,437	17,555,177	10,684,581	10,808,514	25,893,018	28,363,691
Deferred Inflows of Resources	6,709,257	5,315,617	999,185	473,981	7,708,442	5,789,598
Net investment in capital assets	20,482,343	21,348,436	32,164,913	32,368,331	52,647,256	53,716,767
Restricted	3,803,109	2,881,385	3,225,703	3,123,841	7,028,812	6,005,226
Unrestricted	3,698,741	3,089,012	6,538,967	4,916,614	10,237,708	8,005,626
Total net position	\$ 27,984,193	\$ 27,318,833	\$ 41,929,583	\$ 40,408,786	\$ 69,913,776	\$ 67,727,619

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$69,913,776 as of December 31, 2020.

The largest portion of the City's net position, \$52,647,256 (75 percent) 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, \$7,028,812 (10 percent), represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position, \$10,237,708 (15 percent), may be used to meet the government's ongoing obligations to citizens and creditors.

City of Waupun, Wisconsin

Management's Discussion and Analysis December 31, 2020 (Unaudited)

Analysis of the City's Operations – The following table provides a summary of the City's operations for the year ended December 31, 2020:

Table 2
Condensed Statement of Revenues,
Expenses and Changes in Net Position

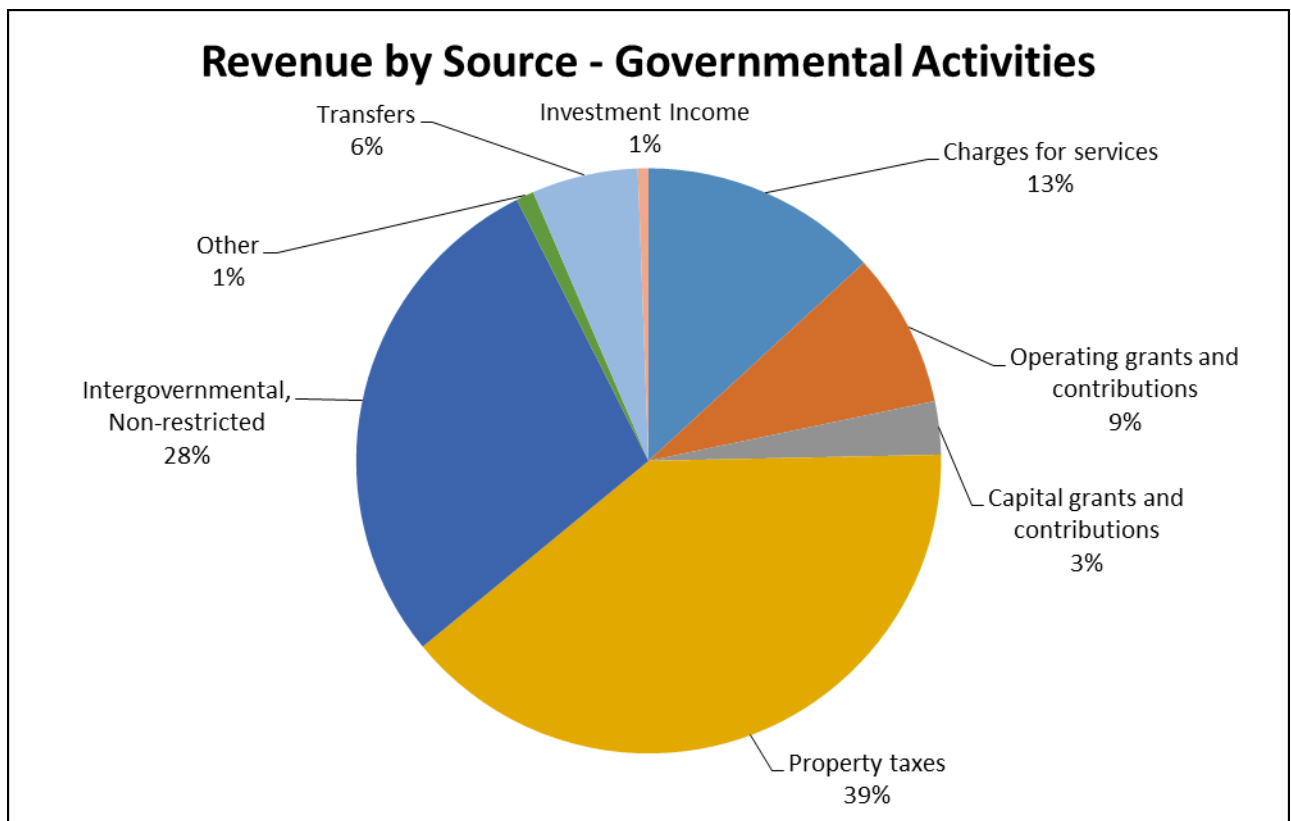
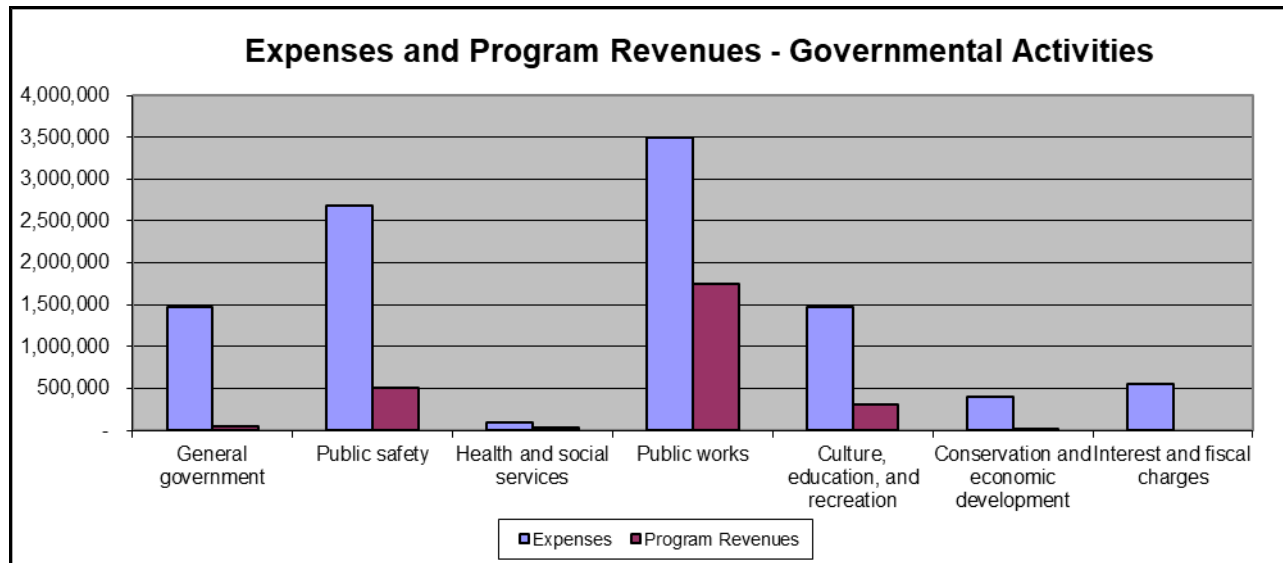
	Governmental Activities		Business-Type Activities		Total Primary Government	
	2020	2019	2020	2019	2020	2019
Revenues						
Program revenues:						
Charges for services	\$ 1,426,742	\$ 1,508,865	\$ 14,552,340	\$ 14,846,554	\$ 15,979,082	\$ 16,355,419
Operating grants and contributions	916,031	1,019,579	-	-	916,031	1,019,579
Capital grants and contributions	329,802	-	363,727	6,814	693,529	6,814
General revenues:						
Property taxes	4,137,654	3,851,132	-	-	4,137,654	3,851,132
Other taxes	129,480	203,928	-	-	129,480	203,928
Intergovernmental	3,088,705	2,778,525	-	-	3,088,705	2,778,525
Other	169,981	403,593	117,110	291,146	287,091	694,739
Total revenues	10,198,395	9,765,622	15,033,177	15,144,514	25,231,572	24,910,136
Expenses						
General government	1,474,409	1,412,067	-	-	1,474,409	1,412,067
Public safety	2,686,520	3,015,998	-	-	2,686,520	3,015,998
Health and social services	90,931	84,123	-	-	90,931	84,123
Public works	3,494,486	3,804,876	-	-	3,494,486	3,804,876
Culture, education and recreation	1,467,083	1,542,938	-	-	1,467,083	1,542,938
Conservation and development	400,890	358,455	-	-	400,890	358,455
Electric	-	-	8,973,045	9,320,122	8,973,045	9,320,122
Water	-	-	1,682,979	1,746,797	1,682,979	1,746,797
Sewer	-	-	2,219,963	2,160,148	2,219,963	2,160,148
Interest on long-term debt	555,109	429,497	-	-	555,109	429,497
Total expenses	10,169,428	10,647,954	12,875,987	13,227,067	23,045,415	23,875,021
Excess (deficiency) before transfers	28,967	(882,332)	2,157,190	1,917,447	2,186,157	1,035,115
Transfers	636,393	650,679	(636,393)	(650,679)	-	-
Changes in net position	665,360	(231,653)	1,520,797	1,266,768	2,186,157	1,035,115
Beginning Net Position	27,318,833	27,550,486	40,408,786	39,142,018	67,727,619	66,692,504
Ending Net Position	\$ 27,984,193	\$ 27,318,833	\$ 41,929,583	\$ 40,408,786	\$ 69,913,776	\$ 67,727,619

City of Waupun, Wisconsin

Management's Discussion and Analysis

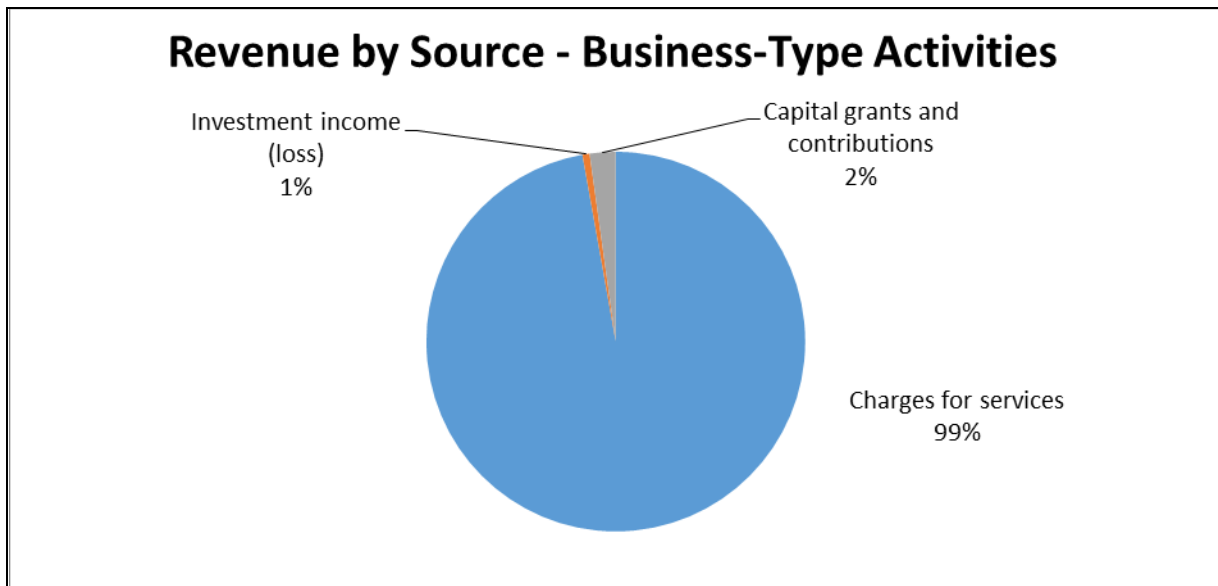
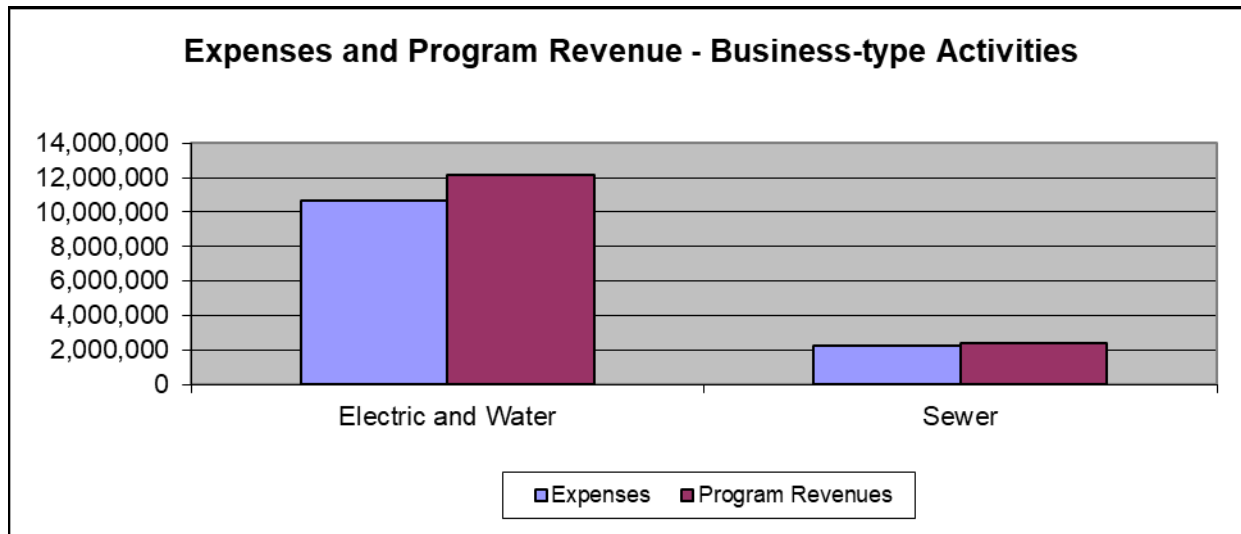
December 31, 2020

(Unaudited)



City of Waupun, Wisconsin

Management's Discussion and Analysis
December 31, 2020
(Unaudited)



Financial Analysis of the City's Funds

Governmental Funds

The focus of the City's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the government's net resources available for spending at the end of the fiscal year.

At the end of current fiscal year, the City's governmental funds reported combined ending fund balances of \$8,065,793. 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 (\$3,483,335), 2) prepaid items (\$35,066), 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 \$595,000 in the general fund includes \$230,000 applied to the 2021 budget to reduce the tax levy along with an additional \$365,000 assigned for retiree benefits. Other assigned amounts include equipment replacement of \$374,829 and \$1,075,348 for capital projects.

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 decreased by \$229,360 or 3.3 percent during 2020. 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 2020, unassigned fund balance is \$2,361,097 and the general fund revenues and payment in lieu of taxes are \$5,566,148, resulting in an unassigned fund balance of 42 percent of revenues.

Other Major Funds

The City reported three other major funds for 2020 in addition to the general fund. 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 decreased \$939 during 2020 to \$169,605. TID No. 5 is a major fund used to report financial resources outlined in the TID project plan. Fund balance for TID No. 5 decreased 6 percent in 2020 to a deficit of (\$1,791,363). 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 increased by \$564,884 in the current year to \$1,075,348.

Proprietary Funds

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

City of Waupun, Wisconsin

Management's Discussion and Analysis
December 31, 2020
(Unaudited)

Electric and Water Utility

Net position increased \$1,262,839 during the year to \$24,047,383 which is an increase of 6 percent.
Net position increased from normal operating results.

Table 3
Condensed Statement of Revenues,
Expenses and Changes in Net Position
Electric and Water Utility

	2020	2019
Operating revenues	\$ 12,147,484	\$ 12,409,183
Nonoperating revenues	<u>78,913</u>	<u>142,025</u>
Total revenues	<u>12,226,397</u>	<u>12,551,208</u>
Depreciation expense	1,185,214	1,126,915
Other operating expenses	9,197,126	9,585,902
Nonoperating expenses	<u>306,592</u>	<u>354,102</u>
Total expenses	<u>10,688,932</u>	<u>11,066,919</u>
Income before capital contributions and transfers	1,537,465	1,484,289
Capital contributions	229,627	6,814
Transfers in (out)	132,140	-
Transfers out (tax equivalent)	<u>(636,393)</u>	<u>(650,679)</u>
Change in net positc..	1,262,839	840,424
Net Position, Beginning	<u>22,784,544</u>	<u>21,944,120</u>
Net Position, Ending	<u>\$ 24,047,383</u>	<u>\$ 22,784,544</u>

Total revenues and contributions were \$12,588,164 while total expenses and transfers were \$11,325,325.

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

Management's Discussion and Analysis
December 31, 2020
(Unaudited)

Sewer Utility

Net position increased \$257,958 in 2020 to \$17,882,200, which is an increase of 1 percent. Net position increased from normal operating results.

Table 4
Condensed Statement of Revenues,
Expenses and Changes in Net Position
Sewer Utility

	2020	2019
Operating revenues	\$ 2,404,856	\$ 2,437,371
Nonoperating revenues	<u>71,105</u>	<u>149,121</u>
Total revenues	<u>2,475,961</u>	<u>2,586,492</u>
Depreciation expense	700,653	668,644
Other operating expenses	1,434,610	1,439,015
Nonoperating expenses	<u>84,700</u>	<u>52,489</u>
Total expenses	<u>2,219,963</u>	<u>2,160,148</u>
Income before capital Contributions	255,998	426,344
Capital contributions	134,100	-
Transfers in (out)	<u>(132,140)</u>	<u>-</u>
Total contributions and transfers	<u>1,960</u>	<u>-</u>
Change in net position	257,958	426,344
Net Position, Beginning	<u>17,624,242</u>	<u>17,197,898</u>
Net Position, Ending	<u><u>\$ 17,882,200</u></u>	<u><u>\$ 17,624,242</u></u>

Total revenues and capital contributions were \$2,610,061, while total expenses were \$2,352,103.

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

City of Waupun, Wisconsin

Management's Discussion and Analysis
December 31, 2020
(Unaudited)

General Fund Budgetary Highlights

The general fund's actual revenues, sale of City assets and transfers in were \$5,566,148, which was \$113,935 under budget. Actual expenditures and transfers out were \$5,795,508, which was \$195,185 under budget. See page 64 for general fund budget to actual detail.

Capital Assets

At the end of 2020, the City had a total of \$74,675,236 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.

Table 5
Capital Assets at Year-End
Net of Accumulated Depreciation

	Governmental Activities		Business-type Activities		Totals	
	2020	2019	2020	2019	2020	2019
Land	\$ 3,033,158	\$ 3,031,551	\$ 254,240	\$ 254,240	\$ 3,287,398	\$ 3,285,791
Buildings	11,055,300	11,140,883	-	-	11,055,300	11,140,883
Improvements other than buildings	6,953,657	6,953,657	-	-	6,953,657	6,953,657
Equipment and machinery	5,736,835	5,616,690	70,455,781	69,659,440	76,192,616	75,276,130
Infrastructure	38,089,640	36,093,705	-	-	38,089,640	36,093,705
Construction in progress	-	1,959,088	1,986,610	733,184	1,986,610	2,692,272
Total capital assets	64,868,590	64,795,574	72,696,631	70,646,864	137,565,221	135,442,438
Less accumulated depreciation	(31,114,897)	(29,733,104)	(31,775,088)	(30,194,640)	(62,889,985)	(59,927,744)
Net capital assets	<u>\$ 33,753,693</u>	<u>\$ 35,062,470</u>	<u>\$ 40,921,543</u>	<u>\$ 40,452,224</u>	<u>\$ 74,675,236</u>	<u>\$ 75,514,694</u>

Additional information on the City of Waupun's capital assets can be found in Note 3. of this report.

City of Waupun, Wisconsin

Management's Discussion and Analysis
December 31, 2020
(Unaudited)

Long-Term Debt

General Obligation Debt

Under Wisconsin State Statutes, Chapter 67, the City's aggregate indebtedness may not exceed 5 percent of the equalized value of taxable property located in the City. The net amount of debt that is applicable to the statutory limit is \$12,509,528, which is below the maximum limit of \$25,555,620.

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 2020, there was a net increase of \$643,386 in revenue debt.

Table 6
Outstanding Debt at Year-End

	Governmental Activities		Business-type Activities		Totals	
	2020	2019	2020	2019	2020	2019
General obligation bonds	\$ 12,509,528	\$ 13,949,372	\$ -	\$ -	\$ 12,509,528	\$ 13,949,372
Revenue bonds and notes	-	-	8,851,500	8,208,114	8,851,000	8,208,114
Totals	<u>\$ 12,509,528</u>	<u>\$ 13,949,372</u>	<u>\$ 8,851,500</u>	<u>\$ 8,208,114</u>	<u>\$ 21,361,028</u>	<u>\$ 22,157,486</u>

Additional information on the City of Waupun's long-term debt can be found in Note 3. of this report, including information related to direct borrowing or direct placement debt.

Currently Known Facts/Economic Conditions

The City 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. The City'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
December 31, 2020

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Business Improvement District
Assets and Deferred Outflows of Resources				
Assets				
Cash and investments	\$ 6,839,666	\$ 6,245,244	\$ 13,084,910	\$ 14,833
Receivables (net):				
Taxes receivable	4,380,240	-	4,380,240	-
Accounts	233,153	1,438,060	1,671,213	-
Accrued interest	-	3,284	3,284	-
Loans	1,329,816	-	1,329,816	-
Special assessments	1,525	-	1,525	17,369
Internal balances	(398,263)	398,263	-	-
Inventories and prepaid items	820,927	279,644	1,100,571	-
Investment in Mutual Insurance Company	280,025	-	280,025	-
Restricted assets				
Cash and investments	-	3,009,387	3,009,387	-
Net pension asset	742,524	278,847	1,021,371	-
Capital assets:				
Land	3,033,158	254,240	3,287,398	-
Construction in progress	-	1,986,610	1,986,610	-
Capital assets, being depreciated	30,720,535	38,680,693	69,401,228	-
Total assets	47,983,306	52,574,272	100,557,578	32,202
Deferred Outflows of Resources				
Unamortized loss on refunding	-	241,946	241,946	-
Pension related amounts	1,743,509	657,976	2,401,485	-
OPEB related amounts	175,072	139,155	314,227	-
Total deferred outflows of resources	1,918,581	1,039,077	2,957,658	-
Liabilities, Deferred inflows of Resources and Net Position				
Liabilities				
Accounts payable	260,725	719,874	980,599	2,253
Accrued liabilities and deposits	135,201	85,284	220,485	-
Noncurrent liabilities:				
Due within one year	1,401,682	1,012,006	2,413,688	-
Due in more than one year	12,349,753	8,181,411	20,531,164	-
OPEB liability	1,061,076	686,006	1,747,082	-
Total liabilities	15,208,437	10,684,581	25,893,018	2,253
Deferred Inflows of Resources				
Unearned revenues	4,308,420	-	4,308,420	17,369
Pension related amounts	2,230,044	831,669	3,061,713	-
OPEB related amounts	170,793	167,516	338,309	-
Total deferred inflows of resources	6,709,257	999,185	7,708,442	17,369

See notes to financial statements

City of Waupun

Statement of Net Position
December 31, 2020

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Business Improvement District
Net Position				
Net investment in capital assets	\$ 20,482,343	\$ 32,164,913	\$ 52,647,256	\$ -
Restricted for:				
Debt service	99,400	772,315	871,715	-
Equipment replacement	-	1,974,541	1,974,541	-
Depreciation	-	200,000	200,000	-
Housing rehabilitation and grant programs	1,584,959	-	1,584,959	-
Library	487,875	-	487,875	-
Trust purposes	107,916	-	107,916	-
Recycling and solid waste programs	194,346	-	194,346	-
Tourism	6,760	-	6,760	-
Stormwater activities	579,329	-	579,329	-
Pension	742,524	278,847	1,021,371	-
Unrestricted	3,698,741	6,538,967	10,237,708	12,580
Total net position	<u>\$ 27,984,193</u>	<u>\$ 41,929,583</u>	<u>\$ 69,913,776</u>	<u>\$ 12,580</u>

See notes to financial statements

City of Waupun

Statement of Activities
Year Ended December 31, 2020

Functions/Programs	Program Revenues				Net (Expenses) Revenues and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Primary Government					
Governmental activities:					
General government	\$ 1,474,409	\$ 19,521	\$ 25,051	\$ -	\$ (1,429,837)
Public safety	2,686,520	258,366	51,704	206,139	(2,170,311)
Health and human services	90,931	220	39,902	-	(50,809)
Public works	3,494,486	1,053,128	582,590	113,414	(1,745,354)
Culture, education and recreation	1,467,083	88,914	215,784	10,249	(1,152,136)
Conservation and development	400,890	6,593	1,000	-	(393,297)
Interest and fiscal charges	555,109	-	-	-	(555,109)
Total governmental activities	10,169,428	1,426,742	916,031	329,802	(7,496,853)
Business-type activities:					
Electric	8,973,045	9,549,032	-	49,195	-
Water	1,682,979	2,598,452	-	180,432	-
Sewer	2,219,963	2,404,856	-	134,100	-
Total business-type activities	12,875,987	14,552,340	-	363,727	-
Total primary government	\$ 23,045,415	\$ 15,979,082	\$ 916,031	\$ 693,529	(7,496,853)
Component Unit					
Business Improvement District	\$ 14,268	\$ 17,288	\$ -	\$ -	-
General Revenues					
Taxes					
Property taxes, levied for general purposes					2,431,955
Property taxes, levied for debt service					760,983
Property taxes, levied for TIF districts					944,716
Other taxes					129,480
Intergovernmental revenues not restricted to specific programs					3,088,705
Investment income					63,757
Gain on the disposal of assets					-
Miscellaneous					106,224
Transfers					636,393
Total general revenues and transfers					8,162,213
Change in net position					665,360
Net Position, Beginning					27,318,833
Net Position, Ending					\$ 27,984,193

See notes to financial statements

Primary Government		Component Unit
Business-Type Activities	Total	Business Improvement District
\$ -	\$ (1,429,837)	\$ -
-	(2,170,311)	-
-	(50,809)	-
-	(1,745,354)	-
-	(1,152,136)	-
-	(393,297)	-
-	(555,109)	-
-	(7,496,853)	-
625,182	625,182	-
1,095,905	1,095,905	-
318,993	318,993	-
2,040,080	2,040,080	-
2,040,080	(5,456,773)	-
-	-	3,020
-	2,431,955	-
-	760,983	-
-	944,716	-
-	129,480	-
-	3,088,705	-
100,110	163,867	-
17,000	17,000	-
-	106,224	-
(636,393)	-	-
(519,283)	7,642,930	-
1,520,797	2,186,157	3,020
40,408,786	67,727,619	9,560
<u>\$ 41,929,583</u>	<u>\$ 69,913,776</u>	<u>\$ 12,580</u>

See notes to financial statements

City of Waupun

Balance Sheet
Governmental Funds
December 31, 2020

	<u>General</u>	<u>Debt Service</u>	<u>Tax Incremental District No. 5</u>
Assets			
Cash and investments	\$ 3,069,637	\$ 169,605	\$ 2,034
Receivables:			
Taxes	1,500,196	768,233	339,156
Accounts	82,757	-	-
Special assessments	-	-	-
Loans receivable	-	-	-
Prepaid items	35,066	-	-
Advances to other funds	3,483,335	-	-
Investment in mutual insurance company	280,025	-	-
	<u>\$ 8,451,016</u>	<u>\$ 937,838</u>	<u>\$ 341,190</u>
Total assets			
	<u>\$ 8,451,016</u>	<u>\$ 937,838</u>	<u>\$ 341,190</u>
Liabilities, Deferred Inflows of Resources and Fund Balances			
Liabilities			
Accounts payable	\$ 138,278	\$ -	\$ 188
Accrued liabilities	60,016	-	-
Due to other funds	69,823	-	-
Advances from other funds	-	-	1,793,209
	<u>268,117</u>	<u>-</u>	<u>1,793,397</u>
Total liabilities			
	<u>268,117</u>	<u>-</u>	<u>1,793,397</u>
Deferred Inflows of Resources			
Unearned revenues	<u>1,428,376</u>	<u>768,233</u>	<u>339,156</u>
Total deferred inflows of resources	<u>1,428,376</u>	<u>768,233</u>	<u>339,156</u>
Fund Balances			
Nonspendable	3,798,426	-	-
Restricted	-	169,605	-
Committed	-	-	-
Assigned	595,000	-	-
Unassigned (deficit)	2,361,097	-	(1,791,363)
	<u>6,754,523</u>	<u>169,605</u>	<u>(1,791,363)</u>
Total fund balances (deficit)			
	<u>6,754,523</u>	<u>169,605</u>	<u>(1,791,363)</u>
Total liabilities and fund balance	<u>\$ 8,451,016</u>	<u>\$ 937,838</u>	<u>\$ 341,190</u>

See notes to financial statements

Other Capital Projects	Nonmajor Governmental Funds	Total
\$ 1,075,593	\$ 2,522,797	\$ 6,839,666
420,000	1,352,655	4,380,240
-	150,396	233,153
-	1,525	1,525
-	1,329,816	1,329,816
-	-	35,066
-	-	3,483,335
-	-	280,025
<u>\$ 1,495,593</u>	<u>\$ 5,357,189</u>	<u>\$ 16,582,826</u>

\$ 245	\$ 122,014	\$ 260,725
-	6,274	66,290
-	-	69,823
-	2,018,566	3,811,775
<u>245</u>	<u>2,146,854</u>	<u>4,208,613</u>
<u>420,000</u>	<u>1,352,655</u>	<u>4,308,420</u>
<u>420,000</u>	<u>1,352,655</u>	<u>4,308,420</u>
-	-	3,798,426
-	2,961,185	3,130,790
-	8,982	8,982
1,075,348	374,829	2,045,177
-	(1,487,316)	(917,582)
<u>1,075,348</u>	<u>1,857,680</u>	<u>8,065,793</u>
<u>\$ 1,495,593</u>	<u>\$ 5,357,189</u>	<u>\$ 16,582,826</u>

See notes to financial statements

City of Waupun

Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
December 31, 2020

Total Fund Balances, Governmental Funds	\$ 8,065,793
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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	3,033,158
Other capital assets	61,835,432
Less accumulated depreciation	(31,114,897)

The net pension asset does not relate to current financial resources and is not reported in the governmental funds.	742,524
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Deferred outflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds.	1,743,509
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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.	(2,230,044)
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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.	175,072
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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.	(170,793)
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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.	785,861
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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	(12,509,528)
Capital lease payable	(180,212)
Compensated absences	(480,085)
Accrued interest	(68,911)
Unamortized debt premium	(581,610)
OPEB liability	(1,061,076)

Net Position of Governmental Activities	<u>\$ 27,984,193</u>
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City of Waupun

Statement of Revenues, Expenditures and Changes in Fund Balances -
Governmental Funds
Year Ended December 31, 2020

	<u>General</u>	<u>Debt Service</u>	<u>Tax Incremental District No. 5</u>
Revenues			
Taxes	\$ 1,291,823	\$ 760,983	\$ 376,902
Intergovernmental	3,263,911	-	5,345
Licenses and permits	62,810	-	-
Fines, forfeitures and penalties	52,312	-	-
Public charges for services	167,371	-	-
Intergovernmental charges for services	35,153	-	-
Investment income	51,472	1,360	1,316
Miscellaneous revenues	4,796	-	-
	<u>4,929,648</u>	<u>762,343</u>	<u>383,563</u>
Total revenues			
Expenditures			
Current:			
General government	838,612	-	-
Public safety	2,539,535	-	-
Health and human services	12,000	-	-
Public works	1,534,034	-	-
Culture, education and recreation	286,210	-	-
Conservation and development	125,020	-	7,793
Capital Outlay	5,097	-	39,480
Debt Service:			
Principal	-	4,605,966	-
Interest and fiscal charges	-	452,909	104,151
	<u>5,340,508</u>	<u>5,058,875</u>	<u>151,424</u>
Total expenditures			
Excess (deficiency) of revenues over expenditures	<u>(410,860)</u>	<u>(4,296,532)</u>	<u>232,139</u>
Other Financing Sources (Uses)			
Property sales	107	-	-
Refunding debt issued	-	-	3,145,000
Premium on debt issued	-	-	324,404
Transfers in	636,393	4,295,593	95,000
Transfers out	(455,000)	-	(3,894,031)
	<u>181,500</u>	<u>4,295,593</u>	<u>(329,627)</u>
Total other financing sources (uses)			
Net change in fund balances	(229,360)	(939)	(97,488)
Fund Balances, Beginning	<u>6,983,883</u>	<u>170,544</u>	<u>(1,693,875)</u>
Fund Balances, Ending	<u>\$ 6,754,523</u>	<u>\$ 169,605</u>	<u>\$ (1,791,363)</u>

See notes to financial statements

Other Capital Projects	Nonmajor Governmental Funds	Total
\$ 441,554	\$ 1,395,872	\$ 4,267,134
333,615	626,551	4,229,422
-	89,321	152,131
-	-	52,312
15,000	1,049,906	1,232,277
-	-	35,153
3,380	6,667	64,195
13,391	133,514	151,701
<u>806,940</u>	<u>3,301,831</u>	<u>10,184,325</u>
-	29	838,641
-	6,744	2,546,279
-	39,901	51,901
-	959,860	2,493,894
-	658,169	944,379
-	199,471	332,284
503,690	552,124	1,100,391
-	48,329	4,654,295
-	19,545	576,605
<u>503,690</u>	<u>2,484,172</u>	<u>13,538,669</u>
<u>303,250</u>	<u>817,659</u>	<u>(3,354,344)</u>
-	14,401	14,508
-	-	3,145,000
-	-	324,404
360,000	-	5,386,986
<u>(98,366)</u>	<u>(303,196)</u>	<u>(4,750,593)</u>
<u>261,634</u>	<u>(288,795)</u>	<u>4,120,305</u>
564,884	528,864	765,961
510,464	1,328,816	7,299,832
<u>\$ 1,075,348</u>	<u>\$ 1,857,680</u>	<u>\$ 8,065,793</u>

See 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
Year Ended December 31, 2020

Net Change in Fund Balances, Total Governmental Funds	\$	765,961
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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	1,100,391
Some items reported as operating expenditures in the fund financial statements but are capitalized in the government-wide statements	(605,108)
Depreciation is reported in the government-wide financial statements	(1,692,726)
Net book value of assets retired	(111,334)

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	(73,988)
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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	(3,145,000)
Principal repaid	4,584,844
Capital lease principal repaid	69,451

Governmental funds report debt premiums and discounts as other financing sources (uses) or financing sources or 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	(296,458)
Loss on refunding	(44,999)

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	72,760
OPEB liability	6,392
Accrued interest on debt	38,111
Net pension asset/liability	1,542,928
Deferred outflows of resources related to pensions	(420,582)
Deferred inflows of resources related to pensions	(1,135,125)
Deferred outflows of resources related to OPEB	108,155
Deferred inflows of resources related to OPEB	(98,313)

Change in Net Position of Governmental Activities	\$	665,360
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City of Waupun

Statement of Net Position
Proprietary Funds
December 31, 2020

	Business-Type Activities - Enterprise Funds		
	Electric and Water Utility	Sewer Utility	Total
Assets			
Current assets:			
Cash and investments	\$ 3,715,630	\$ 2,529,614	\$ 6,245,244
Interest receivable	-	3,284	3,284
Accounts receivable	1,224,511	213,549	1,438,060
Due from other funds	69,823	-	69,823
Prepaid items	27,298	-	27,298
Inventories	244,557	7,789	252,346
Current portion of advances to other funds	-	36,494	36,494
Restricted assets:			
Redemption account	540,246	294,600	834,846
Total current assets	5,822,065	3,085,330	8,907,395
Noncurrent assets:			
Restricted assets:			
Net pension asset	190,168	88,679	278,847
Depreciation account	200,000	-	200,000
Replacement account	-	1,974,541	1,974,541
Capital assets:			
Property and equipment	43,112,091	27,597,930	70,710,021
Construction work in progress	30,053	1,956,557	1,986,610
Less Accumulated depreciation	(18,122,547)	(13,652,541)	(31,775,088)
Other assets:			
Advances to other funds	-	291,946	291,946
Total noncurrent assets	25,409,765	18,257,112	43,666,877
Total assets	31,231,830	21,342,442	52,574,272
Deferred Outflows of Resources			
Unamortized loss on advanced refunding	241,946	-	241,946
Pension related amounts	447,130	210,846	657,976
OPEB related amounts	100,401	38,754	139,155
Total deferred outflows of resources	789,477	249,600	1,039,077

See notes to financial statements

	Business-type Activities - Enterprise Funds		
	Electric and Water Utility	Sewer Utility	Total
Liabilities			
Current liabilities:			
Accounts payable	\$ 664,552	\$ 55,322	\$ 719,874
Accrued liabilities	22,753	-	22,753
Liabilities Payable from Restricted Assets			
Accrued interest	52,652	9,879	62,531
Current maturities of revenue bonds	<u>585,000</u>	<u>427,006</u>	<u>1,012,006</u>
Total current liabilities	<u>1,324,957</u>	<u>492,207</u>	<u>1,817,164</u>
Noncurrent liabilities:			
Revenue bonds	5,200,000	2,639,494	7,839,494
Unamortized debt premium	147,076	-	147,076
Accrued sick leave	127,506	67,335	194,841
OPEB liability	<u>488,829</u>	<u>197,177</u>	<u>686,006</u>
Total noncurrent liabilities	<u>5,963,411</u>	<u>2,904,006</u>	<u>8,867,417</u>
Total liabilities	<u>7,288,368</u>	<u>3,396,213</u>	<u>10,684,581</u>
Deferred Inflows of Resources			
Pension related amounts	567,705	263,964	831,669
OPEB related amounts	<u>117,851</u>	<u>49,665</u>	<u>167,516</u>
Total deferred inflows of resources	<u>685,556</u>	<u>313,629</u>	<u>999,185</u>
Net Position			
Net investment in capital assets	19,329,467	12,835,446	32,164,913
Restricted for:			
Debt service	487,594	284,721	772,315
Equipment replacement	-	1,974,541	1,974,541
Depreciation	200,000	-	200,000
Pension	190,168	88,679	278,847
Unrestricted	<u>3,840,154</u>	<u>2,698,813</u>	<u>6,538,967</u>
Total net position	<u>\$ 24,047,383</u>	<u>\$ 17,882,200</u>	<u>\$ 41,929,583</u>

City of Waupun

Statement of Revenues, Expenses and Changes in Net Position

Proprietary Funds

Year Ended December 31, 2020

	Business-Type Activities - Enterprise Funds		
	Electric and Water Utility	Sewer Utility	Total
Operating Revenues			
Charges for services	\$ 12,147,484	\$ 2,404,856	\$ 14,552,340
Total operating revenues	12,147,484	2,404,856	14,552,340
Operating Expenses			
Operation and maintenance	9,197,126	1,434,610	10,631,736
Depreciation	1,185,214	700,653	1,885,867
Total operating expenses	10,382,340	2,135,263	12,517,603
Operating income	1,765,144	269,593	2,034,737
Nonoperating Revenues (Expenses)			
Net expenses from merchandising	(158)	-	(158)
Investment income	29,005	71,105	100,110
Gain on disposition of plant assets	17,000	-	17,000
Debt issuance costs	-	(37,750)	(37,750)
Interest expense	(182,975)	(46,950)	(229,925)
Miscellaneous revenues (expenses)	(61,200)	-	(61,200)
Amortization of premium on debt issuance	32,908	-	32,908
Amortization of loss on refunding	(62,259)	-	(62,259)
Total nonoperating revenues (expenses)	(227,679)	(13,595)	(241,274)
Income before contributions and transfers	1,537,465	255,998	1,793,463
Contributions and Transfers			
Capital contributions	229,627	134,100	363,727
Transfers in (out)	132,140	(132,140)	-
Transfers out, tax equivalent	(636,393)	-	(636,393)
Total contributions and transfers	(274,626)	1,960	(272,666)
Change in net position	1,262,839	257,958	1,520,797
Net Position, Beginning	22,784,544	17,624,242	40,408,786
Net Position, Ending	<u>\$ 24,047,383</u>	<u>\$ 17,882,200</u>	<u>\$ 41,929,583</u>

See notes to financial statements

City of Waupun

Statement of Cash Flows

Proprietary Funds

Year Ended December 31, 2020

	Business-Type Activities - Enterprise Funds		
	Electric and Water Utility	Sewer Utility	Total
Cash Flows From Operating Activities			
Received from customers	\$ 11,978,322	\$ 2,417,442	\$ 14,395,764
Received from other funds	146,730	-	146,730
Paid to suppliers for goods and services	(8,316,088)	(935,587)	(9,251,675)
Paid to employees for services	(940,693)	(520,016)	(1,460,709)
Net cash flows from operating activities	<u>2,868,271</u>	<u>961,839</u>	<u>3,830,110</u>
Cash Flows From Investing Activities			
Investments sold and matured	439,463	1,217,436	1,656,899
Investment income	31,691	67,821	99,512
Long-term investments purchased	(438,901)	(2,181,781)	(2,620,682)
Net cash flows from investing activities	<u>32,253</u>	<u>(896,524)</u>	<u>(864,271)</u>
Cash Flows From Noncapital Financing Activities			
Paid to municipality for tax equivalent	(636,393)	-	(636,393)
Paid to other funds	-	100,000	100,000
Transfer to electric utility	-	(132,140)	(132,140)
Net cash flows from noncapital financing activities	<u>(636,393)</u>	<u>(32,140)</u>	<u>(668,533)</u>
Cash Flows From Capital and Related Financing Activities			
Debt issued	-	1,900,000	1,900,000
Debt retired	(890,961)	(365,653)	(1,256,614)
Interest paid	(196,502)	(45,000)	(241,502)
Debt issuance costs	-	(37,750)	(37,750)
Acquisition and construction of capital assets	(838,534)	(1,688,550)	(2,527,084)
Capital contributions received	49,195	-	49,195
Salvage on the retirement of plant	37,280	-	37,280
Transfer from sewer utility	132,140	-	132,140
Net cash flows from capital and related financing activities	<u>(1,707,382)</u>	<u>(236,953)</u>	<u>(1,944,335)</u>
Net change in cash and cash equivalents	556,749	(203,778)	352,971
Cash and Cash Equivalents, Beginning	<u>3,253,947</u>	<u>1,876,690</u>	<u>5,130,637</u>
Cash and Cash Equivalents, Ending	<u><u>\$ 3,810,696</u></u>	<u><u>\$ 1,672,912</u></u>	<u><u>\$ 5,483,608</u></u>

See notes to financial statements

City of Waupun

Statement of Cash Flows

Proprietary Funds

Year Ended December 31, 2020

	Business-Type Activities - Enterprise Funds		
	Electric and Water Utility	Sewer Utility	Total
Reconciliation of Operating Income to Net Cash Flows			
From Operating Activities			
Operating income	\$ 1,765,144	\$ 269,593	\$ 2,034,737
Nonoperating revenue (expense)	(158)	-	(158)
Adjustments to reconcile operating income to net cash flows from operating activities:			
Depreciation	1,185,214	700,653	1,885,867
Depreciation charged to clearing and other utilities	72,175	(22,258)	49,917
Changes in assets and liabilities:			
Accounts receivable	(90,279)	8,699	(81,580)
Due from other funds	(54,483)	-	(54,483)
Inventories	(15,923)	665	(15,258)
Accounts payable	12,215	(14,511)	(2,296)
Accrued liabilities	(2,862)	-	(2,862)
Prepaid items	14,081	20,625	34,706
Accrued sick leave	(34,870)	(6,166)	(41,036)
OPEB liability and related deferrals	11,517	3,802	15,319
Pension related deferrals and assets/liabilities	6,500	737	7,237
Net cash flows from operating activities	<u>\$ 2,868,271</u>	<u>\$ 961,839</u>	<u>\$ 3,830,110</u>
Reconciliation of Cash and Cash Equivalents to the Statement of Net Position, Proprietary Funds			
Cash and investments	\$ 3,715,630	\$ 2,529,614	\$ 6,245,244
Restricted cash and investments	-	-	-
Redemption account	540,246	294,600	834,846
Depreciation account	200,000	-	200,000
Replacement account	-	1,974,541	1,974,541
Total cash and investments	4,455,876	4,798,755	9,254,631
Less noncash equivalents	<u>(645,180)</u>	<u>(3,125,843)</u>	<u>(3,771,023)</u>
Cash and cash equivalents	<u>\$ 3,810,696</u>	<u>\$ 1,672,912</u>	<u>\$ 5,483,608</u>
Noncash Capital and Related Financing Activities			
Customer financed additions to plant	<u>\$ 180,432</u>	<u>\$ 134,100</u>	
Amortization of premium on debt issuance	<u>\$ 32,908</u>	<u>\$ -</u>	
Amortization of loss on refunding	<u>\$ (62,259)</u>	<u>\$ -</u>	

See notes to financial statements

City of Waupun

Statement of Fiduciary Net Position

Fiduciary Fund

December 31, 2020

	Custodial Fund
Assets	
Cash and investments	\$ 4,267,799
Tax roll receivable	<u>2,448,075</u>
Total assets	<u>6,715,874</u>
Liabilities	
Due to other governments	<u>6,715,874</u>
Total liabilities	<u>6,715,874</u>
Net Position	
Total net position	<u>\$ -</u>

See notes to financial statements

City of Waupun

Statement of Changes in Fiduciary Net Position

Fiduciary Fund

Year Ended December 31, 2020

	<u>Custodial Fund</u>
Additions	
Property taxes collected for other governments	<u>\$ 4,711,805</u>
Total additions	<u>4,711,805</u>
Deductions	
Property taxes distributed to other governments	<u>4,711,805</u>
Total deductions	<u>4,711,805</u>
Change in fiduciary net position	-
Net Position, Beginning	<u>-</u>
Net Position, Ending	<u><u>\$ -</u></u>

See notes to financial statements

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1. Summary of Significant Accounting Policies

The accounting policies of the City of Waupun, Wisconsin 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).

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.

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 2020 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. As a component unit, the district's financial statements have been presented as a discrete column in the financial statements. The information presented is for the year ended December 31, 2020. The BID does not issue separate financial statements.

Government-Wide and Fund Financial Statements

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 percent 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 percent test is at least 5 percent 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.

Governmental Funds

The City reports the following major governmental funds:

General Fund

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.

Debt Service Funds

Debt Service Fund is 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.

Capital Projects Funds

Other Capital Projects Fund is 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 is used to account for and report financial resources that are restricted, committed or assigned to expenditures outlined in the TID project plan.

Enterprise Funds

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

Special Revenue Funds are 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
Business Inspection

William Brooks
Recycling
Solid Waste
Tourism
Grants and Donations
Stormwater

Capital Projects Funds

Capital Projects Funds are 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	Tax Incremental District (TID) No. 6
Equipment Replacement	Tax Incremental District (TID) No. 7
Tax Incremental District (TID) No. 1	Tax Incremental District (TID) No. 8
Tax Incremental District (TID) No. 3	

In addition, the City reports the following fund type:

Custodial Funds

Custodial Fund are 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

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.

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 Funds

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.

Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position or Equity

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.

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 3. 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, 2020, 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 3. for further information.

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 - 2020 tax roll:

Lien date and levy date	December 2020
Tax bills mailed	December 2020
Payment in full, or	January 31, 2021
First installment due	January 31, 2021
Second installment due	July 31, 2021
Personal property taxes in full	January 31, 2021
Tax sale - 2020 delinquent real estate taxes	October 2023

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.

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.

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.

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 and overhead. 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.

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.

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, 2020, are determined on the basis of current salary rates and include salary related payments.

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.

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.

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.
- 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 percent of annual general fund revenues. The balance at year end was \$2,361,097, or 42 percent.

See Note 3. for further information.

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.

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 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 LRLIF's fiduciary net position have been determined on the same basis as they are reported by LRLIF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

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 percent 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 percent return on rate base.

Sewer Utility

Current sewer rates were approved by the utility commission and placed into effect April 1, 2020.

City of Waupun

Notes to Financial Statements
December 31, 2020

2. Stewardship, Compliance and Accountability

Excess Expenditures and Other Financing Uses Over Appropriations

Funds	Budgeted Expenditures	Actual Expenditures	Excess Expenditures Over Budget
Solid Waste	\$ 413,849	\$ 414,212	\$ 363
HOME/HCRI	-	1,081	1,081
Debt service	5,055,076	5,058,875	3,799
Housing Revolving Loan	34,125	39,071	4,946
Building Inspection	70,375	82,774	12,399
TID No. 5	3,998,531	4,045,455	46,924
TID No. 6	96,168	112,808	16,640
Equipment Replacement	382,815	384,096	1,281
Taxi Grant	106,301	144,225	37,924

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.

Deficit Balances

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

As of December 31, 2020, the following individual funds held a deficit balance:

Fund	Amount	Reason
Business Park	\$ (196,456)	Excess expenditures over revenues
TID No. 1	(17,969)	Excess expenditures over revenues
TID No. 3	(424,621)	Excess expenditures over revenues
TID No. 5	(1,791,363)	Excess expenditures over revenues
TID No. 6	(421,302)	Excess expenditures over revenues
TID No. 7	(177,647)	Excess expenditures over revenues
TID No. 8	(249,321)	Excess expenditures over revenues

TIF district 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.

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 TIF Districts), 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
December 31, 2020

3. Detailed Notes on All Funds

Deposits and Investments

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

	<u>Carrying Value</u>	<u>Bank and Investment Balances</u>	<u>Associated Risks</u>
Deposits	\$ 10,292,955	\$ 10,119,417	Custodial credit
U.S. agencies - implicitly guaranteed	977,492	977,492	Custodial credit, credit, interest rate, concentration of credit
U.S. treasuries	251,397	251,397	Custodial credit, interest rate
Corporate bonds	377,200	377,200	Credit, interest rate, custodial credit, concentration of credit
State and local bonds	787,003	787,003	Credit, interest rate, custodial credit, concentration of credit
Common stock	89,275	89,275	Custodial credit, concentration of credit
LGIP	5,285,009	5,285,009	Credit
Certificates of deposit (negotiable)	2,299,265	2,299,265	Custodial credit, credit, interest rate, concentration of credit
Petty cash	<u>2,500</u>	<u>-</u>	N/A
Total deposits and investments	<u>\$ 20,362,096</u>	<u>\$ 20,186,058</u>	
Reconciliation to financial statements			
Per statement of net position			
Unrestricted cash and investments	\$ 13,084,910		
Restricted cash and investments	3,009,387		
Per statement of fiduciary net position			
Custodial fund	<u>4,267,799</u>		
Total deposits and investments	<u>\$ 20,362,096</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.

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).

City of Waupun

Notes to Financial Statements

December 31, 2020

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, 2020, the banks had pledged various government securities in the amount of \$12,930,541 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
- State and local bonds - uses a market-based approach based on market and industry inputs

Investment Type	December 31, 2020			
	Level 1	Level 2	Level 3	Total
U.S. treasuries	\$ -	\$ 251,397	\$ -	\$ 251,397
U.S. agencies - implicitly guaranteed	-	977,492	-	977,492
Certificates of deposit (negotiable)	-	2,299,265	-	2,299,265
Common stock	89,275	-	-	89,275
State and local bonds	-	787,003	-	787,003
Corporate bonds	-	377,200	-	377,200
Total	<u>\$ 89,275</u>	<u>\$ 4,692,357</u>	<u>\$ -</u>	<u>\$ 4,781,632</u>

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.

As of December 31, 2020, \$137,687 of the City's total bank balances were exposed to custodial credit risk as follows:

Uninsured and uncollateralized	<u>\$ 137,687</u>
Total	<u>\$ 137,687</u>

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.

City of Waupun

Notes to Financial Statements
December 31, 2020

As of December 31, 2020, the City's investments were rated as follows:

<u>Investment Type</u>	<u>Standard & Poors</u>
U.S. agencies - implicitly guaranteed	AA+
Corporate bonds	AA, AAA, A+
State and local bonds	AA, AAA, AA+, Not rated
Certificates of deposit (negotiable)	A+, A-, BBB, BBB-, Not rated

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

Local Government Investment Pool (LGIP)

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, 2020, the City's investments were as follows:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Maturity (In Years)</u>			
		<u>Less than 1 Year</u>	<u>1 - 5 Years</u>	<u>6 - 10 Years</u>	<u>> 10 Years</u>
U.S. treasuries	\$ 251,397	\$ 113,391	\$ 138,006	\$ -	\$ -
U.S. agencies - implicitly guaranteed	977,492	-	904,121	72,208	1,163
State and local bonds	787,003	227,155	541,716	18,132	-
Certificates of deposit (negotiable)	2,299,265	1,117,386	1,181,879	-	-
Corporate bonds	377,200	201,592	175,608	-	-
Total	<u>\$ 4,692,357</u>	<u>\$ 1,659,524</u>	<u>\$ 2,941,330</u>	<u>\$ 90,340</u>	<u>\$ 1,163</u>

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

Receivables

All of the receivables on the balance sheet are expected to be collected within one year except for the loans receivable of \$1,329,816 reported in the nonmajor funds.

Governmental funds report *unavailable* or *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 *unavailable revenue* and *unearned revenue* reported in the governmental funds were as follows:

	<u>Unearned</u>
Property taxes receivable for subsequent year	<u>\$ 4,308,420</u>
Total unearned/unavailable revenue for governmental funds	<u>\$ 4,308,420</u>

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.

Net Pension Asset

Restricted assets have been reported in connection with the net pension asset balance since this balance must be used to fund employee benefits.

Following is a list of restricted assets at December 31, 2020:

	Restricted Assets	Liabilities Payable from Restricted Assets	Restricted Net Position
Bond redemption account	\$ 834,846	\$ 62,531	\$ 772,315
Bond depreciation account	200,000	-	200,000
Equipment replacement account	1,974,541	-	1,974,541
Net pension asset	<u>1,021,371</u>	<u>-</u>	<u>1,021,371</u>
Total	<u>\$ 4,030,758</u>	<u>\$ 62,531</u>	<u>\$ 3,968,227</u>

City of Waupun

Notes to Financial Statements
December 31, 2020

Capital Assets

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

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Governmental Activities				
Capital assets not being depreciated:				
Land	\$ 3,031,551	\$ 1,607	\$ -	\$ 3,033,158
Construction in progress	1,959,088	-	1,959,088	-
Total capital assets not being depreciated	<u>4,990,639</u>	<u>1,607</u>	<u>1,959,088</u>	<u>3,033,158</u>
Capital assets being depreciated:				
Land improvements	6,953,657	-	-	6,953,657
Buildings	11,140,883	20,030	105,613	11,055,300
Machinery and equipment	5,616,690	238,087	117,942	5,736,835
Streets	28,581,949	2,194,647	198,712	30,577,884
Storm sewers	5,613,070	-	-	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>59,804,935</u>	<u>2,452,764</u>	<u>422,267</u>	<u>61,835,432</u>
Total capital assets	<u>64,795,574</u>	<u>2,454,371</u>	<u>2,381,355</u>	<u>64,868,590</u>
Less accumulated depreciation for:				
Land improvements	(2,540,913)	(335,077)	-	(2,875,990)
Buildings	(4,103,457)	(225,426)	1,775	(4,327,108)
Machinery and equipment	(3,650,211)	(301,609)	110,446	(3,841,374)
Streets	(16,804,542)	(657,777)	198,712	(17,263,607)
Storm sewers	(2,090,170)	(112,261)	-	(2,202,431)
Sidewalks	(158,445)	(15,826)	-	(174,271)
Curb and gutter	(138,763)	(9,793)	-	(148,556)
Trails	(246,603)	(34,957)	-	(281,560)
Total accumulated depreciation	<u>(29,733,104)</u>	<u>(1,692,726)</u>	<u>310,933</u>	<u>(31,114,897)</u>
Net capital assets being depreciated	<u>30,071,831</u>	<u>760,038</u>	<u>111,334</u>	<u>30,720,535</u>
Total governmental activities capital assets, net of accumulated depreciation	<u>\$ 35,062,470</u>	<u>\$ 761,645</u>	<u>\$ 2,070,422</u>	<u>\$ 33,753,693</u>

Depreciation expense was charged to functions as follows:

Governmental Activities

General Government	\$ 26,214
Public Safety	201,685
Public Works	968,673
Culture, education and recreation	<u>496,154</u>
Total governmental activities depreciation expense	<u>\$ 1,692,726</u>

City of Waupun

Notes to Financial Statements

December 31, 2020

Business-Type Activities

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Electric				
Capital assets not being depreciated:				
Land and land rights	\$ 60,885	\$ -	\$ -	\$ 60,885
Total capital assets not being depreciated	60,885	-	-	60,885
Capital assets being depreciated:				
Distribution	15,560,751	577,385	229,595	15,908,541
General	2,697,339	106,811	49,827	2,754,323
Total capital assets being depreciated	18,258,090	684,196	279,422	18,662,864
Total capital assets	18,318,975	684,196	279,422	18,723,749
Less accumulated depreciation for:				
Distribution	(7,324,819)	(607,758)	238,122	(7,694,455)
General	(1,849,622)	(97,944)	49,827	(1,897,739)
Total accumulated depreciation	(9,174,441)	(705,702)	287,949	(9,592,194)
Net capital assets being depreciated	9,083,649	(21,506)	(8,527)	9,070,670
Net electric capital assets	<u>\$ 9,144,534</u>	<u>\$ (21,506)</u>	<u>\$ (8,527)</u>	<u>\$ 9,131,555</u>
Water				
Capital assets not being depreciated:				
Land and land rights	\$ 107,614	\$ -	\$ -	\$ 107,614
Construction in progress	22,847	93,709	86,503	30,053
Total capital assets not being depreciated	130,461	93,709	86,503	137,667
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	12,157,522	1,447,611	14,526	13,590,607
General	3,016,066	64,409	1,297,059	1,783,416
Total capital assets being depreciated	24,080,293	1,512,020	1,311,585	24,280,728
Total capital assets	<u>24,210,754</u>	<u>1,605,729</u>	<u>1,398,088</u>	<u>24,418,395</u>

City of Waupun

Notes to Financial Statements
December 31, 2020

	Beginning Balance	Additions	Deletions	Ending Balance
Water				
Less accumulated depreciation for				
Source of supply	\$ (559,184)	\$ (24,940)	\$ -	\$ (584,124)
Pumping	(632,782)	(37,312)	-	(670,094)
Water treatment	(2,483,617)	(225,904)	-	(2,709,521)
Transmission and distribution	(3,159,860)	(262,643)	19,985	(3,402,518)
Transmission and distribution	<u>(1,148,246)</u>	<u>(74,645)</u>	<u>58,795</u>	<u>(1,164,096)</u>
Total accumulated depreciation	<u>(7,983,689)</u>	<u>(625,444)</u>	<u>78,780</u>	<u>(8,530,353)</u>
Net capital assets being depreciated	<u>16,096,604</u>	<u>886,576</u>	<u>1,232,805</u>	<u>15,750,375</u>
Net water capital assets	<u>\$ 16,227,065</u>	<u>\$ 980,285</u>	<u>\$ 1,319,308</u>	<u>\$ 15,888,042</u>
Sewer				
Capital assets not being depreciated:				
Land and land rights	\$ 85,741	\$ -	\$ -	\$ 85,741
Construction in progress	<u>710,337</u>	<u>1,303,918</u>	<u>57,698</u>	<u>1,956,557</u>
Total capital assets not being depreciated	<u>796,078</u>	<u>1,303,918</u>	<u>57,698</u>	<u>2,042,298</u>
Capital assets being depreciated:				
Collecting systems	9,833,007	1,283,440	300	11,116,147
Collecting system pumping	159,126	-	-	159,126
Treatment and disposal	13,897,709	33,764	25,797	13,905,676
General	2,324,395	38,189	31,344	2,331,240
Completed construction not classified	<u>1,106,820</u>	<u>-</u>	<u>1,106,820</u>	<u>-</u>
Total capital assets being depreciated	<u>27,321,057</u>	<u>1,355,393</u>	<u>1,164,261</u>	<u>27,512,189</u>
Total capital assets	<u>28,117,135</u>	<u>2,659,311</u>	<u>1,221,959</u>	<u>29,554,487</u>
Less accumulated depreciation for:				
Collecting systems	(1,793,416)	(141,680)	24,494	(1,910,602)
Collecting system pumping	(92,276)	(5,563)	-	(97,839)
Treatment and disposal	(9,460,553)	(462,733)	25,797	(9,897,489)
General	<u>(1,690,265)</u>	<u>(87,691)</u>	<u>31,345</u>	<u>(1,746,611)</u>
Total accumulated depreciation	<u>(13,036,510)</u>	<u>(697,667)</u>	<u>81,636</u>	<u>(13,652,541)</u>
Net capital assets being depreciated	<u>14,284,547</u>	<u>657,726</u>	<u>1,082,625</u>	<u>13,859,648</u>
Net sewer capital assets	<u>\$ 15,080,625</u>	<u>\$ 1,961,644</u>	<u>\$ 1,140,323</u>	<u>\$ 15,901,946</u>
Business-type capital assets, net of accumulated depreciation	<u>\$ 40,452,224</u>	<u>\$ 2,920,423</u>	<u>\$ 2,451,104</u>	<u>\$ 40,921,543</u>

Depreciation expense was charged to functions as follows:

Business-Type Activities

Electric	\$ 606,808
Water	578,406
Sewer	<u>700,653</u>
Total business-type activities depreciation expense	<u>\$ 1,885,867</u>

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.

City of Waupun

Notes to Financial Statements
December 31, 2020

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	\$ 69,823
Total, fund financial statements		69,823
Add interfund advances		<u>328,440</u>
Total internal balances, government-wide statement of net position		<u>\$ 398,263</u>

All amounts 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.

The following is a schedule of interfund advances:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>	<u>Amount Not Due Within One Year</u>
General fund	TID No. 1	\$ 17,969	\$ 17,969
General fund	TID No. 3	443,890	443,890
General fund	TID No. 5	1,793,209	1,793,209
General fund	TID No. 6	421,591	421,591
General fund	TID No. 7	500,000	500,000
General fund	TID No. 8	306,676	306,676
Sewer Utility	Business park fund	<u>291,946</u>	<u>291,946</u>
Total, fund financial statements		3,775,281	<u>\$ 3,775,281</u>
Less fund eliminations		<u>(3,483,335)</u>	
Total, interfund advances		<u>\$ 291,946</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 percent 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 Cty. The advance will be paid over a twenty-year period with an interest rate of 2 percent for the first ten years and a rate that is equal to 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
December 31, 2020

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	\$ 3,894,031	Debt service payments
Debt service	Other capital projects	98,366	Debt service payments
Debt service	TID No. 6	53,000	Debt service payments
Debt service	Stormwater	141,458	Debt service payments
TID No. 5	General	95,000	Contribution for debt service
Debt service	TID No. 7	108,738	Repay a portion of debt
General	Electric and water utility	636,393	Payment in lieu of taxes
Other capital projects	General	<u>360,000</u>	Contribution for capital improvements
Total, fund financial statements		5,386,986	
Less fund eliminations		<u>(4,750,593)</u>	
Total transfers, government-wide statement of activities		<u>\$ 636,393</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
December 31, 2020

Long-Term Obligations

Long-term obligations activity for the year ended December 31, 2020, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental Activities					
Bonds and notes payable:					
General obligation debt	\$ 13,310,000	\$ 3,145,000	\$ 4,100,000	\$ 12,355,000	\$ 920,000
General obligation notes from direct borrowings and direct placements	639,372	-	484,844	154,528	154,528
Unamortized premium	285,152	324,404	27,946	581,610	-
Subtotal	<u>14,234,524</u>	<u>3,469,404</u>	<u>4,612,790</u>	<u>13,091,138</u>	<u>1,074,528</u>
Other liabilities:					
Capital lease	249,663	-	69,451	180,212	70,885
Vested compensated absences	552,845	234,123	306,883	480,085	256,269
Total other liabilities	<u>802,508</u>	<u>234,123</u>	<u>376,334</u>	<u>660,297</u>	<u>327,154</u>
Total governmental activities long-term liabilities	<u>\$ 15,037,032</u>	<u>\$ 3,703,527</u>	<u>\$ 4,989,124</u>	<u>\$ 13,751,435</u>	<u>\$ 1,401,682</u>
Business-Type Activities					
Bonds and notes payable:					
Revenue Bonds	\$ 5,175,000	\$ -	\$ -	\$ 5,175,000	\$ 490,000
Revenue Bonds from direct borrowings or direct placements	3,033,114	1,900,000	1,256,614	3,676,500	522,006
Unamortized debt premium	179,984	-	32,908	147,076	-
Subtotal	<u>8,388,098</u>	<u>1,900,000</u>	<u>1,289,522</u>	<u>8,998,576</u>	<u>1,012,006</u>
Other liabilities:					
Vested compensated absences	235,877	61,616	102,652	194,841	-
Total other liabilities	<u>235,877</u>	<u>61,616</u>	<u>102,652</u>	<u>194,841</u>	<u>-</u>
Total business-type activities long-term liabilities	<u>\$ 8,623,975</u>	<u>\$ 1,961,616</u>	<u>\$ 1,392,174</u>	<u>\$ 9,193,417</u>	<u>\$ 1,012,006</u>

In accordance with Wisconsin Statutes, total general obligation indebtedness of the City may not exceed 5 percent of the equalized value of taxable property within the City's jurisdiction. The debt limit as of December 31, 2020, was \$25,555,620. Total general obligation debt outstanding at year end was \$12,509,528.

City of Waupun

Notes to Financial Statements
December 31, 2020

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.

Governmental Activities					Balance
General Obligation Debt	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	December 31, 2020
2013 GO swimming pool bonds	10/29/13	12/1/28	2.00-3.00%	\$ 4,245,000	\$ 2,030,000
2014 State trust fund loan, direct	7/1/14	3/15/21	3.50	700,000	154,528
2016 GO corporate purpose bonds	5/26/16	12/1/31	2.00-2.50	3,770,000	3,035,000
2017 Community development bonds	10/19/17	12/1/36	1.4-4.0	1,970,000	1,920,000
2019 GO promissory notes	5/16/19	5/1/28	3.00-4.00	2,455,000	2,225,000
2020 GO refunding bonds	5/20/20	8/1/31	3.00-4.00	3,145,000	3,145,000
Total governmental activities, general obligation debt					<u><u>\$ 12,509,528</u></u>

Debt service requirements to maturity are as follows:

	Governmental Activities	
	General Obligation Debt	
	Principal	Interest
Years ending December 31:		
2021	\$ 920,000	\$ 392,019
2022	1,115,000	343,345
2023	1,140,000	310,506
2024	1,200,000	276,457
2025	1,250,000	241,408
2026-2030	5,415,000	640,867
2031-2035	1,155,000	126,800
2036	160,000	6,400
Total	<u><u>\$ 12,355,000</u></u>	<u><u>\$ 2,337,802</u></u>

	Governmental Activities	
	Notes from Direct Borrowings and Direct Placements	
	Principal	Interest
Years ending December 31:		
2021	\$ 154,528	\$ 5,408
Total	<u><u>\$ 154,528</u></u>	<u><u>\$ 5,408</u></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.

City of Waupun

Notes to Financial Statements
December 31, 2020

The electric and water utility and sewer utility has pledged future operating revenues to repay revenue bonds issued in 2019 and 2020. 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 2060 for the sewer utility. Annual principal and interest payments on the bonds are expected to require 5 percent of gross electric and water utility revenues and 31 percent of gross sewer utility revenues. The total principal and interest remaining to be paid on the bonds is \$10,085,915. Principal and interest paid for the current year and total customer gross revenues were \$1,498,116 and \$14,652,450, respectively.

Revenue debt payable at December 31, 2020, consists of the following:

Business-Type Activities Revenue Debt

	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>Balance December 31, 2020</u>
Electric and Water Utility					
2019 Revenue bonds*	3/15/19	3/1/26	3.02%	\$ 700,000	\$ 610,000
2019B Revenue refunding bonds	12/4/19	3/1/31	2.52%	5,175,000	5,175,000
				Total electric and water utility	5,785,000
Sewer Utility					
2003 Revenue bonds*	5/14/03	5/1/23	3.1%	6,061,690	1,166,500
2020 USDA loan*	9/9/20	5/1/60	1.125%	22,807,000**	1,900,000
				Total sewer utility	3,066,500
Total business-type activities, revenue debt					\$ 8,851,500

*direct borrowing or direct placement debt

**debt issue is not fully drawn

Debt service requirements to maturity are as follows:

	Business-Type Activities Revenue Debt	
	<u>Principal</u>	<u>Interest</u>
Years ending December 31:		
2021	\$ 490,000	\$ 132,638
2022	500,000	117,788
2023	515,000	102,562
2024	535,000	86,812
2025	2,305,000	215,063
2026-2029	830,000	17,744
Total	\$ 5,175,000	\$ 672,607

City of Waupun

Notes to Financial Statements
December 31, 2020

	Business-Type Activities Revenue Debt from Direct Borrowings and Direct Placements	
	Principal	Interest
Years ending December 31:		
2021	\$ 522,006	\$ 68,404
2022	487,877	53,928
2023	541,144	22,604
2024	145,621	28,854
2025	256,079	26,924
2026-2030	212,435	92,424
2031-2035	224,639	80,066
2036-2040	237,544	66,998
2041-2045	251,223	53,178
2046-2050	265,677	38,562
2051-2055	280,964	23,106
2056-2060	251,291	6,760
	<u>\$ 3,676,500</u>	<u>\$ 561,808</u>
Total		

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.

Current Refunding

On May 20, 2020, the City issued \$3,145,000 in general obligation bonds with an average coupon rate of 2.01 percent to refund \$3,265,000 of outstanding bonds with an average coupon rate of 3.40 percent and \$319,281 of outstanding State Trust Fund Loans with an average coupon rate of 4.25 percent. The net proceeds along with existing funds of the City were used to prepay the outstanding debt.

The cash flow requirements on the refunded debt prior to the current refunding was \$4,137,104 from 2021 through 2031. The cash flow requirements on the 2020 refunding bonds are \$3,909,094 from 2020 through 2031. The current refunding resulted in an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$213,108.

Bond Covenant Disclosures

The following information is provided in compliance with the resolution creating the utility 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.

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 2020 as follows:

Operating revenues	\$ 12,147,484
Investment income	29,005
Less: Operation and maintenance expenses	<u>(9,197,126)</u>
Net defined earnings	<u><u>\$ 2,979,363</u></u>
Minimum Required Earnings per Resolution:	
Next year's debt service (revenue bond debt only)	\$ 734,346
Coverage factor	<u>1.25</u>
Minimum required earnings	<u><u>\$ 917,933</u></u>
Actual Debt Coverage	<u><u>4.06</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 2020 as follows:

Operating revenues	\$ 2,404,856
Investment income	71,105
Less operation and maintenance expenses	<u>(1,434,610)</u>
Net defined earnings	<u><u>\$ 1,041,351</u></u>
Minimum Required Earnings per Resolution:	
Highest annual debt service	\$ 466,491
Coverage factor	<u>1.20</u>
Minimum required earnings	<u><u>\$ 559,789</u></u>
Actual Debt Coverage	<u><u>2.23</u></u>

Number of Customers and Billed Volumes, Electric

The utility has the following number of customers and billed volumes for 2020:

	Customers	Sales (000 kWh)
Residential	2,995	2,995
Residential	3,841	32,262
General	504	10,001
Small power	63	13,587
Large power-time-of-day	8	9,528
Industrial	2	35,158
Street and highway lighting	1	542
Total	<u>4,419</u>	<u>101,078</u>

Number of Customers and Billed Volumes, Water

The utility has the following number of customers and billed volumes for 2020:

	Customers	
Residential	2,995	2,995
Residential	3,009	137,236
Commercial	269	31,549
Industrial	10	17,179
Public authority	37	4,957
Multifamily residential	78	28,687
Total	<u>3,403</u>	<u>219,608</u>

Number of Customers and Billed Volumes, Sewer

The utility has the following number of customers and billed volumes for 2020:

	Customers	Sales (00 ccf)
Residential	2,995	136,745
Residential	2,995	136,745
Commercial	338	54,655
Industrial	8	3,924
Public authority	35	276,286
Total	<u>3,376</u>	<u>471,610</u>

City of Waupun

Notes to Financial Statements
December 31, 2020

Net Position/Fund Balances

Net position reported on the government-wide statement of net position at December 31, 2020, includes the following:

Governmental Activities

Net investment in capital assets:

Land	\$ 3,033,158
Other capital assets, net of accumulated depreciation	30,720,535
Less long-term debt outstanding	(12,509,528)
Less capital lease payable	(180,212)
Less unamortized debt premium	<u>(581,610)</u>
Total net investment in capital assets	<u><u>\$ 20,482,343</u></u>

City of Waupun

Notes to Financial Statements
December 31, 2020

Governmental Funds

Governmental fund balances reported on the fund financial statements at December 31, 2020, include the following:

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Tax Incremental District No. 5</u>	<u>Other Capital Projects</u>	<u>Nonmajor Funds</u>	<u>Total</u>
Fund Balances						
Nonspendable:						
Prepaid items	\$ 35,066	\$ -	\$ -	\$ -	\$ -	\$ 35,066
Advances to other funds	3,483,335	-	-	-	-	3,483,335
Investment in WMMIC	280,025	-	-	-	-	280,025
Subtotal	<u>3,798,426</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,798,426</u>
Restricted for:						
Taxi Grant	-	-	-	-	53,148	53,148
Solid waste	-	-	-	-	30,282	30,282
Tourism	-	-	-	-	6,760	6,760
Trust purposes	-	-	-	-	107,916	107,916
Debt service	-	169,605	-	-	-	169,605
Housing rehab grant and loan programs	-	-	-	-	1,531,811	1,531,811
Library	-	-	-	-	487,875	487,875
Recycling	-	-	-	-	164,064	164,064
Stormwater	-	-	-	-	579,329	579,329
Subtotal	<u>-</u>	<u>169,605</u>	<u>-</u>	<u>-</u>	<u>2,961,185</u>	<u>3,130,790</u>
Committed to:						
Building inspection	-	-	-	-	8,982	8,982
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,982</u>	<u>8,982</u>
Assigned to:						
Equipment						
Replacement	-	-	-	-	374,829	374,829
Capital Projects	-	-	-	1,075,348	-	1,075,348
Subsequent year's budget	230,000	-	-	-	-	230,000
Retiree benefits	365,000	-	-	-	-	365,000
Subtotal	<u>595,000</u>	<u>-</u>	<u>-</u>	<u>1,075,348</u>	<u>427,977</u>	<u>2,045,177</u>
Unassigned (deficit):	<u>2,361,097</u>	<u>-</u>	<u>(1,791,363)</u>	<u>-</u>	<u>(1,487,316)</u>	<u>(917,582)</u>
Total fund balances (deficit)	<u>\$ 6,754,523</u>	<u>\$ 169,605</u>	<u>\$ (1,791,363)</u>	<u>\$ 1,075,348</u>	<u>\$ 1,857,680</u>	<u>\$ 8,065,793</u>

Business-Type Activities

Net investment in capital assets:

Construction in progress	\$ 1,986,610
Plant in service	70,710,021
Accumulated depreciation	(31,775,088)
Less capital related long-term debt	(8,851,500)
Plus unamortized loss on debt refunding	241,946
Less unamortized debt premium	(147,076)

Total net investment in capital assets \$ 32,164,913

Component Unit

This report contains the Business Improvement District (BID), which is included as a component unit.

In addition to the basic financial statements and the preceding notes to financial statements which apply, the following additional disclosures are considered necessary for a fair presentation.

a. Basis of Accounting/Measurement Focus

The BID follows the full accrual basis of accounting and the flow of economic resources measurement focus. No conversion adjustments are required for the BID statements to present full accrual information.

b. Deposits and Investments

	Carrying Value	Bank and Investment Balances	Associated Risks
Demand deposits	<u>\$ 14,833</u>	<u>\$ 14,833</u>	Custodial credit

Custodial Credit Risk**Deposits**

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

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

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

4. Other Information**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 1,200 hours a year (880 hours teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

ETF issues a standalone Comprehensive Annual Financial Report, 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 executive service retirement 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.

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 occupations) and receive an actuarially reduced benefit. Participants terminating covered employment prior to eligibility for an annuity may either receive employee-required contributions plus interest as a separation benefit or leave contributions on deposit and defer application until eligible to receive a retirement benefit.

The WRS also provides death and disability benefits for employees.

Post-Retirement Adjustments

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

Year	Core Fund Adjustment	Variable Fund Adjustment
2010	(1.3)%	22.0%
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
2019	0.0	(10.0)

Contributions

Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for General category employees, including Teachers, Executives and Elected Officials. Starting on January 1, 2016, the Executives and Elected Officials category 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 \$338,137 in contributions from the City.

Contribution rates for the plan year reported as of December 31, 2020 are:

Employee Category	Employee	Employer
General (Executives & Elected Officials)	6.55 %	6.55 %
Protective with Social Security	6.55 %	10.55 %
Protective without Social Security	6.55 %	14.95 %

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

At December 31, 2020, the City reported an asset of \$1,021,371 for its proportionate share of the net pension asset. The net pension asset was measured as of December 31, 2019 and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2018 rolled forward to December 31, 2019. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The City's proportion of the net pension asset was based on the City's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2019, the City's proportion was 0.03167576 percent, which was an increase of 0.00058047 percent from its proportion measured as of December 31, 2018.

For the year ended December 31, 2020, the City recognized pension expense of \$362,953.

At December 31, 2020, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,938,795	\$ 970,237
Changes in assumptions	79,591	-
Net differences between projected and actual earnings on pension plan investments	-	2,088,046
Changes in proportion and differences between employer contributions and proportionate share of contributions	6,989	3,430
Employer contributions subsequent to the measurement date	376,110	-
Total	\$ 2,401,485	\$ 3,061,713

\$376,110 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, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	Deferred Outflows of Resources and Deferred Inflows of Resources (net)
Years ending December 31:	
2021	\$ (306,820)
2022	(230,061)
2023	36,703
2024	(536,160)

Actuarial Assumptions

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

Actuarial Valuation Date:	December 31, 2018
Measurement Date of Net Pension Liability (Asset):	December 31, 2019
Actuarial Cost Method:	Entry Age 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 percent is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.*

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

Long-Term Expected Return on Plan Assets

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of geometric 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 %	8.0 %	5.1 %
Fixed Income	24.5	4.9	2.1
Inflation Sensitive Assets	15.5	4.0	1.2
Real Estate	9	6.3	3.5
Private Equity/Debt	8	10.6	7.6
Multi-Asset	4	6.9	4.0
Total Core Fund	110	7.5	4.6
Variable Fund Asset Class			
U.S Equities	70	7.5	4.6
International Equities	30	8.2	5.3
Total Variable Fund	100	7.8	4.9

New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.75 percent

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 percent was used to measure the total pension liability for the current and prior year. This single discount rate was based on the expected rate of return on pension plan investments of 7.00 percent and a long term bond rate of 2.75 percent. (Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's 20-year Municipal GO AA Index as of December 31, 2019. In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities.) Because of the unique structure of WRS, the 7.00 percent expected rate of return implies that a dividend of approximately 1.9 percent will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the long term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the City's Proportionate Share of the Net Pension Asset to Changes in the Discount Rate

The following presents the City's proportionate share of the net pension asset calculated using the discount rate of 7.00 percent, as well as what the City's proportionate share of the net pension 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:

	<u>1% Decrease to Discount Rate (6.00%)</u>	<u>Current Discount Rate (7.00%)</u>	<u>1% Increase to Discount Rate (8.00%)</u>
City's proportionate share of the net pension liability (asset)	<u>\$ 2,630,213</u>	<u>\$ (1,021,371)</u>	<u>\$ (3,751,350)</u>

Pension Plan Fiduciary Net Position

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

At December 31, 2020, the City reported a payable to the pension plan which represents contractually required contributions outstanding as of the end of the year.

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 percent.

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, 2020. A total liability of approximately \$5,000 at December 31, 2020, 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.

Commitments and Contingencies

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. The liability band 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.

Long-Term Contracts, WPPI Energy

The electric utility is one of 51 WPPI Energy member municipalities located throughout the States of Wisconsin, Michigan and Iowa. 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.

Fifty members, representing approximately 99.8 percent of WPPI Energy's existing load, have long-term contracts through December 31, 2055. The remaining member has a long-term contract 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 \$305 million as of December 31, 2020.

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. 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 percent of the premium.

At December 31, 2020, the following employees were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving benefit payments	16
Active plan members	<u>35</u>
	<u><u>51</u></u>

The City's total OPEB liability of \$1,431,167 was measured as of December 31, 2019, and was determined by an actuarial valuation as of that date.

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

Inflation	2.74%
Salary increases	0.4%-4.8%
Healthcare cost trend rates	4.0% increasing to 5.9%, then decreasing to an ultimate rate of 3.7%
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 Wisconsin 2018 Mortality table as the base table and project future improvements with 2018 generational improvement scale.

The actuarial assumptions used in the December 31, 2019 valuation were based on the results of an actuarial experience study performed by the actuary for the Wisconsin Retirement System for the period 2015-2017.

Changes in the Total OPEB Liability

	<u>Total OPEB Liability</u>
Balances at December 31, 2019	\$ 1,593,516
Changes for the year:	
Service cost	60,085
Interest	65,260
Economic and demographic changes	(262,069)
Changes in assumptions or other inputs	99,375
Benefit payments	<u>(125,000)</u>
Net changes	<u>(162,349)</u>
Balances at December 31, 2020	<u><u>\$ 1,431,167</u></u>

Changes of assumptions and other inputs reflect a change in the discount rate from 4.10 percent in 2019 to 2.74 percent in 2020.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.7 percent) or 1-percentage-point higher (3.7 percent) than the current discount rate:

	<u>1% Decrease</u>	<u>Discount Rate</u>	<u>1% Increase</u>
	(1.7%)	(2.7%)	(3.7%)
Total OPEB liability	<u><u>\$ 1,520,029</u></u>	<u><u>\$ 1,431,167</u></u>	<u><u>\$ 1,345,258</u></u>

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the net OPEB liability of the City, as well as what the City's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (3.0 percent decreasing to 2.7 percent) or 1-percentage-point higher (5.0 percent decreasing to 4.7 percent) than the current healthcare cost trend rates:

	<u>1% Decrease (3.0% Decreasing to 2.7%)</u>	<u>Healthcare Cost Trend Rates (-% Decreasing to -%)</u>	<u>1% Increase (5.0% Decreasing to 4.7%)</u>
Total OPEB liability	<u><u>\$ 1,306,942</u></u>	<u><u>\$ 1,431,167</u></u>	<u><u>\$ 1,573,791</u></u>

**OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources
Related to OPEB**

For the year ended December 31, 2020, the City recognized OPEB expense of \$116,462. At December 31, 2020, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 231,128
Changes of assumptions or other inputs	110,861	52,199
Employer contributions - subsequent to measurement date	54,490	-
	<u>\$ 165,351</u>	<u>\$ 283,327</u>
Total		

\$54,490 reported as deferred outflows related to OPEB resulting from the 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, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Years ending December 31:

2021	\$ (22,961)
2022	(22,961)
2023	(22,961)
2024	(22,961)
2025	(22,961)
Thereafter	(57,661)

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, which can be found at <http://etf.wi.gov/publications/cafr.htm>.

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

Benefits Provided

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

Contributions

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

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, 2020 are:

Coverage Type	Employer Contribution
50% Post Retirement Coverage	40% of employee contribution
25% Post Retirement Coverage	20% of employee contribution

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

Life Insurance Member 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

During the reporting period, the LRLIF recognized \$1,341 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, 2020, the City reported a liability of \$315,915 percent for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of December 31, 2019, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of January 1, 2019 rolled forward to December 31, 2019. No material changes in assumptions or 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, 2019, the City's proportion was 0.07419000 percent, which was an increase of 0.00738700 percent from its proportion measured as of December 31, 2018.

For the year ended December 31, 2020, the City recognized OPEB expense of \$25,638.

At December 31, 2020, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflow of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 14,149
Net differences between projected and actual earnings on OPEB plan investments	5,960	-
Changes in assumptions	116,543	34,748
Changes in proportion and differences between employer contributions and proportionate share of contributions	25,131	6,085
Employer contributions subsequent to the measurement date	<u>1,242</u>	<u>-</u>
Total	<u><u>\$ 148,876</u></u>	<u><u>\$ 54,982</u></u>

\$1,242 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, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	Deferred Outflows of Resources and Deferred Inflows of Resources (Net)
Years ending December 31:	
2021	\$ 15,562
2022	15,562
2023	14,920
2024	14,258
2025	10,617
Thereafter	21,733

Actuarial Assumptions

The total OPEB liability in the January 1, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	January 1, 2019
Measurement Date of Net OPEB Liability	December 31, 2019
Actuarial Cost Method:	Entry Age Normal
20 Year Tax-Exempt Municipal Bond Yield	2.74%
Long-Term Expected Rate of Return:	4.25%
Discount Rate:	2.87%
Salary Increases:	
Inflation	3.00%
Seniority/Merit	0.1% - 5.6%
Mortality:	Wisconsin 2018 Mortality Table

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

Long-Term Expected Return on Plan Assets

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

**Local OPEB Life Insurance
Asset Allocation Targets and Expected Returns
As of December 31, 2019**

Asset Class	Index	Target Allocation	Long-Term Expected Geometric Real Rate of Return %
U.S. Credit Bonds	Barclays Credit	45 %	2.12 %
U.S. Long Credit Bonds	Barclays Long Credit	5	2.90
U.S. Mortgages	Barclays MBS	50	1.53
Inflation			2.20
Long-Term Expected Rate of Return			4.25

The long-term expected rate of return decreased slightly from 5.00 percent in the prior year to 4.25 percent in the current year. This change was primarily based on the target asset allocation and capital market expectations. The expected inflation rate also decreased slightly from 2.30 percent in the prior year to 2.20 percent in the current year. 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.

Single Discount Rate

A single discount rate of 2.87 percent was used to measure the total OPEB liability for the current year, as opposed to a discount rate of 4.22 percent for the prior year. The significant change in the discount rate was primarily caused by the decrease in the municipal bond rate from 4.10 percent as of December 31, 2018 to 2.74 percent as of December 31, 2019. The Plan's fiduciary net position was projected to be insufficient to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the Total OPEB Liability is equal to the single equivalent rate that results in the same actuarial present value as the long-term expected rate of return applied to benefit payments, to the extent that the plan's fiduciary net position is projected to be sufficient to make projected benefit payments and the municipal bond rate applied to benefit payment to the extent that the plan's fiduciary net position is projected to be insufficient. The plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through December 31, 2036.

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

Sensitivity of the City's Proportionate Share of 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 2.87 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 (1.87 percent) or 1-percentage-point higher (3.87 percent) than the current rate:

	1% Decrease to Discount Rate (1.87%)	Current Discount Rate (2.87%)	1% Increase to Discount Rate (3.87%)
City's proportionate share of the net OPEB liability	<u>\$ 436,226</u>	<u>\$ 315,915</u>	<u>\$ 224,382</u>

At December 31, 2020, the City reported a payable to the OPEB plan which represents contractually required contributions outstanding as of the end of the year.

Subsequent Event

The Utilities have open contracts amounting to \$3,854,000 as of the date of the financial statements. Of that amount, \$1,899,074 had been expended as of December 31, 2020.

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.

Economic Dependency**Electric and Water Utility**

The electric and water utility has one significant customer who was responsible for 14 percent of operating revenues in 2020.

Sewer Utility

The sewer utility has two significant customers who were responsible for 42 percent of operating revenues in 2020.

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. 91, *Conduit Debt Obligations*
- Statement No. 92, *Omnibus 2020*
- Statement No. 93, *Replacement of Interbank Offered Rates*
- Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*
- Statement No. 96, *Subscription-Based Information Technology Arrangements*
- Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans - an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32*

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
Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Taxes	\$ 1,304,577	\$ 1,304,577	\$ 1,291,823	\$ (12,754)
Intergovernmental	3,244,840	3,244,840	3,263,911	19,071
Licenses and permits	74,578	74,578	62,810	(11,768)
Fines, forfeitures and penalties	45,700	45,700	52,312	6,612
Public charges for services	239,138	239,138	167,371	(71,767)
Intergovernmental charges for services	34,100	34,100	35,153	1,053
Investment income	64,350	64,350	51,472	(12,878)
Miscellaneous revenues	3,400	3,400	4,796	1,396
Total revenues	5,010,683	5,010,683	4,929,648	(81,035)
Expenditures				
Current:				
General government	911,201	881,788	838,612	43,176
Public safety	2,547,468	2,606,068	2,539,535	66,533
Health and human services	12,000	12,000	12,000	-
Public works	1,604,490	1,535,490	1,534,034	1,456
Culture, recreation and education	426,234	369,234	286,210	83,024
Conservation and development	164,224	124,637	125,020	(383)
Capital Outlay	6,476	6,476	5,097	1,379
Total expenditures	5,672,093	5,535,693	5,340,508	195,185
Excess (deficiency) of revenues over (under) expenditures	(661,410)	(525,010)	(410,860)	114,150
Other Financing Sources (Uses)				
Property sales	500	500	107	(393)
Transfers in	668,900	668,900	636,393	(32,507)
Transfers out	(230,000)	(455,000)	(455,000)	-
Total other financing sources (uses)	439,400	214,400	181,500	(32,900)
Net change in fund balance	(222,010)	(310,610)	(229,360)	81,250
Fund Balance, Beginning	6,983,883	6,983,883	6,983,883	-
Fund Balance, Ending	<u>\$ 6,761,873</u>	<u>\$ 6,673,273</u>	<u>\$ 6,754,523</u>	<u>\$ 81,250</u>

See notes to required supplementary information

City of Waupun

Schedule of Proportionate Share of the Net Pension Liability (Asset)

Wisconsin Retirement System

Year Ended December 31, 2020

Fiscal Year Ending	City's Proportion of the Net Pension Liability (Asset)	City's Proportionate Share of the Net Pension Liability (Asset)	City's Covered Payroll	City's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll	City's Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
12/31/20	0.03167576 %	\$ (1,021,371)	\$ 4,300,437	23.75 %	102.96 %
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

Year Ended December 31, 2020

Fiscal Year Ending	City's Contractually Required Contributions	City's Contributions in Relation to the Contractually Required Contributions	City's Contribution Deficiency (Excess)	City's Covered Payroll	City's Contributions as a Percentage of Covered Payroll
12/31/20	\$ 376,110	\$ 376,110	\$ -	\$ 4,469,192	8.42 %
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

Year Ended December 31, 2020

Fiscal Year Ending	City's Proportion of the Net OPEB Liability	City's Proportionate Share of the Net OPEB Liability	City's Covered Payroll	City's Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll	City's Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability
12/31/20	0.07419000 %	\$ 315,915	\$ 4,233,000	7.46 %	37.58 %
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 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, 2020

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB Liability			
Service cost	\$ 60,085	\$ 62,613	\$ 56,688
Interest	65,260	57,602	62,716
Economic and demographic changes	(262,069)	-	-
Changes of assumptions	99,375	(67,969)	35,615
Benefit payments	<u>(125,000)</u>	<u>(140,000)</u>	<u>(151,000)</u>
Net Change in Total OPEB Liability	(162,349)	(87,754)	4,019
Total OPEB Liability, Beginning	<u>1,593,516</u>	<u>1,681,270</u>	<u>1,677,251</u>
Total OPEB Liability, Ending	<u>\$ 1,431,167</u>	<u>\$ 1,593,516</u>	<u>\$ 1,681,270</u>
Covered-employee payroll	\$ 2,844,986	\$ 3,075,782	\$ 2,901,732
Total OPEB liability as a percentage of covered-employee payroll	50.30 %	51.81 %	57.94 %

Notes to Schedule:

Valuation date:

Actuarially determined contribution rates are calculated as of December 31, 2019, 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 4.10% to 2.74% in 2020.

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
Year Ended December 31, 2020

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 1.

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. There were no carryovers to the following year. 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. No significant change in assumptions were noted from the prior year.

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. Several actuarial assumptions changed from the prior year, including the single discount rate, long-term expected rate of return and expected inflation. Please refer to the Actuarial Assumptions section above for additional details.

SUPPLEMENTARY INFORMATION

City of Waupun

Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2020

	Special Revenue Funds				
	Taxi Grant	Housing Revolving Loan	Home/ HCRI	Shaler Park	Tanner Park
Assets					
Cash and investments	\$ 18,288	\$ 128,790	\$ 55,093	\$ 1,800	\$ 9,823
Taxes receivable	-	-	-	-	-
Accounts receivable	38,417	-	-	-	-
Special assessments	-	-	-	-	-
Loans	-	1,230,824	98,992	-	-
Total assets	<u>\$ 56,705</u>	<u>\$ 1,359,614</u>	<u>\$ 154,085</u>	<u>\$ 1,800</u>	<u>\$ 9,823</u>
Liabilities, Deferred Inflows of Resources and Fund Balances					
Liabilities					
Accounts payable	\$ 3,557	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Total liabilities	<u>3,557</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources					
Unearned revenues	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Restricted	53,148	1,359,614	154,085	1,800	9,823
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-
Total fund balances	<u>53,148</u>	<u>1,359,614</u>	<u>154,085</u>	<u>1,800</u>	<u>9,823</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 56,705</u>	<u>\$ 1,359,614</u>	<u>\$ 154,085</u>	<u>\$ 1,800</u>	<u>\$ 9,823</u>

Special Revenue Funds

William Brooks	Library	Recycling	Solid Waste	Tourism	Grants and Donations	Building Inspection
\$ 96,293	\$ 501,923	\$ 169,182	\$ 30,112	\$ 8,171	\$ 5,139	\$ 17,776
-	516,792	-	-	-	-	-
-	45	3,846	34,615	2,692	13,490	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 96,293</u>	<u>\$ 1,018,760</u>	<u>\$ 173,028</u>	<u>\$ 64,727</u>	<u>\$ 10,863</u>	<u>\$ 18,629</u>	<u>\$ 17,776</u>
\$ -	\$ 8,673	\$ 8,964	\$ 34,445	\$ 4,103	\$ 408	\$ 8,794
-	5,420	-	-	-	109	-
-	-	-	-	-	-	-
-	14,093	8,964	34,445	4,103	517	8,794
-	516,792	-	-	-	-	-
-	516,792	-	-	-	-	-
96,293	487,875	164,064	30,282	6,760	18,112	-
-	-	-	-	-	-	8,982
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>96,293</u>	<u>487,875</u>	<u>164,064</u>	<u>30,282</u>	<u>6,760</u>	<u>18,112</u>	<u>8,982</u>
<u>\$ 96,293</u>	<u>\$ 1,018,760</u>	<u>\$ 173,028</u>	<u>\$ 64,727</u>	<u>\$ 10,863</u>	<u>\$ 18,629</u>	<u>\$ 17,776</u>

City of Waupun

Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2020

	Special Revenue Fund	Capital Projects Funds			
	Stormwater	Business Park	Tax Incremental District No. 1	Tax Incremental District No. 3	Tax Incremental District No. 6
Assets					
Cash and investments	\$ 523,648	\$ 131,984	\$ -	\$ 34,269	\$ 1,026
Taxes receivable	-	-	268,051	143,539	129,632
Accounts receivable	57,221	-	-	-	70
Special assessments	1,525	-	-	-	-
Loans	-	-	-	-	-
Total assets	<u>\$ 582,394</u>	<u>\$ 131,984</u>	<u>\$ 268,051</u>	<u>\$ 177,808</u>	<u>\$ 130,728</u>
Liabilities, Deferred Inflows of Resources and Fund Balances					
Liabilities					
Accounts payable	\$ 2,320	\$ -	\$ -	\$ 15,000	\$ 807
Accrued liabilities	745	-	-	-	-
Advances from other funds	-	328,440	17,969	443,890	421,591
Total liabilities	<u>3,065</u>	<u>328,440</u>	<u>17,969</u>	<u>458,890</u>	<u>422,398</u>
Deferred Inflows of Resources					
Unearned revenues	-	-	268,051	143,539	129,632
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>268,051</u>	<u>143,539</u>	<u>129,632</u>
Fund Balances					
Restricted	579,329	-	-	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned (deficit)	-	(196,456)	(17,969)	(424,621)	(421,302)
Total fund balances	<u>579,329</u>	<u>(196,456)</u>	<u>(17,969)</u>	<u>(424,621)</u>	<u>(421,302)</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 582,394</u>	<u>\$ 131,984</u>	<u>\$ 268,051</u>	<u>\$ 177,808</u>	<u>\$ 130,728</u>

Capital Projects Funds			Total Nonmajor Governmental Funds
Tax Incremental District No. 7	Tax Incremental District No. 8	Equipment Replacement	
\$ 355,882	\$ 57,355	\$ 376,243	\$ 2,522,797
62,882	62,409	169,350	1,352,655
-	-	-	150,396
-	-	-	1,525
-	-	-	1,329,816
<u>\$ 418,764</u>	<u>\$ 119,764</u>	<u>\$ 545,593</u>	<u>\$ 5,357,189</u>
\$ 33,529	\$ -	\$ 1,414	\$ 122,014
-	-	-	6,274
500,000	306,676	-	2,018,566
<u>533,529</u>	<u>306,676</u>	<u>1,414</u>	<u>2,146,854</u>
62,882	62,409	169,350	1,352,655
<u>62,882</u>	<u>62,409</u>	<u>169,350</u>	<u>1,352,655</u>
-	-	-	2,961,185
-	-	-	8,982
-	-	374,829	374,829
(177,647)	(249,321)	-	(1,487,316)
<u>(177,647)</u>	<u>(249,321)</u>	<u>374,829</u>	<u>1,857,680</u>
<u>\$ 418,764</u>	<u>\$ 119,764</u>	<u>\$ 545,593</u>	<u>\$ 5,357,189</u>

City of Waupun

Combining Statement of Revenues, Expenditures and Changes
in Fund Balances
Nonmajor Governmental Funds
Year Ended December 31, 2020

	Special Revenue Funds				
	Taxi Grant	Housing Revolving Loan	Home/HCRI	Shaler Park	Tanner Park
Revenues					
Taxes	\$ 26,000	\$ -	\$ -	\$ -	\$ -
Intergovernmental	138,393	-	-	-	-
Licenses and permits	-	-	-	-	-
Public charges for services	-	-	-	-	-
Investment income	-	65	21	-	20
Miscellaneous revenues	-	-	-	-	-
Total revenues	164,393	65	21	-	20
Expenditures					
Current:					
General government	29	-	-	-	-
Public safety	-	-	-	-	-
Health and human services	-	-	-	-	-
Public works	106,717	-	-	-	-
Culture, recreation and education	-	-	-	-	-
Conservation and development	-	39,071	1,081	-	-
Capital Outlay	37,479	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total expenditures	144,225	39,071	1,081	-	-
Excess (deficiency) of revenues over expenditures	20,168	(39,006)	(1,060)	-	20
Other Financing Sources (Uses)					
Property sales	501	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	501	-	-	-	-
Net change in fund balances	20,669	(39,006)	(1,060)	-	20
Fund Balances, Beginning	32,479	1,398,620	155,145	1,800	9,803
Fund Balances, Ending	\$ 53,148	\$ 1,359,614	\$ 154,085	\$ 1,800	\$ 9,823

Special Revenue Funds

William Brooks	Library	Recycling	Solid Waste	Tourism	Grants and Donations	Building Inspection
\$ -	\$ 519,150	\$ -	\$ -	\$ 41,565	\$ -	\$ -
-	193,401	50,126	-	-	-	-
-	-	-	-	-	-	89,321
-	1,632	46,472	414,416	-	-	2,435
203	(2,128)	735	-	-	-	-
-	16,413	-	-	-	70,134	-
<u>203</u>	<u>728,468</u>	<u>97,333</u>	<u>414,416</u>	<u>41,565</u>	<u>70,134</u>	<u>91,756</u>
-	-	-	-	-	-	-
-	-	-	-	-	6,744	-
-	-	-	-	-	39,901	-
-	-	108,135	414,212	-	-	82,774
-	647,365	-	-	-	10,804	-
-	-	-	-	44,866	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>647,365</u>	<u>108,135</u>	<u>414,212</u>	<u>44,866</u>	<u>57,449</u>	<u>82,774</u>
<u>203</u>	<u>81,103</u>	<u>(10,802)</u>	<u>204</u>	<u>(3,301)</u>	<u>12,685</u>	<u>8,982</u>
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
<u>203</u>	<u>81,103</u>	<u>(10,802)</u>	<u>204</u>	<u>(3,301)</u>	<u>12,685</u>	<u>8,982</u>
<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>-</u>
<u>\$ 96,293</u>	<u>\$ 487,875</u>	<u>\$ 164,064</u>	<u>\$ 30,282</u>	<u>\$ 6,760</u>	<u>\$ 18,112</u>	<u>\$ 8,982</u>

City of Waupun

Combining Statement of Revenues, Expenditures and Changes
in Fund Balances
Nonmajor Governmental Funds
Year Ended December 31, 2020

	Special Revenue Fund	Capital Projects Funds			
	Stormwater	Business Park	Tax Incremental District No. 1	Tax Incremental District No. 3	Tax Incremental District No. 6
Revenues					
Taxes	\$ -	\$ -	\$ 261,919	\$ 102,592	\$ 116,327
Intergovernmental	-	-	2,924	20,598	8,488
Licenses and permits	-	-	-	-	-
Public charges for services	584,951	-	-	-	-
Investment income	3,312	1,149	-	-	-
Miscellaneous revenues	-	24,926	-	9,423	-
Total revenues	588,263	26,075	264,843	132,613	124,815
Expenditures					
Current:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Health and human services	-	-	-	-	-
Public works	248,022	-	-	-	-
Culture, recreation and education	-	-	-	-	-
Conservation and development	-	-	981	88,144	23,367
Capital Outlay	96,024	7,091	-	-	26,158
Debt service:					
Principal	48,329	-	-	-	-
Interest and fiscal charges	4,302	4,522	438	-	10,283
Total expenditures	396,677	11,613	1,419	88,144	59,808
Excess (deficiency) of revenues over expenditures	191,586	14,462	263,424	44,469	65,007
Other Financing Sources (Uses)					
Property sales	-	-	-	-	-
Transfers out	(141,458)	-	-	-	(53,000)
Total other financing sources (uses)	(141,458)	-	-	-	(53,000)
Net change in fund balances	50,128	14,462	263,424	44,469	12,007
Fund Balances, Beginning	529,201	(210,918)	(281,393)	(469,090)	(433,309)
Fund Balances, Ending	\$ 579,329	\$ (196,456)	\$ (17,969)	\$ (424,621)	\$ (421,302)

<u>Capital Projects Funds</u>			<u>Total Nonmajor Governmental Funds</u>
<u>Tax Incremental District No. 7</u>	<u>Tax Incremental District No. 8</u>	<u>Equipment Replacement</u>	
\$ 48,906	\$ 54,413	\$ 225,000	\$ 1,395,872
-	-	212,621	626,551
-	-	-	89,321
-	-	-	1,049,906
1,763	-	1,527	6,667
9,021	-	3,597	133,514
<u>59,690</u>	<u>54,413</u>	<u>442,745</u>	<u>3,301,831</u>
-	-	-	29
-	-	-	6,744
-	-	-	39,901
-	-	-	959,860
-	-	-	658,169
980	981	-	199,471
1,276	-	384,096	552,124
-	-	-	48,329
-	-	-	19,545
<u>2,256</u>	<u>981</u>	<u>384,096</u>	<u>2,484,172</u>
<u>57,434</u>	<u>53,432</u>	<u>58,649</u>	<u>817,659</u>
-	-	13,900	14,401
(108,738)	-	-	(303,196)
<u>(108,738)</u>	<u>-</u>	<u>13,900</u>	<u>(288,795)</u>
(51,304)	53,432	72,549	528,864
(126,343)	(302,753)	302,280	1,328,816
<u>\$ (177,647)</u>	<u>\$ (249,321)</u>	<u>\$ 374,829</u>	<u>\$ 1,857,680</u>

City of Waupun

Statement of Cash Flows, Component Unit
Year Ended December 31, 2020

	Business Improvement District
<hr/>	
Cash Flows From Operating Activities	
Received from property owners	\$ 17,288
Payments to suppliers for goods and services	<u>(12,015)</u>
Net cash from operating activities	<u>5,273</u>
Net increase in cash and cash equivalents	5,273
Cash and Cash Equivalents, Beginning	<u>9,560</u>
Cash and Cash Equivalents, Ending	<u><u>\$ 14,833</u></u>
Cash Flows From Operating Activities	
Change in net position	\$ 3,020
Adjustments to reconcile change in net position to net cash from operating activities	
Changes in assets, liabilities and deferred inflows of resources:	
Assessments receivable	(81)
Accounts payable	2,253
Unearned revenue	<u>81</u>
Net cash flows from operating activities	<u><u>\$ 5,273</u></u>
Noncash Activities	
None.	

Angie Hull

From: Angie Hull
Sent: Wednesday, March 24, 2021 7:23 AM
To: Angie Hull
Subject: PFC Resignation- Cronin

From: Carole Cronin [<mailto:carolecronin@hotmail.com>]
Sent: Monday, March 22, 2021 5:44 PM
To: Julie Nickel
Subject: PFC Resignation

Dear Mayor Julie,

Please accept my letter of resignation from the Waupun Police and Fire Commission, effective as of today, 22 March 2021.

I appreciate the opportunity you have provided me to serve on the Commission for the past few years. Thank you.

Sincerely,

Carole Cronin



From the desk of:
Atty. Jeremy Vanderloop
jvanderloop@lakesidelegalservices.com
<http://www.lakesidelegalservices.com/>

March 22, 2021

3:23:21
12:58pm
[Handwritten signature]

SENT VIA ELECTRONIC MAIL

Capital Area Process Service

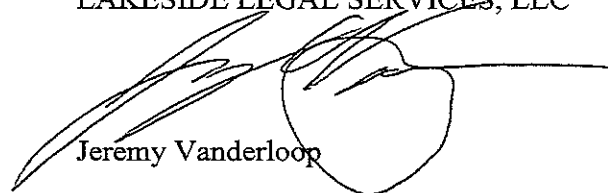
RE: Service of Notice and Claim
To: Angie Hull, City of Waupun Clerk

Dear Capital Area Process Service:

Attached please find a Notice of Circumstances Giving Rise to Claim and Claim Pursuant to Wis. Stat. § 893.80. for service to the City of Waupun Clerk, Angie Hull. Upon completion of service, please forward your Affidavits of Service and invoice to our office. If you have any questions, please contact my office.

Very Truly Yours,

LAKESIDE LEGAL SERVICES, LLC


Jeremy Vanderloop

JRV/sfc
Enclosures

NOTICE OF CIRCUMSTANCES GIVING RISE TO CLAIM
AND CLAIM PURSUANT TO WIS. STAT. § 893.80

BY PERSONAL SERVICE

TO: Angie Hull, Clerk
City of Waupun
201 E. Main Street
Waupun, WI 53963

CLAIMANTS: Donald Paul Pausma
N3010 County Rd M
Waupun, WI 53963

City of Waupun Board of Supervisors

and

City of Waupun Plan Commission

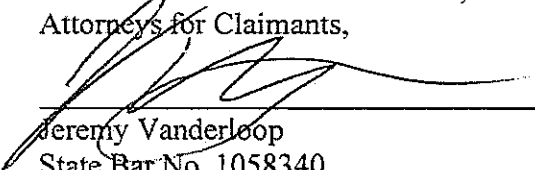
PLEASE TAKE NOTICE that by their attorneys, Claimants state that the following circumstances give rise to a claim:

1. Claimants own property having an address of N3010 County Rd M., Waupun, WI, 53963 near a public works landfill facility owned by the City.
2. Since 1980 the City has altered the natural features of the land, dumped substantial snow and removed the original retaining pond, causing run off to flood a portion of Claimant's field and render that portion unfarmable.
3. The Estimated Cost to install drain tile to remedy the situation and make the field drain is \$8,731.50 per an estimate.

WHEREFORE, claimant, whose name and address are stated above, claims relief against the City of Waupun for \$8,731.50.

Dated: March 22, 2021

LAKESIDE LEGAL SERVICES, LLC
Attorneys for Claimants,



Jeremy Vanderloop
State Bar No. 1058340
79 N. Pioneer Rd.,
Fond du Lac, WI 54935
Telephone: (920) 921-2300

Angie Hull

From: Allison C. De Franze <acd@cvmic.com>
Sent: Monday, March 29, 2021 4:48 PM
To: Angie Hull
Subject: Pausma v City of Waupun

Hi Angie,

I am in receipt of the claim that has been filed by Donald Pausma against the City of Waupun, in the amount of \$8,731.50 for property damage to Mr. Pausma's field. As you are aware, the City of Waupun is self-insured for this loss, and should the City decide to settle this matter, the settlement would come from City funds.

In reviewing attached claim documentation, I note that the claim does not contain enough information to prove negligence on the part of the City, and therefore payment of this claim cannot be considered at this time. My recommendation is that the claim be denied.

Thank you,



9898 W. Bluemound Road
Wauwatosa, WI 53226

Allison C. De Franze

Liability Claims Manager

tel: (414) 831-5989

office: (262) 784-5666 (ext 189)

email: acd@cvmic.com

web: cvmic.com

fax: (262) 784-5599

This communication along with any attachments is intended only for the use of the individual or entity to which it was addressed. It may contain information that is privileged, confidential and exempt from disclosure under applicable law. If the reader of this message is not the intended recipient or the employee or agent responsible for delivering the message to the intended recipient, you are hereby notified that any dissemination, distribution, or copying of this communication is strictly prohibited. If you received this communication in error, please notify the original sender immediately by telephone or return e-mail and delete this message along with any attachments from your computer and destroy any printed copies. ***Thank you.***

AGENDA SUMMARY SHEET**MEETING DATE:** 4/13/21**TITLE:** Update COVID-19 Employment Policies**AGENDA SECTION:** CONSIDERATION-ACTION**PRESENTER:** Kathy Schlieve, Administrator

DEPARMTENT GOAL(S) SUPPORTED <i>(if applicable)</i>	FISCAL IMPACT	
High Performance Government	N/A	

ISSUE SUMMARY:

This memo outlines some modifications to our current COVID-19 employment policy. Our plan allows for adjustments based on changing conditions and we are taking steps to make adjustments to reflect the current recommendations by CDC as well as County Reopening Plan Guidelines. Additionally, the American Recovery Plan and changes to employment legislation inform policy revisions. Notable changes include:

Introduction:

Previous language noted the initial and all subsequent Executive orders by Governor Evers related to the pandemic. Given confusion with the orders and their status exists, we are focusing on the latest Health Emergency declaration issued by the US Dept of Health and Human Services, citing ongoing public health concerns due to the pandemic, to remove confusion. Furthermore, confusion around safety protocols created by legislative action exists. As such, we are removing reference to state orders and specifically pointing to both CDC and county recommendations on safety protocols and mitigation strategies that must be enacted to slow the spread and maintain continuity of operations for essential public services through the duration of the pandemic.

Section 1:

- Clarifying language is added in this section to indicate that the policy applies to behaviors in the workplace. As an employer, we are required under Federal EEOC law to maintain a safe workplace. We also have a responsibility to ensure safety of the general public as outlined in City of Waupun Ordinance Chapter 1 and in accordance with requirements in §§62.23, 62.231, 87.20 and 144.26, Wis. Stats.

Section 4:

- 4.09 is changed to read "Comply with COVID-19 Travel Restrictions as outlined in this policy."
- 4.10 is amended to read "Adhere to CDC guidance related to safety protocols for daily activities and going out in public settings, found [here](#);"
- 4.11 related to gathering guidelines is eliminated in lieu of the changes made to 4.10 regarding CDC guidelines on going out in public settings.
- 4.12 referencing restricting non-essential visits to long-term care facilities is eliminated as most long-term care facilities have established their own visitor protocols in response to the pandemic.

Section 7:

- Face coverings are required indoors in public facilities when in a group of people not vaccinated. This requirement is based on CDC guidance to slow the spread ([found here](#)). Due to interactions with the public and uncertainty around who is vaccinated, that means staff who interact with the public will wear

masks whenever interacting with the public. However, teams working outdoors or those working indoors within a team of fully-vaccinated people are not be required to wear masks, unless CDC guidance changes related to this requirement.

Section 8:

- Employees who are fully vaccinated are no longer required to quarantine if exposed per CDC guidelines if it has been at least two weeks since receiving the second dose of a two-dose vaccine or one dose of a single-dose vaccine. However, if at any time these individuals present symptoms consistent with COVID-19, they must isolate until well for at least 24 hours, or if an alternative diagnosis is made and until they can return to work according to that diagnosis.

Section 9:

- Additional paid sick leave provisions for COVID-19 expired March 31, 2021 and are not being renewed, unless federal legislation requires a change. Employees may still use their own earned time off to cover illness related absences.

Section 12:

- City facilities are open with safety protocols in place, including sanitation, sneeze-guard/plexiglass barriers, social distancing, and recommended masking for all visitors inside public buildings.
- The plan allows for continued responsiveness to changing condition and as such we may loosen/tighten safety practices and/or public access to address evolving local conditions.

Reference to Vaccines:

- As an employer, we are required under Federal EEOC law to maintain a safe workplace. We also have a responsibility to ensure safety of the general public as outlined in City of Waupun Ordinance Chapter 1 and in accordance with requirements in §§62.23, 62.231, 87.20 and 144.26, Wis. Stats. While we recognize that taking the vaccine is a personal choice for each individual in our employment, we cannot overlook our statutory responsibilities to the public and to the general welfare of all staff. As such, any reference to the vaccine in this policy recognizes individual freedom to choose but is drafted to provide compliance with our legal responsibilities as a municipality and employer to ensure safety for all.

STAFF RECOMENDATION:

Adopt the policy as presented

ATTACHMENTS:

COVID-19 Employment Policy – Revised 4.13.2021

RECOMENDED MOTION:

Motion to adopt the COVID-19 Employment Policy revisions dated 4/13/2021 as presented.

City of Waupun, WI COVID-19 Plan and Employment Policies

Adopted 02.09.2021 and Updated 02.16.2021 and 4.13.2021

The following COVID-19 response employment policy is effective under US Health and Human Services declaration signed on January 21, 2021 citing a national public health emergency as a result of ongoing threats to public health posed by COVID-19. This policy references guidelines for COVID-19 safety as outlined by the Center for Disease Control (CDC) to slow the spread ([found here](#)), and considers local conditions as determined by both Fond du Lac and Dodge county Public Health along with recommended mitigation strategies based on county-phased reopening plans. The policy is subject to further change that may come as a result of federal and state legislation or through further modification by the Waupun Common Council.

1. **Purpose.** The purpose of this plan is to state the guidelines under which the City of Waupun will operate in responding to the ever-evolving coronavirus disease 2019 (COVID-19) public health emergency. This Plan will be included as an agenda item and reviewed periodically by the Waupun Common Council until the Public Health Emergency is declared concluded. The Plan includes protocols and procedures that must be followed by the City and its employees to best safeguard its workplaces and its citizens. Failure to follow safety protocols in the workplace or to come into or remain in the workplace while having COVID-19 symptoms or diagnosis may result in discipline up to and including termination.

2. Communication Plan

The City's Director of Emergency Management or City Administrator shall serve as the liaison between department heads and the Public Health Officer.

At the department level, department heads may continue to provide information to their employees concerning the manner in which services will be provided to the public in light of COVID-19.

The City Administrator or a staff member appointed by the City Administrator will periodically post information on Facebook concerning COVID-19. City departments that have Facebook sites are encouraged to post links to the Waupun Municipal Government Facebook page.

3. About COVID-19 and Its Spread

3.01 On March 11, 2020, the World Health Organization declared that the new coronavirus outbreak, now identified as COVID-19, is a pandemic. This signaled the recognition that the health emergency from COVID-19 spread is at the highest level across the world.

3.02 COVID-19 is a new disease and the CDC is still learning how it spreads but it has resulted in the deaths of thousands and is continuing to result in an exponential number of fatalities in countries and regions where steps have not been taken to stem its spread. The severity of the illness and related risks cannot be understated. It is critical for Waupun employees to understand how the virus spreads and to take all possible action to prevent the spread of the virus. Currently, the virus is thought to spread: :

- A. Between people who are in close contact with one another (within about 6 feet);
- B. Through respiratory droplets produced when an infected person coughs or sneezes;

- C. By symptomatic and asymptomatic people;
 - D. By an individual who has touched a surface or object that has the virus on it and then touched their own mouth, nose, or eyes.
- 3.03 Known variants of the disease pose serious threat to public health and require continued vigilance of safety protocols, even among those vaccinated.

Because of this transmission, the City has put policies in place to minimize risk of contagion for employees and citizens. The following practices are to be followed by all employees.

4. Limiting Risk/Non-Pharmaceutical Interventions. To slow the spread of COVID-19 the City will require employees to immediately do the following:

- 4.01 Stay home when sick, which will be subject to other City rules;
- 4.02 Cover coughs and sneezes using a tissue or sleeve, and disposing of the tissue properly immediately afterwards;
- 4.03 Wash your hands often using hot water and soap for 20 seconds or longer, and immediately wash your hands with soap and water for at least 20 seconds after coughing or sneezing;
- 4.04 Routinely clean frequently touched surfaces using a disinfectant bearing an EPA-approved emerging viral pathogens claims label;
- 4.05 Avoid touching your eyes, nose, and mouth;
- 4.06 Greet others without shaking their hands;
- 4.07 Avoid close contact with people who are sick, and keep a six-foot distance between yourself and other people;
- 4.08 Regularly clean and disinfect tables, doorknobs, light switches, countertops, desks, phones, keyboards, toilets, faucets, sinks and any other areas frequently touched by others;
- 4.09 Comply with COVID-19 travel restrictions as outlined in this policy.
- 4.10 Adhere to CDC guidance related to safety protocols for daily activities and going out in public settings, found [here](#).

5. Social Distancing

Social distancing must be practiced to limit contact with others. This should be done in three ways:

Limiting face-to-face meetings: To the greatest extent possible, limit face-to-face meetings, including by using email, phone conferences, or videoconferencing. All non-essential meetings within departments or within the community, should be cancelled, rescheduled to a time later this year, or conducted remotely with the use of technology.

Modifying work schedules: Department Heads should immediately determine ways to modify work schedules to reduce overlap of staff in our non-24/7 operations.

Working remotely: Department Heads should consider whether and how staff may be able to work remotely. Not all departments and functions will be able to accommodate this, as many city services require direct client interaction. Limitations on technology

and equipment may restrict the ability to implement this option. The Department Head and City Administrator must approve proposals for remote work.

6. Employee Screening

All employees reporting to work will be screened for respiratory symptoms and have their body temperature taken daily as a precautionary measure to reduce the spread of COVID-19. This will be done through a self-screen process, which includes each employee taking his or her temperature, when reporting to work. A touchless forehead thermometer is available at each work site. The employee's temperature is recorded along with answers to respiratory symptom questions. The record will be maintained confidential. Time spent waiting for the health screening should be recorded as time worked for nonexempt employees.

An employee who has a fever at or above 100.4 degrees Fahrenheit or who is experiencing coughing or shortness of breath will be sent home and should follow the procedures outlined in this policy.

7. Face-Covering Requirements

Based on CDC guidance ([found here](#)) to slow the spread, all city staff are required to comply with a mandate to wear a face covering when indoors or in an enclosed space; and when another person or persons who are not members of an employee's household or living unit are present in the same room or enclosed space who are not vaccinated. Exceptions that permit removal of a face covering under this emergency order include but are not limited to:

- a. When communicating with an individual who is deaf or hard of hearing and communication cannot be achieved through other means.
- b. While swimming or on duty as a lifeguard.
- c. When engaging in work where wearing a face covering would create a risk to the individual, as determined by government safety guidelines.
- d. When federal or state law or regulations prohibit wearing a face covering.
- e. Individuals who have trouble breathing.

Employees who have trouble breathing or with medical or mental health conditions or other sensory sensitivities that prevent the individual from wearing face coverings are exempt from this section of the policy. Employees seeking exemption may be required to provide medical documentation supporting the need for exemption.

Definition:

A face covering includes but is not limited to a piece of cloth or other material that is worn to cover the nose and mouth completely. A "face covering" includes but is not limited to a bandana, a cloth face mask, a disposable or paper mask, a neck gaiter, or a religious face covering. A "face covering" does not include face shields, mesh masks, masks with holes or openings, or masks with vents.

A confined space includes space open to the public where individuals congregate, including but not limited to outdoor bars, outdoor restaurants, taxis, public transit, ride-share vehicles, and outdoor park structures.

8. When to Stay Home from Work

Anticipating the spread of COVID-19 to the City of Waupun, we will have staff who will need to stay home, either because they are ill, have been exposed, are caring for an ill family member, or are watching children due to school or daycare closures.

The most important message we can send is to stay home if you have any symptoms or have any reason to believe you may have been exposed to COVID-19. As we plan for ways to continue to provide necessary, and in some cases, life-saving services for our community at a time we anticipate potential staffing shortages, the last action we want you to take is to potentially spread COVID-19 to your co-workers and the community.

To help manage the distribution of staffing resources city-wide and plan for more significant interventions, we will be implementing a protocol so that we can centrally track which staff are out due to flu-like symptoms or potential COVID-19 exposure. Specifically, when you communicate to your normal department contact that you are sick or concerned about coming to work, you will be asked to report the following types of information:

- 1) Are you staying home because you are sick, or because you are caring for someone else who is sick?
- 2) Does the illness present flu-like symptoms (fever, cough, sore throat, headache/body aches), or something else?
- 3) If it is flu-like symptoms, do you have any reason to believe you may have contracted COVID-19?
- 4) Have you or a member of a party you have been traveling with come into contact with someone contagious with COVID-19?

If you are experiencing flu-like symptoms, please call and consult your medical provider. If you are exhibiting some symptoms but are not sure whether you should stay home, please stay home and consult your physician via telephone for guidance. If you live with someone who has been confirmed with COVID-19, you must stay home and consult with your medical provider or public health officials for guidance.

Given the potential seriousness and magnitude of the situation, our goal is to remove as many barriers as possible for staff to be able to stay home if they are exhibiting symptoms or otherwise have reason to believe they may have been infected, or exposed to the virus. In addition, a Department Head, in consultation with the City Administrator, may send an employee home who reports to work exhibiting signs of illness as described below. Immediate notification and proper documentation must be on file with the city's human resource department to claim paid leave benefits per the terms of this policy.

An employee who has been diagnosed with COVID-19 will be required to follow isolation protocol and will not be able to return to work until the employee meets the following criteria:

- A. Non-Hospitalized Employees: An employee must isolate for a period of 10 days from date of positive test, and have gone 24 hours without a fever (100.4° or greater) without the use of fever-reducing or other symptom-altering medicines;
- B. Hospitalized employees: An employee must isolate for a period of 10 days from date of positive test, be released from the hospital and have gone 24 hours without a fever (100.4° or greater) without the use of fever-reducing or other symptom-altering medicines, and must have a physician's release to return to work.

An employee who has had close contact with someone who has been diagnosed with COVID-19 must quarantine, following the protocol outlines below. Close contact is

defined as contact with someone confirmed with COVID-19, even if masks were worn and no symptoms are present, if one or more of the following conditions are met:

- A. Employee was within 6 feet of someone who has COVID-19 for a total of 15 minutes or more over the course of a day;
- B. Employee provides care at home to someone who is sick with COVID-19;
- C. Employee had direct physical contact with the person infected (kissing or hugging)
- D. Employee shared eating or drinking utensils.
- E. The infected person sneezed, coughed, or somehow spread respiratory droplets.

Employees previously confirmed with COVID-19 in the three months prior to exposure are exempt from this requirement, however, if at any time these individuals present symptoms consistent with COVID-19, they must isolate until well for at least 24 hours, or if an alternative diagnosis is made and until they can return to work according to that diagnosis.

Employees who have been fully vaccinated are no longer required to quarantine if exposed per CDC guidelines if it has been at least two weeks since receiving the second dose of a two-dose vaccine or one dose of a single-dose vaccine. However, if at any time these individuals present symptoms consistent with COVID-19, they must isolate until well for at least 24 hours, or if an alternative diagnosis is made and until they can return to work according to that diagnosis.

For all other employees with close contact exposure, a quarantine period of 14 days after the time of exposure remains the safest strategy for preventing asymptomatic transmission of COVID-19. As such, employees who are able to work from home are required to quarantine for the full 14 days unless authorized by the City Administrator to follow the alternative protocol outlined below. Additionally, if an employee has a confirmed household contact with COVID-19, and they are unable to completely separate from the positive case, they are required to quarantine for the full amount of time that the positive case is in isolation and an additional 7-14 days from the positive case's last day of isolation.

All employees subject to quarantine are required to conduct daily symptom monitoring through the duration of their quarantine period. If symptoms develop at any time, employees should follow CDC guidelines that require self-isolation and testing.

10-Day Quarantine: Quarantine can end after DAY 10 without testing and if no symptoms have been reported during daily monitoring.

7-10 Day Quarantine: Quarantine can end after DAY 7 with a negative rapid-antigen or PCR test result and if no symptoms were reported during daily monitoring. The employee can be tested no sooner than DAY 6 of their quarantine and must remain in quarantine until a result comes back. If the test is negative and no symptoms have been reported during daily monitoring, the employee's last quarantine may be as early as DAY 7.

9. Paid Leave Provision

The City desires to provide and maintain a safe and healthy workplace and is equally committed to complying with all applicable laws. **As of April 12, 2021, the COVID-19 vaccine has been**

made widely available to all employees. As such, additional paid sick leave provisions previously outlined under this policy expired on March 31, 2021 and are no longer included in this policy. In the event of an illness, an employee may use their own paid time under current City policies. Employees who are eligible to work from home will be required to work from home if medically possible and paid regular hours worked. The policy is subject to further change that may come as a result of federal and state legislation or through further modification by the Waupun Common Council. Should you have any questions about this Policy, please contact Human Resources.

10. Travel Restrictions

- A. The CDC currently shows most areas, domestic and international, with sustained community transmission as outlined on the following CDC map ([view here](#)). Areas with sustained community transmission are considered high-risk. It is strongly recommended that employees postpone or cancel domestic and international personal travel. Employees who choose to travel are required to self-report travel plans to their supervisor prior to departure including their planned activities, contacts, modes of travel and lodging, and are advised to follow travel guidelines as issued by the CDC ([view here](#)). The Department Head and Human Resources must review and approve the travel request prior to departure, and documentation of such must be filed with Human Resources.

Effective January 26, 2021, the CDC issued an order ([view here](#)), requiring all air passengers arriving to the US from a foreign country to test for COVID-19 infection no more than 3 days before their flight departs and to provide proof of a negative result from COVID-19 to the airline before boarding their flight to the United States. If an employee chooses to travel internationally, they should be advised that federal policy requiring a negative test result prior to reentry to the United States may result in their delayed return if they test positive while on their trip. Additionally, any legislation that may be enacted regarding domestic travel while this policy remains in force may have similar effects on return to work plans.

- B. An employee returning to work after travel will be subject to the following requirements:
- i. Normal return to work following travel:
 - a. If upon return from travel, employee or any person traveling in an employee's group has no known exposure to COVID-19 and, no symptoms exist, the employee may return to work provided that they self-monitor daily and immediately report any symptoms and leave the workplace if symptoms present until further instruction. While at the workplace, the employee shall practice social distancing at all times and wear a mask for the 14-days following return from travel.
 - ii. Self-Quarantine will be required under the following circumstances:
 - a. If the employee or a member of the employee's traveling party have come into contact with someone who has contracted COVID-19, or if the employee otherwise has reason to believe someone in their party may have contracted COVID-19, the employee will not be allowed to return to work and will be asked to self-quarantine per the protocols listed in this policy. Whenever

remote work is possible, the city will permit remote work during a period of self-quarantine under the city's work from home policy.

- C. Travel for work shall be limited to essential purposes to conduct City business or operations.

11. Temporary Vacation Carry Over:

The city recognizes that COVID-19 has and may place strain on an employee's ability to utilize vacation, specifically restricting travel and causing potential workforce capacity constraints that require the employee to report to work to ensure continuity of operations. As such, prior to December 31, 2020, all non-represented employees may request up to five (5) days of vacation carryover from vacation earned but not used as of December 31, 2020. This vacation carry over provision is a temporary adjustment to current vacation policy as outlined in the City of Waupun Employee Handbook. Carry-over time must be taken in full day increments and must be utilized by April 30, 2021. The request is subject to approval by the City Administrator. Unused vacation carry over will be forfeited after April 30, 2021.

12. Office Closures:

City facilities are open with safety protocols in place, including sanitation, sneeze-guard or plexi-glass barriers, social distancing, and recommended masking for all visitors inside public buildings. City Administration will continue to monitor county metrics related to COVID-19 per County Reopening plans ([found here](#)) and recommend modifications to facility opening plans in response to changing conditions. This strategy is designed to allow for loosening or tightening of facility and operating policies and procedures over the duration of the pandemic to maintain public health and to maintain continuity of operation. As such, facilities may close periodically in response to changing local conditions.

10. Public Health Emergency Declaration:

Based upon the public health emergency, all department heads shall track and record eligible expenses relating to COVID-19 planning and preparedness until further notice.

Julie Nickel
Mayor of Waupun

Date

Kathy Schlieve
City Administrative

Date

AGENDA SUMMARY SHEET

MEETING DATE: 4/13/2021

TITLE: Emergency Medical Responder Operations Budget

AGENDA SECTION: CONSIDERATION-ACTION

PRESENTER: Kathy Schlieve, Administrator
B.J. DeMaa, Fire Chief/EMG Director

DEPARTMENT GOAL(S) SUPPORTED <i>(if applicable)</i>	FISCAL IMPACT	\$ [Enter]
Safe, Healthy, and Sustainable Community High Performance Government	\$57,000.00	

ISSUE SUMMARY:

At the February 23, 2021 Special Common Council meeting, the Council approved up to \$15,000 to be used for training of Emergency Medical Responders (EMRs). The next step in this process is the approving an operations budget which allows for the hiring of up to 15 EMRs with an anticipated hire date of June 1, 2021. Moraine Park Technical College has put together the training schedule with a class start date of June 2. Class is anticipated to wrap up in mid-September which would allow our EMR group to be operational by Q4, 2021. After completing an assessment of all Fond du Lac County EMR groups and a handful of Dodge County EMR groups, we have found that most are staffed in the 10-20 range. Each of these agencies stated that a larger pool of responders is better than fewer.

We have assembled 2 models for review. The difference between the two lies in the compensation methods for employees. Under the stipend model, compensation expenses are fixed and have been tiered based on the percentage of calls an individual makes. The hourly model contains more variables as employees would be paid per call. We have budgeted for an average of 3 responders per call however that number could be higher based on the call type.

The American Rescue Plan serves as a potential funding mechanism for the first 3-4 years of this program. The Council will need to appropriate funds annually to ensure long-term sustainability of the EMR program.

We continue to explore grant opportunities to help offset year 1 start-up costs. This includes reaching out to the Agnesian Healthcare Foundation, Office of Rural Health, and other groups. Dan Williams is also assisting with this effort.

STAFF RECOMMENDATION:

Approve the stipend model of the Emergency Medical Responder operations budget.

ATTACHMENTS:

Emergency Medical Responder operations budget

RECOMMENDED MOTION:

Option 1: Approve the stipend model of the 2021 EMR Operations Budget which includes the hiring of up to 15 Emergency Medical Responders with funds coming out of the unassigned fund balance.

Option 2: Approve the stipend model of the 2021 EMR Operations Budget which includes the hiring of up to 15 Emergency Medical Responders with funds coming out of the contingency fund.

Option 3: Approve the stipend model of the 2021 EMR Operations Budget which includes the hiring of up to 15 Emergency Medical Responders with funds coming out of local American Rescue Plan funding.

COST COMPARISON

Initial training
Initial testing
Refresher training
EMR response bags
Supplies (incl. 2 AED)
Replacement supplies
Personnel - calls (600) *
Personnel - meetings/training (12)
EMS Captain
Workers Comp.
Conferences
ImageTrend (Records Management System)
Uniforms - shirts
Uniforms - coats
Pagers
Radios**
PPE
Vehicle?? (repairs to Trailblazer)
Total

Hourly model			Stipend model		
2021	2022	2023	2021	2022	2023
\$ 14,325.00	\$ 1,600.00	\$ 1,600.00	\$ 14,325.00	\$ 1,600.00	\$ 1,600.00
\$ 600.00	\$ 80.00	\$ 80.00	\$ 600.00	\$ 80.00	\$ 80.00
\$ -	\$ 1,500.00	\$ 1,500.00	\$ -	\$ 1,500.00	\$ 1,500.00
\$ 600.00	\$ -	\$ 600.00	\$ 600.00	\$ -	\$ 600.00
\$ 4,200.00	\$ 800.00	\$ 800.00	\$ 4,200.00	\$ 800.00	\$ 800.00
\$ 600.00	\$ 300.00	\$ 300.00	\$ 600.00	\$ 300.00	\$ 300.00
\$ 11,280.00	\$ 38,367.00	\$ 40,920.54	\$ 21,986.30	\$ 38,062.50	\$ 38,633.44
\$ 21,900.00	\$ 7,308.00	\$ 7,417.62	\$ -	\$ -	\$ -
\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
\$ 1,246.16	\$ 1,708.48	\$ 1,807.01	\$ 831.99	\$ 1,426.81	\$ 1,447.94
\$ -	\$ 1,500.00	\$ 1,500.00	\$ -	\$ 1,500.00	\$ 1,500.00
\$ 2,970.00	\$ 2,000.00	\$ 2,000.00	\$ 2,970.00	\$ 2,000.00	\$ 2,000.00
\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00
\$ 1,000.00	\$ 250.00	\$ 250.00	\$ 1,000.00	\$ 250.00	\$ 250.00
\$ 6,000.00	\$ -	\$ -	\$ 6,000.00	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
\$ 6,000.00	\$ -	\$ -	\$ 6,000.00	\$ -	\$ -
\$ 67,821.16	\$ 58,513.48	\$ 61,875.17	\$ 56,213.29	\$ 50,619.31	\$ 51,811.37

HOURLY MODEL	# of EMRs 15	Annual TO rate 2	Year 1	Year 2	Year 3	Year 4	Year 5
Initial training			\$ 14,325.00	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00
Initial testing			\$ 600.00	\$ 80.00	\$ 80.00	\$ 80.00	\$ 80.00
Refresher training			\$ -	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
EMR response bags			\$ 600.00	\$ -	\$ 600.00	\$ -	\$ 600.00
Supplies (incl. 2 AED)			\$ 4,200.00	\$ 800.00	\$ 800.00	\$ 800.00	\$ 800.00
Replacement supplies			\$ 600.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00
Personnel - calls (600) *			\$ 11,280.00	\$ 38,367.00	\$ 40,920.54	\$ 43,595.27	\$ 46,416.12
Personnel - meetings/training (12)			\$ 21,900.00	\$ 7,308.00	\$ 7,417.62	\$ 7,527.24	\$ 7,640.51
EMS Captain			\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
Workers Comp.			\$ 1,246.16	\$ 1,708.48	\$ 1,807.01	\$ 1,910.03	\$ 2,018.60
Conferences			\$ -	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
ImageTrend (Records Management System)			\$ 2,970.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
Uniforms - shirts			\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00
Uniforms - coats			\$ 1,000.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00
Pagers			\$ 6,000.00	\$ -	\$ -	\$ -	\$ -
Radios**			\$ -	\$ -	\$ -	\$ -	\$ -
PPE			\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
Vehicle??			\$ 6,000.00	\$ -	\$ -	\$ -	\$ -
Total			\$ 67,821.16	\$ 58,513.48	\$ 61,875.17	\$ 64,162.54	\$ 67,805.23

* 5% volume increase per year

** Use retired radios from FD

STIPEND MODEL	# of EMRs 15	Annual TO rate 2	Year 1	Year 2	Year 3	Year 4	Year 5
Initial training			\$ 14,325.00	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00
Initial testing			\$ 600.00	\$ 80.00	\$ 80.00	\$ 80.00	\$ 80.00
Refresher training			\$ -	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
EMR response bags			\$ 600.00	\$ -	\$ 600.00	\$ -	\$ 600.00
Supplies (incl. 2 AED)			\$ 4,200.00	\$ 800.00	\$ 800.00	\$ 800.00	\$ 800.00
Replacement supplies			\$ 600.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00
Personnel - calls/meetings/training			\$ 21,986	\$ 38,063	\$ 38,633	\$ 39,213	\$ 39,801
EMS Captain			\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
Workers Comp			\$ 831.99	\$ 1,426.81	\$ 1,447.94	\$ 1,469.38	\$ 1,491.14
Conferences			\$ -	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
ImageTrend (Records Management System)			\$ 2,970.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
Uniforms - shirts			\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00
Uniforms - coats			\$ 1,000.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00
Pagers			\$ 6,000.00	\$ -	\$ -	\$ -	\$ -
Radios**			\$ -	\$ -	\$ -	\$ -	\$ -
PPE			\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
Vehicle??			\$ 6,000.00	\$ -	\$ -	\$ -	\$ -
Total			\$ 62,213.29	\$ 50,619.31	\$ 51,811.37	\$ 51,812.32	\$ 53,022.28

* 5% volume increase per year

** Use retired radios from FD

Stipend (tiered model):

75-100% of calls - \$2,500

50-74% of calls - \$1,750

25-50% of calls - \$1,000

<25% of calls - \$500

AGENDA SUMMARY SHEET

MEETING DATE: 4/13/2021

TITLE: Resolution Designating Official Authorized to
Declare Official Intent Under Reimbursement
Bond Regulations

AGENDA SECTION: RESOLUTIONS-ORDINANCES

PRESENTER: Michelle Kast, Finance Director

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

ISSUE SUMMARY:

- Phase 1 of the Rock/Newton street reconstruction project begins this spring
- The 2021 budget calls for debt issuance to fund a portion of this project
- The 2013 pool bonds are callable on 12/1/2021, and we plan to pursue refunding later this year in attempt to obtain interest savings
- We plan to issue debt late summer/early fall to combine the Rock/Newton debt issuance with the 2013 pool bond refunding; the city's investment advisors are supportive of this approach
- Some expenses for the Rock/Newton street reconstruction project will be incurred prior to the debt issuance, and will be paid for using city reserves
- In order to reimburse the street reconstruction expenses out of the debt proceeds, we must make an official declaration of our intent to reimburse
- The attached resolution declares our intent to reimburse project expenses with proceeds from a future borrowing, and further allows the Finance Director to make the declaration for this project as well as applicable future projects; these items were recommended by our investment advisors and prepared by our bond counsel

ATTACHMENT:

- 1) Resolution

RECOMMENDED MOTION:

Motion to adopt Resolution # _____ Designating Official Authorized to Declare Official Intent Under Reimbursement Bond Regulations.

RESOLUTION NO. _____

**RESOLUTION DESIGNATING OFFICIAL AUTHORIZED TO DECLARE OFFICIAL
INTENT UNDER REIMBURSEMENT BOND REGULATIONS**

WHEREAS, the Department of the Treasury has issued final regulations (Treas. Reg. Section 1.150-2) (the "Reimbursement Bond Regulations") that, for the purpose of determining whether interest on certain obligations of a state or local government is excluded from gross income for federal income tax purposes, permit the use of the proceeds of tax-exempt obligations to reimburse capital expenditures made prior to the date such obligations are issued only if the state or local government, within 60 days of the date of expenditure, declares its official intent to reimburse the expenditure with proceeds of a borrowing;

WHEREAS, the Reimbursement Bond Regulations require that if a current expenditure is to be permanently financed by a later issue of tax-exempt obligations a state or local government must declare its intention to reimburse itself for the expenditure from proceeds of a borrowing within 60 days from when the expenditure is made (the "Declaration of Official Intent");

WHEREAS, the Reimbursement Bond Regulations permit a state or local government to designate an official or employee to make Declarations of Official Intent on its behalf;

WHEREAS, the Common Council (the "Governing Body") of the City of Waupun, Wisconsin (the "Issuer") deems it to be necessary, desirable and in the best interest of the Issuer to authorize an official or employee of the Issuer to make Declarations of Official Intent on its behalf when the Issuer reasonably expects to reimburse itself from the proceeds of a borrowing for certain expenditures for a specific property, project or program which it pays from other funds prior to the receipt of the proceeds of the borrowing with respect to such expenditures;

WHEREAS, the Governing Body hereby finds and determines that designating an official or employee with the authority to make Declarations of Official Intent will facilitate compliance with the Reimbursement Bond Regulations.

NOW, THEREFORE, BE IT RESOLVED by the Governing Body of the Issuer, pursuant to Treas. Reg. Section 1.150-2(e)(1), that:

Section 1. Authorization to Declare Official Intent. The Finance Director is hereby authorized and designated to make Declarations of Official Intent on behalf of the Issuer pursuant to the above-referenced Reimbursement Bond Regulations.

Section 2. Form of Declaration. Any such Declaration of Official Intent shall be made in substantially the form attached hereto.

Section 3. Public Availability. Any Declaration of Official Intent shall be maintained in the files of the Issuer and shall be made available for public inspection in compliance with applicable State law governing the availability of records of official acts of the Governing Body including Subchapter II of Chapter 19, Wisconsin Statutes (the "Public Records Law").

Section 4. Further Authorizations. The official or employee authorized and designated above is hereby further authorized to take such other actions as may be necessary or desirable to comply or evidence compliance with the Reimbursement Bond Regulations.

Section 5. Effective Date. This Resolution shall take effect immediately upon its adoption and approval.

Adopted, approved and recorded April 13, 2021.

Julie J. Nickel
Mayor

ATTEST:

Angela J. Hull
City Clerk

(SEAL)

After adoption, please return a copy of this Resolution to Quarles & Brady LLP, Bond Counsel, at 411 East Wisconsin Avenue, 30th Floor, Milwaukee, Wisconsin 53202-4497, Attention: Brian G. Lanser.

NO. _____

DECLARATION OF OFFICIAL INTENT

This is a Declaration of Official Intent of the City of Waupun, Wisconsin (the "Issuer") to reimburse an expenditure with proceeds of a borrowing or borrowings authorized by the Issuer. This Declaration is made under and pursuant to Treas. Reg. Section 1.150-2. The undersigned has been designated as an official or employee authorized by the Issuer to make this Declaration of Official Intent pursuant to a Resolution adopted on April 13, 2021. This Declaration of Official Intent is a public record maintained in the files of the Issuer and is available for public inspection pursuant to Subchapter II of Chapter 19 of the Wisconsin Statutes.

The undersigned hereby declares that it is the reasonable expectation of the Issuer to use proceeds of a borrowing or borrowings to be incurred by the Issuer to reimburse expenditures for the property, project or program or from the fund(s)/account(s) described below:

1. Project* description: _____

(Provide a general functional description of the property, project or program for which the expenditure to be reimbursed is paid, e.g. "building program", "highway capital improvement program", "hospital equipment acquisition", "combined utility improvement program", etc.)

OR

2. Identify fund(s)/account(s): _____

(Provide a general functional description of the purpose of the fund or account from which the expenditure to be reimbursed is paid, e.g. "construction fund program" and "parks and recreation fund" and "highway fund".)

The maximum principal amount of the borrowing or borrowings to be incurred to reimburse expenditures for the above-described purposes is reasonably expected, on the date hereof, to be \$_____.

The Issuer intends to reimburse itself from borrowed funds within eighteen (18) months, (3 years if the Issuer is a "small issuer") after the later of (a) the date the expenditure is paid or (b) the date the facility is placed in service, but in no event more than 3 years after the expenditure is paid.

* Each of the expenditures described must be one of the following: a capital expenditure (i.e. any cost which is properly chargeable to a capital account or would be so chargeable with a proper election), a cost of issuance for a bond, an expenditure relating to certain extraordinary working capital items, a grant, a qualified student loan, a qualified mortgage loan, or a qualified veterans' mortgage loan.

No money from sources other than the anticipated borrowing or borrowings is, or is reasonably expected to be, reserved, allocated on a long-term basis, or otherwise set aside by the Issuer with respect to the expenditure, pursuant to the budgetary and financial circumstances of the Issuer as of the date of this Declaration.

Dated this ____ day of _____, 20__.

Finance Director

After adoption, please return a copy of this Resolution to Quarles & Brady LLP, Bond Counsel, at 411 East Wisconsin Avenue, 30th Floor, Milwaukee, Wisconsin 53202-4497, Attention: Brian G. Lanser.



AGENDA SUMMARY SHEET

MEETING DATE: 4/13/21

TITLE: Resolution Suspending Waupun Common Council Standing Committee Rules Through April 15, 2022

AGENDA SECTION: RESOLUTIONS AND ORDINANCES

PRESENTER: Kathy Schlieve, Administrator

DEPARMTENT GOAL(S) SUPPORTED <i>(if applicable)</i>	FISCAL IMPACT	
High Performance Government	N/A	

ISSUE SUMMARY:

The Waupun Common Council currently operates with a Committee of the Whole (COW) structure, however, current ordinances do not reflect this practice. In addition, several of the required committees as outlined in ordinance no longer meet. At the same time, conditions have evolved as a result of Act 10 and other needs within the community and it is appropriate that we review and revise the standing committee approach to meet the needs of the community. As such, the attached resolution authorizes a temporary suspension of City of Waupun Ordinance 2.04 (1) on Standing Committees through April 15, 2022, and outlines a committee structure that will be in place through that date. If approved Mayoral appointments will be made to reflect this change at the upcoming reorganization meeting.

STAFF RECOMENDATION:

Adopt the resolution as presented

ATTACHMENTS:

Resolution Suspending Waupun Common Council Standing Committee Rules through April 15, 2022

RECOMENDED MOTION:

Motion to adopt the Resolution to Suspend Waupun Common Council Standing Committee Rules as outlined in City Ordinance 2.04 (1) through April 15, 2022 as presented and to adopt a temporary standing committee structure as outlined by resolution.

RESOLUTION NO. _____

**RESOLUTION SUSPENDING WAUPUN COMMON COUNCIL
STANDING COMMITTEE RULES THROUGH APRIL 15, 2022**

WHEREAS, City of Waupun Ordinance 2.04 outlines standing committees of the Common Council that ensure citizen engagement in local government, and

WHEREAS, the Common Council of the City of Waupun has since elected to operate by a Committee of the Whole structure whereby the whole membership of the legislative body acts as a committee, sitting in a deliberative rather than a legislative capacity, for informal debate and preliminary consideration of matters awaiting legislative action, and

WHEREAS, the Committee of the Whole is responsible for issues that are not specifically delegated to other standing committees.

NOW, THEREFORE, BE IT RESOLVED that the Waupun Common Council Rules as outlined in City of Waupun Ordinance 2.04 are hereby suspended until April 15, 2022.

BE IT FURTHER RESOLVED that prior to April 15, 2022 the Waupun Common Council will deliberate and adopt a revision to City of Waupun Ordinance 2.04 (1) that includes rules for standing committee structure with the City of Waupun that reflect current operating practices while ensuring strong citizen engagement.

BE IT FURTHER RESOLVED that during the period of this suspension, the Waupun Common Council hereby authorizes the following committee structure and mayoral appointments:

1. Committee of the Whole responsible for finance and personnel, judicial committee responsibilities and property and persons committee responsibilities as they pertain to risk management and strategy on public facilities.
2. City Affairs and Promotion Committee is eliminated with responsibilities assumed by Economic Development Committee.
3. Board of Public Works is renamed to Public Works and Facilities Committee with responsibilities for park and public facility upgrades, including ADA and general maintenance and repair.
4. Board of Review remains unchanged as a standing committee.
5. Board of Zoning Appeals remains unchanged as a standing committee.
6. Public Utility Commission remains unchanged as a standing committee.
7. Recreation Board is eliminated. Park and recreation facility matters are the responsibility of the Public Works & Facilities Committee and programming is the responsibility of the Recreation & Wellness Advisory Board.

8. Planning commission remains unchanged as a standing committee.
9. Fire and Police Commission remains unchanged in accordance with §62.13, Wis. Stats.
10. Board of Health responsibilities are fulfilled by County Public Health with local matters referred to the Committee of the Whole.
11. Library Board remains unchanged as a standing committee in accordance with §43.54, Wis. Stats.
12. Committee on Human Rights is renamed Recreation & Wellness Advisory Board.
13. Economic Development Committee remains unchanged as a standing committee.

In addition, Mayoral appointments remain unchanged for the following standing committees as required by city operating plans and/or other statutory obligations:

14. Business Improvement District (BID)
15. Community Development Authority (CDA) with the exception of CDA housing subcommittee, which is eliminated with responsibilities, assigned to CDA in accordance with current practice.
16. Transit Committee
17. Joint Review Board (JRB)
18. ADA committee is eliminated with responsibilities directed to Public Works & Facilities

In accordance with City of Waupun Ordinance 2.04 (2) Mayoral appointments and procedures remain unchanged and the Mayor remains as an ex officio, nonvoting member of each committee. Language referring to the inclusion of a member of the Board of Directors of the Waupun Industrial Development Corporation inclusion on the Economic Development committee is eliminated.

In accordance with City of Waupun Ordinance 2.04 (3) Committees shall meet on the call of the chairperson. The chairperson shall call a committee meeting at the request of the Mayor or any two committee members.

In accordance with City of Waupun Ordinance 2.04 (4) Committee Reports. Each committee shall, at least by the next regular meeting, submit a written report of all matters referred to it. Such report shall recommend a definite action on each item and be signed by the Chairperson or acting chairperson of each committee. Any committee may require any City officer to confer with it and supply information in connection with any matter pending before it.

FISCAL NOTE: This resolution does not require an appropriation from the city general fund.

APPROVED BY:

Julie Nickel
MAYOR

APPROVED BY:

Angie Hull
CLERK



AGENDA SUMMARY SHEET

MEETING DATE: 4/13/21

TITLE: Resolution to Support Shared Revenue Aid to Local Municipalities

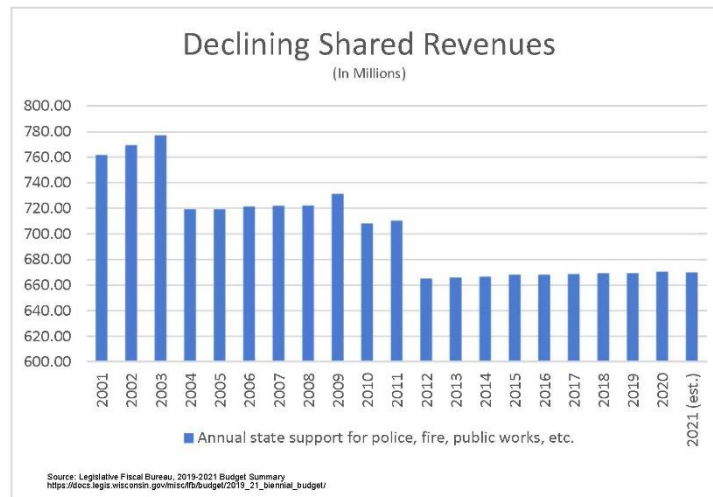
AGENDA SECTION: RESOLUTIONS AND ORDINANCES

PRESENTER: Kathy Schlieve, Administrator

DEPARMTENT GOAL(S) SUPPORTED <i>(if applicable)</i>	FISCAL IMPACT	
Attractive, Engaged, Inclusive and Welcoming Community	None	

ISSUE SUMMARY:

Municipalities in Wisconsin are funded primarily in two ways: 1) property taxes, and 2) shared revenues from the State. The graph that follows was prepared by the Legislative Fiscal Bureau and shows reductions in State Shared Revenue payments over the past 20 years. During this same time period, the demands on municipalities, whether it be from the common council/citizenry, unfunded mandates from the state, and inflation on the costs to buy products and materials for essential services continue to increase. This reality has shifted more of the financial burden to the local property tax payer. We have included a resolution with this agenda item that is based on the League of WI Municipalities model being adopted by cities and villages statewide. The resolution emphasizes the need for a strong partnership with the state to fund critical services such as police protection, fire suppression, road maintenance, snowplowing, libraries, and parks, which are needed to maintain quality communities and attract families and businesses. The resolution calls for the state legislature to increase funding for the shared revenue program in the 2021-2023 biennium budget currently being negotiated in Madison.



STAFF RECOMENDATION:

Adopt the resolution as presented and direct the City Clerk to submit the adopted resolution to state-level elected officials and Governor Evers's Office.

ATTACHMENTS:

Resolution to Support Shared Revenue Aid to Local Municipalities

RECOMENDED MOTION:

Motion to adopt Resolution # _____ to Support Shared Revenue Aid to Local Municipalities as presented.

Resolution to Support Shared Revenue Aid to Local Municipalities

Resolution # _____

**Support for a Strong State & Local Partnership
Shared Revenue Funds Critical Services**

Whereas, for over ninety years the state shared revenue program has been a key component of Wisconsin's state and local relationship and an important part of the state's overall program of property tax relief; and

Whereas, over the last 20 years shared revenue funding for municipalities has been cut by \$94 million; and

Whereas, communities like Waupun, which have a disproportionate number of state-run, tax-exempt properties have also experienced reductions in Municipal Service Payments, placing an ever-greater burden on local taxpayers to support state operations; and

Whereas, over the last generation, property taxes have grown as a share of city and village revenues as shared revenue and other state aid to Wisconsin municipalities has lagged; and

Whereas, state aid provided a larger share of municipal revenues in Wisconsin than property taxes from 1975 to 1997. Today property taxes account for more than twice as much municipal revenue as state aid; and

Whereas, to create and maintain quality communities that attract businesses and families, municipalities must invest in services and infrastructure that people and businesses expect, like police protection, fire suppression, road maintenance, snowplowing, libraries, and parks; and

Whereas, the state should reinvest a portion of its sales and income tax revenue growth in local communities to spur further economic growth and make Wisconsin communities places where people want to live and work.

Now, Therefore, Be It Resolved, that the City of Waupun, calls on the Legislature to pass a state budget increasing funding for the shared revenue program and directs the Clerk to send a copy of this resolution to the state legislators representing the City of Waupun, to Governor Tony Evers and to the League of Wisconsin Municipalities.

Passed and adopted this 13th day of April, 2021.

Julie J. Nickel, Mayor
City of Waupun

Date

ATTEST:

Angela J. Hull, Clerk
City of Waupun

Date

RESOLUTION NO. 04-12-21-01

A RESOLUTION DECLARING AN AGREEMENT BETWEEN THE CITY OF WAUPUN AND WAUPUN UTILITIES FOR THE MANAGEMENT OF SEWER TREATMENT FACILITIES AND DEBT SERVICE OBLIGATIONS ASSOCIATED WITH THE WASTEWATER TREATMENT PLANT UPGRADE AND USDA RURAL DEVELOPMENT LOAN FINANCING REPAYMENTS

THIS RESOLUTION is made by the City of Waupun, acting by and through the Waupun Utilities, a wholly owned subsidiary of the City of Waupun.

FINDINGS AND DETERMINATIONS:

The City of Waupun, Dodge and Fond du Lac Counties, Wisconsin (the “City”) has undertaken a sewerage system project to upgrade its wastewater treatment plant project (the “Project”).

The Utilities has obtained loans and grant financing for the Project from the U.S. Department of Agriculture (USDA), Rural Development Program. The loans are in the form of tax-exempt bonds (collectively, the “Bonds”) with a repayment term of forth (40) years commencing in 2020 payable through 2060.

Management of the Project facilities and the associated debt service repayments through the USDA Bonds are the sole obligation of the sewer utility through the Waupun Utility Commission. Annual debt requirements are to be made from the revenues derived from charges for services to customers of the sewerage system as designed in its most current sewerage rate analysis and as obligated in the 2020 USDA Revenue Bond Official Statement. The City of Waupun does not have any obligation to fulfill debt service requirements undertaken by the Waupun Utilities Commission through this resolution.

THEREFORE, in consideration of the above findings, IT IS RESOLVED:

Section 1. Expenditure of Funds. The Utilities shall make expenditures as needed for the Project in accordance with USDA payment and reimbursement guidelines as agreed upon in the amended USDA Letter of Conditions (“LOC”) dated July 27, 2020.

Section 2. Management of Sewer Utility Facilities. Management of the Project facilities are and shall at all times remain the sole responsibility and obligation of the sewer utility as administered through the Waupun Utility Commission. The Waupun Utilities shall at all times fully indemnify and hold the City harmless with respect to management of the Project facilities while debt service payments through USDA Bonds remain outstanding.

Section 3. Debt Payments Made Exclusively by Waupun Utilities. All debt service repayments through the USDA Bonds for the Project are and shall at all times remain the sole obligation of the sewer utility through the Waupun Utility Commission. To the extent possible, all annual debt requirements shall be made from revenues derived from charges for services to customers of the sewerage system as designed in its most current sewerage rate analysis, and in accordance with 2020 USDA Revenue Bond Resolution. The City of Waupun shall have no obligation to fulfill debt service requirements undertaken by the Waupun Utilities Commission, and the Waupun Utilities shall at all times fully indemnify and hold the City harmless with respect to all debt service payments with respect to outstanding USDA Bonds.

Section 4. Public Availability of Official Intent Resolution. The Resolution shall be made available for public inspection at the office of the City’s Clerk within 30 days after its approval in compliance with applicable State law governing the availability of records of official acts including Subchapter II of Chapter 19 and shall remain available for public

inspection until the Bonds are issued.

Section 5. Effective Date. This resolution shall be effective on its adoption and approval.

Dated this _____ day of _____, 2021.

Waupun Utilities

Joel Heeringa, President

ATTEST:

Angela J. Hull, Clerk

RESOLUTION NO. 04-12-21-02

A RESOLUTION TO AWARD CONSTRUCTION CONTRACT FOR UTILITY WASTEWATER TREATMENT PLANT UPGRADE AND ADVANCED BIOLOGICAL NUTRIENT RECOVERY SYSTEM

THIS RESOLUTION is made by the City of Waupun, acting by and through the Waupun Utilities, a wholly owned subsidiary of the City of Waupun.

FINDINGS AND DETERMINATIONS:

The City of Waupun, Dodge and Fond du Lac Counties, Wisconsin (the "City"), acting by and through its wholly owned subsidiary, the Waupun Utilities ("the Utility"), plans to undertake sewerage system projects, including a wastewater treatment plant upgrade and Advanced Biological Nutrient Recovery System (collectively, "the Project").

The City has submitted a request for construction contract bids pursuant to the requirements of § 66.0901 of the Wisconsin Statutes.

Miron Construction Co., Inc., a Wisconsin business corporation ("Miron Construction"), has submitted the apparent low base bid of \$34,472,098.00 for the Project, together with such additional documentation as required by the Utility in its request for bid.

The bid from Miron Construction is responsive and in compliance with the Instruction to Bidders provided by the Utility in all respects, including without limitation, its qualifications, representations, security, listing of subcontractors and suppliers, basis of bid and total base bid.

The bid from Miron Construction does not add terms or conditions to its bid, nor take exception to any provision in the Bidding Documents or attempt to alter the contents

of the Contract Documents, and there are no discrepancies in the submitted Bid.

The Utility Engineer of record, Applied Technologies, Inc., has recommended acceptance of the base bid submitted by Miron Construction, subject to alternate pricing deducted from the total base bid, for a revised base contract price of \$33,926,529.00.

Applied Technologies, Inc. further recommends that once this contract has been awarded, the Utility and Miron Construction seek to value engineer the Project to achieve additional cost savings of approximately \$2,384,997.00, to be included in a Change Order between the Utility and Miron Construction, resulting in a final adjusted project cost of \$31,541,532.00.

THEREFORE, in consideration of the above findings, IT IS RESOLVED:

The City of Waupun, acting by and through the Waupun Utilities, accepts the Project bid submitted by Miron Construction in the base amount of \$34,472,098.00, and awards to the Project contract to Miron Construction, subject to the following.

This award is contingent on acceptance by Miron Construction of alternate pricing deducted from the total base bid as determined by the Utility Engineer of record, Applied Technologies, Inc., for a revised base contract price of \$33,926,529.00.

This award is further contingent on Miron Construction and the Utility executing Change Order No. 1 to the contract simultaneously with executing the Project contract, whereby the parties seek to value engineer the Project based on recommendations of Applied Technologies, Inc., in order to achieve additional cost savings of approximately \$2,384,997.00, thereby resulting in a final adjusted project cost of \$31,541,532.00.

This award is further contingent on written approval of this award and all terms of this Resolution by the USDA Senior Loan Committee within fifteen (15) days from the date of this Resolution.

This resolution shall be effective on its adoption and approval.

Dated this _____ day of _____, 2021.

Waupun Utilities

Joel Heeringa, President

ATTEST:

Angela J. Hull, Clerk