



**A G E N D A**  
**CITY OF WAUPUN COMMON COUNCIL**  
**Waupun City Hall – 201 E. Main Street, Waupun WI**  
**Tuesday, May 10, 2022 at 5:30 PM**

The Waupun Common Council will meet In-person, virtual, and teleconference. Instructions to join the meeting are provided below:

**Join Zoom Meeting:** <https://us02web.zoom.us/j/87807374034?pwd=dEYydE5uV3hoTDRieml0SG5JbTVaQT09>

**Meeting ID: 878 0737 4034**

**Passcode: 464890**

**Dial by your location:** 312 626 6799

**CALL TO ORDER**

**PLEDGE OF ALLEGIANCE FOLLOWED BY A MOMENT OF SILENT MEDITATION**

**ROLL CALL**--Mayor to excuse any absent members

**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.

1. Negotiation of Funds to Invest in and abutting the Waupun Industrial Park

**OPEN SESSION**

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

**ACTION FROM CLOSED SESSION**

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

- [2.](#) 2021 City of Waupun Audit Report- Baker Tilly US, LLP

***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.*

- [3.](#) Future Meetings & Gatherings, License and Permit Applications, Expenses

**DEPARTMENT REPORTS**

- [4.](#) Fire Department
- [5.](#) Police Department
- [6.](#) Library
- [7.](#) Recreation
- [8.](#) Public Works
- [9.](#) Building Inspector

10. Administrator

**MEETING MINUTES**

- [11.](#) Board of Public Works and Facilities Committee 3-8-22
- [12.](#) Recreation and Wellness 3-9-22
- [13.](#) Plan Commission 3-23-22
- [14.](#) Utility Commission 4-11-22
- [15.](#) Common Council 4-12-22
- [16.](#) Common Council 4-19-22
- [17.](#) Police and Fire Commission 4-20-22
- [18.](#) Library Board 4-20-22
- [19.](#) Common Council 4-27-22

**MAYORAL CORRESPONDENCE/PRESENTATIONS**

- 20. Economic Development Week - May 9-13
- 21. National Peace Officer Memorial Day - May 15
- 22. National Police Week - May 15-21, 2022
- 23. National Public Works Week- May 15-21

**RESOLUTIONS AND ORDINANCES:**

- [24.](#) Ordinance to amend Ch.16 Zoning Code

**CONSIDERATION - ACTION**

- 25. Appointment of Police and Fire Commission Member
- [26.](#) Body Worn Cameras-Portable Audio/Video Recorders Policy
- [27.](#) IWorQ Service Agreement for Community Development (Department) and Permit Management-Plan Review
- 28. Waupun Area School District Updates
- 29. Appointment of Aldermanic District 5 Seat
- 30. Mayoral Appointments to Boards, Commissions, Committees
- [31.](#) Open Meetings Law (Informational)

**ADJOURNMENT**

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



# AGENDA SUMMARY SHEET

**MEETING DATE:** 5-10-22

**TITLE:** 2021 City of Waupun Audit Report- Baker Tilly US, LLP

**AGENDA SECTION:** PERSONS WISHING TO ADDRESS COUNCIL

**PRESENTER:** Andrea Jansen, Baker Tilly

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

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**ISSUE SUMMARY:**

City Auditors will present highlights from the 2021 audit and the City’s 2021 Financial Statements.

**STAFF RECOMMENDATION:**

accept the 2021 City of Waupun audited financial statements

**ATTACHMENTS:**

- 1) 2021 Financial Highlights
- 2) 2021 Financial Statements

**RECOMMENDED MOTION:**

Motion to accept the 2021 City of Waupun audited financial statements

# City of Waupun

## 2021 Financial highlights

May 10, 2022

### Client service team



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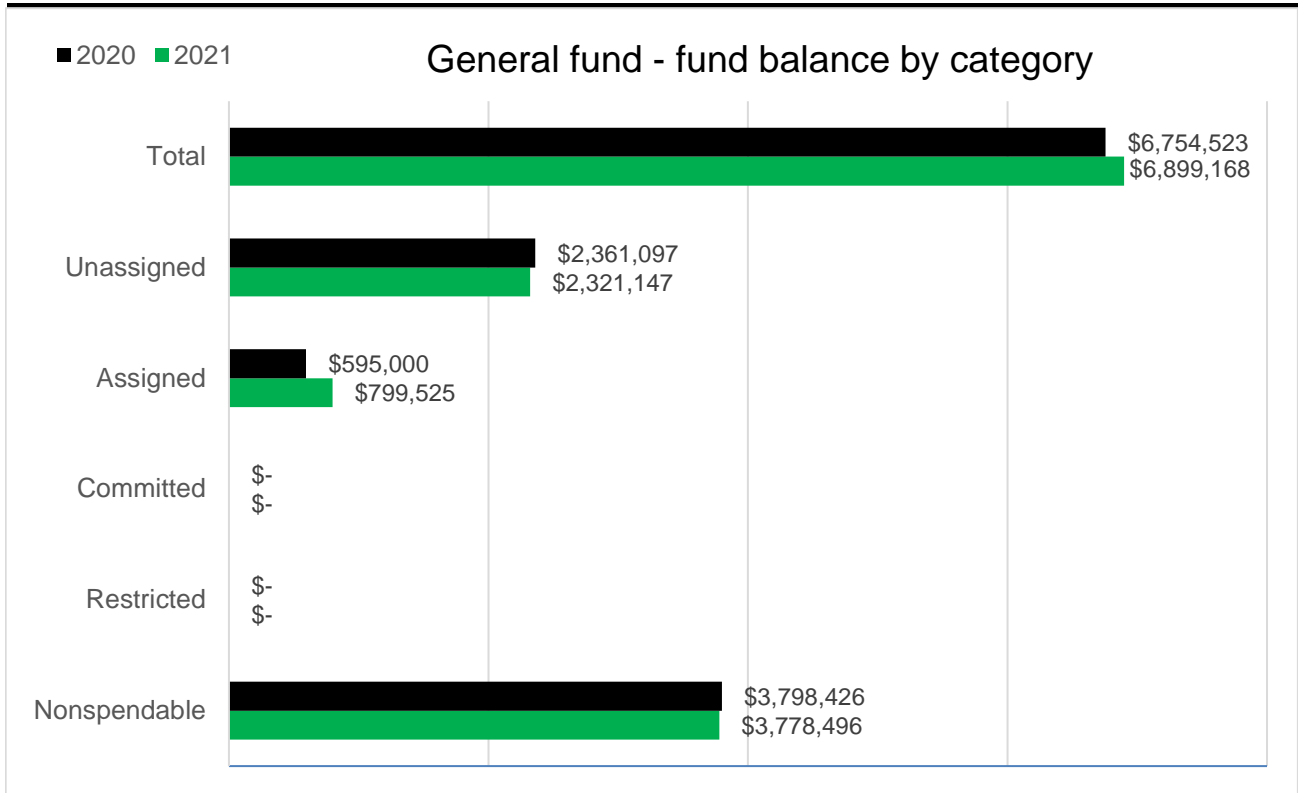
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# City of Waupun

## General fund results



### Summarized income statement

	Actual	Final budget	Variance
Revenues and other financing sources	\$ 5,861,762	\$ 5,814,673	\$ 47,089
Expenditures and other financing uses	5,717,117	6,044,675	327,558
Net change in fund balance	\$ 144,645	\$ (230,002)	\$ 374,647

### 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.

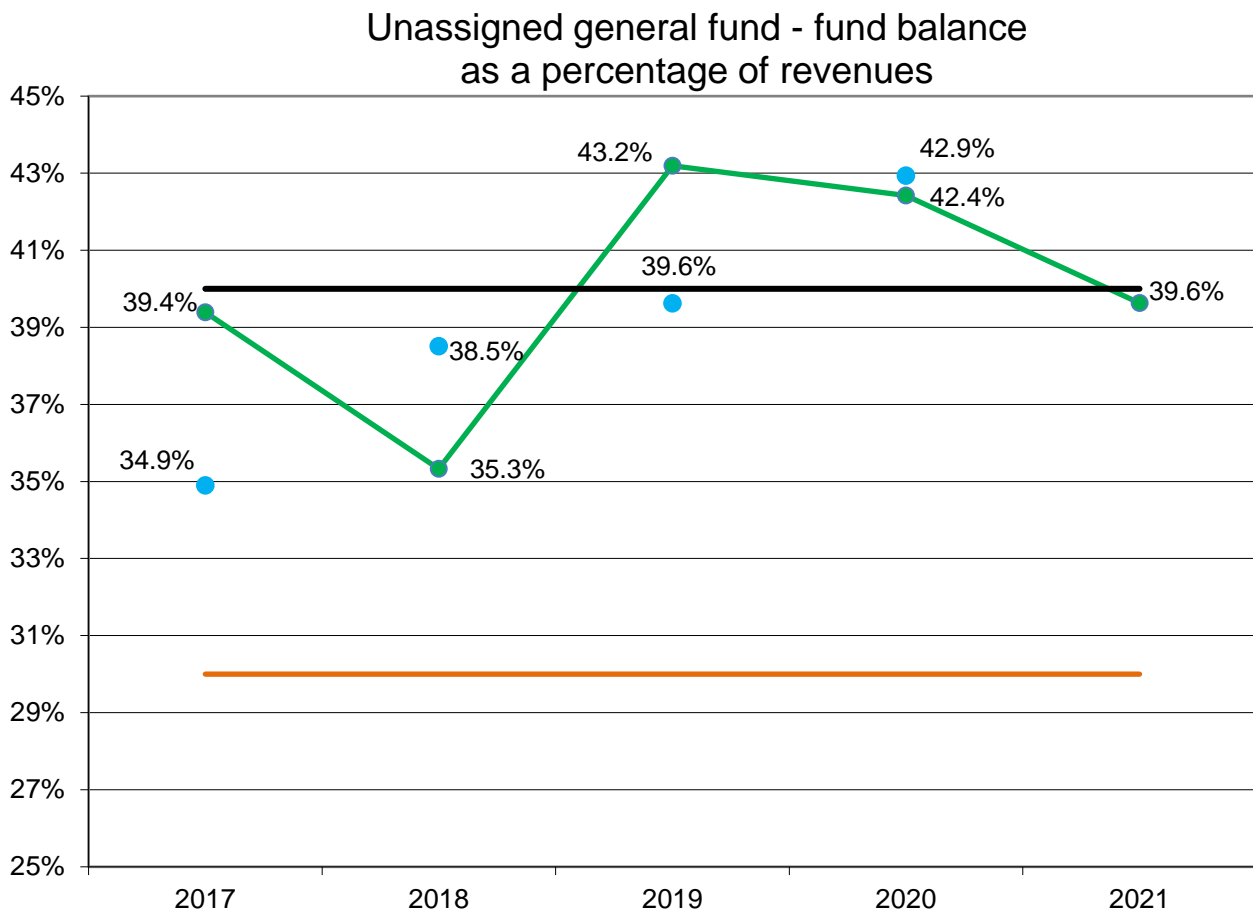
# City of Waupun

## General fund - fund balance trends

### Fund balance policy:

30-40% of general fund revenues

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



### Other reference values

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

Median reference value generated from 2017 - 2019 Baker Tilly municipal client data for population ranges from 10,000 to 17,500.

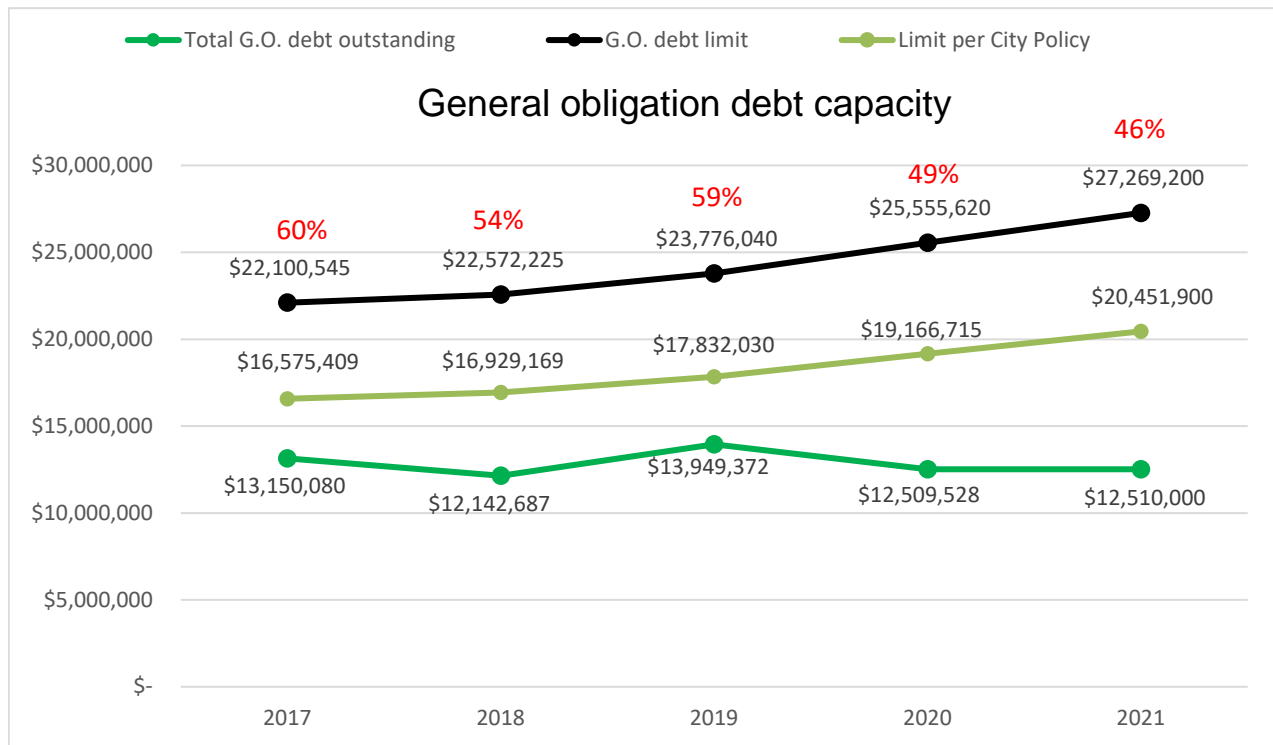
# City of Waupun

## 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 12/31/21: **46%**  
 (note: previous years' percentages are labeled in red in the chart below)



### Total debt outstanding by type at 12/31/2021

	General obligation	Revenue debt	Capital lease	Total
City	\$ 9,795,000	\$ -	\$ 109,327	\$ 9,904,327
Utility	-	23,245,292	-	23,245,292
Tax Incremental District	2,715,000	-	-	2,715,000
<b>Total</b>	<b>\$ 12,510,000</b>	<b>\$ 23,245,292</b>	<b>\$ 109,327</b>	<b>\$ 35,864,619</b>

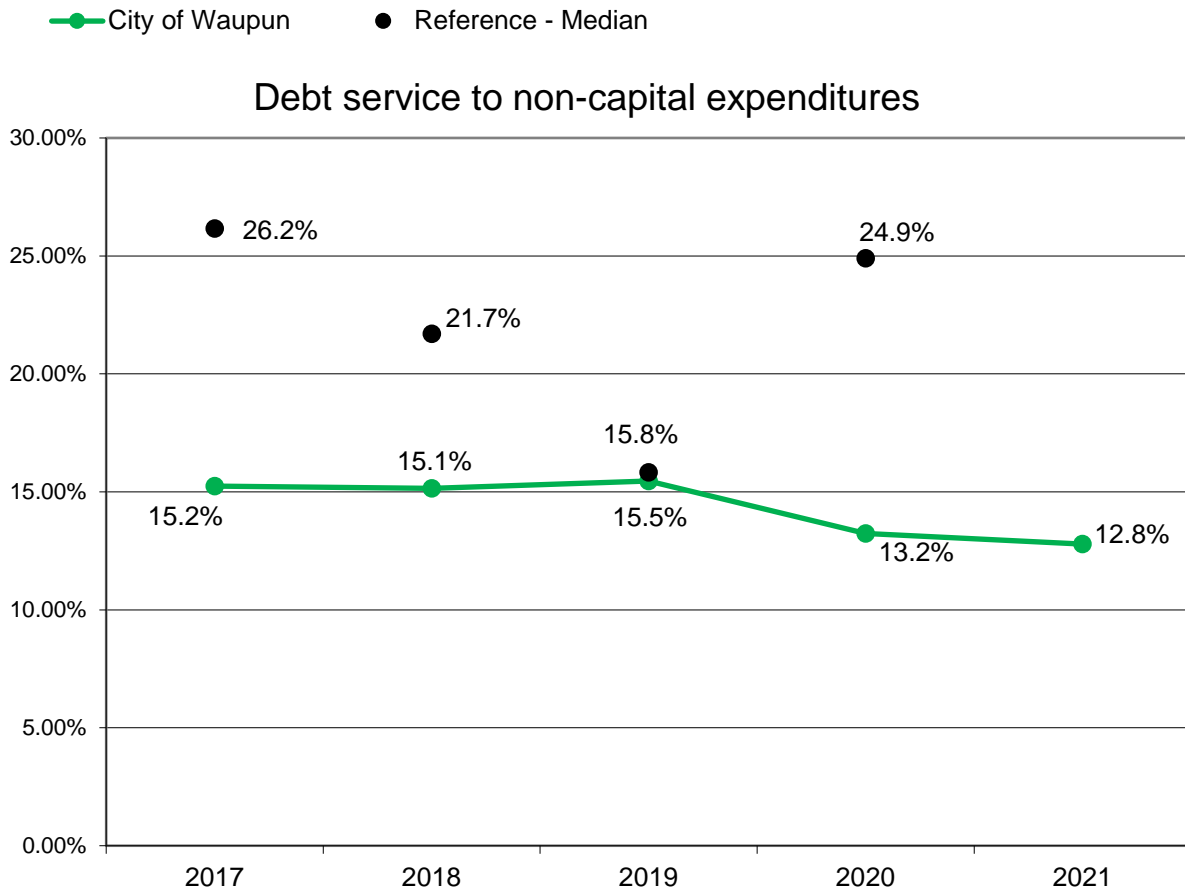
Comparative metrics available online through the Wisconsin Policy Forum.

<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

	<u>2021</u>	<u>2020</u>
Principal*	\$ 915,413	\$ 1,070,014
Interest	501,816	576,605
Total	<u>\$ 1,417,229</u>	<u>\$ 1,646,619</u>
Non-capital expenditures	<u>\$ 11,084,832</u>	<u>\$ 12,438,278</u>

\*principal shown excludes debt paid off through current refunding transactions.

### Other reference values

Median reference value generated from 2017 - 2019 Baker Tilly municipal client data for population ranges from 10,000 to 17,500.



# City of Waupun

## Other long-term liabilities (assets)

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The significant estimates below come from actuarial valuations. The valuations are based on data, methods, and assumptions detailed in the notes to the financial statements.

	<u>City</u>	<u>Utility</u>	<u>Total</u>
<b>Wisconsin retirement system (pension)</b>			
Net pension asset	\$ 1,494,643	\$ 519,936	\$ 2,014,579
Deferred outflows of resources	2,440,896	903,120	3,344,016
Deferred inflows of resources	(3,232,122)	(1,180,258)	(4,412,380)
<b>Pension-related items (net)</b>	<b>\$ 703,417</b>	<b>\$ 242,798</b>	<b>\$ 946,215</b>
<b>2020 pension-related items (net)</b>	<b>\$ 255,989</b>	<b>\$ 105,154</b>	<b>\$ 361,143</b>

See footnote 4. Employees' retirement system for details of the plan. Accounting for pensions is required by GASB Statement No. 68.

### Other post-employment benefits (includes health & life insurance benefit plans)

OPEB liability	\$ (1,010,590)	\$ (773,482)	\$ (1,784,072)
Deferred outflows of resources	191,233	173,958	365,191
Deferred inflows of resources	(175,924)	(151,768)	(327,692)
<b>OPEB-related items (net)</b>	<b>\$ (995,281)</b>	<b>\$ (751,292)</b>	<b>\$ (1,746,573)</b>
<b>2020 OPEB-related items (net)</b>	<b>\$ (1,056,797)</b>	<b>\$ (714,367)</b>	<b>\$ (1,771,164)</b>

See footnote 4. Other postemployment benefits for details of the health and life insurance plans. Accounting for OPEBs is required by GASB Statement No. 75.

# **City of Waupun**

Financial Statements and  
Supplementary Information

December 31, 2021

# 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 Audit of the Financial Statements**

#### ***Opinions***

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 (the City), as of and for the year ended December 31, 2021 and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the City as of December 31, 2021 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.

#### ***Basis for Opinions***

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

#### **Other Matters**

##### ***Responsibilities of Management for the Financial Statements***

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

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

## ***Auditors' Responsibilities for the Audit of the Financial Statements***

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

In performing an audit in accordance with GAAS and GAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

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

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the required supplementary information, as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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'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 have also issued our report dated May 4, 2022 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Baker Tilly US, LLP". The signature is written in a cursive, flowing style.

Madison, Wisconsin  
May 4, 2022

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**



# City of Waupun, Wisconsin

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## Management's Discussion and Analysis

December 31, 2021

(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, 2021. 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 \$72,363,122 (net position). Of this amount, \$7,650,394 (unrestricted net position) may be used to meet the government's obligations to citizens and creditors.
- The City's total net position increased by \$2,449,346 or 3.5 percent from the prior year's net position. The governmental activities increased by \$1,208,235, while the business-type activities increased by \$1,241,111.
- The City's total operating expenses in 2021 were \$113,940 higher than in 2020. This is a 0.5 percent increase in operating expenses from the prior year. The governmental activities expenses decreased \$556,790, while the business-type activities increased \$670,730.
- As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$8,648,827 an increase of \$583,034 in comparison with the prior year. The City's total unassigned fund balance deficit is \$(866,152), with the tax increment financing (TIF) districts reporting \$(3,018,342).
- At the end of the current fiscal year, unassigned fund balance of the general fund was \$2,321,147 or approximately 40 percent of the general fund revenues, including the payment in lieu of taxes.
- The net position of the business-type activities of \$43,170,694 increased \$1,241,111 from the prior year's net position. Operating income was \$1,776,159 and capital contributions were \$305,826, while total nonoperating expenses net of nonoperating revenues were \$234,690 and transfers out were \$606,184.
- The City's general obligation debt limit is \$27,269,200, which is 5 percent of the City's equalized value of taxable property. The total outstanding general obligation debt at year-end was \$12,510,000 or 46 percent of the City's total debt limit. The City's general obligation debt increased by approximately \$472 during 2021.

### 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

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Management's Discussion and Analysis  
December 31, 2021  
(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

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Management's Discussion and Analysis  
December 31, 2021  
(Unaudited)

The City maintains 26 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General Fund, Stormwater 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 18 to 64 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 65 to 69 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 70 to 77 of this report.

# City of Waupun, Wisconsin

Management's Discussion and Analysis  
December 31, 2021  
(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	
	2021	2020	2021	2020	2021	2020
Current and other assets	\$ 16,207,146	\$ 14,229,613	\$ 11,861,808	\$ 11,652,729	\$ 28,068,954	\$ 25,882,342
Capital assets	33,861,916	33,753,693	59,247,687	40,921,543	93,109,603	74,675,236
Total assets	50,069,062	47,983,306	71,109,495	52,574,272	121,178,557	100,557,578
Deferred outflows of resources	2,632,129	1,918,581	1,261,604	1,039,077	3,893,733	2,957,658
Noncurrent liabilities	14,882,783	14,812,511	23,241,520	9,879,423	38,124,303	24,691,934
Other liabilities	856,088	395,926	4,626,859	805,158	5,482,947	1,201,084
Total liabilities	15,738,871	15,208,437	27,868,379	10,684,581	43,607,250	25,893,018
Deferred Inflows of Resources	7,769,892	6,709,257	1,332,026	999,185	9,101,918	7,708,442
Net investment in capital assets	20,534,960	20,482,343	36,073,414	32,164,913	56,608,374	52,647,256
Restricted	4,500,935	3,803,109	3,603,419	3,225,703	8,104,354	7,028,812
Unrestricted	4,156,533	3,698,741	3,493,861	6,538,967	7,650,394	10,237,708
Total net position	\$ 29,192,428	\$ 27,984,193	\$ 43,170,694	\$ 41,929,583	\$ 72,363,422	\$ 69,913,776

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 \$72,363,122 as of December 31, 2021.

The largest portion of the City's net position, \$56,608,374 (78 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, \$8,104,354 (11 percent), represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position, \$7,650,394 (11 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, 2021  
(Unaudited)

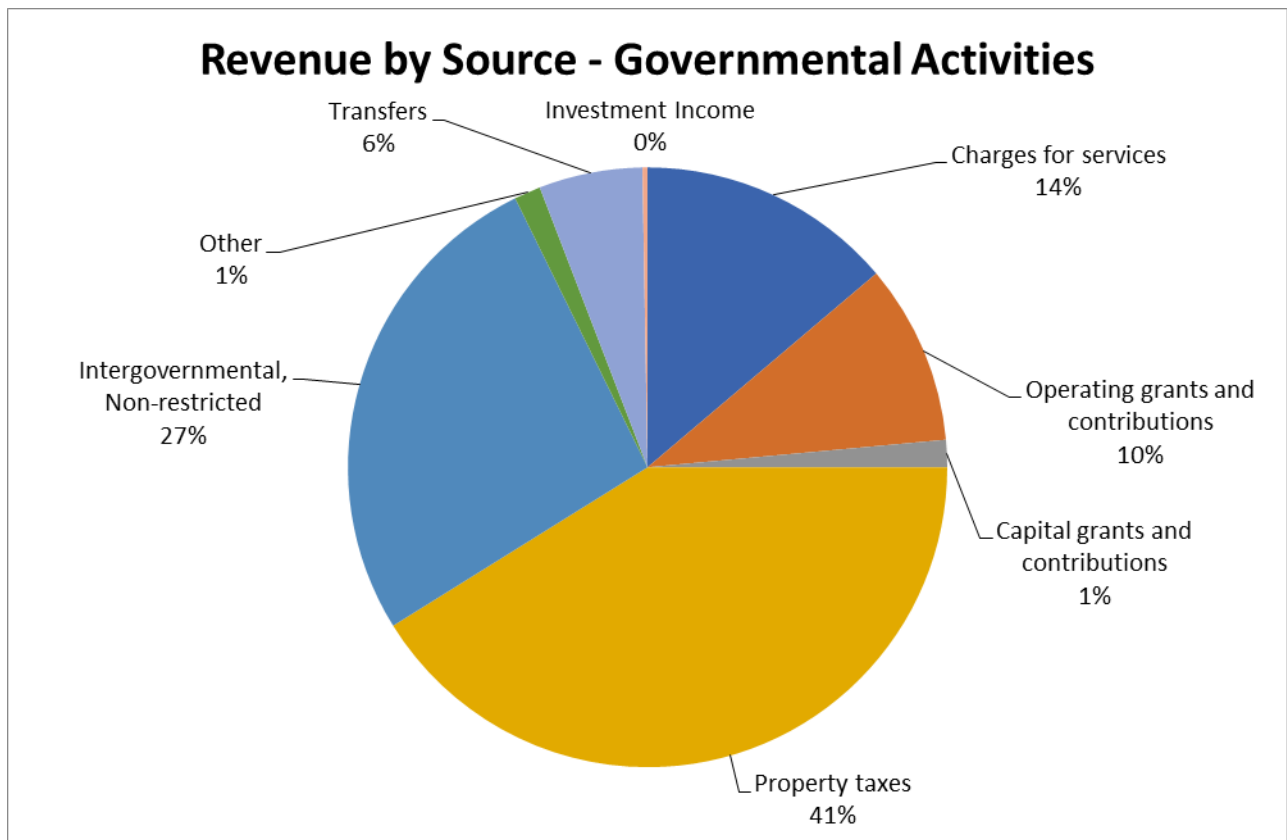
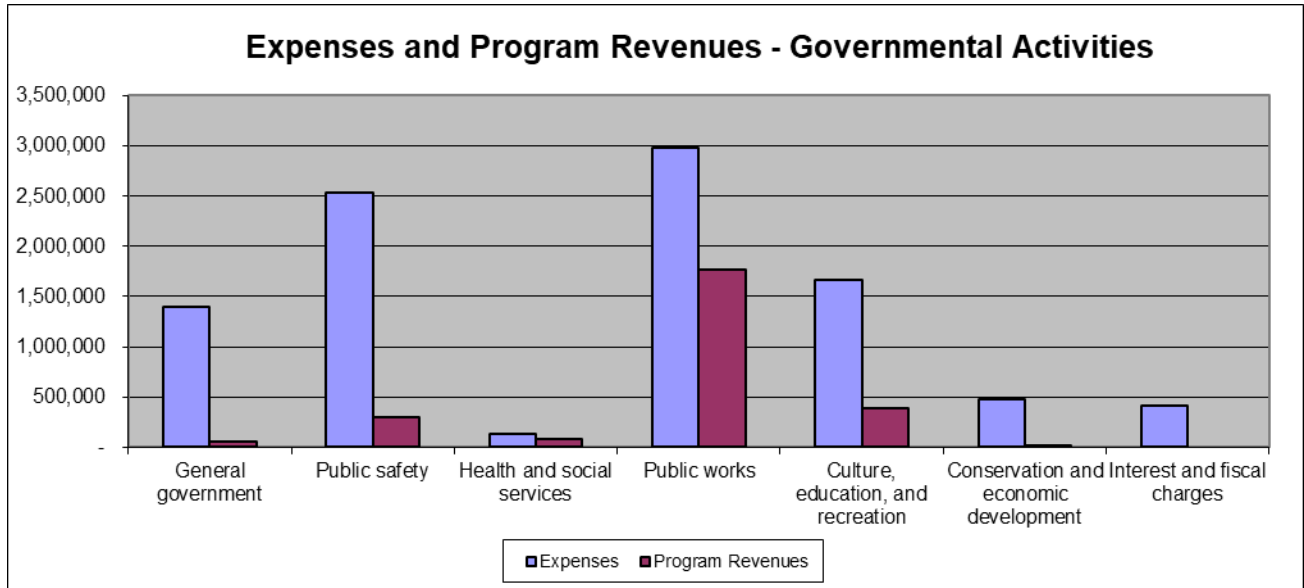
*Analysis of the City's Operations* – The following table provides a summary of the City's operations for the year ended December 31, 2021:

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

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2021	2020	2021	2020	2021	2020
<b>Revenues</b>						
Program revenues:						
Charges for services	\$ 1,499,298	\$ 1,426,742	\$ 15,046,201	\$ 14,552,340	\$ 16,545,499	\$ 15,979,082
Operating grants and contributions	1,054,335	916,031	-	-	1,054,335	916,031
Capital grants and contributions	158,549	329,802	305,826	363,727	464,375	693,529
General revenues:						
Property taxes	4,297,491	4,137,654	-	-	4,297,491	4,137,654
Other taxes	167,360	129,480	-	-	167,360	129,480
Intergovernmental	2,882,623	3,088,705	-	-	2,882,623	3,088,705
Other	155,033	169,981	41,985	117,110	197,018	287,091
Total revenues	<u>10,214,689</u>	<u>10,198,395</u>	<u>15,394,012</u>	<u>15,033,177</u>	<u>25,608,701</u>	<u>25,231,572</u>
<b>Expenses</b>						
General government	1,400,511	1,474,409	-	-	1,400,511	1,474,409
Public safety	2,538,087	2,686,520	-	-	2,538,087	2,686,520
Health and social services	134,923	90,931	-	-	134,923	90,931
Public works	2,983,349	3,494,486	-	-	2,983,349	3,494,486
Culture, education and recreation	1,666,485	1,467,083	-	-	1,666,485	1,467,083
Conservation and development	479,823	400,890	-	-	479,823	400,890
Electric	-	-	9,499,780	8,973,045	9,499,780	8,973,045
Water	-	-	1,586,617	1,682,979	1,586,617	1,682,979
Sewer	-	-	2,460,320	2,219,963	2,460,320	2,219,963
Interest on long-term debt	409,460	555,109	-	-	409,460	555,109
Total expenses	<u>9,612,638</u>	<u>10,169,428</u>	<u>13,546,717</u>	<u>12,875,987</u>	<u>23,159,355</u>	<u>23,045,415</u>
Excess (deficiency) before transfers	602,051	28,967	1,847,295	2,157,190	2,449,346	2,186,157
Transfers	606,184	636,393	(606,184)	(636,393)	-	-
Changes in net position	1,208,235	665,360	1,241,111	1,520,797	2,449,346	2,186,157
<b>Beginning Net Position</b>	<u>27,984,193</u>	<u>27,318,833</u>	<u>41,929,583</u>	<u>40,408,786</u>	<u>69,913,776</u>	<u>67,727,619</u>
<b>Ending Net Position</b>	<u>\$ 29,192,428</u>	<u>\$ 27,984,193</u>	<u>\$ 43,170,694</u>	<u>\$ 41,929,583</u>	<u>\$ 72,363,122</u>	<u>\$ 69,913,776</u>

# City of Waupun, Wisconsin

Management's Discussion and Analysis  
 December 31, 2021  
 (Unaudited)

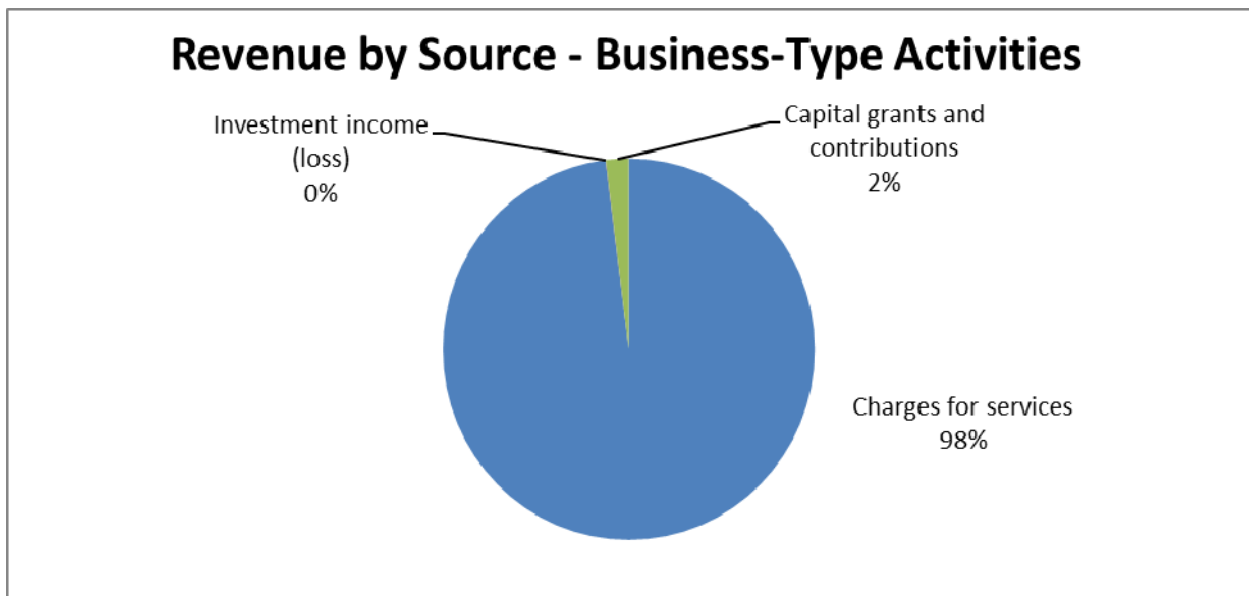
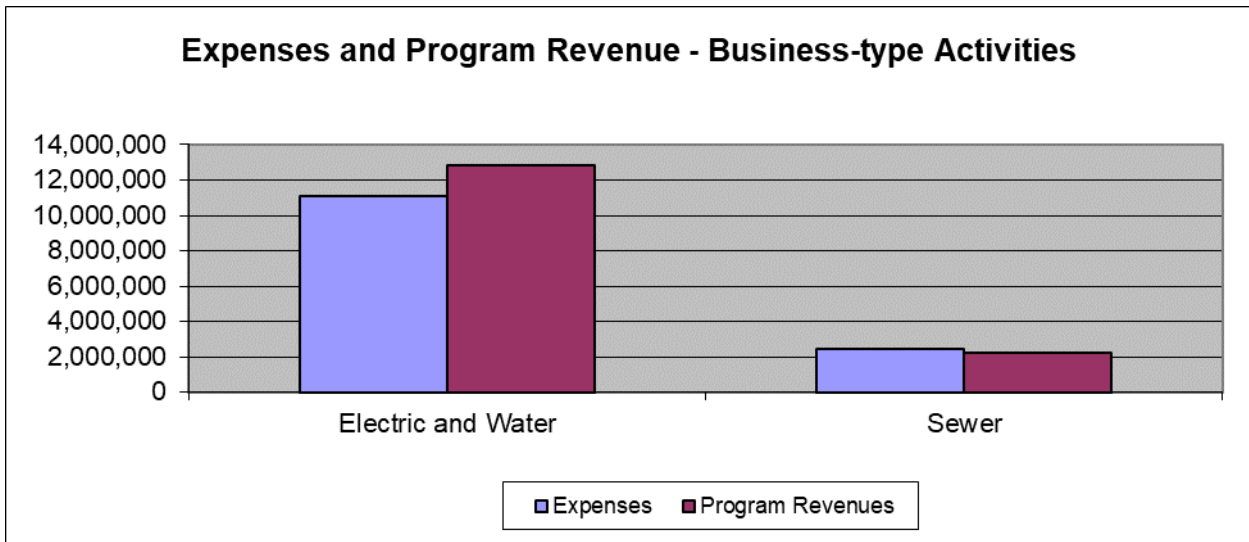


# City of Waupun, Wisconsin

Management's Discussion and Analysis

December 31, 2021

(Unaudited)



# City of Waupun, Wisconsin

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Management's Discussion and Analysis  
December 31, 2021  
(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 \$8,648,827. 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 (\$3,462,780), 2) prepaid items (\$35,691), 3) investment in mutual insurance company (\$280,025). Restricted fund balance includes revolving loan funds, various trust and grant funds, library services, stormwater, recycling, equipment replacement and debt service. Assigned fund balance of \$799,525 in the general fund includes \$280,000 applied to the 2022 budget to reduce the tax levy along with an additional \$365,000 assigned for retiree benefits, \$150,000 assigned for land purchase and \$4,525 for park improvements.

### General Fund

The general fund is the main governmental fund that reports the ongoing operational activities of the City. These activities include police and fire protection, public works, recreational activities and general government operations. Fund balance of the general fund increased by \$144,645 or 2 percent during 2021. The original budget planned to use fund balance of \$452,433.

The City evaluates general fund balance by measuring the unassigned general fund balance as a percentage of the annual general fund revenue. For 2021, unassigned fund balance is \$2,321,147 and the general fund revenues and payment in lieu of taxes are \$5,857,119 resulting in an unassigned fund balance of 40 percent of revenues.

### Other Major Funds

The City reported four other major funds for 2021 in addition to the general fund. The stormwater special revenue fund is used to account for operations of the stormwater system. Fund balance of the stormwater fund was \$541,336 at year end. 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 \$36,283 during 2021 to \$133,322. 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 \$1,510 in 2021 to a deficit of (\$1,792,873). 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 \$217,505 in the current year to \$1,292,853.

### 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  
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### Electric and Water Utility

Net position increased \$1,382,281 during the year to \$25,429,664 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**

	<u>2021</u>	<u>2020</u>
Operating revenues	\$ 12,833,634	\$ 12,147,484
Nonoperating revenues	<u>60,971</u>	<u>78,913</u>
Total revenues	<u>12,894,605</u>	<u>12,226,397</u>
Depreciation expense	1,194,341	1,185,214
Other operating expenses	9,721,581	9,197,126
Nonoperating expenses	<u>204,044</u>	<u>306,592</u>
Total expenses	<u>11,119,966</u>	<u>10,688,932</u>
Income before capital contributions and transfers	1,774,639	1,537,465
Capital contributions	213,826	229,627
Transfers in (out)	-	132,140
Transfers out (tax equivalent)	<u>(606,184)</u>	<u>(636,393)</u>
Change in net position	1,382,281	1,262,839
<b>Net Position, Beginning</b>	<u>24,047,383</u>	<u>22,784,544</u>
<b>Net Position, Ending</b>	<u>\$ 25,429,664</u>	<u>\$ 24,047,383</u>

Total revenues and contributions were \$13,108,431 while total expenses and transfers were \$11,726,150.

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  
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### Sewer Utility

Net position decreased \$141,170 in 2021 to \$17,741,030, which is a decrease of 1 percent. Net position increased from normal operating results.

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

	<u>2021</u>	<u>2020</u>
Operating revenues	\$ 2,212,567	\$ 2,404,856
Nonoperating revenues	<u>14,583</u>	<u>71,105</u>
Total revenues	<u>2,227,150</u>	<u>2,475,961</u>
Depreciation expense	708,481	700,653
Other operating expenses	1,645,639	1,434,610
Nonoperating expenses	<u>106,200</u>	<u>84,700</u>
Total expenses	<u>2,460,320</u>	<u>2,219,963</u>
Income before capital contributions and transfers	(233,170)	255,998
Capital contributions	92,000	134,100
Transfers in (out)	-	-
Transfers out (tax equivalent)	<u>-</u>	<u>(132,140)</u>
Change in net position	(141,170)	257,958
<b>Net Position, Beginning</b>	<u>17,882,200</u>	<u>17,624,242</u>
<b>Net Position, Ending</b>	<u>\$ 17,741,030</u>	<u>\$ 17,882,200</u>

Total revenues and capital contributions were \$2,319,150, while total expenses were \$2,460,320.

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

# City of Waupun, Wisconsin

Management's Discussion and Analysis  
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(Unaudited)

## General Fund Budgetary Highlights

The general fund's actual revenues, sale of City assets and transfers in were \$5,861,762, which was \$47,089 over budget. Actual expenditures and transfers out were \$5,717,117, which was \$327,558 under budget. See page 64 for general fund budget to actual detail.

## Capital Assets

At the end of 2021, the City had a total of \$93,109,603 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	
	2021	2020	2021	2020	2021	2020
Land	\$ 3,033,158	\$ 3,033,158	\$ 254,240	\$ 254,240	\$ 3,287,398	\$ 3,287,398
Buildings	11,118,304	11,055,300	-	-	11,118,304	11,055,300
Improvements other than buildings	6,983,737	6,953,657	-	-	6,983,737	6,953,657
Equipment and machinery	5,920,118	5,736,835	72,150,790	70,455,781	78,070,908	76,192,616
Infrastructure	38,263,735	38,089,640	-	-	38,263,735	38,089,640
Construction in progress	1,539,085	-	19,990,558	1,986,610	21,529,643	1,986,610
Total capital assets	66,858,137	64,868,590	92,395,588	72,696,631	159,253,725	137,565,221
Less accumulated depreciation	(32,996,221)	(31,114,897)	(33,147,901)	(31,775,088)	(66,144,122)	(62,889,985)
Net capital assets	<u>\$ 33,861,916</u>	<u>\$ 33,753,693</u>	<u>\$ 59,247,687</u>	<u>\$ 40,921,543</u>	<u>\$ 93,109,603</u>	<u>\$ 74,675,236</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, 2021  
(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 \$12,510,000, which is below the maximum limit of \$27,269,200.

### 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 2021, there was a net increase of \$14,393,792 in revenue debt.

**Table 6**  
**Outstanding Debt at Year-End**

	Governmental Activities		Business-type Activities		Totals	
	2021	2020	2021	2020	2021	2020
General obligation bonds	\$ 12,510,000	\$ 12,509,528	\$ -	\$ -	\$ 12,510,000	\$ 12,509,528
Revenue bonds and notes	-	-	23,245,292	8,851,500	23,245,292	8,851,000
Totals	<u>\$ 12,510,000</u>	<u>\$ 12,509,528</u>	<u>\$ 23,245,292</u>	<u>\$ 8,851,500</u>	<u>\$ 35,755,292</u>	<u>\$ 21,361,028</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 2021, 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.

# City of Waupun, Wisconsin

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Management's Discussion and Analysis  
December 31, 2021  
(Unaudited)

## 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](http://www.cityofwaupun.org).

# City of Waupun

Statement of Net Position  
December 31, 2021

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Business Improvement District
<b>Assets and Deferred Outflows of Resources</b>				
<b>Assets</b>				
Cash and investments	\$ 8,109,111	\$ 5,908,345	\$ 14,017,456	\$ 6,632
Receivables (net):				
Taxes receivable	4,381,094	-	4,381,094	-
Accounts	304,863	1,615,553	1,920,416	-
Accrued interest	-	2,919	2,919	-
Loans	1,160,577	-	1,160,577	-
Special assessments	254	-	254	17,472
Internal balances	(343,221)	343,221	-	-
Inventories and prepaid items	819,800	308,034	1,127,834	-
Investment in Mutual Insurance Company	280,025	-	280,025	-
Restricted assets:				
Cash and investments	-	3,163,800	3,163,800	-
Net pension asset	1,494,643	519,936	2,014,579	-
Capital assets:				
Land	3,033,158	254,240	3,287,398	-
Construction in progress	1,539,085	19,990,558	21,529,643	-
Capital assets, being depreciated	29,289,673	39,002,889	68,292,562	-
Total assets	<u>50,069,062</u>	<u>71,109,495</u>	<u>121,178,557</u>	<u>24,104</u>
<b>Deferred Outflows of Resources</b>				
Unamortized loss on refunding	-	184,526	184,526	-
Pension related amounts	2,440,896	903,120	3,344,016	-
OPEB related amounts	191,233	173,958	365,191	-
Total deferred outflows of resources	<u>2,632,129</u>	<u>1,261,604</u>	<u>3,893,733</u>	<u>-</u>
<b>Liabilities, Deferred inflows of Resources and Net Position</b>				
<b>Liabilities</b>				
Accounts payable	162,629	3,427,007	3,589,636	-
Accrued liabilities and deposits	107,367	116,140	223,507	-
Unearned revenues	586,092	-	586,092	-
Noncurrent liabilities:				
Due within one year	1,612,372	1,083,712	2,696,084	-
Due in more than one year	12,259,821	22,468,038	34,727,859	-
OPEB liability	1,010,590	773,482	1,784,072	-
Total liabilities	<u>15,738,871</u>	<u>27,868,379</u>	<u>43,607,250</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>				
Unearned revenues	4,361,846	-	4,361,846	17,472
Pension related amounts	3,232,122	1,180,258	4,412,380	-
OPEB related amounts	175,924	151,768	327,692	-
Total deferred inflows of resources	<u>7,769,892</u>	<u>1,332,026</u>	<u>9,101,918</u>	<u>17,472</u>

See notes to financial statements

# City of Waupun

Statement of Net Position  
December 31, 2021

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Business Improvement District
<b>Net Position</b>				
Net investment in capital assets	\$ 20,534,960	\$ 36,073,414	\$ 56,608,374	\$ -
Restricted for:				
Debt service	96,382	911,792	1,008,174	-
Equipment replacement	-	1,971,691	1,971,691	-
Depreciation	-	200,000	200,000	-
Housing rehabilitation and grant programs	1,522,223	-	1,522,223	-
Library	489,930	-	489,930	-
Trust purposes	33,097	-	33,097	-
Recycling and solid waste programs	211,890	-	211,890	-
Tourism	12,861	-	12,861	-
Stormwater activities	639,909	-	639,909	-
Pension	1,494,643	519,936	2,014,579	-
Unrestricted	4,156,533	3,493,861	7,650,394	6,632
Total net position	<u>\$ 29,192,428</u>	<u>\$ 43,170,694</u>	<u>\$ 72,363,122</u>	<u>\$ 6,632</u>

See notes to financial statements

# City of Waupun

## Statement of Activities

Year Ended December 31, 2021

Functions/Programs	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
<b>Primary Government</b>					
Governmental activities:					
General government	\$ 1,400,511	\$ 26,726	\$ 25,926	\$ -	\$ (1,347,859)
Public safety	2,538,087	249,730	50,354	-	(2,238,003)
Health and human services	134,923	210	81,383	-	(53,330)
Public works	2,983,349	1,059,348	653,341	158,527	(1,112,133)
Culture, education and recreation	1,666,485	155,641	242,331	22	(1,268,491)
Conservation and development	479,823	7,643	1,000	-	(471,180)
Interest and fiscal charges	409,460	-	-	-	(409,460)
Total governmental activities	9,612,638	1,499,298	1,054,335	158,549	(6,900,456)
Business-type activities:					
Electric	9,499,780	10,228,125	-	133,826	-
Water	1,586,617	2,605,509	-	80,000	-
Sewer	2,460,320	2,212,567	-	92,000	-
Total business-type activities	13,546,717	15,046,201	-	305,826	-
Total primary government	\$ 23,159,355	\$ 16,545,499	\$ 1,054,335	\$ 464,375	(6,900,456)
<b>Component Unit</b>					
Business Improvement District	\$ 23,317	\$ 17,369	\$ -	\$ -	-
<b>General Revenues</b>					
Taxes					
Property taxes, levied for general purposes					2,533,298
Property taxes, levied for debt service					768,233
Property taxes, levied for TIF districts					995,960
Other taxes					167,360
Intergovernmental revenues not restricted to specific programs					2,882,623
Investment income					29,629
Gain on the disposal of assets					-
Miscellaneous					125,404
<b>Transfers</b>					606,184
Total general revenues and transfers					8,108,691
Change in net position					1,208,235
<b>Net Position, Beginning</b>					27,984,193
<b>Net Position, Ending</b>					\$ 29,192,428

See notes to financial statements



<u>Primary Government</u>		<u>Component Unit</u>
<u>Business-Type Activities</u>	<u>Total</u>	<u>Business Improvement District</u>
\$ -	\$ (1,347,859)	\$ -
-	(2,238,003)	-
-	(53,330)	-
-	(1,112,133)	-
-	(1,268,491)	-
-	(471,180)	-
-	(409,460)	-
-	(6,900,456)	-
862,171	862,171	-
1,098,892	1,098,892	-
(155,753)	(155,753)	-
1,805,310	1,805,310	-
1,805,310	(5,095,146)	-
-	-	(5,948)
-	2,533,298	-
-	768,233	-
-	995,960	-
-	167,360	-
-	2,882,623	-
2,658	32,287	-
35,710	35,710	-
3,617	129,021	-
(606,184)	-	-
(564,199)	7,544,492	-
1,241,111	2,449,346	(5,948)
41,929,583	69,913,776	12,580
<u>\$ 43,170,694</u>	<u>\$ 72,363,122</u>	<u>\$ 6,632</u>

See notes to financial statements

# City of Waupun

Balance Sheet  
Governmental Funds  
December 31, 2021

	<u>General</u>	<u>Stormwater</u>	<u>Debt Service</u>
<b>Assets</b>			
Cash and investments	\$ 3,250,806	\$ 526,159	\$ 133,322
Receivables:			
Taxes	1,581,517	-	783,244
Accounts	44,891	152,867	-
Special assessments	-	254	-
Loans	-	-	-
Prepaid items	35,691	-	-
Advances to other funds	3,462,780	-	-
Investment in mutual insurance company	280,025	-	-
	<u>\$ 8,655,710</u>	<u>\$ 679,280</u>	<u>\$ 916,566</u>
Total assets			
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>			
<b>Liabilities</b>			
Accounts payable	\$ 80,300	\$ 38,781	\$ -
Accrued liabilities	62,698	590	-
Due to other funds	51,275	-	-
Unearned revenues	-	-	-
Advances from other funds	-	-	-
	<u>194,273</u>	<u>39,371</u>	<u>-</u>
Total liabilities			
<b>Deferred Inflows of Resources</b>			
Unearned revenues	1,562,269	-	783,244
Unavailable revenues	-	98,573	-
	<u>1,562,269</u>	<u>98,573</u>	<u>783,244</u>
Total deferred inflows of resources			
<b>Fund Balances</b>			
Nonspendable	3,778,496	-	-
Restricted	-	541,336	133,322
Committed	-	-	-
Assigned	799,525	-	-
Unassigned (deficit)	2,321,147	-	-
	<u>6,899,168</u>	<u>541,336</u>	<u>133,322</u>
Total fund balances (deficit)			
	<u>\$ 8,655,710</u>	<u>\$ 679,280</u>	<u>\$ 916,566</u>
Total liabilities, deferred inflows of resources and fund balances			

See notes to financial statements

<u>Tax Incremental District No. 5</u>	<u>Other Capital Projects</u>	<u>Nonmajor Governmental Funds</u>	<u>Total</u>
\$ 336	\$ 1,307,642	\$ 2,890,846	\$ 8,109,111
411,737	390,000	1,214,596	4,381,094
-	-	107,105	304,863
-	-	-	254
-	-	1,160,577	1,160,577
-	-	-	35,691
-	-	-	3,462,780
-	-	-	280,025
<u>\$ 412,073</u>	<u>\$ 1,697,642</u>	<u>\$ 5,373,124</u>	<u>\$ 17,734,395</u>

\$ -	\$ 14,789	\$ 28,759	\$ 162,629
-	-	7,139	70,427
-	-	-	51,275
-	-	586,092	586,092
1,793,209	-	1,961,517	3,754,726

<u>1,793,209</u>	<u>14,789</u>	<u>2,583,507</u>	<u>4,625,149</u>
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411,737	390,000	1,214,596	4,361,846
-	-	-	98,573

<u>411,737</u>	<u>390,000</u>	<u>1,214,596</u>	<u>4,460,419</u>
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-	-	-	3,778,496
-	-	2,518,409	3,193,067
-	-	16,015	16,015
-	1,292,853	435,023	2,527,401
(1,792,873)	-	(1,394,426)	(866,152)

<u>(1,792,873)</u>	<u>1,292,853</u>	<u>1,575,021</u>	<u>8,648,827</u>
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<u>\$ 412,073</u>	<u>\$ 1,697,642</u>	<u>\$ 5,373,124</u>	<u>\$ 17,734,395</u>
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## City of Waupun

Reconciliation of the Balance Sheet of Governmental Funds  
to the Statement of Net Position  
December 31, 2021

**Total Fund Balances, Governmental Funds** \$ 8,648,827

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
Construction in progress	1,539,085
Other capital assets	62,285,894
Less accumulated depreciation	(32,996,221)

Some receivables that are not currently available are reported as unavailable revenues in the fund financial statements but are recognized as revenue when earned in the government-wide statements. 98,573

The net pension asset does not relate to current financial resources and is not reported in the governmental funds. 1,494,643

Deferred outflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds. 2,440,896

Deferred inflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds. (3,232,122)

Deferred outflows of resources related to OPEB do not relate to current financial resources and are not reported in the governmental funds. 191,233

Deferred inflows of resources related to OPEB do not relate to current financial resources and are not reported in the governmental funds. (175,924)

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. 784,109

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	(12,510,000)
Capital lease payable	(109,327)
Compensated absences	(545,237)
Accrued interest	(36,940)
Unamortized debt premium	(707,629)
OPEB liability	<u>(1,010,590)</u>

**Net Position of Governmental Activities** \$ 29,192,428

## City of Waupun

Statement of Revenues, Expenditures and Changes in Fund Balances -  
 Governmental Funds  
 Year Ended December 31, 2021

	<u>General</u>	<u>Stormwater</u>	<u>Debt Service</u>
<b>Revenues</b>			
Taxes	\$ 1,511,097	\$ -	\$ 768,233
Intergovernmental	3,330,510	-	-
Licenses and permits	60,170	-	-
Fines, forfeitures and penalties	49,946	-	-
Public charges for services	239,409	587,421	-
Intergovernmental charges for services	36,913	-	-
Investment income	19,376	443	164
Miscellaneous revenues	3,514	-	-
	<u>5,250,935</u>	<u>587,864</u>	<u>768,397</u>
<b>Expenditures</b>			
Current:			
General government	844,381	-	-
Public safety	2,563,650	-	-
Health and human services	12,000	-	-
Public works	1,545,737	213,131	-
Culture, education and recreation	380,598	-	-
Conservation and development	134,103	-	-
Capital outlay	6,648	1,096,848	-
Debt service:			
Principal	-	49,763	2,895,650
Interest and fiscal charges	-	23,141	398,626
	<u>5,487,117</u>	<u>1,382,883</u>	<u>3,294,276</u>
Total expenditures	<u>5,487,117</u>	<u>1,382,883</u>	<u>3,294,276</u>
Excess (deficiency) of revenues over expenditures	<u>(236,182)</u>	<u>(795,019)</u>	<u>(2,525,879)</u>
<b>Other Financing Sources (Uses)</b>			
Property sales	4,643	-	-
Debt issued	-	815,000	-
Refunding debt issued	-	-	-
Premium on debt issued	-	41,326	-
Transfers in	606,184	-	2,489,596
Transfers out	(230,000)	(99,300)	-
	<u>380,827</u>	<u>757,026</u>	<u>2,489,596</u>
Total other financing sources (uses)	<u>380,827</u>	<u>757,026</u>	<u>2,489,596</u>
Net change in fund balances	144,645	(37,993)	(36,283)
<b>Fund Balances, Beginning</b>	<u>6,754,523</u>	<u>579,329</u>	<u>169,605</u>
<b>Fund Balances, Ending</b>	<u>\$ 6,899,168</u>	<u>\$ 541,336</u>	<u>\$ 133,322</u>

See notes to financial statements

<u>Tax Incremental District No. 5</u>	<u>Other Capital Projects</u>	<u>Nonmajor Governmental Funds</u>	<u>Total</u>
\$ 354,722	\$ 420,000	\$ 1,410,799	\$ 4,464,851
8,592	83,923	426,655	3,849,680
-	-	78,144	138,314
-	-	-	49,946
-	15,000	467,824	1,309,654
-	-	-	36,913
-	656	8,990	29,629
-	1,498	179,535	184,547
<u>363,314</u>	<u>521,077</u>	<u>2,571,947</u>	<u>10,063,534</u>
-	-	126	844,507
-	-	3,933	2,567,583
-	-	156,384	168,384
-	-	676,760	2,435,628
-	-	748,739	1,129,337
650	-	357,411	492,164
-	763,537	248,805	2,115,838
-	-	-	2,945,413
-	56,039	24,010	501,816
<u>650</u>	<u>819,576</u>	<u>2,216,168</u>	<u>13,200,670</u>
<u>362,664</u>	<u>(298,499)</u>	<u>355,779</u>	<u>(3,137,136)</u>
8,010	-	39,929	52,582
-	355,000	-	1,170,000
-	1,705,000	-	1,705,000
-	145,078	-	186,404
51,000	117,000	348,387	3,612,167
<u>(423,184)</u>	<u>(1,806,074)</u>	<u>(447,425)</u>	<u>(3,005,983)</u>
<u>(364,174)</u>	<u>516,004</u>	<u>(59,109)</u>	<u>3,720,170</u>
(1,510)	217,505	296,670	583,034
<u>(1,791,363)</u>	<u>1,075,348</u>	<u>1,278,351</u>	<u>8,065,793</u>
<u>\$ (1,792,873)</u>	<u>\$ 1,292,853</u>	<u>\$ 1,575,021</u>	<u>\$ 8,648,827</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, 2021

<b>Net Change in Fund Balances, Total Governmental Funds</b>	<b>\$ 583,034</b>
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	2,115,838
Some items reported as capital outlay were not capitalized	(42,780)
Depreciation is reported in the government-wide financial statements	(1,962,993)
Net book value of assets retired	(1,842)
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	(1,752)
Receivables not currently available are reported as revenue when collected or currently available in the fund financial statements but are recognized as revenue when earned in the government-wide financial statements.	98,573
Debt issued provides current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	
Debt issued	(2,875,000)
Principal repaid	2,874,528
Capital lease principal repaid	70,885
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	(126,019)
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	(65,152)
OPEB liability	50,486
Accrued interest on debt	31,971
Net pension asset/liability	752,119
Deferred outflows of resources related to pensions	697,387
Deferred inflows of resources related to pensions	(1,002,078)
Deferred outflows of resources related to OPEB	16,161
Deferred inflows of resources related to OPEB	(5,131)
<b>Change in Net Position of Governmental Activities</b>	<b><u>\$ 1,208,235</u></b>

See notes to financial statements

# City of Waupun

Statement of Net Position  
Proprietary Funds  
December 31, 2021

	<b>Business-Type Activities - Enterprise Funds</b>		
	<b>Electric and Water Utility</b>	<b>Sewer Utility</b>	<b>Total</b>
<b>Assets</b>			
Current assets:			
Cash and investments	\$ 4,566,306	\$ 1,342,039	\$ 5,908,345
Interest receivable	-	2,919	2,919
Accounts receivable	1,406,102	209,451	1,615,553
Due from other funds	51,275	-	51,275
Prepaid items	31,846	1,445	33,291
Inventories	267,385	7,358	274,743
Current portion of advances to other funds	-	36,494	36,494
Restricted assets:			
Redemption account	542,773	359,286	902,059
Total current assets	<u>6,865,687</u>	<u>1,958,992</u>	<u>8,824,679</u>
Noncurrent assets:			
Restricted assets:			
Net pension asset	345,003	174,933	519,936
Depreciation account	200,000	-	200,000
Replacement account	-	1,971,691	1,971,691
Bond reserve account	-	90,050	90,050
Capital assets:			
Property and equipment	44,041,232	28,363,798	72,405,030
Construction work in progress	40,701	19,949,857	19,990,558
Less accumulated depreciation	(19,191,664)	(13,956,237)	(33,147,901)
Other assets:			
Advances to other funds	-	255,452	255,452
Total noncurrent assets	<u>25,435,272</u>	<u>36,849,544</u>	<u>62,284,816</u>
Total assets	<u>32,300,959</u>	<u>38,808,536</u>	<u>71,109,495</u>
<b>Deferred Outflows of Resources</b>			
Unamortized loss on advanced refunding	184,526	-	184,526
Pension related amounts	608,410	294,710	903,120
OPEB related amounts	124,286	49,672	173,958
Total deferred outflows of resources	<u>917,222</u>	<u>344,382</u>	<u>1,261,604</u>

See notes to financial statements



# City of Waupun

Statement of Net Position  
 Proprietary Funds  
 December 31, 2021

	<b>Business-Type Activities - Enterprise Funds</b>		
	<b>Electric and Water Utility</b>	<b>Sewer Utility</b>	<b>Total</b>
<b>Liabilities</b>			
Current liabilities:			
Accounts payable	\$ 810,966	\$ 2,616,041	\$ 3,427,007
Accrued liabilities	35,823	-	35,823
Liabilities payable from restricted assets:			
Accrued interest	46,913	33,404	80,317
Current maturities of revenue bonds	595,000	488,712	1,083,712
Total current liabilities	<u>1,488,702</u>	<u>3,138,157</u>	<u>4,626,859</u>
Noncurrent liabilities:			
Revenue bonds	4,605,000	17,556,580	22,161,580
Unamortized debt premium	113,507	-	113,507
Accrued sick leave	124,448	68,503	192,951
OPEB liability	551,266	222,216	773,482
Total noncurrent liabilities	<u>5,394,221</u>	<u>17,847,299</u>	<u>23,241,520</u>
Total liabilities	<u>6,882,923</u>	<u>20,985,456</u>	<u>27,868,379</u>
<b>Deferred Inflows of Resources</b>			
Pension related amounts	799,010	381,248	1,180,258
OPEB related amounts	106,584	45,184	151,768
Total deferred inflows of resources	<u>905,594</u>	<u>426,432</u>	<u>1,332,026</u>
<b>Net Position</b>			
Net investment in capital assets	19,761,288	16,312,126	36,073,414
Restricted for:			
Debt service	495,860	415,932	911,792
Equipment replacement	-	1,971,691	1,971,691
Depreciation	200,000	-	200,000
Pension	345,003	174,933	519,936
Unrestricted (deficit)	4,627,513	(1,133,652)	3,493,861
Total net position	<u>\$ 25,429,664</u>	<u>\$ 17,741,030</u>	<u>\$ 43,170,694</u>

See notes to financial statements

## City of Waupun

Statement of Revenues, Expenses and Changes in Net Position  
Proprietary Funds  
Year Ended December 31, 2021

	Business-Type Activities - Enterprise Funds		
	Electric and Water Utility	Sewer Utility	Total
<b>Operating Revenues</b>			
Charges for services	\$ 12,833,634	\$ 2,212,567	\$ 15,046,201
Total operating revenues	<u>12,833,634</u>	<u>2,212,567</u>	<u>15,046,201</u>
<b>Operating Expenses</b>			
Operation and maintenance	9,721,581	1,645,639	11,367,220
Depreciation	1,194,341	708,481	1,902,822
Total operating expenses	<u>10,915,922</u>	<u>2,354,120</u>	<u>13,270,042</u>
Operating income (loss)	<u>1,917,712</u>	<u>(141,553)</u>	<u>1,776,159</u>
<b>Nonoperating Revenues (Expenses)</b>			
Net expenses from merchandising	(3,017)	-	(3,017)
Investment income	550	2,108	2,658
Gain on disposition of plant assets	23,235	12,475	35,710
Debt issuance costs	-	(14,900)	(14,900)
Interest expense	(143,607)	(91,300)	(234,907)
Miscellaneous revenues (expenses)	3,617	-	3,617
Amortization of premium on debt issuance	33,569	-	33,569
Amortization of loss on refunding	(57,420)	-	(57,420)
Total nonoperating revenues (expenses)	<u>(143,073)</u>	<u>(91,617)</u>	<u>(234,690)</u>
Income before contributions and transfers	<u>1,774,639</u>	<u>(233,170)</u>	<u>1,541,469</u>
<b>Contributions and Transfers</b>			
Capital contributions	213,826	92,000	305,826
Transfers out, tax equivalent	(606,184)	-	(606,184)
Total contributions and transfers	<u>(392,358)</u>	<u>92,000</u>	<u>(300,358)</u>
Change in net position	1,382,281	(141,170)	1,241,111
<b>Net Position, Beginning</b>	<u>24,047,383</u>	<u>17,882,200</u>	<u>41,929,583</u>
<b>Net Position, Ending</b>	<u>\$ 25,429,664</u>	<u>\$ 17,741,030</u>	<u>\$ 43,170,694</u>

See notes to financial statements

## City of Waupun

### Statement of Cash Flows

#### Proprietary Funds

Year Ended December 31, 2021

	<b>Business-Type Activities - Enterprise Funds</b>		
	<b>Electric and Water Utility</b>	<b>Sewer Utility</b>	<b>Total</b>
<b>Cash Flows From Operating Activities</b>			
Received from customers	\$ 12,649,970	\$ 2,177,877	\$ 14,827,847
Received from other funds	144,160	-	144,160
Paid to suppliers for goods and services	(8,771,921)	(1,102,642)	(9,874,563)
Paid to employees for services	(844,832)	(556,618)	(1,401,450)
Net cash flows from operating activities	<u>3,177,377</u>	<u>518,617</u>	<u>3,695,994</u>
<b>Cash Flows From Investing Activities</b>			
Investments sold and matured	-	1,948,847	1,948,847
Investment income	550	2,473	3,023
Long-term investments purchased	(726,471)	(1,227,827)	(1,954,298)
Net cash flows from investing activities	<u>(725,921)</u>	<u>723,493</u>	<u>(2,428)</u>
<b>Cash Flows From Noncapital Financing Activities</b>			
Paid to municipality for tax equivalent	(606,184)	-	(606,184)
Paid to other funds	-	36,494	36,494
Net cash flows from noncapital financing activities	<u>(606,184)</u>	<u>36,494</u>	<u>(569,690)</u>
<b>Cash Flows From Capital and Related Financing Activities</b>			
Debt issued	-	15,405,798	15,405,798
Debt retired	(585,000)	(427,006)	(1,012,006)
Interest paid	(149,346)	(67,775)	(217,121)
Debt issuance costs	-	(14,900)	(14,900)
Acquisition and construction of capital assets	(1,048,890)	(16,489,390)	(17,538,280)
Capital contributions received	30,310	-	30,310
Salvage on the retirement of plant	34,386	-	34,386
Net cash flows from capital and related financing activities	<u>(1,718,540)</u>	<u>(1,593,273)</u>	<u>(3,311,813)</u>
Net change in cash and cash equivalents	126,732	(314,669)	(187,937)
<b>Cash and Cash Equivalents, Beginning</b>	<u>3,810,696</u>	<u>1,672,912</u>	<u>5,483,608</u>
<b>Cash and Cash Equivalents, Ending</b>	<u>\$ 3,937,428</u>	<u>\$ 1,358,243</u>	<u>\$ 5,295,671</u>

See notes to financial statements

# City of Waupun

## Statement of Cash Flows

### Proprietary Funds

Year Ended December 31, 2021

	<b>Business-Type Activities - Enterprise Funds</b>		
	<b>Electric and Water Utility</b>	<b>Sewer Utility</b>	<b>Total</b>
<b>Reconciliation of Operating Income (Loss) to Net Cash Flows From Operating Activities</b>			
Operating income (loss)	\$ 1,917,712	\$ (141,553)	\$ 1,776,159
Nonoperating revenue (expense)	(3,017)	-	(3,017)
Adjustments to reconcile operating income (loss) to net cash flows from operating activities:			
Depreciation	1,194,341	708,481	1,902,822
Depreciation charged to clearing and other utilities	87,680	(4,218)	83,462
Changes in assets and liabilities:			
Accounts receivable	(78,075)	4,098	(73,977)
Due from other funds	18,548	-	18,548
Inventories	(22,828)	431	(22,397)
Accounts payable	115,077	(5,151)	109,926
Accrued liabilities	13,070	-	13,070
Prepaid items	(4,548)	(1,445)	(5,993)
Accrued sick leave	(3,058)	1,168	(1,890)
OPEB liability and related deferrals	27,285	9,640	36,925
Pension related deferrals and assets/liabilities	(84,810)	(52,834)	(137,644)
Net cash flows from operating activities	<u>\$ 3,177,377</u>	<u>\$ 518,617</u>	<u>\$ 3,695,994</u>
<b>Reconciliation of Cash and Cash Equivalents to the Statement of Net Position, Proprietary Funds</b>			
Cash and investments	\$ 4,566,306	\$ 1,342,039	\$ 5,908,345
Restricted cash and investments:			
Redemption account	542,773	359,286	902,059
Depreciation account	200,000	-	200,000
Replacement account	-	1,971,691	1,971,691
Bond reserve account	-	90,050	90,050
Total cash and investments	5,309,079	3,763,066	9,072,145
Less noncash equivalents	(1,371,651)	(2,404,823)	(3,776,474)
Cash and cash equivalents	<u>\$ 3,937,428</u>	<u>\$ 1,358,243</u>	<u>\$ 5,295,671</u>
<b>Noncash Capital and Related Financing Activities</b>			
Customer financed additions to plant	<u>\$ 80,000</u>	<u>\$ 92,000</u>	
Amortization of premium on debt issuance	<u>\$ 33,569</u>	<u>\$ -</u>	
Amortization of loss on refunding	<u>\$ (57,420)</u>	<u>\$ -</u>	

See notes to financial statements

# City of Waupun

## Statement of Fiduciary Net Position

Fiduciary Fund

December 31, 2021

	<b>Custodial Fund</b>
<b>Assets</b>	
Cash and investments	\$ 5,271,733
Tax roll receivable	<u>1,380,937</u>
Total assets	<u>6,652,670</u>
<b>Liabilities</b>	
Due to other governments	<u>6,652,670</u>
Total liabilities	<u>6,652,670</u>
<b>Net Position</b>	
Total net position	<u><u>\$ -</u></u>

See notes to financial statements

## City of Waupun

Statement of Changes in Fiduciary Net Position

Fiduciary Fund

Year Ended December 31, 2021

	<b>Custodial Fund</b>
<b>Additions</b>	
Property taxes collected for other governments	\$ 4,850,313
Total additions	<u>4,850,313</u>
<b>Deductions</b>	
Property taxes distributed to other governments	<u>4,850,313</u>
Total deductions	<u>4,850,313</u>
Change in fiduciary net position	-
<b>Net Position, Beginning</b>	<u>-</u>
<b>Net Position, Ending</b>	<u><u>\$ -</u></u>

See notes to financial statements

# City of Waupun

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December 31, 2021

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# City of Waupun

Notes to Financial Statements  
December 31, 2021

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## 1. Summary of Significant Accounting Policies

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

### 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 2021 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. See Note 3. As a component unit, the BID's financial statements have been presented as a discrete column in the financial statements. The information presented is for the fiscal year ended December 31, 2021. 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.

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.

### **Special Revenue Fund**

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

### **Debt Service Fund**

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 Capital Projects Fund 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 accounts for operations of the electric and water systems

Sewer Utility accounts for operations of the sewer system

# City of Waupun

Notes to Financial Statements  
December 31, 2021

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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	William Brooks
Housing Revolving Loan	Recycling
HOME/HCRI	Solid Waste
Shaler Park	Tourism
Tanner Park	Grants and Donations
Library	Affordable Housing
Business Inspection	ARPA

## 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 is 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.

# City of Waupun

Notes to Financial Statements  
December 31, 2021

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, 2021, 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 - 2021 tax roll:

Lien date and levy date	December 2021
Tax bills mailed	December 2021
Payment in full or	January 31, 2022
First installment due	January 31, 2022
Second installment due	July 31, 2022
Personal property taxes in full	January 31, 2022
Tax sale, 2021 delinquent real estate taxes	October 2024

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.

# City of Waupun

Notes to Financial Statements  
December 31, 2021

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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. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

## **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 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	4-100 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, 2021, 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.

## City of Waupun

Notes to Financial Statements  
December 31, 2021

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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 \$2,321,147 or 40 percent.

See Note 3 for further information.

### **Pension**

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

### **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 City health insurance OPEB Plan. For this purpose, the City health insurance OPEB Plan recognizes benefit payments when due and payable in accordance with the benefit terms.

The fiduciary net position of the Local Retiree Life Insurance Fund (LRLIF) has been determined using the flow of economic resources measurement focus and the accrual basis of accounting. This includes for purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to other post-employment benefits, OPEB expense and information about the fiduciary net position of the LRLIF and additions to/deductions from LRLIFs fiduciary net position have been determined on the same basis as they are reported by LRLIF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

### **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, 2021.

## City of Waupun

Notes to Financial Statements  
December 31, 2021

### 2. Stewardship, Compliance and Accountability

#### Excess Expenditures and Other Financing Uses Over Budget

<u>Funds</u>	<u>Budgeted Expenditures and Other Financing Uses</u>	<u>Actual Expenditures and Other Financing Uses</u>	<u>Excess Expenditures Over Budget and Other Financing Uses</u>
Grants and Donations	\$ 76,859	\$ 110,752	\$ 33,893
Housing Revolving Loan	44,000	64,952	20,952
Building Inspection	68,375	74,596	6,221
TID No. 1	10,700	253,537	242,837
TID No. 7	109,538	109,598	60
Tourism	35,400	71,752	36,352
Taxi Grant	104,387	105,815	1,428

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, 2021, the following individual funds held a deficit balance:

<u>Fund</u>	<u>Amount</u>
Business Park	\$ (168,957)
TID No. 3	(351,699)
TID No. 5	(1,792,873)
TID No. 6	(352,013)
TID No. 7	(224,195)
TID No. 8	(297,562)

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

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

#### 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, 2021

## 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	\$ 10,421,198	\$ 10,073,064	Custodial credit
U.S. agencies, implicitly guaranteed	1,144,564	1,144,564	Custodial credit, credit, interest rate, concentration of credit
U.S. agencies, explicitly guaranteed	52,616	52,616	Custodial credit, credit, interest rate, concentration of credit
U.S. treasuries	135,791	135,791	Custodial credit, interest rate
Corporate bonds	245,839	245,839	Credit, interest rate, custodial credit, concentration of credit
State and local bonds	1,603,269	1,603,269	Credit, interest rate, custodial credit, concentration of credit
Common stock	94,302	94,302	Custodial credit, concentration of credit
LGIP	7,090,203	7,090,203	Credit
Certificates of deposit (negotiable)	1,662,707	1,662,707	Custodial credit, credit, interest rate, concentration of credit
Petty cash	2,500	-	N/A
Total deposits and investments	<u>\$ 22,452,989</u>	<u>\$ 22,102,355</u>	
Reconciliation to financial statements			
Per statement of net position:			
Unrestricted cash and investments	\$ 14,017,456		
Restricted cash and investments	3,163,800		
Custodial fund	<u>5,271,733</u>		
Total deposits and investments	<u>\$ 22,452,989</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 City maintains collateral agreements with its banks. At December 31, 2021, the banks had pledged various government securities in the amount of \$12,954,309 to secure the City's deposits.

# City of Waupun

Notes to Financial Statements  
December 31, 2021

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, 2021			
	Level 1	Level 2	Level 3	Total
U.S. treasuries	\$ -	\$ 135,791	\$ -	\$ 135,791
U.S. agencies, implicitly guaranteed	-	1,144,564	-	1,144,564
Certificates of deposit (negotiable)	-	1,662,707	-	1,662,707
Common stock	94,302	-	-	94,302
State and local bonds	-	1,603,269	-	1,603,269
Corporate bonds	-	245,839	-	245,839
U.S. agencies, explicitly guaranteed	-	52,616	-	52,616
Total	<u>\$ 94,302</u>	<u>\$ 4,844,786</u>	<u>\$ -</u>	<u>\$ 4,939,088</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.

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

### Investments

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

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

## Credit Risk

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

## City of Waupun

Notes to Financial Statements  
December 31, 2021

As of December 31, 2021, the City's investments were rated as follows:

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

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

Local Government Investment Pool (LGIP)

### Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer.

At December 31, 2021, the City's investment portfolio had concentrations of U.S. agencies implicitly guaranteed in Federal Home Loan Bank of 6%.

### 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, 2021, 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>&gt; 10 Years</u>
U.S. treasuries	\$ 135,791	\$ 135,791	\$ -	\$ -	\$ -
U.S. agencies, explicitly guaranteed	52,616	-	-	52,616	-
U.S. agencies, implicitly guaranteed	1,144,564	401,418	743,146	-	-
State and local bonds	1,603,269	695,210	908,059	-	-
Certificates of deposit (negotiable)	1,662,707	763,657	899,050	-	-
Corporate bonds	245,839	100,006	145,833	-	-
Total	<u>\$ 4,844,786</u>	<u>\$ 2,096,082</u>	<u>\$ 2,696,088</u>	<u>\$ 52,616</u>	<u>\$ -</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 \$1,160,577 reported in the nonmajor funds.

## City of Waupun

Notes to Financial Statements  
December 31, 2021

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>	<u>Unavailable</u>
Property taxes receivable for subsequent year	\$ 4,361,846	\$ -
Grant funds not received	-	98,573
Grant funds not yet spent	<u>586,092</u>	<u>-</u>
Total unearned/unavailable revenue for governmental funds	<u>\$ 4,947,938</u>	<u>\$ 98,573</u>
Unearned revenue included in liabilities	\$ 586,092	
Unearned revenue included in deferred inflows	<u>4,361,846</u>	
Total unearned revenue for governmental funds	<u>\$ 4,947,938</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.

**Reserve** - Used to report resources set aside to make up potential future deficiencies in the redemption account.

**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.

# City of Waupun

Notes to Financial Statements  
December 31, 2021

Following is a list of restricted assets at December 31, 2021:

	<u>Restricted Assets</u>	<u>Liabilities Payable from Restricted Assets</u>	<u>Restricted Net Position</u>
Bond redemption account	\$ 902,059	\$ 80,317	\$ 821,742
Bond reserve account	90,050	-	90,050
Bond depreciation account	200,000	-	200,000
Equipment replacement account	1,971,691	-	1,971,691
Net pension asset	<u>2,014,579</u>	<u>-</u>	<u>2,014,579</u>
Total	<u>\$ 5,178,379</u>	<u>\$ 80,317</u>	<u>\$ 5,098,062</u>

## Capital Assets

Capital asset activity for the year ended December 31, 2021, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
<b>Governmental Activities</b>				
Capital assets not being depreciated:				
Land	\$ 3,033,158	\$ -	\$ -	\$ 3,033,158
Construction in progress	<u>-</u>	<u>1,539,085</u>	<u>-</u>	<u>1,539,085</u>
Total capital assets not being depreciated	<u>3,033,158</u>	<u>1,539,085</u>	<u>-</u>	<u>4,572,243</u>
Capital assets being depreciated:				
Land improvements	6,953,657	30,080	-	6,983,737
Buildings	11,055,300	63,004	-	11,118,304
Machinery and equipment	5,736,835	266,794	83,511	5,920,118
Streets	30,577,884	-	-	30,577,884
Storm sewers	5,613,070	174,095	-	5,787,165
Sidewalks	633,037	-	-	633,037
Curb and gutter	391,721	-	-	391,721
Trails	<u>873,928</u>	<u>-</u>	<u>-</u>	<u>873,928</u>
Total capital assets being depreciated	<u>61,835,432</u>	<u>533,973</u>	<u>83,511</u>	<u>62,285,894</u>
Total capital assets	<u>64,868,590</u>	<u>2,073,058</u>	<u>83,511</u>	<u>66,858,137</u>
Less accumulated depreciation for:				
Land improvements	(2,875,990)	(348,606)	-	(3,224,596)
Buildings	(4,327,108)	(248,513)	-	(4,575,621)
Machinery and equipment	(3,841,374)	(531,778)	81,669	(4,291,483)
Streets	(17,263,607)	(657,777)	-	(17,921,384)
Storm sewers	(2,202,431)	(115,743)	-	(2,318,174)
Sidewalks	(174,271)	(15,826)	-	(190,097)
Curb and gutter	(148,556)	(9,793)	-	(158,349)
Trails	<u>(281,560)</u>	<u>(34,957)</u>	<u>-</u>	<u>(316,517)</u>
Total accumulated depreciation	<u>(31,114,897)</u>	<u>(1,962,993)</u>	<u>81,669</u>	<u>(32,996,221)</u>
Net capital assets being depreciated	<u>30,720,535</u>	<u>(1,429,020)</u>	<u>1,842</u>	<u>29,289,673</u>
Total governmental activities capital assets, net of accumulated depreciation	<u>\$ 33,753,693</u>	<u>\$ 110,065</u>	<u>\$ 1,842</u>	<u>\$ 33,861,916</u>



# City of Waupun

Notes to Financial Statements  
December 31, 2021

Depreciation expense was charged to functions as follows:

## Governmental Activities

General Government	\$ 52,243
Public Safety	292,035
Public Works	1,073,203
Culture, education and recreation	<u>545,512</u>
Total governmental activities depreciation expense	<u>\$ 1,962,993</u>

## Business-Type Activities

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
<b>Electric</b>				
Capital assets not being depreciated:				
Land and land rights	\$ 60,885	\$ -	\$ -	\$ 60,885
Construction in progress	<u>-</u>	<u>440,084</u>	<u>403,861</u>	<u>36,223</u>
Total capital assets not being depreciated	<u>60,885</u>	<u>440,084</u>	<u>403,861</u>	<u>97,108</u>
Capital assets being depreciated:				
Distribution	15,908,541	408,618	85,265	16,231,894
General	<u>2,754,323</u>	<u>135,854</u>	<u>87,721</u>	<u>2,802,456</u>
Total capital assets being depreciated	<u>18,662,864</u>	<u>544,472</u>	<u>172,986</u>	<u>19,034,350</u>
Total capital assets	<u>18,723,749</u>	<u>984,556</u>	<u>576,847</u>	<u>19,131,458</u>
Less accumulated depreciation for:				
Distribution	(7,694,455)	(554,883)	96,875	(8,152,463)
General	<u>(1,897,739)</u>	<u>(107,937)</u>	<u>87,714</u>	<u>(1,917,962)</u>
Total accumulated depreciation	<u>(9,592,194)</u>	<u>(662,820)</u>	<u>184,589</u>	<u>(10,070,425)</u>
Net capital assets being depreciated	<u>9,070,670</u>	<u>(118,348)</u>	<u>(11,603)</u>	<u>8,963,925</u>
Net electric capital assets	<u>\$ 9,131,555</u>	<u>\$ 321,736</u>	<u>\$ 392,258</u>	<u>\$ 9,061,033</u>

# City of Waupun

Notes to Financial Statements  
December 31, 2021

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
<b>Water</b>				
Capital assets not being depreciated:				
Land and land rights	\$ 107,614	\$ -	\$ -	\$ 107,614
Construction in progress	<u>30,053</u>	<u>-</u>	<u>25,575</u>	<u>4,478</u>
Total capital assets not being depreciated	<u>137,667</u>	<u>-</u>	<u>25,575</u>	<u>112,092</u>
Capital assets being depreciated:				
Source of supply	938,727	-	-	938,727
Pumping	1,012,629	-	-	1,012,629
Water treatment	6,955,349	-	-	6,955,349
Transmission and distribution	13,590,607	550,013	15,474	14,125,146
General	<u>1,783,416</u>	<u>53,837</u>	<u>30,721</u>	<u>1,806,532</u>
Total capital assets being depreciated	<u>24,280,728</u>	<u>603,850</u>	<u>46,195</u>	<u>24,838,383</u>
Total capital assets	<u>24,418,395</u>	<u>603,850</u>	<u>71,770</u>	<u>24,950,475</u>
Less accumulated depreciation / amortization for:				
Source of supply	(584,124)	(24,940)	-	(609,064)
Pumping	(670,094)	(37,313)	-	(707,407)
Water treatment	(2,709,521)	(225,904)	-	(2,935,425)
Transmission and distribution	(3,402,518)	(289,640)	15,565	(3,676,593)
General	<u>(1,164,096)</u>	<u>(59,375)</u>	<u>30,721</u>	<u>(1,192,750)</u>
Total accumulated depreciation / amortization	<u>(8,530,353)</u>	<u>(637,172)</u>	<u>46,286</u>	<u>(9,121,239)</u>
Net capital assets being transmission and distribution	<u>15,750,375</u>	<u>(33,322)</u>	<u>(91)</u>	<u>15,717,144</u>
Net water capital assets	<u>\$ 15,888,042</u>	<u>\$ (33,322)</u>	<u>\$ 25,484</u>	<u>\$ 15,829,236</u>

# City of Waupun

Notes to Financial Statements  
December 31, 2021

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
<b>Sewer</b>				
Capital assets not being depreciated:				
Land and land rights	\$ 85,741	\$ -	\$ -	\$ 85,741
Construction in progress	<u>1,956,557</u>	<u>18,621,301</u>	<u>628,001</u>	<u>19,949,857</u>
Total capital assets not being depreciated	<u>2,042,298</u>	<u>18,621,301</u>	<u>628,001</u>	<u>20,035,598</u>
Capital assets being depreciated:				
Collecting systems	11,116,147	569,460	22,103	11,663,504
Collecting system pumping	159,126	183,176	28,355	313,947
Treatment and disposal	13,905,676	52,794	97,512	13,860,958
General	<u>2,331,240</u>	<u>386,324</u>	<u>277,916</u>	<u>2,439,648</u>
Total capital assets being depreciated	<u>27,512,189</u>	<u>1,191,754</u>	<u>425,886</u>	<u>28,278,057</u>
Total capital assets	<u>29,554,487</u>	<u>19,813,055</u>	<u>1,053,887</u>	<u>48,313,655</u>
Less accumulated depreciation for:				
Collecting systems	(1,910,602)	(133,472)	22,104	(2,021,970)
Collecting system pumping	(97,839)	(7,506)	28,355	(76,990)
Treatment and disposal	(9,897,489)	(462,813)	97,512	(10,262,790)
General	<u>(1,746,611)</u>	<u>(125,792)</u>	<u>277,916</u>	<u>(1,594,487)</u>
Total accumulated depreciation	<u>(13,652,541)</u>	<u>(729,583)</u>	<u>425,887</u>	<u>(13,956,237)</u>
Net capital assets being depreciated	<u>13,859,648</u>	<u>462,171</u>	<u>(1)</u>	<u>14,321,820</u>
Net sewer capital assets	<u>\$ 15,901,946</u>	<u>\$ 19,083,472</u>	<u>\$ 628,000</u>	<u>\$ 34,357,418</u>
Business-type capital assets, net of accumulated depreciation	<u>\$ 40,921,543</u>	<u>\$ 19,371,886</u>	<u>\$ 1,045,742</u>	<u>\$ 59,247,687</u>

Depreciation expense was charged to functions as follows:

## Business-Type Activities

Electric	\$ 617,367
Water	576,974
Sewer	<u>708,481</u>
Total business-type activities depreciation expense	<u>\$ 1,902,822</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, 2021

## 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	\$ 51,275
Total, fund financial statements		51,275
Add interfund advances		<u>291,946</u>
Total internal balances, government-wide statement of net position		<u>\$ 343,221</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.

### Advances

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. 3	\$ 442,825	\$ 442,825
General fund	TID No. 5	1,793,209	1,793,209
General fund	TID No. 6	420,070	420,070
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>	255,452
Total, fund financial statements		3,754,726	
Less fund eliminations		<u>(3,462,780)</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. 6 advance 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. 3, TID No. 5, TID No. 6, TID No. 7 and TID No. 8 funds are expected to be repaid with excess tax increments over debt service payments. The sewer utility is also advancing funds to the Business Park capital project fund. The amount of the advance was determined by the cost of the land purchased on behalf of the City. The advance 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, 2021

## 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	\$ 423,184	Debt service payments
Debt service	Other capital projects	1,806,074	Debt service payments
Debt service	TID No. 6	53,000	Debt service payments
Debt service	Stormwater	99,300	Debt service payments
TID No. 5	General	51,000	Contribution for debt service
Debt service	TID No. 7	108,038	Repay a portion of debt
Affordable housing	TID No. 1	248,387	Create affordable housing fund
Equipment replacement	General	100,000	equipment replacement payments
General	Electric and water utility	606,184	Payment in lieu of taxes
Other capital projects	General	79,000	Contribution for capital improvements
Other capital projects	Library	<u>38,000</u>	Contribution for capital improvements
Total, fund financial statements		3,612,167	
Less fund eliminations		<u>(3,005,983)</u>	
Total transfers, government-wide statement of activities		<u>\$ 606,184</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.

## Long-Term Obligations

Long-term obligations activity for the year ended December 31, 2021, was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
<b>Governmental Activities</b>					
Bonds and notes payable:					
General obligation debt	\$ 12,355,000	\$ 2,875,000	\$ 2,720,000	\$ 12,510,000	\$ 1,220,000
General obligation notes from direct borrowings and direct placements	154,528	-	154,528	-	-
Unamortized premium	<u>581,610</u>	<u>186,405</u>	<u>60,386</u>	<u>707,629</u>	<u>-</u>
Total bonds and notes payable	<u>13,091,138</u>	<u>3,061,405</u>	<u>2,934,914</u>	<u>13,217,629</u>	<u>1,220,000</u>
Other liabilities:					
Vested compensated absences	480,085	321,421	256,269	545,237	320,011
Capital leases	<u>180,212</u>	<u>-</u>	<u>70,885</u>	<u>109,327</u>	<u>72,361</u>
Total other liabilities	<u>660,297</u>	<u>321,421</u>	<u>327,154</u>	<u>654,564</u>	<u>392,372</u>
Total governmental activities long-term liabilities	<u>\$ 13,751,435</u>	<u>\$ 3,382,826</u>	<u>\$ 3,262,068</u>	<u>\$ 13,872,193</u>	<u>\$ 1,612,372</u>

# City of Waupun

Notes to Financial Statements  
December 31, 2021

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
<b>Business-Type Activities</b>					
Bonds and notes payable:					
Revenue bonds	\$ 5,175,000	\$ -	\$ 490,000	\$ 4,685,000	\$ 500,000
Revenue bonds from direct borrowings or direct placements	3,676,500	15,405,798	522,006	18,560,292	583,712
Unamortized debt premium	147,076	-	33,569	113,507	-
Total bonds and notes payable	<u>8,998,576</u>	<u>15,405,798</u>	<u>1,045,575</u>	<u>23,358,799</u>	<u>1,083,712</u>
Other liabilities:					
Vested compensated absences	194,841	61,274	63,164	192,951	-
Total other liabilities	<u>194,841</u>	<u>61,274</u>	<u>63,164</u>	<u>192,951</u>	<u>-</u>
Total business-type activities long-term liabilities	<u>\$ 9,193,417</u>	<u>\$ 15,467,072</u>	<u>\$ 1,108,739</u>	<u>\$ 23,551,750</u>	<u>\$ 1,083,712</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, 2021, was \$27,269,200. Total general obligation debt outstanding at year end was \$12,510,000.

## General Obligation Debt

All general obligation debt payable is backed by the full faith and credit of the City. Debt in the governmental funds will be retired by future property tax levies or tax increments accumulated by the debt service fund.

<u>Governmental Activities</u>	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>Balance December 31, 2021</u>
2016 GO corporate purpose bonds	05/26/16	12/01/31	2.00-2.50 %	\$ 3,770,000	\$ 2,715,000
2017 community development bonds	10/19/17	12/01/36	1.4-4.0	1,970,000	1,870,000
2019 GO promissory notes	05/16/19	05/01/28	3.00-4.00	2,455,000	2,025,000
2020 GO refunding bonds	05/20/20	08/01/31	3.00-4.00	3,145,000	3,025,000
2021 GO promissory notes	10/13/21	08/01/31	1.15-3.00	2,875,000	<u>2,875,000</u>
Total governmental activities, general obligation debt					<u>\$ 12,510,000</u>

Debt service requirements to maturity are as follows:

<u>Years</u>	<u>Governmental Activities General Obligation Debt</u>	
	<u>Principal</u>	<u>Interest</u>
2022	\$ 1,220,000	\$ 291,362
2023	1,240,000	264,163
2024	1,300,000	236,362
2025	1,350,000	208,063
2026	1,390,000	179,587
2027-2031	5,250,000	452,913
2032-2036	760,000	88,887
Total	<u>\$ 12,510,000</u>	<u>\$ 1,721,337</u>

# City of Waupun

Notes to Financial Statements  
December 31, 2021

## Revenue Debt

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

The electric and water utility and sewer utility has pledged future operating revenues to repay revenue bonds issued in 2019, 2020 and 2021. 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 2061 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 40 percent of gross sewer utility revenues. The total principal and interest remaining to be paid on the bonds is \$41,109,183. Principal and interest paid for the current year and total customer gross revenues were \$779,127 and \$15,052,476, respectively.

Revenue debt payable at December 31, 2021, 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, 2021</u>	
<b><u>Electric and Water Utility</u></b>						
2019 Revenue bonds*	03/15/19	03/01/26	3.02%	\$ 700,000	\$ 515,000	
2019B Revenue refunding bonds	12/04/19	03/01/31	2.52	5,175,000	<u>4,685,000</u>	
			Total electric and water utility		<u>5,200,000</u>	
<b><u>Sewer Utility</u></b>						
2003 Revenue bonds*	5/14/03	5/1/23	3.1	6,061,690	789,494	
2020 USDA loan*	9/9/20	5/1/60	1.125	22,807,000	15,278,535	**
2021 USDA loan*	12/21/21	5/1/61	1.25	5,000,000	<u>1,977,263</u>	**
			Total sewer utility		<u>18,045,292</u>	
Total business-type activities, revenue debt					<u>\$ 23,245,292</u>	

\*direct borrowing or direct placement debt

\*\*debt issue is not fully drawn. The repayment schedule below includes both the 2020 and 2021 total bonding values as established in the revenue bond official statements as construction disbursements will be made through 2023.

# City of Waupun

Notes to Financial Statements  
December 31, 2021

Debt service requirements to maturity are as follows:

<u>Years</u>	<b>Business-Type Activities Revenue Debt</b>	
	<u>Principal</u>	<u>Interest</u>
2022	\$ 500,000	\$ 117,788
2023	515,000	102,562
2024	535,000	86,812
2025	550,000	70,538
2026	570,000	53,738
2027-2031	<u>2,015,000</u>	<u>108,531</u>
Total	<u>\$ 4,685,000</u>	<u>\$ 539,969</u>

<u>Years</u>	<b>Business-Type Activities Revenue Debt from Direct Borrowings and Direct Placements</b>	
	<u>Principal</u>	<u>Interest</u>
2022	\$ 583,712	\$ 277,281
2023	1,035,282	331,998
2024	694,100	316,360
2025	700,900	306,360
2026	712,700	295,999
2027-2031	3,118,900	1,365,187
2032-2036	3,301,600	1,181,177
2037-2041	3,495,100	986,363
2042-2046	3,700,500	780,093
2047-2051	3,917,600	561,693
2052-2056	4,147,700	330,449
2057-2061	<u>3,653,400</u>	<u>89,760</u>
Total	<u>\$ 29,061,494</u>	<u>\$ 6,822,720</u>

## 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 October 13, 2021, the City issued \$1,705,000 in general obligation promissory notes with an average coupon rate of 2.15 percent to refund \$2,030,000 of outstanding bonds with an average coupon rate of 3.00 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 \$2,024,445 from 2022 through 2028. The cash flow requirements on the 2021 refunding notes are \$1,871,660 from 2022 through 2028. 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 \$137,708.



# City of Waupun

Notes to Financial Statements  
December 31, 2021

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## Bond Covenant Disclosures

### Insurance

The utilities are 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 2021 as follows:

Operating revenues	\$ 12,833,634
Investment income	550
Miscellaneous nonoperating income	600
Connection fees	(9,721,581)
Less: Operation and maintenance expenses	<u>-</u>
Net defined earnings	<u>\$ 3,113,203</u>
Minimum Required Earnings per Resolution:	
Next year's debt service (revenue bond debt only)	\$ 726,955
Coverage factor	<u>1.25</u>
Minimum required earnings	<u>\$ 908,694</u>
Actual Debt Coverage	<u>4.28</u>

## City of Waupun

Notes to Financial Statements  
December 31, 2021

### 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 not met in 2021 as follows:

Operating revenues	\$	2,212,567
Investment income		2,108
Less operation and maintenance expenses		<u>(1,645,639)</u>
Net defined earnings	\$	<u>569,036</u>
Minimum Required Earnings per Resolution:		
Highest annual debt service (revenue bond debt only) (A)	\$	995,653
Coverage factor*		<u>1.20</u>
Minimum required earnings	\$	<u>1,194,784</u>
Actual Debt Coverage (B)		<u>0.57</u>

\* The USDA loan has a coverage factor requirement of 1.20, while the CWF loan has a coverage factor requirement of 1.10.

(A) The highest annual debt service calculation for 2021 includes the estimated repayment on the 2021 and 2020 USDA revenue bonds for loan draws through December 31, 2021 of \$17,305,798, applying the 1.125 percent interest rate and 40-year repayment terms.

(B) The utility commission approved a Resolution on January 14, 2020, to implement a four-year, step sewer rate increase for the wastewater treatment facility upgrade financed through USDA. The actual 2021 debt coverage factor includes two of the four step increases, with two additional increases each approximating a 7.2 percent increase from pre-2020 sewer rates planned for 2022 and 2023.

### Number of Customers and Billed Volumes - Electric

The utility has the following number of customers and billed volumes for 2021:

	<u>Customers</u>	<u>Sales (000 kWh)</u>
Residential	3,862	32,655
General	513	10,128
Small power	61	13,858
Large power-time-of-day	8	9,672
Industrial	2	37,751
Street and highway lighting	<u>1</u>	<u>501</u>
Total	<u>4,447</u>	<u>104,565</u>

## City of Waupun

Notes to Financial Statements  
December 31, 2021

### Number of Customers and Billed Volumes - Water

The utility has the following number of customers and billed volumes for 2021:

	<u>Customers</u>	<u>Sales (00 ccf)</u>
Residential	3,021	134,481
Commercial	269	33,220
Industrial	10	15,058
Public authority	37	6,303
Multifamily residential	80	29,665
	<u>3,417</u>	<u>218,727</u>

### Number of Customers and Billed Volumes - Sewer

The utility has the following number of customers and billed volumes for 2021:

	<u>Customers</u>	<u>Sales (00 ccf)</u>
Residential	3,007	133,960
Commercial	339	58,990
Industrial	8	2,904
Public authority	37	206,913
	<u>3,391</u>	<u>402,767</u>

### Net Position/Fund Balances

Net position reported on the government-wide statement of net position at December 31, 2021, includes the following:

#### Governmental Activities

Net investment in capital assets:

Land	\$ 3,033,158
Construction in progress	1,539,085
Other capital assets, net of accumulated depreciation	29,289,673
Less long-term debt outstanding	(12,510,000)
Less capital lease payable	(109,327)
Less unamortized debt premium	<u>(707,629)</u>
Total net investment in capital assets	<u>\$ 20,534,960</u>

# City of Waupun

Notes to Financial Statements  
December 31, 2021

## Governmental Funds

Governmental fund balances reported on the fund financial statements at December 31, 2021, include the following:

	<u>General Fund</u>	<u>Stormwater 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>
<b>Fund Balances</b>							
<b>Nonspendable:</b>							
Prepaid items	\$ 35,691	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,691
Advances to other funds	3,462,780	-	-	-	-	-	3,462,780
Investment in WMMIC	<u>280,025</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>280,025</u>
Subtotal	<u>3,778,496</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,778,496</u>
<b>Restricted for:</b>							
Solid waste	-	-	-	-	-	61,343	61,343
Tourism	-	-	-	-	-	12,861	12,861
Trust purposes	-	-	-	-	-	33,097	33,097
Debt service	-	-	133,322	-	-	-	133,322
Housing rehab grant and loan programs	-	-	-	-	-	1,697,172	1,697,172
Library	-	-	-	-	-	489,930	489,930
Recycling	-	-	-	-	-	150,523	150,523
Stormwater	-	541,336	-	-	-	-	541,336
Taxi program	-	-	-	-	-	53,123	53,123
Other grant programs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,360</u>	<u>20,360</u>
Subtotal	<u>-</u>	<u>541,336</u>	<u>133,322</u>	<u>-</u>	<u>-</u>	<u>2,518,409</u>	<u>3,193,067</u>
<b>Committed to:</b>							
Building inspection	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,015</u>	<u>16,015</u>
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,015</u>	<u>16,015</u>
<b>Assigned to:</b>							
Equipment Replacement	-	-	-	-	-	435,023	435,023
Capital projects	-	-	-	-	1,292,853	-	1,292,853
Subsequent year's budget	280,000	-	-	-	-	-	280,000
Retiree benefits	365,000	-	-	-	-	-	365,000
Land purchase	150,000	-	-	-	-	-	150,000
Park improvement	<u>4,525</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,525</u>
Subtotal	<u>799,525</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,292,853</u>	<u>435,023</u>	<u>2,527,401</u>
<b>Unassigned (deficit):</b>	<u>2,321,147</u>	<u>-</u>	<u>-</u>	<u>(1,792,873)</u>	<u>-</u>	<u>(1,394,426)</u>	<u>(866,152)</u>
Total fund balances (deficit)	<u>\$ 6,899,168</u>	<u>\$ 541,336</u>	<u>\$ 133,322</u>	<u>\$ (1,792,873)</u>	<u>\$ 1,292,853</u>	<u>\$ 1,575,021</u>	<u>\$ 8,648,827</u>

# City of Waupun

Notes to Financial Statements  
December 31, 2021

## Business-Type Activities

Net investment in capital assets:	
Land	\$ 254,240
Construction in progress	19,990,558
Plant in service	72,150,790
Accumulated depreciation	(33,147,901)
Less capital related long-term debt	(23,245,292)
Plus unamortized loss on debt refunding	184,526
Less unamortized debt premium	<u>(113,507)</u>
Total net investment in capital assets	<u>\$ 36,073,414</u>

## Component Unit

### Business Improvement District

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/Masurement Focus

The BID follows the full accrual basis of accounting and the flow of economic resources measurement focus.

b. Deposits and Investments

	<u>Carrying Value</u>	<u>Bank and Investment Balances</u>	<u>Associated Risks</u>
Demand deposits	<u>\$ 6,632</u>	<u>\$ 6,632</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 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, expected to work at least 1,200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

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

#### 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.

## City of Waupun

Notes to Financial Statements  
December 31, 2021

### 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:

<u>Year</u>	<u>Core Fund Adjustment %</u>	<u>Variable Fund Adjustment %</u>
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)
2020	1.7	21.0

### 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 \$373,467 in contributions from the City.

Contribution rates for the plan year reported as of December 31, 2021 are:

<u>Employee Category</u>	<u>Employee</u>	<u>Employer</u>
General (Executives & Elected Officials)	6.75 %	6.75 %
Protective with Social Security	6.75 %	11.65 %
Protective without Social Security	6.75 %	16.25 %

# City of Waupun

Notes to Financial Statements  
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## Pension Asset, Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2021, the City reported an asset of \$2,014,579 for its proportionate share of the net pension asset. The net pension asset was measured as of December 31, 2020 and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2019 rolled forward to December 31, 2020. 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, 2020, the City's proportion was 0.03226870 percent, which was an increase of 0.00059294 percent from its proportion measured as of December 31, 2019.

For the year ended December 31, 2021, the City recognized pension expense of \$(208,962).

At December 31, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ 2,915,715	\$ 628,039
Changes in assumptions	45,694	-
Net differences between projected and actual earnings on pension plan investments	-	3,782,209
Changes in proportion and differences between employer contributions and proportionate share of contributions	10,613	2,132
Employer contributions subsequent to the measurement date	<u>371,994</u>	<u>-</u>
Total	<u>\$ 3,344,016</u>	<u>\$ 4,412,380</u>

\$371,994 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, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

<b>Year Ended December 31:</b>	<b>Deferred Outflows of Resources and Deferred Inflows of Resources (Net)</b>
2022	\$ (370,480)
2023	(98,729)
2024	(682,321)
2025	(288,828)



**Actuarial Assumptions**

The total pension liability in the December 31, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2019
Measurement Date of Net Pension Liability (Asset):	December 31, 2020
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, 2020 is based upon a roll-forward of the liability calculated from the December 31, 2019 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:

<b>Core Fund Asset Class</b>	<b>Asset Allocation %</b>	<b>Long-Term Expected Nominal Rate of Return %</b>	<b>Long-Term Expected Real Rate of Return %</b>
Global Equities	51	7.2	4.7
Fixed Income	25	3.2	0.8
Inflation Sensitive Assets	16	2.0	(0.4)
Real Estate	8	5.6	3.3
Private Equity/Debt	11	10.2	7.6
Multi-Asset	4	5.8	3.3
Total Core Fund	115	6.6	4.1
<b>Variable Fund Asset Class</b>			
U.S. Equities	70	6.6	4.1
International Equities	30	7.4	4.9
Total Variable Fund	100	7.1	4.6

New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.4 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 municipal bond rate of 2.00 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, 2020. 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 investment rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

## City of Waupun

Notes to Financial Statements  
December 31, 2021

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

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

	<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)	\$ 1,917,600	\$ (2,014,579)	\$ (4,902,736)

### 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, 2021, 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 approximately - 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 \$0 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. The actuarially determined estimate including claims incurred but not reported at December 31, 2021, was \$0.

### **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 and expenditure for claims and judgments are only reported in governmental funds if it has matured. Claims and judgments are recorded in the government-wide statements and proprietary funds as expenses when the related liabilities are incurred.

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

The Utilities have active construction projects as of December 31, 2021. Work that has been completed on these projects but not yet paid for (including contract retainages) is reflected as accounts payable and expenses. Open contracts for the Utilities amount to \$35,697,386. Of that amount, \$19,040,354 had been expended as of December 31, 2021.

### **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.

# City of Waupun

Notes to Financial Statements  
December 31, 2021

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 \$291 million as of December 31, 2021.

## Other Postemployment Benefits

### General Information about the OPEB Plan

#### Plan Description

The City's defined benefit OPEB plan, Retiree Benefits Plan (RBP), provides OPEB for all permanent full-time general and public safety employees of the City. RBP is a single-employer defined benefit OPEB plan administered by the City. Article 11 of the State Compiled Statutes grants the authority to establish and amend the benefit terms and financing requirements to the City Board. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

#### 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.

### Employees Covered by Benefit Terms

At December 31, 2021, 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>
Total	<u><u>51</u></u>

### Total OPEB Liability

The City's total OPEB liability of \$1,454,749 was measured as of December 31, 2020 and was determined by an actuarial valuation as of December 31, 2019.

### 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	2.12%
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.

## City of Waupun

Notes to Financial Statements  
December 31, 2021

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 2015-2017.

### Changes in the Total OPEB Liability

	<b>Total OPEB Liability</b>
Balances at December 31, 2020	<u>\$ 1,431,167</u>
Changes for the year:	
Service cost	40,529
Interest	38,854
Changes in assumptions or other inputs	52,199
Benefit payments	<u>(108,000)</u>
Net changes	<u>23,582</u>
Balances at December 31, 2021	<u><u>\$ 1,454,749</u></u>

Changes of assumptions and other inputs reflect a change in the discount rate from 2.74 percent in 2020 to 2.12 percent in 2021.

### 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 (1.12 percent) or 1-percentage-point higher (3.12 percent) than the current discount rate:

	<u>1% Decrease</u>	<u>Discount Rate</u>	<u>1% Increase</u>
Total OPEB liability	<u>\$ 1,540,205</u>	<u>\$ 1,454,749</u>	<u>\$ 1,370,987</u>

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

The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (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</u>	<u>Healthcare Cost Trend Rates</u>	<u>1% Increase</u>
Total OPEB liability	<u>\$ 1,314,326</u>	<u>\$ 1,545,749</u>	<u>\$ 1,616,482</u>

# City of Waupun

Notes to Financial Statements  
December 31, 2021

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

For the year ended December 31, 2021, the City recognized OPEB expense of \$62,585. At December 31, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ 200,187
Changes of assumptions or other inputs	141,032	44,314
Contributions made subsequent to measurement date	<u>69,168</u>	<u>-</u>
Total	<u>\$ 210,200</u>	<u>\$ 244,501</u>

\$69,168 reported as deferred outflows of resources related to OPEB resulting from the employer's contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB liability in the year ended December 31, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Year Ended December 31:</u>	<u>Amount</u>
2022	\$ (16,798)
2023	(16,798)
2024	(16,798)
2025	(16,798)
2026	(18,371)
Thereafter	<u>(17,906)</u>
Total	<u>\$ (103,469)</u>

### 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 Annual Comprehensive Financial Report (ACFR), which can be found at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

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.

## City of Waupun

Notes to Financial Statements  
December 31, 2021

### 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, 2021 are:

<u>Coverage Type</u>	<u>Employer Contribution</u>
50% Post Retirement Coverage	40% of employee contribution
25% Post Retirement Coverage	20% of employee contribution

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>	<u>Supplemental</u>
Under 30	\$0.05	\$0.05
30-34	0.06	0.06
34-39	0.07	0.07
40-44	0.08	0.08
45-49	0.12	0.12
50-54	0.22	0.22
55-59	0.39	0.39
60-64	0.49	0.49
65-69	0.57	0.57

Disabled members under age 70 receive a waiver-of-premium benefit

During the reporting period, the LRLIF recognized \$1,193 in contributions from the employer.



# City of Waupun

Notes to Financial Statements  
December 31, 2021

## OPEB Liabilities, OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs

At December 31, 2021, the City reported a liability of 329,323 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 0.05986900 percent, which was a decrease of 0.01432100 percent from its proportion measured as of December 31, 2018.

For the year ended December 31, 2021, the City recognized OPEB expense of \$35,498.

At December 31, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflow of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ 15,714
Net differences between projected and actual earnings on OPEB plan investments	4,795	-
Changes in assumptions	128,111	22,596
Changes in proportion and differences between employer contributions and proportionate share of contributions	20,814	44,881
Employer contributions subsequent to the measurement date	<u>1,271</u>	<u>-</u>
Total	<u>\$ 154,991</u>	<u>\$ 83,191</u>

\$1,271 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, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Year Ended December 31:</u>	<u>Deferred Outflows of Resources and Deferred Inflows of Resources (Net)</u>
2022	\$ 14,130
2023	13,611
2024	13,077
2025	12,095
2026	15,572
Thereafter	2,044

# City of Waupun

Notes to Financial Statements  
December 31, 2021

## Actuarial Assumptions

The total OPEB liability in the January 1, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	January 1, 2020
Measurement Date of Net OPEB Liability	December 31, 2020
Actuarial Cost Method:	Entry Age Normal
20 Year Tax-Exempt Municipal Bond Yield	2.12%
Long-Term Expected Rate of Return:	4.25%
Discount Rate:	2.25%
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, 2020 is based upon a roll-forward of the liability calculated from the January 1, 2020 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, 2020

<u>Asset Class</u>	<u>Index</u>	<u>Target Allocation</u> %	<u>Long-Term</u> <u>Expected</u> <u>Geometric Real</u> <u>Rate of Return %</u>
U.S. Credit Bonds	Barclays Credit	50	1.47
U.S. Mortgages	Barclays MBS	50	0.82
Inflation			2.20
Long-Term Expected Rate of Return			4.25

## City of Waupun

Notes to Financial Statements  
December 31, 2021

The long-term expected rate of return and expected inflation rate remained unchanged from the prior year at 4.25 percent and 2.20 percent, respectively. 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 2.25 percent was used to measure the total OPEB liability for the current year, as opposed to a discount rate of 2.87 percent for the prior year. The significant change in the discount rate was primarily caused by the decrease in the municipal bond rate from 2.74 percent as of December 31, 2019 to 2.12 percent as of December 31, 2020. 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 2.25 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 (1.25 percent) or 1-percentage-point higher (3.25 percent) than the current rate:

	<b>1% Decrease to Discount Rate (1.25%)</b>	<b>Current Discount Rate (2.25%)</b>	<b>1% Increase to Discount Rate (3.25%)</b>
City's proportionate share of the net OPEB liability	<u>\$ 447,973</u>	<u>\$ 329,323</u>	<u>\$ 239,591</u>

At December 31, 2021, the City reported a payable to the OPEB plan, which represents contractually required contributions outstanding as of the end of the year.

# City of Waupun

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Notes to Financial Statements  
December 31, 2021

## Subsequent Events

The sewer utility completed three additional loan draws totaling \$3,523,021 subsequent to December 31, 2021 as part of the on-going construction upgrade at the wastewater treatment facility. New sewer rates were also effective as of April 1, 2022, which represents the third of four rate increases approved by the Utility Commission in 2019 to finance the wastewater treatment facility upgrade.

In April 2022, the City authorized borrowings in amounts not to exceed \$445,000 for Tax Incremental District No. 3 and \$415,000 for Tax Incremental District No. 8 to support development projects. The interest rate shall be fixed at 2.9475% with annual repayment over 10 years.

## Related Parties

### Waupun Festivals Inc.

Waupun Festivals, Inc. is a nonprofit organization. Administration of Waupun Festivals, Inc. was performed by employees of the City for portions of the current year. 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 15 percent of operating revenues in 2021.

### Sewer Utility

The sewer utility has two significant customers who was responsible for a combined 38 percent of operating revenues in 2021.

## **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, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Taxes	\$ 1,492,936	\$ 1,492,936	\$ 1,511,097	\$ 18,161
Intergovernmental	3,308,231	3,308,231	3,330,510	22,279
Licenses and permits	59,200	59,200	60,170	970
Fines, forfeitures and penalties	41,000	48,000	49,946	1,946
Public charges for services	-	178,518	239,409	60,891
Intergovernmental charges for services	-	36,913	36,913	-
Investment income	27,600	27,600	19,376	(8,224)
Miscellaneous revenues	2,775	2,775	3,514	739
<b>Total revenues</b>	<u>4,931,742</u>	<u>5,154,173</u>	<u>5,250,935</u>	<u>96,762</u>
<b>Expenditures</b>				
Current:				
General government	1,007,785	997,785	844,381	153,404
Public safety	2,626,253	2,626,253	2,563,650	62,603
Health and human services	12,000	12,000	12,000	-
Public works	1,637,070	1,647,070	1,545,737	101,333
Culture, recreation and education	395,711	395,711	380,598	15,113
Conservation and development	130,396	130,396	134,103	(3,707)
Capital outlay	5,460	5,460	6,648	(1,188)
<b>Total expenditures</b>	<u>5,814,675</u>	<u>5,814,675</u>	<u>5,487,117</u>	<u>327,558</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(882,933)</u>	<u>(660,502)</u>	<u>(236,182)</u>	<u>424,320</u>
<b>Other Financing Sources (Uses)</b>				
Property sales	500	500	4,643	4,143
Transfers in	660,000	660,000	606,184	(53,816)
Transfers out	(230,000)	(230,000)	(230,000)	-
<b>Total other financing sources (uses)</b>	<u>430,500</u>	<u>430,500</u>	<u>380,827</u>	<u>(49,673)</u>
Net change in fund balance	(452,433)	(230,002)	144,645	374,647
<b>Fund Balance, Beginning</b>	<u>6,754,523</u>	<u>6,754,523</u>	<u>6,754,523</u>	<u>-</u>
<b>Fund Balance, Ending</b>	<u>\$ 6,302,090</u>	<u>\$ 6,524,521</u>	<u>\$ 6,899,168</u>	<u>\$ 374,647</u>

See notes to required supplementary information

## City of Waupun

Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual - Stormwater  
For the Year Ended December 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ 110,785	\$ 110,785	\$ -	\$ (110,785)
Public charges for services	578,400	578,400	587,421	9,021
Investment income	625	625	443	(182)
	<u>689,810</u>	<u>689,810</u>	<u>587,864</u>	<u>(101,946)</u>
Total revenues				
<b>Expenditures</b>				
Current:				
Public works	300,492	300,492	213,131	87,361
Capital outlay	1,701,200	1,701,200	1,096,848	604,352
Debt service:				
Principal	49,763	49,763	49,763	-
Interest and fiscal charges	2,868	2,868	23,141	(20,273)
	<u>2,054,323</u>	<u>2,054,323</u>	<u>1,382,883</u>	<u>671,440</u>
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	<u>(1,364,513)</u>	<u>(1,364,513)</u>	<u>(795,019)</u>	<u>569,494</u>
<b>Other Financing Sources (Uses)</b>				
Debt issued	1,200,000	1,200,000	815,000	(385,000)
Premium on debt issued	-	-	41,326	41,326
Transfers out	(99,300)	(99,300)	(99,300)	-
	<u>1,100,700</u>	<u>1,100,700</u>	<u>757,026</u>	<u>(343,674)</u>
Total other financing sources (uses)				
Net change in fund balance	(263,813)	(263,813)	(37,993)	225,820
<b>Fund Balance, Beginning</b>	<u>579,329</u>	<u>579,329</u>	<u>579,329</u>	<u>-</u>
<b>Fund Balance, Ending</b>	<u>\$ 315,516</u>	<u>\$ 315,516</u>	<u>\$ 541,336</u>	<u>\$ 225,820</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, 2021

<u>Fiscal Year Ending</u>	<u>Proportion of the Net Pension Liability (Asset)</u>	<u>Proportionate Share of the Net Pension Liability (Asset)</u>	<u>Covered Payroll</u>	<u>Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</u>
12/31/21	0.03226870 %	\$ (2,014,579)	\$ 4,469,192	45.08 %	105.26 %
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, 2021

<u>Fiscal Year Ending</u>	<u>Contractually Required Contributions</u>	<u>Contributions in Relation to the Contractually Required Contributions</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
12/31/21	\$ 371,994	\$ 371,994	\$ -	\$ 4,419,965	8.42 %
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, 2021

<u>Fiscal Year Ending</u>	<u>Proportion of the Net OPEB Liability</u>	<u>Proportionate Share of the Net OPEB Liability</u>	<u>Covered Payroll</u>	<u>Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability</u>
12/31/21	0.05986900 %	\$ 329,323	\$ 4,156,000	7.92 %	31.36 %
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, 2021

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
<b>Total OPEB Liability</b>				
Service cost	\$ 40,529	\$ 60,085	\$ 62,613	\$ 56,688
Interest	38,854	65,260	57,602	62,716
Economic and demographic changes	-	(262,069)	-	-
Changes of assumptions	52,199	99,375	(67,969)	35,615
Benefit payments	<u>(108,000)</u>	<u>(125,000)</u>	<u>(140,000)</u>	<u>(151,000)</u>
<b>Net Change in Total OPEB Liability</b>	23,582	(162,349)	(87,754)	4,019
<b>Total OPEB Liability, Beginning</b>	<u>1,431,167</u>	<u>1,593,516</u>	<u>1,681,270</u>	<u>1,677,251</u>
<b>Total OPEB Liability, Ending</b>	<u>\$ 1,454,749</u>	<u>\$ 1,431,167</u>	<u>\$ 1,593,516</u>	<u>\$ 1,681,270</u>
<b>Covered-employee payroll</b>	\$ 2,044,752	\$ 2,280,907	\$ 3,075,782	\$ 2,901,732
<b>Total OPEB liability as a percentage of covered-employee payroll</b>	71.15 %	62.75 %	51.81 %	57.94 %

**Notes to Schedule:****Valuation date:**

The amounts presented for each fiscal year were determined as of the previous calendar year.

*Benefit changes.* There were no changes to the benefits.

*Changes in assumptions.* There was a change in the discount rate used from 2.74% to 2.12% in 2021.

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 City 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, 2021

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### **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.* The single discount rate assumption used to develop the Total OPEB Liability changed from the prior year. Please refer to the Actuarial Assumptions section above for additional details.

**SUPPLEMENTARY INFORMATION**

# City of Waupun

Combining Balance Sheet  
 Nonmajor Governmental Funds  
 December 31, 2021

## Special Revenue Funds

	<u>Taxi Grant</u>	<u>Housing Revolving Loan</u>	<u>Home/ HCRI</u>	<u>Shaler Park</u>	<u>Tanner Park</u>
<b>Assets</b>					
Cash and investments	\$ 35,827	\$ 215,243	\$ 72,965	\$ 1,800	\$ 9,840
Taxes receivable	26,000	-	-	-	-
Accounts receivable	25,393	-	-	-	-
Loans receivable	-	1,079,444	81,133	-	-
	<u>87,220</u>	<u>1,294,687</u>	<u>154,098</u>	<u>1,800</u>	<u>9,840</u>
Total assets	<u>\$ 87,220</u>	<u>\$ 1,294,687</u>	<u>\$ 154,098</u>	<u>\$ 1,800</u>	<u>\$ 9,840</u>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>					
<b>Liabilities</b>					
Accounts payable	\$ 8,097	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Advances from other funds	-	-	-	-	-
	<u>8,097</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>8,097</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>					
Unearned revenues	26,000	-	-	-	-
	<u>26,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total deferred inflows of resources	<u>26,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>					
Restricted	53,123	1,294,687	154,098	1,800	9,840
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-
	<u>53,123</u>	<u>1,294,687</u>	<u>154,098</u>	<u>1,800</u>	<u>9,840</u>
Total fund balances	<u>53,123</u>	<u>1,294,687</u>	<u>154,098</u>	<u>1,800</u>	<u>9,840</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 87,220</u>	<u>\$ 1,294,687</u>	<u>\$ 154,098</u>	<u>\$ 1,800</u>	<u>\$ 9,840</u>

**Special Revenue Funds**

<u>William Brooks</u>	<u>Library</u>	<u>Recycling</u>	<u>Solid Waste</u>	<u>Tourism</u>	<u>Grants and Donations</u>	<u>Building Inspection</u>
\$ 21,457	\$ 507,816	\$ 147,425	\$ 25,745	\$ 12,861	\$ 2,767	\$ (2,949)
-	516,792	-	-	-	-	-
-	-	3,098	35,622	4,847	19,181	18,964
-	-	-	-	-	-	-
<u>\$ 21,457</u>	<u>\$ 1,024,608</u>	<u>\$ 150,523</u>	<u>\$ 61,367</u>	<u>\$ 17,708</u>	<u>\$ 21,948</u>	<u>\$ 16,015</u>
\$ -	\$ 10,884	\$ -	\$ -	\$ 4,847	\$ 1,754	\$ -
-	7,002	-	24	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	17,886	-	24	4,847	1,754	-
-	516,792	-	-	-	-	-
-	516,792	-	-	-	-	-
21,457	489,930	150,523	61,343	12,861	20,194	-
-	-	-	-	-	-	16,015
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>21,457</u>	<u>489,930</u>	<u>150,523</u>	<u>61,343</u>	<u>12,861</u>	<u>20,194</u>	<u>16,015</u>
<u>\$ 21,457</u>	<u>\$ 1,024,608</u>	<u>\$ 150,523</u>	<u>\$ 61,367</u>	<u>\$ 17,708</u>	<u>\$ 21,948</u>	<u>\$ 16,015</u>

# City of Waupun

Combining Balance Sheet  
 Nonmajor Governmental Funds  
 December 31, 2021

	<u>Special Revenue Funds</u>		<u>Capital Projects Funds</u>		
	<u>Affordable Housing</u>	<u>ARPA</u>	<u>Business Park</u>	<u>Tax Incremental District No. 1</u>	<u>Tax Incremental District No. 3</u>
<b>Assets</b>					
Cash and investments	\$ 248,387	\$ 586,258	\$ 122,989	\$ 156	\$ 92,839
Taxes receivable	-	-	-	-	160,619
Accounts receivable	-	-	-	-	-
Loans receivable	-	-	-	-	-
Total assets	<u>\$ 248,387</u>	<u>\$ 586,258</u>	<u>\$ 122,989</u>	<u>\$ 156</u>	<u>\$ 253,458</u>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>					
<b>Liabilities</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ 156	\$ 1,600
Accrued liabilities	-	-	-	-	113
Unearned revenues	-	586,092	-	-	-
Advances from other funds	-	-	291,946	-	442,825
Total liabilities	<u>-</u>	<u>586,092</u>	<u>291,946</u>	<u>156</u>	<u>444,538</u>
<b>Deferred Inflows of Resources</b>					
Unearned revenues	-	-	-	-	160,619
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>160,619</u>
<b>Fund Balances</b>					
Restricted	248,387	166	-	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned (deficit)	-	-	(168,957)	-	(351,699)
Total fund balances	<u>248,387</u>	<u>166</u>	<u>(168,957)</u>	<u>-</u>	<u>(351,699)</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 248,387</u>	<u>\$ 586,258</u>	<u>\$ 122,989</u>	<u>\$ 156</u>	<u>\$ 253,458</u>

**Capital Projects Funds**

<u>Tax Incremental District No. 6</u>	<u>Tax Incremental District No. 7</u>	<u>Tax Incremental District No. 8</u>	<u>Equipment Replacement</u>	<u>Total Nonmajor Governmental Funds</u>
\$ 69,478	\$ 275,805	\$ 9,114	\$ 435,023	\$ 2,890,846
133,165	63,399	89,621	225,000	1,214,596
-	-	-	-	107,105
-	-	-	-	1,160,577
<u>\$ 202,643</u>	<u>\$ 339,204</u>	<u>\$ 98,735</u>	<u>\$ 660,023</u>	<u>\$ 5,373,124</u>
\$ 1,421	\$ -	\$ -	\$ -	\$ 28,759
-	-	-	-	7,139
-	-	-	-	586,092
<u>420,070</u>	<u>500,000</u>	<u>306,676</u>	<u>-</u>	<u>1,961,517</u>
<u>421,491</u>	<u>500,000</u>	<u>306,676</u>	<u>-</u>	<u>2,583,507</u>
<u>133,165</u>	<u>63,399</u>	<u>89,621</u>	<u>225,000</u>	<u>1,214,596</u>
<u>133,165</u>	<u>63,399</u>	<u>89,621</u>	<u>225,000</u>	<u>1,214,596</u>
-	-	-	-	2,518,409
-	-	-	-	16,015
-	-	-	435,023	435,023
<u>(352,013)</u>	<u>(224,195)</u>	<u>(297,562)</u>	<u>-</u>	<u>(1,394,426)</u>
<u>(352,013)</u>	<u>(224,195)</u>	<u>(297,562)</u>	<u>435,023</u>	<u>1,575,021</u>
<u>\$ 202,643</u>	<u>\$ 339,204</u>	<u>\$ 98,735</u>	<u>\$ 660,023</u>	<u>\$ 5,373,124</u>



## City of Waupun

Combining Statement of Revenues, Expenditures and Changes  
in Fund Balances  
Nonmajor Governmental Funds  
Year Ended December 31, 2021

	<b>Special Revenue Funds</b>				
	<b>Taxi Grant</b>	<b>Housing Revolving Loan</b>	<b>Home/HCRI</b>	<b>Shaler Park</b>	<b>Tanner Park</b>
<b>Revenues</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	105,790	-	-	-	-
Licenses and permits	-	-	-	-	-
Public charges for services	-	-	-	-	-
Investment income	-	25	13	-	17
Miscellaneous revenues	-	-	-	-	-
Total revenues	<u>105,790</u>	<u>25</u>	<u>13</u>	<u>-</u>	<u>17</u>
<b>Expenditures</b>					
Current:					
General government	126	-	-	-	-
Public safety	-	-	-	-	-
Health and human services	-	-	-	-	-
Public works	105,689	-	-	-	-
Culture, recreation and education	-	-	-	-	-
Conservation and development	-	64,952	-	-	-
Capital outlay	-	-	-	-	-
Debt service:					
Interest and fiscal charges	-	-	-	-	-
Total expenditures	<u>105,815</u>	<u>64,952</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(25)</u>	<u>(64,927)</u>	<u>13</u>	<u>-</u>	<u>17</u>
<b>Other Financing Sources (Uses)</b>					
Property sales	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(25)	(64,927)	13	-	17
<b>Fund Balances, Beginning</b>	<u>53,148</u>	<u>1,359,614</u>	<u>154,085</u>	<u>1,800</u>	<u>9,823</u>
<b>Fund Balances, Ending</b>	<u>\$ 53,123</u>	<u>\$ 1,294,687</u>	<u>\$ 154,098</u>	<u>\$ 1,800</u>	<u>\$ 9,840</u>

**Special Revenue Funds**

<u>William Brooks</u>	<u>Library</u>	<u>Recycling</u>	<u>Solid Waste</u>	<u>Tourism</u>	<u>Grants and Donations</u>	<u>Building Inspection</u>
\$ -	\$ 516,792	\$ -	\$ -	\$ 67,853	\$ -	\$ -
-	223,137	50,481	-	-	-	-
-	-	-	-	-	-	78,144
-	944	37,843	425,552	-	-	3,485
164	7,939	119	-	-	-	-
-	14,494	-	-	10,000	112,834	-
<u>164</u>	<u>763,306</u>	<u>88,443</u>	<u>425,552</u>	<u>77,853</u>	<u>112,834</u>	<u>81,629</u>
-	-	-	-	-	-	-
-	-	-	-	-	3,880	-
75,000	-	-	-	-	81,384	-
-	-	101,984	394,491	-	-	74,596
-	723,251	-	-	-	25,488	-
-	-	-	-	71,752	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>75,000</u>	<u>723,251</u>	<u>101,984</u>	<u>394,491</u>	<u>71,752</u>	<u>110,752</u>	<u>74,596</u>
<u>(74,836)</u>	<u>40,055</u>	<u>(13,541)</u>	<u>31,061</u>	<u>6,101</u>	<u>2,082</u>	<u>7,033</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	(38,000)	-	-	-	-	-
-	(38,000)	-	-	-	-	-
(74,836)	2,055	(13,541)	31,061	6,101	2,082	7,033
96,293	487,875	164,064	30,282	6,760	18,112	8,982
<u>\$ 21,457</u>	<u>\$ 489,930</u>	<u>\$ 150,523</u>	<u>\$ 61,343</u>	<u>\$ 12,861</u>	<u>\$ 20,194</u>	<u>\$ 16,015</u>

## City of Waupun

Combining Statement of Revenues, Expenditures and Changes  
in Fund Balances  
Nonmajor Governmental Funds  
Year Ended December 31, 2021

	<u>Special Revenue Funds</u>		<u>Capital Projects Funds</u>		
	<u>Affordable Housing</u>	<u>ARPA</u>	<u>Business Park</u>	<u>Tax Incremental District No. 1</u>	<u>Tax Incremental District No. 3</u>
<b>Revenues</b>					
Taxes	\$ -	\$ -	\$ -	\$ 268,051	\$ 133,830
Intergovernmental	-	-	-	3,455	32,388
Licenses and permits	-	-	-	-	-
Public charges for services	-	-	-	-	-
Investment income	-	166	124	-	-
Miscellaneous revenues	-	-	24,926	-	9,709
<b>Total revenues</b>	<b>-</b>	<b>166</b>	<b>25,050</b>	<b>271,506</b>	<b>175,927</b>
<b>Expenditures</b>					
Current:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Health and human services	-	-	-	-	-
Public works	-	-	-	-	-
Culture, recreation and education	-	-	-	-	-
Conservation and development	-	-	-	5,150	94,043
Capital outlay	-	-	5,803	-	-
Debt service:					
Interest and fiscal charges	-	-	6,569	-	8,962
<b>Total expenditures</b>	<b>-</b>	<b>-</b>	<b>12,372</b>	<b>5,150</b>	<b>103,005</b>
Excess (deficiency) of revenues over expenditures	-	166	12,678	266,356	72,922
<b>Other Financing Sources (Uses)</b>					
Property sales	-	-	14,821	-	-
Transfers in	248,387	-	-	-	-
Transfers out	-	-	-	(248,387)	-
<b>Total other financing sources (uses)</b>	<b>248,387</b>	<b>-</b>	<b>14,821</b>	<b>(248,387)</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>248,387</b>	<b>166</b>	<b>27,499</b>	<b>17,969</b>	<b>72,922</b>
<b>Fund Balances, Beginning</b>	<b>-</b>	<b>-</b>	<b>(196,456)</b>	<b>(17,969)</b>	<b>(424,621)</b>
<b>Fund Balances, Ending</b>	<b>\$ 248,387</b>	<b>\$ 166</b>	<b>\$ (168,957)</b>	<b>\$ -</b>	<b>\$ (351,699)</b>


**Capital Projects Funds**

<u>Tax Incremental District No. 6</u>	<u>Tax Incremental District No. 7</u>	<u>Tax Incremental District No. 8</u>	<u>Equipment Replacement</u>	<u>Total Nonmajor Governmental Funds</u>
\$ 129,632	\$ 62,882	\$ 62,409	\$ 169,350	\$ 1,410,799
11,404	-	-	-	426,655
-	-	-	-	78,144
-	-	-	-	467,824
-	168	-	255	8,990
-	-	-	7,572	179,535
<u>141,036</u>	<u>63,050</u>	<u>62,409</u>	<u>177,177</u>	<u>2,571,947</u>
-	-	-	-	126
53	-	-	-	3,933
-	-	-	-	156,384
-	-	-	-	676,760
-	-	-	-	748,739
10,215	649	110,650	-	357,411
-	911	-	242,091	248,805
8,479	-	-	-	24,010
<u>18,747</u>	<u>1,560</u>	<u>110,650</u>	<u>242,091</u>	<u>2,216,168</u>
<u>122,289</u>	<u>61,490</u>	<u>(48,241)</u>	<u>(64,914)</u>	<u>355,779</u>
-	-	-	25,108	39,929
-	-	-	100,000	348,387
<u>(53,000)</u>	<u>(108,038)</u>	<u>-</u>	<u>-</u>	<u>(447,425)</u>
<u>(53,000)</u>	<u>(108,038)</u>	<u>-</u>	<u>125,108</u>	<u>(59,109)</u>
69,289	(46,548)	(48,241)	60,194	296,670
<u>(421,302)</u>	<u>(177,647)</u>	<u>(249,321)</u>	<u>374,829</u>	<u>1,278,351</u>
<u>\$ (352,013)</u>	<u>\$ (224,195)</u>	<u>\$ (297,562)</u>	<u>\$ 435,023</u>	<u>\$ 1,575,021</u>

## City of Waupun

Statement of Cash Flows, Component Unit  
Year Ended December 31, 2021

	<b>Business Improvement District</b>
<b>Cash Flows From Operating Activities</b>	
Received from property owners	\$ 17,369
Payments to suppliers for goods and services	<u>(25,570)</u>
Net cash from operating activities	<u>(8,201)</u>
Net decrease in cash and cash equivalents	(8,201)
<b>Cash and Cash Equivalents, Beginning</b>	<u>14,833</u>
<b>Cash and Cash Equivalents, Ending</b>	<u>\$ 6,632</u>
<b>Cash Flows From Operating Activities</b>	
Change in net position	\$ (5,948)
Adjustments to reconcile change in net position to net cash from operating activities:	
Changes in assets, liabilities and deferred inflows of resources:	
Assessments receivable	(103)
Accounts payable	(2,253)
Unearned revenue	<u>103</u>
Net cash flows from operating activities	<u>\$ (8,201)</u>
<b>Noncash Activities</b>	
None.	



**Reporting and insights  
from 2021 audit:**  
City of Waupun

December 31, 2021

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# Executive summary

May 4, 2022

To the Common Council  
City of Waupun  
201 East Main Street  
Waupun, WI 53963

We have completed our audit of the financial statements of the City of Waupun (the City) for the year ended December 31, 2021 and have issued our report thereon dated May 4, 2022. This letter presents communications required by our professional standards.

A separate communication report was issued to the Waupun Utilities' Commission. The utility-specific information contained in that report is not included within this report.

Your audit should provide you with confidence in your financial statements. The audit was performed based on information obtained from meetings with management, data from your systems, knowledge of your City's operating environment and our risk assessment procedures. We strive to provide you clear, concise communication throughout the audit process and of the final results of our audit.

Additionally, we have included information on key risk areas the City should be aware of in your strategic planning. We are available to discuss these risks as they relate to your organization's financial stability and future planning.

If you have questions at any point, please connect with us:

- Andrea Jansen, CPA, CFE, Partner: [andrea.jansen@bakertilly.com](mailto:andrea.jansen@bakertilly.com) or +1 (608) 240 2338

Sincerely,

Baker Tilly US, LLP



Andrea Jansen, CPA, CFE, Partner

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# Responsibilities

## Our responsibilities

As your independent auditor, our responsibilities include:

- Planning and performing the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. Reasonable assurance is a high level of assurance.
- Assessing the risks of material misstatement of the financial statements, whether due to fraud or error. Included in that assessment is a consideration of the City's internal control over financial reporting.
- Performing appropriate procedures based upon our risk assessment.
- Evaluating the appropriateness of the accounting policies used and the reasonableness of significant accounting estimates made by management.
- Forming and expressing an opinion based on our audit about whether the financial statements prepared by management, with the oversight of the Common Council:
  - Are free from material misstatement
  - Present fairly, in all material respects and in accordance with accounting principles generally accepted in the United States of America
- Performing tests related to compliance with certain provisions of laws, regulations, contracts and grants, as required by *Government Auditing Standards*.
- Considering internal control over compliance with requirements that could have a direct and material effect on major federal and major state programs to design tests of both controls and compliance with identified requirements.
- Forming and expressing an opinion based on our audit in accordance with OMB's *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance) and *State Single Audit Guidelines* about the entity's compliance with requirements described in the *OMB Compliance Supplement* and *State Single Audit Guidelines* that could have a direct and material effect on each of its major federal and state programs.
- Our audit does not relieve management or the Common Council of their responsibilities.

We are also required to communicate significant matters related to our audit that are relevant to the responsibilities of the Common Council, including:

- Internal control matters
- Qualitative aspects of the City's accounting practice including policies, accounting estimates and financial statement disclosures
- Significant unusual transactions
- Significant difficulties encountered
- Disagreements with management
- Circumstances that affect the form and content of the auditor's report
- Audit consultations outside the engagement team
- Corrected and uncorrected misstatements
- Other audit findings or issues



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# Audit status

## Significant changes to the audit plan

There were no significant changes made to either our planned audit strategy or to the significant risks and other areas of emphasis identified during the performance of our risk assessment procedures.

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# Audit approach and results

## Planned scope and timing

### Audit focus

Based on our understanding of the City and environment in which you operate, we focused our audit on the following key areas:

- Key transaction cycles
- Areas with significant estimates
- Areas of complexity including TIF Districts and federal grants

Our areas of audit focus were informed by, among other things, our assessment of materiality. Materiality in the context of our audit was determined based on specific qualitative and quantitative factors combined with our expectations about the City's current year results.

## Key areas of focus and significant findings

### Significant risks of material misstatement

A significant risk is an identified and assessed risk of material misstatement that, in the auditor's professional judgment, requires special audit consideration. Within our audit, we focused on the following areas below.

Significant risk areas	Testing approach	Conclusion
Management override of controls	Incorporate unpredictability into audit procedures, emphasize professional skepticism and utilize audit team with industry expertise	Procedures identified provided sufficient evidence for our audit opinion
Improper revenue recognition due to fraud	Confirmation or validation of certain revenues supplemented with detailed predictive analytics based on non-financial data and substantive testing of related receivables	Procedures identified provided sufficient evidence for our audit opinion

## Other key areas of emphasis

We also focused on other areas that did not meet the definition of a significant risk, but were determined to require specific awareness and a unique audit response.

Other key areas of emphasis	Testing approach	
Cash and investments	Revenues and receivables	General disbursements
Payroll	Pension and OPEB liabilities (assets)	Long-term debt
Capital assets including infrastructure	Net position calculations	Financial reporting and required disclosures

## Internal control matters

We considered the City's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing an opinion on the financial statements. We are not expressing an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis.

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

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

– **Financial statement close process**

Properly designed systems of internal control provide your organization with the ability to process and record accurate monthly and year-end transactions and annual financial reports.

Our audit includes a review and evaluation of the internal controls relating to financial reporting. Common attributes of a properly designed system of internal control for financial reporting are as follows:

- There is adequate staffing to prepare financial reports throughout the year and at year-end.
- Material misstatements are identified and corrected during the normal course of duties.
- Complete and accurate financial statements, including footnotes, are prepared.
- Complete and accurate schedule of expenditures of federal and state awards is prepared.
- Financial reports are independently reviewed for completeness and accuracy.

Our evaluation of the internal controls over financial reporting has identified control deficiencies that are considered to be a significant deficiency surrounding the preparation of financial statements and footnotes and an independent review of financial reports.

Management has not prepared financial statements that are in conformity with generally accepted accounting principles.

## Required communications

### Qualitative aspect of accounting practices

- Accounting policies: Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we have advised management about the appropriateness of accounting policies and their application. The significant accounting policies used by the City are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing accounting policies was not changed during 2021. We noted no transactions entered into by the City during the year for which accounting policies are controversial or for which there is a lack of authoritative guidance or consensus or diversity in practice.
- Accounting estimates: Accounting estimates, including fair value estimates, are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements, the degree of subjectivity involved in their development and because of the possibility that future events affecting them may differ significantly from those expected. The following estimates are of most significance to the financial statements:

Estimate	Management's process to determine	Baker Tilly's conclusions regarding reasonableness
Accrued compensated absences	Evaluation of hours earned and accumulated in accordance with employment policies and average wage per hour rates	Reasonable in relation to the financial statements as a whole
Net pension asset and related deferrals	Evaluation of information provided by the Wisconsin Retirement System	Reasonable in relation to the financial statements as a whole
Net/Total OPEB liability and related deferrals	Key assumptions set by management with the assistance of a third party actuary	Reasonable in relation to the financial statements as a whole
Depreciation	Evaluate estimated useful life of the asset and original acquisition value	Reasonable in relation to the financial statements as a whole

There have been no significant changes made by management to either the processes used to develop the particularly sensitive accounting estimates, or to the significant assumptions used to develop the estimates, noted above.

- Financial statement disclosures: The disclosures in the financial statements are neutral, consistent and clear.

### **Significant unusual transactions**

There have been no significant transactions that are outside the normal course of business for the City or that otherwise appear to be unusual due to their timing, size or nature.

### **Significant difficulties encountered during the audit**

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

### **Disagreements with management**

Professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

### **Audit report**

There have been no departures from the auditors' standard report

### **Audit consultations outside the engagement team**

We encountered no difficult or contentious matters for which we consulted outside of the engagement team.

### **Uncorrected misstatements and corrected misstatements**

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. There were no misstatements identified.

### **Other audit findings or issues**

We encountered no other audit findings or issues that require communication at this time.

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

## **Other information in documents containing audited financial statements**

The City's audited financial statements are "general purpose" financial statements. General purpose financial statements consist of the basic financial statements that can be used by a broad group of people for a broad range of activities. Once we have issued our audit report, we have no further obligation to update our report for events occurring subsequent to the date of our report. The City can use the audited financial statements in other client prepare documents, such as official statements related to the issuance of debt, without our acknowledgment. Unless we have been engaged to perform services in connection with any subsequent transaction requiring the inclusion of our audit report, as well as to issue an auditor's acknowledgment letter, we have neither read the document nor performed subsequent event procedures in order to determine whether or not our report remains appropriate.

## **Management's consultations with other accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing or accounting matters.

## **Written communications between management and Baker Tilly**

The Appendix includes copies of other material written communications, including a copy of the management representation letter.

## **Compliance with laws and regulations**

We did not identify any non-compliance with laws and regulations during our audit.

We will issue a separate document which contains the results of our audit procedures to comply with the Uniform Guidance and *State Single Audit Guidelines*.

## **Fraud**

We did not identify any known or suspected fraud during our audit.

## **Going concern**

Pursuant to professional standards, we are required to communicate to you, when applicable, certain matters relating to our evaluation of the City's ability to continue as a going concern for a reasonable period of time but no less than 12 months from the date the financial statements are issued or available to be issued, including the effects on the financial statements and the adequacy of the related disclosures, and the effects on the auditor's report. No such matters or conditions have come to our attention during our engagement.

## **Independence**

We are not aware of any relationships between Baker Tilly and the City that, in our professional judgment, may reasonably be thought to bear on our independence.

## **Related parties**

We did not have any significant findings or issues arise during the audit in connection with the City's related parties.

## **Other matters**

We applied certain limited procedures to the required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the supplementary information which accompanies the financial statements but is not RSI. With respect to the supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

## Nonattest services

The following nonattest services were provided by Baker Tilly:

- Financial statement preparation
- Adjusting journal entries
- Compiled financial statements
- Compiled regulatory reports
- CIVC Systems software

In addition, we prepared GASB No. 34 conversion entries which are summarized in the “Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position” and the “Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities” in the financial statements.

None of these nonattest services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.

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## Resources for those charged with governance

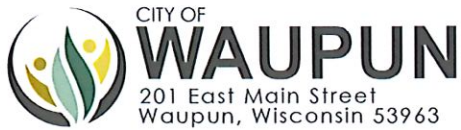
Visit our resource page for regulatory updates, trending challenges and opportunities in your industry and other timely updates.

Visit the resource page at <https://www.bakertilly.com/insights/audit-committee-resource-page>.



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# Management representation letter



May 4, 2022

Baker Tilly US, LLP

4807 Innovate Ln  
Madison, Wisconsin 53718

Dear Baker Tilly US, LLP:

We are providing this letter in connection with your audit of the financial statements of the City of Waupun, Wisconsin, as of December 31, 2021 and for the year then ended for the purpose of expressing opinions as to whether the financial statements 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 and the respective changes in financial position and cash flows, where applicable, in conformity with accounting principles generally accepted in the United States of America. We confirm that we are responsible for the fair presentation of the previously mentioned financial statements in conformity with accounting principles generally accepted in the United States of America. We are also responsible for adopting sound accounting policies, establishing and maintaining internal control over financial reporting, and preventing and detecting fraud.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, the following representations made to you during your audit.

#### **Financial Statements**

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter.
- 2) The financial statements referred to above are fairly presented in conformity with accounting principles generally accepted in the United States of America. We have engaged you to advise us in fulfilling that responsibility. The financial statements include all properly classified funds of the primary government required by accounting principles generally accepted in the United States of America to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, if any, are reasonable.
- 6) All events subsequent to the date of the financial statements and for which accounting principles generally accepted in the United States of America require adjustment or disclosure have been adjusted or disclosed. No other events, including instances of noncompliance, have occurred subsequent to the financial statement date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements or in the schedule of findings and responses.
- 7) All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal and state awards.
- 8) All known audit and bookkeeping adjustments have been included in our financial statements, and we are in agreement with those adjustments.
- 9) There are no known or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements. There are no unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed in accordance with accounting principles generally accepted in the United States of America.
- 10) Guarantees, whether written or oral, under which the City is contingently liable, if any, have been properly recorded or disclosed.

#### **Information Provided**

- 11) We have provided you with:
  - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as financial records and related data, documentation, and other matters
  - b) Additional information that you have requested from us for the purpose of the audit.
  - c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
  - d) Minutes of the meetings of the common council or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) We have not completed an assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 13) We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
  - a) Management,
  - b) Employees who have significant roles in internal control, or
  - c) Others where the fraud could have a material effect on the financial statements.

- 14) We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, regulators, or others.
- 15) We have no knowledge of known instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 16) There are no known related parties or related party relationships and transactions of which we are aware.

**Other**

- 17) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 18) We have a process to track the status of audit findings and recommendations.
- 19) We have identified to you any previous financial audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 20) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for our report.
- 21) The City has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
- 22) We are responsible for compliance with federal, state, and local laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits, debt contracts, and IRS arbitrage regulations; and we have identified and disclosed to you all federal, state, and local laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.
- 23) There are no:
  - a) Violations or possible violations of budget ordinances, federal, state, and local laws or regulations (including those pertaining to adopting, approving and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, or for reporting on noncompliance, except those already disclosed in the financial statement, if any.
  - b) Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by accounting principles generally accepted in the United States of America.
  - c) Nonspendable, restricted, committed, or assigned fund balances that were not properly authorized and approved.
  - d) Rates being charged to customers other than the rates as authorized by the applicable authoritative body.
  - e) Violations of restrictions placed on revenues as a result of bond resolution covenants such as revenue distribution or debt service funding.

24) In regards to the nonattest services performed by you listed below, we have 1) accepted all management responsibility; 2) designated an individual with suitable skill, knowledge, or experience to oversee the services; 3) evaluated the adequacy and results of the services performed, and 4) accepted responsibility for the results of the services.

a) Financial statement preparation

b) Adjusting journal entries

c) Compiled TIF financial statements

d) Compiled regulatory reports

e) Civic Systems software

None of these nonattest services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.

- 25) The City of Waupun has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 26) The City of Waupun has complied with all aspects of contractual agreements that would have a material effect on the financial statement in the event of noncompliance.
- 27) The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations, if any. Component units have been properly presented as either blended or discrete.
- 28) The financial statements properly classify all funds and activities.
- 29) All funds that meet the quantitative criteria in GASB Statement No. 34 and No. 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 30) Components of net position (net investment in capital assets; restricted; and unrestricted) are properly classified and, if applicable, approved.
- 31) The City of Waupun has no derivative financial instruments such as contracts that could be assigned to someone else or net settled, interest rate swaps, collars or caps.
- 32) Provisions for uncollectible receivables, if any, have been properly identified and recorded.
- 33) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 34) Revenues are appropriately classified in the statement of activities within program revenues and general revenues.
- 35) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 36) Deposits and investments are properly classified, valued, and disclosed (including risk disclosures, collateralization agreements, valuation methods, and key inputs, as applicable).

- 37) Provision, when material, has been made to reduce excess or obsolete inventories to their estimated net realizable value.
- 38) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated/amortized. Any known impairments have been recorded and disclosed.
- 39) Tax-exempt bonds issued have retained their tax-exempt status.
- 40) We have appropriately disclosed the City's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available and have determined that net position were properly recognized under the policy.
- 41) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 42) With respect to the supplementary information, (SI):
  - a) We acknowledge our responsibility for presenting the SI in accordance with accounting principles generally accepted in the United States of America, and we believe the SI, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the SI have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
  - b) If the SI is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.
- 43) We assume responsibility for, and agree with, the findings of specialists in evaluating the OPEB information and have adequately considered the qualifications of the specialists in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had impact on the independence or objectivity of the specialists.
- 44) We assume responsibility for, and agree with, the information provided by the Wisconsin Retirement System as audited by the Legislative Audit Bureau relating to the net pension asset/liability and related deferred outflows and deferred inflows and have adequately considered the reasonableness of the amounts and disclosures used in the financial statements and underlying accounting records. We also assume responsibility for the census data that has been reported to the plan.
- 45) We have reviewed our long-term debt agreements and believe that all terms related to significant events of default with finance-related consequences, termination events with finance-related consequences and subjective acceleration clauses have been properly identified and disclosed.

- 46) We are responsible for the estimation methods and assumptions used in measuring assets and liabilities reported or disclosed at fair value, including information obtained from brokers, pricing services or third parties. Our valuation methodologies have been consistently applied from period to period. The fair value measurements reported or disclosed represent our best estimate of fair value as the measurement date in accordance with the requirements of GASB 72 – *Fair Value Measurement*. In addition our disclosures related to fair value measurements are consistent with the objectives outlined in GASB 72. We have evaluated the fair value information provided to us by brokers, pricing services or other parties that has been used in the financial statements and believe this information to be reliable and consistent with the requirements.
- 47) All activities that meet the criteria in GASB Statement No. 84 for presentation as fiduciary activities have been identified and presented as such.
- 48) Any direct borrowings, direct placements, lines of credit or debt default clauses have been identified and properly disclosed.
- 49) The auditing standards define an annual report as “a document, or combination of documents, typically prepared on an annual basis by management or those charged with governance in accordance with law, regulation, or custom, the purpose of which is to provide owners (or similar stakeholders) with information on the entity’s operations and the entity’s financial results and financial position as set out in the financial statements.” Among other items, an annual report contains, accompanies, or incorporates by reference the financial statements and the auditor’s report thereon. We do not prepare an annual report.
- 50) With respect to federal and state award programs:
- a) We are responsible for understanding and complying with and have complied with the requirements of the Single Audit Act Amendments of 1996, *OMB’s Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), *State Single Audit Guidelines*, including requirements relating to preparation of the schedule of expenditures of federal and state awards (SEFSA).
  - b) We acknowledge our responsibility for presenting the SEFSA in accordance with the requirements of the Uniform Guidance and the State Single Audit Guidelines, and we believe the SEFSA, including its form and content, is fairly presented in accordance with the Uniform Guidance and the *State Single Audit Guidelines*. The methods of measurement and presentation of the SEFSA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the SEFSA.
  - c) If the SEFSA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFSA no later than the date we issue the SEFSA and the auditors’ report thereon.
  - d) We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance and the *State Single Audit Guidelines* and included in the SEFSA, expenditures made during the audit period for all awards provided by federal agencies in the form of grants, federal cost reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
  - e) We are responsible for understanding and complying with, and have complied with the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of our federal and state programs and have identified and disclosed to you the requirements of laws, regulations, and the provisions of contracts and grant agreements that are considered to have a direct and material effect on each major federal and state program.

- f) We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal and state programs that provide reasonable assurance that we are administering our federal and state awards in compliance with laws, regulations, and the provisions of contracts and grant agreements that could have a material effect on our federal and state programs. We believe the internal control system is adequate and is functioning as intended. Also, no changes have been made in the internal control over compliance or other factors to the date of this letter that might significantly affect internal control, including any corrective action taken with regard to control deficiencies reported in the schedule of findings and questioned costs.
- g) We have made available to you all contracts and grant agreements (including amendments, if any) and any other correspondence with federal or state agencies or pass-through entities relevant to the programs and related activities.
- h) We have received no requests from a federal or state agency to audit one or more specific programs as a major program.
- i) We have complied with the direct and material compliance requirements including when applicable, those set forth in the OMB Compliance Supplement and the State Single Audit Guidelines, relating to federal and state awards.
- j) We have disclosed any communications from grantors and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditors' report.
- k) We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation agreements, and internal or external monitoring that directly relate to the objectives of the compliance audit, if any, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditors' report.
- l) Amounts claimed or used for matching were determined in accordance with relevant guidelines in the Uniform Guidance.
- m) We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- n) We have made available to you all documentation related to the compliance with the direct and material compliance requirements, including information related to federal and state program financial reports and claims for advances and reimbursements.
- o) We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- p) We are not aware of any instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditors' report.
- q) No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance, subsequent to the date as of which compliance was audited.
- r) Federal and state program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.



- s) The copies of federal and state program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal and state agency or pass-through entity, as applicable.
- t) We have charged costs to federal and state awards in accordance with applicable cost principles.
- u) We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance and the *State Single Audit Guidelines* and we have provided you with all information on the status of the follow-up on prior audit findings by federal and state awarding agencies and pass-through entities, including all management decisions.
- v) We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.
- w) We are responsible for preparing and implementing a corrective action plan for each audit finding.
- x) We have disclosed to you all contracts or other agreements with our service organizations, and we have disclosed to you all communications from the service organization relating to noncompliance at the service organizations.

Sincerely,

Signed: Michelle Kost

Signed: Kathy Schiavo

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## Client service team



**Andrea Jansen, CPA, CFE**

**Partner**

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Madison, WI 53718  
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# Accounting changes relevant to the City of Waupun

## Future accounting standards update

GASB Statement Number	Description	Potentially Impacts you	Effective Date
87	Leases	✓	12/31/22*
91	Conduit Debt	✓	12/31/22*
92	Omnibus 2020	✓	12/31/22*
93	Replacement of Interfund Bank Offered Rates	✓	12/31/22*
94	Public-Private and Public-Public Partnerships and Availability Payment Arrangements	✓	12/31/23
96	Subscription-Based Information Technology Arrangements	✓	12/31/23
97	Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans	✓	12/31/22

\*The statements listed above through Statement No. 93 had their required effective dates postponed by one year with the issuance of Statement No. 95, *Postponement of Effective Dates of Certain Authoritative Guidance*, with the exception of Statement No. 87 which was postponed by one and a half years. The effective date reflected above is the required revised implementation date.

Further information on upcoming [GASB pronouncements](#).

### Ready or not – the new lease standard is here!

GASB's new single model for lease accounting is effective for next year's audit (fiscal years ending June 30, 2022 and later). This standard requires governments to identify and evaluate contracts that convey control of the right to use another entity's nonfinancial asset for a period of time in an exchange or exchange-like transaction. Contracts meeting the criteria for control, term and other items within the standard will result in recognizing a right to use asset and lease liability or a receivable and deferred inflow of resources. The standard specifies that leases should be recognized and measured using the facts and circumstances that exist at the beginning of the period of implementation (or, if applied to earlier periods, the beginning of the earliest period restated).

The implementation process can be broken down into a four-step methodology:



Now is the time to evaluate where your government is in this process and the timeline to complete implementation. The third step for lease evaluation, data extraction and review is typically the most time-consuming step; organizations should begin this process well before year end to ensure adequate lead time. A key decision that will need to be made is whether a lease administration software package is necessary. Depending on the volume and complexity of your lease activity, spreadsheets may not be sufficient to track and calculate all the required information.

We are available to discuss this further and help you develop an action plan. Baker Tilly also has complimentary resources available online including:

- [GASB 87 lease identification questionnaire](#)
- [GASB 87 lease assistance tool](#)
- Variety of GASB 87 podcasts and articles

Access tools and learn more about [GASB 87](#).

### **Preparing for the new conduit debt reporting**

Conduit debt includes arrangements where there are three separate parties involved including a third party that is obligated for payment, a debt holder or lender and an issuing party which is often a government. This standard provides additional criteria for identifying and classifying conduit debt with the intent of providing consistency in how the debt is recorded and reported in governmental financial statements. The City should identify any existing debt arrangements involving third-party obligors and evaluate how those arrangements will be reported under the new standard in order to determine the potential impact of this standard on future financial reporting.

### **Determining if GASB 94 applies for your organization**

GASB 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements* provides guidance related to public-private and public-public partnerships (PPP) and availability payment arrangements (APA).

A PPP is an arrangement in which an entity contracts with an operator to provide public services by conveying control of the right to operate or use infrastructure or other capital asset. A common example of PPP is a service concession arrangement.

An APA is an arrangement in which an entity compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an asset.

The City should start to identify any contracts that could meet either definition to ensure they are reviewed for applicability and accounted for correctly when the standard is effective. Initial steps include reviewing contracts that didn't meet the definition of a lease under GASB 87 and identifying any other agreements where the organization contracts with or partners with another entity to provide services.

## **Future accounting for subscription-based IT arrangements**

Subscription-based IT arrangements include contracts that convey control of the right to use another party's IT software. It would not include any licensing arrangements that provide a perpetual license, which would still be accounted for as an intangible asset. Subscription-based IT arrangements are becoming more and more popular with IT vendors. This standard mirrors the new lease standard. The City will be able to utilize the systems put into place to implement the lease standard to properly account for these contracts. Common examples of these contracts in the utility industry include:

- Leasing space in the cloud
- GIS systems
- SCADA systems
- Some work order or inventory systems as well as some general ledger or billing systems

The City should work with its IT department and department managers to determine a population listing of contracts that would fall under this standard to determine the potential future impact to financial reporting.

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# Two-way audit communications

As part of our audit of your financial statements, we are providing communications to you throughout the audit process. Auditing requirements provide for two-way communication and are important in assisting the auditor and you with more information relevant to the audit.

As this past audit is concluded, we use what we have learned to begin the planning process for next year's audit. It is important that you understand the following points about the scope and timing of our next audit:

- a. We address the significant risks of material misstatement, whether due to fraud or error, through our detailed audit procedures.
- b. We will obtain an understanding of the five components of internal control sufficient to assess the risk of material misstatement of the financial statements whether due to error or fraud, and to design the nature, timing and extent of further audit procedures. We will obtain a sufficient understanding by performing risk assessment procedures to evaluate the design of controls relevant to an audit of financial statements and to determine whether they have been implemented. We will use such knowledge to:
  - Identify types of potential misstatements.
  - Consider factors that affect the risks of material misstatement.
  - Design tests of controls, when applicable, and substantive procedures.
- c. We will not express an opinion on the effectiveness of internal control over financial reporting or compliance with laws, regulations and provisions of contracts or grant programs. For audits performed in accordance with *Government Auditing Standards*, our report will include a paragraph that states that the purpose of the report is solely to describe the scope of testing of internal control over financial reporting and compliance and the result of that testing and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance and that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance. The paragraph will also state that the report is not suitable for any other purpose.
- d. The concept of materiality recognizes that some matters, either individually or in the aggregate, are important for fair presentation of financial statements in conformity with generally accepted accounting principles while other matters are not important. In performing the audit, we are concerned with matters that, either individually or in the aggregate, could be material to the financial statements. Our responsibility is to plan and perform the audit to obtain reasonable assurance that material misstatements, whether caused by errors or fraud, are detected.

Our audit will be performed in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, *OMB's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the *State Single Audit Guidelines*.

We will not express an opinion on the effectiveness of internal control over financial reporting or compliance with laws, regulations, and provisions of contracts or grant programs. For audits done in accordance with *Government Auditing Standards*, the Uniform Guidance, and the *State Single Audit Guidelines*, our report will include a paragraph that states that the purpose of the report is solely to describe (a) the scope of testing of internal control over financial reporting and compliance and the result of that testing and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance, (b) the scope of testing internal control over compliance for major programs and major program compliance and the result of that testing and to provide an opinion on compliance but not to provide an opinion on the effectiveness of internal control over compliance and, (c) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance and the Uniform Guidance, and the *State Single Audit Guidelines*, in considering internal control over compliance and major program compliance. The paragraph will also state that the report is not suitable for any other purpose.

- e. Your financial statements contain components, as defined by auditing standards generally accepted in the United States of America, which we also audit.

We are very interested in your views regarding certain matters. Those matters are listed here:

- a. We typically will communicate with your top level of management unless you tell us otherwise.
- b. We understand that the governing board has the responsibility to oversee the strategic direction of your organization, as well as the overall accountability of the entity. Management has the responsibility for achieving the objectives of the entity.
- c. We need to know your views about your organization's objectives and strategies, and the related business risks that may result in material misstatements.
- d. We anticipate that the City will receive an unmodified opinion on its financial statements.
- e. Which matters do you consider warrant particular attention during the audit, and are there any areas where you request additional procedures to be undertaken?
- f. Have you had any significant communications with regulators or grantor agencies?
- g. Are there other matters that you believe are relevant to the audit of the financial statements?

Also, is there anything that we need to know about the attitudes, awareness and actions of the governing body concerning:

- a. The entity's internal control and its importance in the entity, including how those charged with governance oversee the effectiveness of internal control?
- b. The detection or the possibility of fraud?

We also need to know if you have taken actions in response to developments in financial reporting, laws, accounting standards, governance practices, or other related matters, or in response to previous communications with us.

With regard to the timing of our audit, here is some general information. If necessary, we may do preliminary financial audit work during the months of October-December, and sometimes early in January. Our final financial fieldwork is scheduled during February to best coincide with your readiness and report deadlines. After fieldwork, we wrap up our financial audit procedures at our office and may issue drafts of our report for your review. Final copies of our report and other communications are issued after approval by your staff. This is typically 6-12 weeks after final fieldwork, but may vary depending on a number of factors.

Keep in mind that while this communication may assist us with planning the scope and timing of the audit, it does not change the auditor's sole responsibility to determine the overall audit strategy and the audit plan, including the nature, timing and extent of procedures necessary to obtain sufficient appropriate audit evidence.

We realize that you may have questions on what this all means, or wish to provide other feedback. We welcome the opportunity to hear from you.





# AGENDA SUMMARY SHEET

**MEETING DATE:** 5-10-22

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

**AGENDA SECTION:** CONSENT AGENDA

**PRESENTER:** Angela Hull, Clerk

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**ISSUE SUMMARY:**

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

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**Future Meetings/Gatherings of the Body of the Common Council (All meetings begin at 6:00pm unless otherwise noticed)**

Tuesday, May 31, 2022	Committee of the Whole	6:00pm
Tuesday, June 14, 2022	Common Council	6:00pm
Tuesday, June 28, 2022	Committee of the Whole	6:00pm
Tuesday, July 12, 2022	Common Council	6:00pm
Tuesday, July 26, 2022	Committee of the Whole	6:00pm

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**License and Permit Applications**

**OPERATOR LICENSE:**

Jayne Harmsen, Madelyn King, Elise VanHierden

**TEMPORARY CLASS B Fermented Malt Beverage License**

None

**ATTACHMENTS:**

Expense Report(s)

**RECOMENDED MOTION:** Motion to approve the Consent Agenda. *(Roll Call)*

## Report Criteria:

Report type: Summary

Check Issue Date	Check Number	Payee	Amount	
04/28/2022	81	CINTAS CORPORATION NO. 2	890.03	
04/28/2022	82	CREXENDO	447.71	
04/28/2022	83	FAITH TECH, INC.	1,760.17	
04/28/2022	84	KWIK TRIP STORES	7,028.25	
04/28/2022	85	WELLS FARGO PAYMENT REMITT.	2,736.43	
04/29/2022	103622	FOND DU LAC COUNTY CLERK OF C	150.00	M
04/29/2022	103678	FOND DU LAC COUNTY CLERK OF C	579.00	M
04/29/2022	103748	FOND DU LAC COUNTY CLERK OF C	158.00	M
05/05/2022	103750	AMAZON CAPITAL SERVICES	1,133.81	
05/05/2022	103751	ALLIANT ENERGY/WP&L	2,838.21	
05/05/2022	103752	APWA	237.00	
05/05/2022	103753	AQUATIC BIOLOGISTS, INC.	300.00	
05/05/2022	103754	ARMGA, BARB	29.99	
05/05/2022	103755	ASSOCIATED APPRAISAL CONSULTA	3,134.33	
05/05/2022	103756	AT & T	129.40	
05/05/2022	103757	BUREAU OF CORRECTIONAL ENTER	356.22	
05/05/2022	103758	BALLWEG IMPLEMENT	17.76	
05/05/2022	103759	BAYCOM	1,272.51	
05/05/2022	103760	BENTZ AUTOMOTIVE INC	168.00	
05/05/2022	103761	BOND TRUST SERVICES CORPORATI	800.00	
05/05/2022	103762	BROOKS SHOE & REPAIR	150.00	
05/05/2022	103763	BROWN CAB SERVICE INC	12,155.42	
05/05/2022	103764	CAPITAL NEWSPAPERS	160.91	
05/05/2022	103765	CAREW CONCRETE & SUPPLY INC	4,257.04	
05/05/2022	103766	CASPERS TRUCK EQUIPMENT	420.00	
05/05/2022	103767	CHARTER COMMUNICATIONS	456.09	
05/05/2022	103768	CONWAY SHIELD	128.00	
05/05/2022	103769	CRETEX SPECIALTY PRODUCTS	4,814.68	
05/05/2022	103770	FERGUSON WATERWORKS #1476	3,047.84	
05/05/2022	103771	DEMAA JR., WILLIAM	169.68	
05/05/2022	103772	DESTINATION LAKE WINNEBAGO RE	5,690.30	
05/05/2022	103773	DTAK LLC	2,200.00	
05/05/2022	103774	EMERGENCY COMMUNICATION SYST	2,522.65	
05/05/2022	103775	EMERGENCY MEDICAL PRODUCTS	585.48	
05/05/2022	103776	MARTENS ACE HARDWARE	602.16	
05/05/2022	103777	FAULKS BROS. CONSTRUCTION, INC	3,818.75	
05/05/2022	103778	FIRE SAFETY USA INC	99.95	
05/05/2022	103779	FOND DU LAC COUNTY	1,919.92	
05/05/2022	103780	H & R SAFETY SOLUTIONS LLC	4.95	
05/05/2022	103781	HALVERSON, ANDREW	61.04	
05/05/2022	103782	HAMMES FIRE & SAFETY	2,280.00	
05/05/2022	103783	HEIDEMANN, TERESA	40.00	
05/05/2022	103784	HERITAGE RIDGE TRAVEL PLAZA	85.91	
05/05/2022	103785	HOMAN AUTO - RIPON	8.69	
05/05/2022	103786	HULL'S 151 IMPLEMENT, INC.	600.00	
05/05/2022	103787	IIMC	200.00	
05/05/2022	103788	LEAGUE OF WI MUNICIPALITIES	140.00	
05/05/2022	103789	MSA PROFESSIONAL SERVICES INC.	10,165.35	
05/05/2022	103790	MADISON TRUCK EQUIPMENT	6,856.00	
05/05/2022	103791	MARQUARDT, KALLY	72.01	

M = Manual Check, V = Void Check

Check Issue Date	Check Number	Payee	Amount
05/05/2022	103792	MENARDS - BEAVER DAM	111.89
05/05/2022	103793	MICK FISCHER TROPHY & ENGRAVIN	110.00
05/05/2022	103794	NAPA AUTO PARTS-WAUPUN	55.76
05/05/2022	103795	NOVAK, DREW	25.00
05/05/2022	103796	OSHKOSH OFFICE SYSTEMS	155.48
05/05/2022	103797	PETTY CASH-CITY HALL	260.00
05/05/2022	103798	PFALZGRAF, JOSEPH	87.57
05/05/2022	103799	PIGGLY WIGGLY DISCOUNT FOODS	209.94
05/05/2022	103800	PIT-STOP PORTABLES	10.74
05/05/2022	103801	QUALITY AGGREGATE LLC	548.15
05/05/2022	103802	REACH	10.00
05/05/2022	103803	RHODES, TARA	40.00
05/05/2022	103804	ROCK GOLF CLUB	1,932.36
05/05/2022	103805	SSM HEALTH AT WORK	115.00
05/05/2022	103806	SAN-A-CARE, INC	732.55
05/05/2022	103807	SHERWIN WILLIAMS	171.12
05/05/2022	103808	SHERWIN INDUSTRIES	1,614.90
05/05/2022	103809	STOBB PLUMBING & HEATING, INC.	225.00
05/05/2022	103810	SULLIVAN, TED	309.32
05/05/2022	103811	SUNBELT RENTALS	350.84
05/05/2022	103812	SURE FIRE, INC.	1,233.96
05/05/2022	103813	THURMER, MIKE	40.00
05/05/2022	103814	TOURBIER, SHELLY L	54.42
05/05/2022	103815	TRU CLEANERS LLC	4,532.81
05/05/2022	103816	UNIFORM SHOPPE	450.70
05/05/2022	103817	US CELLULAR	396.71
05/05/2022	103818	VANDERKIN, NANCY	40.00
05/05/2022	103819	VANDE ZANDE & KAUFMAN, LLP	4,225.00
05/05/2022	103820	VON BRIESEN & ROPER, S.C.	5,118.00
05/05/2022	103821	WAUPUN AREA ANIMAL SHELTER, INC	1,000.00
05/05/2022	103822	WAUPUN UTILITIES	136.49
05/05/2022	103823	WESTPHAL	1,200.00
05/05/2022	103824	WESTWOOD INFRASTRUCTURE	1,136.00
05/05/2022	103825	WI DEPT OF JUSTICE	147.00
05/05/2022	103826	WI DEPART OF JUSTICE	358.50
05/05/2022	103827	WI MUNICIPAL CLERKS ASSOC.	40.00
05/05/2022	103828	BISHOP, ROHN	40.00
05/05/2022	103829	TOP PACK DEFENSE LLC	580.77
05/05/2022	103830	SALAMONE SUPPLIES	384.40
05/05/2022	103831	HUZZARD SYSTEMS	90.00
05/05/2022	103832	BETT, JOHN	40.00
05/05/2022	103833	CND SPECIALTIES INC	139.80
Grand Totals:			<u>116,339.82</u>

Report Criteria:

Report type: Summary

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## Report Criteria:

{Report}, Invoice Date = 04/28/2022,04/29/2022,05/05/2022

Invoice	Description	Invoice Date	Total Cost	GL Account
<b>48 AMAZON CAPITAL SERVICES</b>				
17K6-L63M-PH9L	business card paper	05/05/2022	17.99	100-10-5110-3-38
17H6-FMYG-4FKR	clasp envelopes	05/05/2022	29.99	100-10-5141-3-30
1HLT-9KVH-94TK	electric roaster liners	05/05/2022	22.50	100-10-5142-3-38
11R6-WXQ3-RFCR	latch kit - replace walk in cooler door latch at McCune	05/05/2022	135.00	100-20-5525-3-36
1GVQ-4QHR-RPWR	office supplies - PD	05/05/2022	128.42	100-40-5211-3-30
1VF3-NMXN-94Q6	card reader	05/05/2022	17.47	100-40-5211-3-38
1D4K-4M6Y-JKR6	card reader	05/05/2022	17.47	100-40-5211-3-38
11XL-QKP6-TDHG	DVD CD Duplicator - multiple discs copier	05/05/2022	245.00	100-40-5213-3-38
1R3Q-R9KR-KTDK	concrete vibrator	05/05/2022	439.99	100-70-5411-3-38
136T-9RPP-3G7M	credit - concrete vibrator	05/05/2022	439.99	100-70-5411-3-38
1LML-J6HG-N1K6	sealant for sidewalk repairs	05/05/2022	190.00	100-70-5444-3-36
1D14-H4QV-MJHX	computer monitors	05/05/2022	299.98	410-10-5140-4-00
11WL-JJC6-93RP	dump trailer remote control switch	05/05/2022	29.99	700-10-5193-3-36
Total 48 AMAZON CAPITAL SERVICES:			1,133.81	
<b>1174 ALLIANT ENERGY/WP&amp;L</b>				
3425110000-APR22	MUSEUM monthly fuel charges - Apr 2022	05/05/2022	274.22	100-20-5512-3-32
7255200000-APR22	Senior Center - Apr 2022	05/05/2022	75.82	100-20-5513-3-32
5946940000-APR22	Police Dept - monthly fuel charges - Apr 2022	05/05/2022	332.68	100-40-5211-3-32
5946940000-APR22	Fire Dept - monthly fuel charges -Apr 2022	05/05/2022	187.13	100-50-5231-3-32
2831330000-APR22	community center monthly fuel-April 2022 - hockey	05/05/2022	302.22	100-70-5410-3-32
2831330000-APR22	community center monthly fuel-April 2022 - School	05/05/2022	472.22	100-70-5410-3-32
2831330000-APR22	community center monthly fuel-April 2022 - city	05/05/2022	169.99	100-70-5410-3-32
3264610000-APR22	Garage monthly fuel - Apr 2022	05/05/2022	1,023.93	100-70-5412-3-32
Total 1174 ALLIANT ENERGY/WP&L:			2,838.21	
<b>1475 APWA</b>				
5-5-22	membership 6/1/22-5/31/23	05/05/2022	237.00	100-70-5420-3-34
Total 1475 APWA:			237.00	
<b>1480 AQUATIC BIOLOGISTS, INC.</b>				
275526	Fountain - Installation charges/mileage/travel/installation	05/05/2022	300.00	100-70-5410-3-36
Total 1480 AQUATIC BIOLOGISTS, INC.:			300.00	
<b>1565 ARMGA, BARB</b>				
5-5-22	Reimbursement for pickleballs	05/05/2022	29.99	100-20-5525-3-38
Total 1565 ARMGA, BARB:			29.99	
<b>1787 ASSOCIATED APPRAISAL CONSULTAN</b>				
162223	Monthly services - May 2022	05/05/2022	3,134.33	100-30-5152-3-38
Total 1787 ASSOCIATED APPRAISAL CONSULTAN:			3,134.33	
<b>1904 AT &amp; T</b>				
MAR20-APR19 2022	Police Dept monthly phone charges	05/05/2022	129.40	100-40-5211-3-31
Total 1904 AT & T:			129.40	

Invoice	Description	Invoice Date	Total Cost	GL Account
<b>3072 BUREAU OF CORRECTIONAL ENTERPRISES</b>				
306-188851	can liners	05/05/2022	356.22	100-70-5410-3-36
Total 3072 BUREAU OF CORRECTIONAL ENTERPRISES:			356.22	
<b>4015 BALLWEG IMPLEMENT</b>				
P36930	fittings	05/05/2022	17.76	100-70-5411-3-36
Total 4015 BALLWEG IMPLEMENT:			17.76	
<b>4088 BAYCOM</b>				
EQUIPINV_036931	desktop chargers for radios	05/05/2022	650.00	100-50-5230-3-38
EQUIPINV_037644	desktop chargers for radios	05/05/2022	622.51	100-50-5230-3-38
Total 4088 BAYCOM:			1,272.51	
<b>5130 BENTZ AUTOMOTIVE INC</b>				
22130	sensors - PD	05/05/2022	168.00	100-40-5212-3-36
Total 5130 BENTZ AUTOMOTIVE INC:			168.00	
<b>5760 BOND TRUST SERVICES CORPORATION</b>				
70596	Paying Agent Fee 2017 TID 7 bonds	05/05/2022	400.00	300-10-5943-6-00
70595	Paying Agent Fee 2016 Refunding bonds	05/05/2022	400.00	300-10-5943-6-00
Total 5760 BOND TRUST SERVICES CORPORATION:			800.00	
<b>6162 BROOKS SHOE &amp; REPAIR</b>				
41483	boot allowance - Hopp	05/05/2022	150.00	100-70-5412-3-38
Total 6162 BROOKS SHOE & REPAIR:			150.00	
<b>6252 BROWN CAB SERVICE INC</b>				
2560	Mar monthly taxi service 2022	05/05/2022	12,155.42	501-10-5154-3-38
Total 6252 BROWN CAB SERVICE INC:			12,155.42	
<b>7058 CAPITAL NEWSPAPERS</b>				
97081	Notice - public hearing - cond use permit	05/05/2022	27.42	100-10-5110-3-35
98248	Public Hearing - New Senior Center	05/05/2022	23.85	400-20-5513-8-00
95938	RFP Municipal Solid Waste Collection	05/05/2022	54.82	420-70-5436-3-38
95938	RFP Municipal Solid Waste Collection	05/05/2022	54.82	425-70-5476-3-38
Total 7058 CAPITAL NEWSPAPERS:			160.91	
<b>7065 CAREW CONCRETE &amp; SUPPLY INC</b>				
1233111	concrete - dugout @ McCune	05/05/2022	1,029.59	100-20-5525-3-36
1232691	concrete - curb repair - S West St	05/05/2022	647.90	100-70-5433-3-36
1232692	concrete - curb repair - Waubun Ave/W Lincoln St	05/05/2022	301.20	100-70-5433-3-36
1232867	concrete - curb repair - S West/W Main	05/05/2022	713.50	100-70-5433-3-36
1234153	column/beam repair @ city garage	05/05/2022	616.35	400-70-5412-8-00
1234021	concrete - inlet/curb repair	05/05/2022	650.50	700-10-5192-3-36
1233482	concrete - install inlet box Bly & Lincoln	05/05/2022	298.00	700-10-5192-3-36
Total 7065 CAREW CONCRETE & SUPPLY INC:			4,257.04	
<b>7070 CASPERS TRUCK EQUIPMENT</b>				
0052959-IN	shear bolts/filter for snowblower	05/05/2022	420.00	100-70-5411-3-36

Invoice	Description	Invoice Date	Total Cost	GL Account
Total 7070 CASPERS TRUCK EQUIPMENT:			420.00	
<b>10048 CHARTER COMMUNICATIONS</b>				
13430-APRIL22	city hall - internet	05/05/2022	139.98	100-10-5197-3-31
84621-APRIL22	museum - internet - pd by Historical Society	05/05/2022	89.99	100-13850
15199-APRIL22	garage - tv, internet	05/05/2022	226.12	100-70-5412-3-38
Total 10048 CHARTER COMMUNICATIONS:			456.09	
<b>10218 CINTAS CORPORATION NO. 2</b>				
4114418300	senior Center rugs - Mar 2022	04/28/2022	30.62	100-70-5410-3-38
4113040420	Safety Building Rugs - Mar 2022	04/28/2022	51.84	100-70-5410-3-38
4113040437	City Hall Rugs - Mar 2022	04/28/2022	68.28	100-70-5410-3-38
4113040475	Library Rugs - Mar 2022	04/28/2022	61.26	100-70-5410-3-38
4113040512	senior Center rugs - Mar 2022	04/28/2022	31.22	100-70-5410-3-38
4114418317	City Hall Rugs - Mar 2022	04/28/2022	68.28	100-70-5410-3-38
4114418330	Library Rugs - Mar 2022	04/28/2022	61.26	100-70-5410-3-38
4114418357	Safety Building Rugs - Mar 2022	04/28/2022	51.84	100-70-5410-3-38
4115794167	Library Rugs - April 2022	04/28/2022	60.03	100-70-5410-3-38
4115794183	Safety Building Rugs - April 2022	04/28/2022	50.80	100-70-5410-3-38
4115794217	City Hall Rugs - April 2022	04/28/2022	66.92	100-70-5410-3-38
4115794229	senior Center rugs - April 2022	04/28/2022	30.60	100-70-5410-3-38
9168608662	credit	04/28/2022	12.85-	100-70-5411-3-38
4113740734	Garage shop towels/Uniforms - Mar 2022	04/28/2022	34.54	100-70-5411-3-38
4112374483	Garage shop towels/Uniforms - Mar 2022	04/28/2022	60.54	100-70-5411-3-38
4111008524	Garage shop towels/Uniforms - Feb 2022	04/28/2022	60.54	100-70-5411-3-38
4114418475	Garage shop towels/Uniforms - Mar 2022	04/28/2022	43.35	100-70-5411-3-38
4115120441	Garage shop towels/Uniforms - Mar 2022	04/28/2022	23.66	100-70-5411-3-38
4115794343	Garage shop towels/Uniforms - April 2022	04/28/2022	47.30	100-70-5411-3-38
Total 10218 CINTAS CORPORATION NO. 2:			890.03	
<b>10476 CONWAY SHIELD</b>				
0485871	Clothing allowance - DeMaa	05/05/2022	128.00	100-12634
Total 10476 CONWAY SHIELD:			128.00	
<b>10649 CRETEX SPECIALTY PRODUCTS</b>				
038244	rings/adhesive - storm sewer inlet repairs stock	05/05/2022	4,814.68	700-10-5192-3-36
Total 10649 CRETEX SPECIALTY PRODUCTS:			4,814.68	
<b>10651 CREXENDO</b>				
APRIL2022	City Hall Phone Charges - April 2022	04/28/2022	330.02	100-10-5197-3-31
APRIL2022	Senior Center Phone Charges - April 2022	04/28/2022	23.58	100-20-5513-3-31
APRIL2022	Garage Phone Charges - April 2022	04/28/2022	94.11	100-70-5412-3-31
Total 10651 CREXENDO:			447.71	
<b>11013 FERGUSON WATERWORKS #1476</b>				
0357270	SW pipes for open spaces	05/05/2022	2,360.84	405-70-5436-8-00
0357618	stormsewer rings for repairs	05/05/2022	687.00	700-10-5192-3-36
Total 11013 FERGUSON WATERWORKS #1476:			3,047.84	
<b>11067 DEMAA JR., WILLIAM</b>				
5-5-22	reimburse - dryer sheets for dept dryer	05/05/2022	9.94	100-50-5232-3-38

Invoice	Description	Invoice Date	Total Cost	GL Account
5-5-22-1	reimburse - audio/visual equipment for Emerg managem	05/05/2022	159.74	100-50-5251-3-38
Total 11067 DEMAA JR., WILLIAM:			169.68	
<b>11275 DESTINATION LAKE WINNEBAGO REGION</b>				
5-3-22	70% Of Room Tax - Mar 2022	05/05/2022	5,690.30	430-70-5436-3-42
Total 11275 DESTINATION LAKE WINNEBAGO REGION:			5,690.30	
<b>12200 DTAK LLC</b>				
54995	woodchips for park playgrounds	05/05/2022	2,200.00	100-20-5525-3-36
Total 12200 DTAK LLC:			2,200.00	
<b>12529 EMERGENCY COMMUNICATION SYSTEMS INC</b>				
3505	Annual siren maint	05/05/2022	2,522.65	100-50-5251-3-36
Total 12529 EMERGENCY COMMUNICATION SYSTEMS INC:			2,522.65	
<b>12530 EMERGENCY MEDICAL PRODUCTS</b>				
2331717	EMR supplies	05/05/2022	585.48	100-50-5230-3-38
Total 12530 EMERGENCY MEDICAL PRODUCTS:			585.48	
<b>12676 FAITH TECH, INC.</b>				
APRIL2022	energy efficiency ACH pmt 31 of 60	04/28/2022	1,760.17	300-10-5935-6-00
Total 12676 FAITH TECH, INC.:			1,760.17	
<b>12700 MARTENS ACE HARDWARE</b>				
APRIL22	thread seal tape - aquatic center	05/05/2022	9.54	100-20-5523-3-36
APRIL22	parts/supplies - Aquatic Center	05/05/2022	24.15	100-20-5523-3-36
APRIL22	credit	05/05/2022	13.57-	100-20-5523-3-36
APRIL22	parts/supplies - Aquatic Center	05/05/2022	35.98	100-20-5523-3-36
APRIL22	credit	05/05/2022	2.99-	100-20-5523-3-36
APRIL22	start fluid - clean pressure washer at pool	05/05/2022	4.99	100-20-5523-3-36
APRIL22	fasteners- belts for shades at pool	05/05/2022	5.27	100-20-5523-3-36
APRIL22	pipe thread/thread seal tape - turn water on at parks	05/05/2022	7.58	100-20-5525-3-36
APRIL22	caps-turn water on at parks	05/05/2022	4.59	100-20-5525-3-36
APRIL22	stem RPR kit-turn water on at parks	05/05/2022	2.59	100-20-5525-3-36
APRIL22	tie straps for parks	05/05/2022	15.98	100-20-5525-3-36
APRIL22	faucet - replace at McCune	05/05/2022	49.99	100-20-5525-3-36
APRIL22	credit	05/05/2022	2.99-	100-20-5525-3-36
APRIL22	parts/supplies - repair water leak at Zoellner	05/05/2022	5.99	100-20-5525-3-36
APRIL22	plug/coupling/pipe cap	05/05/2022	13.57	100-20-5525-3-36
APRIL22	parts/supplies - repair turf seams at baseball complex	05/05/2022	19.98	100-20-5525-3-36
APRIL22	LED lights - replace at Zoellner	05/05/2022	27.98	100-20-5525-3-36
APRIL22	UPS postage - FD	05/05/2022	42.52	100-50-5231-3-33
APRIL22	UPS postage - FD	05/05/2022	26.99	100-50-5231-3-33
APRIL22	fasteners- FD	05/05/2022	7.29	100-50-5232-3-38
APRIL22	parts/supplies	05/05/2022	13.57	100-70-5410-3-36
APRIL22	fasteners - install bike rack	05/05/2022	14.32	100-70-5410-3-36
APRIL22	flared cap/o-ring	05/05/2022	5.36	100-70-5410-3-36
APRIL22	parts/supplies - install bike rack	05/05/2022	23.98	100-70-5410-3-36
APRIL22	paint for building projects	05/05/2022	37.99	100-70-5410-3-36
APRIL22	cut whl/flap disc - shop supplies	05/05/2022	58.93	100-70-5411-3-36
APRIL22	acetone	05/05/2022	11.99	100-70-5411-3-36
APRIL22	trailer supplies - home/gard sprayer, marking paint	05/05/2022	63.96	100-70-5411-3-38



Invoice	Description	Invoice Date	Total Cost	GL Account
APRIL22	parts/supplies - brine spray bar	05/05/2022	11.36	100-70-5435-3-36
APRIL22	fasteners - sign repairs	05/05/2022	3.56	100-70-5441-3-36
APRIL22	gap & crack sealant - beam repair at shop	05/05/2022	9.99	400-70-5412-8-00
APRIL22	pipe	05/05/2022	13.97	700-10-5192-3-36
APRIL22	sump pump line supplies	05/05/2022	38.76	700-10-5192-3-36
APRIL22	mortar - storm manhole	05/05/2022	8.99	700-10-5192-3-36
Total 12700 MARTENS ACE HARDWARE:			602.16	
<b>12765 FAULKS BROS. CONSTRUCTION, INC</b>				
365618	infield mix - Schlieve Field	05/05/2022	1,257.50	100-13850
365619	infield mix - Schlieve Field	05/05/2022	1,306.56	100-13850
365617	infield mix - Schlieve Field	05/05/2022	1,254.69	100-20-5525-3-36
Total 12765 FAULKS BROS. CONSTRUCTION, INC:			3,818.75	
<b>13011 FIRE SAFETY USA INC</b>				
157762	clothing allowance - Beer	05/05/2022	99.95	100-12634
Total 13011 FIRE SAFETY USA INC:			99.95	
<b>13495 FOND DU LAC COUNTY</b>				
22610212	salt	05/05/2022	1,919.92	100-70-5435-3-36
Total 13495 FOND DU LAC COUNTY:			1,919.92	
<b>13497 FOND DU LAC COUNTY CLERK OF COURTS</b>				
4-29-22	Paid Warrant - Schreiber	04/29/2022	150.00	100-13850
4-29-22/2	Paid Warrant - Apkarian	04/29/2022	579.00	100-13850
4-29-22/3	Paid Warrant - Foley	04/29/2022	158.00	100-13850
Total 13497 FOND DU LAC COUNTY CLERK OF COURTS:			887.00	
<b>15297 H &amp; R SAFETY SOLUTIONS LLC</b>				
6950	first aid - garage	05/05/2022	4.95	100-70-5412-3-38
Total 15297 H & R SAFETY SOLUTIONS LLC:			4.95	
<b>15445 HALVERSON, ANDREW</b>				
5-5-22	Meal reimbursement - FVTC-Firearms Instruction Training	05/05/2022	61.04	100-40-5212-3-37
Total 15445 HALVERSON, ANDREW:			61.04	
<b>15452 HAMMES FIRE &amp; SAFETY</b>				
38590	extinguisher inspections - aquatic center	05/05/2022	31.50	100-20-5523-3-36
38524	extinguisher inspections - senior center	05/05/2022	169.00	100-70-5410-3-36
38593	extinguisher inspections-city garage	05/05/2022	589.00	100-70-5410-3-36
38592	extinguisher inspections - community center	05/05/2022	391.00	100-70-5410-3-36
38591	extinguisher inspections - McCune Park	05/05/2022	70.50	100-70-5410-3-36
38589	extinguisher inspections - baseball complex	05/05/2022	27.00	100-70-5410-3-36
38588	extinguisher inspections - museum	05/05/2022	9.00	100-70-5410-3-36
38587	extinguisher inspections - city hall	05/05/2022	195.00	100-70-5410-3-36
38586	extinguisher inspections - safety building	05/05/2022	436.50	100-70-5410-3-36
38594	extinguisher inspections - library	05/05/2022	361.50	100-70-5410-3-36
Total 15452 HAMMES FIRE & SAFETY:			2,280.00	

Invoice	Description	Invoice Date	Total Cost	GL Account
<b>15736 HEIDEMANN, TERESA</b>				
5-5-22	4-20-22 Police & Fire Comm per diem	05/05/2022	40.00	100-10-5210-3-38
Total 15736 HEIDEMANN, TERESA:			40.00	
<b>15763 HERITAGE RIDGE TRAVEL PLAZA</b>				
18148	FD - fuel	05/05/2022	85.91	100-50-5232-3-38
Total 15763 HERITAGE RIDGE TRAVEL PLAZA:			85.91	
<b>15958 HOMAN AUTO - RIPON</b>				
84233-1	supplies	05/05/2022	8.69	410-50-5231-4-00
Total 15958 HOMAN AUTO - RIPON:			8.69	
<b>16068 HULL'S 151 IMPLEMENT, INC.</b>				
32	roller rental	05/05/2022	600.00	100-70-5411-3-38
Total 16068 HULL'S 151 IMPLEMENT, INC.:			600.00	
<b>16550 IIMC</b>				
2022ANGIE	annual membership renewal	05/05/2022	200.00	100-10-5141-3-34
Total 16550 IIMC:			200.00	
<b>17175 KWIK TRIP STORES</b>				
PD-MAR2022	Police Dept monthly fuel - March 2021	04/28/2022	3,108.47	100-40-5212-3-38
FD-MAR2022	Fire dept monthly fuel - Mar 2022	04/28/2022	575.92	100-50-5232-3-38
DPW-MAR2022	DPW monthly fuel purchases - Mar 2022	04/28/2022	3,138.10	100-70-5411-3-38
DPW-MAR2022	DPW monthly fuel purchases - Mar 2022	04/28/2022	205.76	700-10-5192-3-38
Total 17175 KWIK TRIP STORES:			7,028.25	
<b>17400 LEAGUE OF WI MUNICIPALITIES</b>				
5-5-22	Handbooks WI Police & Fire Commissioners	05/05/2022	140.00	100-10-5210-3-38
Total 17400 LEAGUE OF WI MUNICIPALITIES:			140.00	
<b>18009 MSA PROFESSIONAL SERVICES INC.</b>				
R00212056.0-85	2022 CWC Building Addition SWMP Review	05/05/2022	570.00	100-13840
R00212056.0-85	Dunkin SWMP Review	05/05/2022	639.10	100-13840
R00212127.0-3	City of Waupun Industrial Park TIA	05/05/2022	1,675.00	404-10-5711-3-38
R00212056.0-85	Wilson & Shaler Drive Extension-grant app assistance	05/05/2022	1,457.50	404-10-5711-3-38
R00212130.0-3	Wilson & Shaler Drive Extension Project	05/05/2022	3,055.00	404-10-5711-3-38
R00212129.0-3	Claggett Ave Storm Sewer Capacity Eval	05/05/2022	1,798.75	700-10-5192-3-38
R00212056.0-85	2021 MS4 Annual Report Assistance	05/05/2022	380.00	700-10-5192-3-38
R00212119.0-13	Harmsen Ave & Oak Lane Storm Pond	05/05/2022	340.00	700-10-5192-8-00
R00212096.0-13	Rock/Newton-SW Costs-Invoice 30	05/05/2022	250.00	700-10-5192-8-00
Total 18009 MSA PROFESSIONAL SERVICES INC.:			10,165.35	
<b>18120 MADISON TRUCK EQUIPMENT</b>				
19916	platform & hoist for new flatbed	05/05/2022	6,856.00	410-70-5412-4-00
Total 18120 MADISON TRUCK EQUIPMENT:			6,856.00	
<b>18473 MARQUARDT, KALLY</b>				
5-5-22	2021 Tax Refund	05/05/2022	72.01	100-13850

Invoice	Description	Invoice Date	Total Cost	GL Account
Total 18473 MARQUARDT, KALLY:			72.01	
<b>18961 MENARDS - BEAVER DAM</b>				
14666	hand pump	05/05/2022	12.99	100-20-5523-3-36
14666	parts/supplies for beam repair	05/05/2022	98.90	400-70-5412-8-00
Total 18961 MENARDS - BEAVER DAM:			111.89	
<b>19032 MICK FISCHER TROPHY &amp; ENGRAVING</b>				
2169	gavel set/name plate	05/05/2022	110.00	100-10-5110-3-38
Total 19032 MICK FISCHER TROPHY & ENGRAVING:			110.00	
<b>19802 NAPA AUTO PARTS-WAUPUN</b>				
344485	fuel cap tether - FD	05/05/2022	19.47	100-50-5232-3-36
344619	fuse/nose plier - FD	05/05/2022	36.29	100-50-5232-3-36
Total 19802 NAPA AUTO PARTS-WAUPUN:			55.76	
<b>20635 NOVAK, DREW</b>				
5-5-22	Reimburse EMS Ops Mng & Leadership workshop	05/05/2022	25.00	100-50-5230-3-37
Total 20635 NOVAK, DREW:			25.00	
<b>20900 OSHKOSH OFFICE SYSTEMS</b>				
AR74637	Ricoh IMC4500 Color Copier - city hall - contract 3/15/22-	05/05/2022	155.48	100-10-5141-3-36
Total 20900 OSHKOSH OFFICE SYSTEMS:			155.48	
<b>21450 PETTY CASH-CITY HALL</b>				
5-5-22	start up drawer for Aquatic Center 2022	05/05/2022	260.00	100-11801
Total 21450 PETTY CASH-CITY HALL:			260.00	
<b>21557 PFALZGRAF, JOSEPH</b>				
5-5-22	clothing allow-Amazon pistol mag pouch	05/05/2022	87.57	100-12634
Total 21557 PFALZGRAF, JOSEPH:			87.57	
<b>21665 PIGGLY WIGGLY DISCOUNT FOODS</b>				
0458	Sullivan Retirement	05/05/2022	106.23	100-10-5110-3-38
0403	IEMC training	05/05/2022	29.94	100-50-5251-3-37
7185-1	break room supplies - garage	05/05/2022	73.77	100-70-5410-3-38
Total 21665 PIGGLY WIGGLY DISCOUNT FOODS:			209.94	
<b>21790 PIT-STOP PORTABLES</b>				
A-127924	Pine Street Park Port a Potty	05/05/2022	10.74	100-20-5525-3-38
Total 21790 PIT-STOP PORTABLES:			10.74	
<b>22350 QUALITY AGGREGATE LLC</b>				
3137	base for various street repairs	05/05/2022	548.15	100-70-5431-3-36
Total 22350 QUALITY AGGREGATE LLC:			548.15	

Invoice	Description	Invoice Date	Total Cost	GL Account
<b>22664 REACH</b>				
5-5-22	Reimburse Class B license due to cancellation of event	05/05/2022	10.00	100-44-4412-0-00
Total 22664 REACH:			10.00	
<b>22940 RHODES, TARA</b>				
5-5-22	4-20-22 Police & Fire Comm per diem	05/05/2022	40.00	100-10-5210-3-38
Total 22940 RHODES, TARA:			40.00	
<b>23040 ROCK GOLF CLUB</b>				
5-5-22	Employee Recognition Dinner 2022	05/05/2022	1,642.56	100-10-5534-3-38
5-5-22-1	meals - Emerg Mang Institute IEMC-Dodge Cty	05/05/2022	82.80	100-50-5251-3-37
5-5-22-1	meals - Emerg Mang Institute IEMC-Dodge Cty	05/05/2022	27.60	100-50-5251-3-37
5-5-22-1	meals - Emerg Mang Institute IEMC-Dodge Cty	05/05/2022	41.40	100-50-5251-3-37
5-5-22-1	meals - Emerg Mang Institute IEMC-Dodge Cty	05/05/2022	27.60	100-50-5251-3-37
5-5-22-1	meals - Emerg Mang Institute IEMC-Dodge Cty	05/05/2022	69.00	100-50-5251-3-37
5-5-22-1	meals - Emerg Mang Institute IEMC-Dodge Cty	05/05/2022	41.40	100-50-5251-3-37
Total 23040 ROCK GOLF CLUB:			1,932.36	
<b>23173 SSM HEALTH AT WORK</b>				
36852	DOT Employee Drug Screen	05/05/2022	115.00	100-70-5412-3-38
Total 23173 SSM HEALTH AT WORK:			115.00	
<b>23224 SAN-A-CARE, INC</b>				
568759	Supplies	05/05/2022	732.55	100-70-5410-3-36
Total 23224 SAN-A-CARE, INC:			732.55	
<b>23598 SHERWIN WILLIAMS</b>				
3698-4	Paint for park bathrooms	05/05/2022	171.12	100-20-5525-3-36
Total 23598 SHERWIN WILLIAMS:			171.12	
<b>23599 SHERWIN INDUSTRIES</b>				
SS092972	concrete cold patch	05/05/2022	555.90	100-70-5431-3-36
SS092971	manhole protection rings	05/05/2022	1,059.00	700-10-5192-3-36
Total 23599 SHERWIN INDUSTRIES:			1,614.90	
<b>24400 STOBBS PLUMBING &amp; HEATING, INC.</b>				
13298	Service - boiler at museum	05/05/2022	225.00	100-70-5410-3-36
Total 24400 STOBBS PLUMBING & HEATING, INC.:			225.00	
<b>24523 SULLIVAN, TED</b>				
5-5-22-1	Clothing allowance	05/05/2022	81.14	100-12634
5-5-22-2	Clothing allowance	05/05/2022	121.03	100-12634
5-5-22-3	Clothing allowance	05/05/2022	94.15	100-12634
5-5-22	Reimburse meal - training	05/05/2022	13.00	100-40-5211-3-37
Total 24523 SULLIVAN, TED:			309.32	
<b>24534 SUNBELT RENTALS</b>				
124795409-001	Rental of concrete buggies	05/05/2022	350.84	100-70-5411-3-38

Invoice	Description	Invoice Date	Total Cost	GL Account
Total 24534 SUNBELT RENTALS:			350.84	
<b>24650 SURE FIRE, INC.</b>				
27917315	repair actuator/valve in rm 109	05/05/2022	1,233.96	100-70-5410-3-36
Total 24650 SURE FIRE, INC.:			1,233.96	
<b>25027 THURMER, MIKE</b>				
5-5-22	4-20-22 Police & Fire Commission per diem	05/05/2022	40.00	100-10-5210-3-38
Total 25027 THURMER, MIKE:			40.00	
<b>25154 TOURBIER, SHELLY L</b>				
5-5-22	2021 Tax Refund	05/05/2022	54.42	100-13850
Total 25154 TOURBIER, SHELLY L:			54.42	
<b>25450 TRU CLEANERS LLC</b>				
CW050122	cleaning service for City of Waupun - for April 2022	05/05/2022	4,052.81	100-70-5410-3-38
CW050122-A	additional cleaning service due to Covid-19 - for April 202	05/05/2022	480.00	100-70-5410-3-38
Total 25450 TRU CLEANERS LLC:			4,532.81	
<b>25482 UNIFORM SHOPPE</b>				
319785	clothing allowance - Hague	05/05/2022	257.90	100-12634
319788	clothing allowance - Navis	05/05/2022	72.95	100-12634
320835	clothing allowance - Gile	05/05/2022	32.90	100-12634
320901	clothing allowance - Hague	05/05/2022	86.95	100-12634
Total 25482 UNIFORM SHOPPE:			450.70	
<b>25760 US CELLULAR</b>				
0503332903	Clerk cell phone - April 2022	05/05/2022	68.21	100-10-5141-3-31
0503332903	Economic Developer/Administrator cell phone - April 2022	05/05/2022	44.92	100-10-5191-3-31
0503332903	Kast Hotspot #190 - April 2022	05/05/2022	68.93	100-10-5197-3-31
0503332903	Recreation cell phone - April 2022	05/05/2022	83.22	100-20-5513-3-31
0503332903	DPW Director/Foreman monthly cell phone - April 2022	05/05/2022	86.51	100-70-5420-3-31
0503332903	Library monthly cell - April 2022	05/05/2022	44.92	210-60-5511-3-31
Total 25760 US CELLULAR:			396.71	
<b>25989 VANDERKIN, NANCY</b>				
5-5-22	4-20-22 per diem - Fire Police Comm	05/05/2022	40.00	100-10-5210-3-38
Total 25989 VANDERKIN, NANCY:			40.00	
<b>26042 VANDE ZANDE &amp; KAUFMAN, LLP</b>				
APRIL2022	monthly City Attorney Fees - April 2022	05/05/2022	2,770.00	100-10-5161-3-38
13639	Traffic monthly attorney fees - April 2022	05/05/2022	1,455.00	100-10-5161-3-38
Total 26042 VANDE ZANDE & KAUFMAN, LLP:			4,225.00	
<b>26465 VON BRIESEN &amp; ROPER, S.C.</b>				
369925	Personnel Issues - Mar 2022	05/05/2022	4,000.50	100-10-5143-3-38
390122	Vande Zande Records Request	05/05/2022	1,117.50	100-10-5161-3-38

Invoice	Description	Invoice Date	Total Cost	GL Account
Total 26465 VON BRIESEN & ROPER, S.C.:			5,118.00	
<b>26790 WAUPUN AREA ANIMAL SHELTER,INC</b>				
MAY2022	Monthly Contract - May 2022	05/05/2022	1,000.00	100-40-5343-3-38
Total 26790 WAUPUN AREA ANIMAL SHELTER,INC:			1,000.00	
<b>27450 WAUPUN UTILITIES</b>				
5505	WPPI support - April 2022	05/05/2022	78.50	100-10-5197-3-38
5488	Verizon Charges - DPW I-pads - April 2022	05/05/2022	57.99	100-70-5420-3-31
Total 27450 WAUPUN UTILITIES:			136.49	
<b>27935 WELLS FARGO PAYMENT REMITT.</b>				
ANGIE-FEB22/MAR22	Acrobat Pro DC license renewals	04/28/2022	193.86	100-10-5141-3-36
ANGIE-FEB22/MAR22	Notary Fee - Petersen	04/28/2022	20.00	100-10-5141-3-38
ANGIE-FEB22/MAR22	Dotster - domain cityofwaupun.org	04/28/2022	19.99	100-10-5197-3-38
ANGIE-FEB22/MAR22	Dotster - domain cityofwaupun.com	04/28/2022	19.49	100-10-5197-3-38
KATHY-FEB22/MAR22	Microsoft Online Services Feb 2022	04/28/2022	200.00	100-10-5197-3-38
JEREMY-FEB22	Blackhawk - mullifit holsters	04/28/2022	63.25	100-12634
JEREMY-MAR22	9MM - CZ USA	04/28/2022	426.85	100-12634
JEFF-FEB22/MAR22	Pool Supply - seatbelt for lift chair	04/28/2022	97.44	100-20-5523-3-36
SCOTT-MAR22	Staples - office supplies - PD	04/28/2022	224.12	100-40-5211-3-30
JEREMY-JAN22	credit from hotel stay due to training canceled	04/28/2022	134.00-	100-40-5211-3-37
JEREMY-MAR22	USPS fee	04/28/2022	5.71	100-40-5211-3-38
JEREMY-MAR22	WI DOJ Registration Fees - conf - Hraban	04/28/2022	112.20	100-40-5215-3-37
JEREMY-MAR22	WI DOJ Registration Fees - conf - Brzezinski	04/28/2022	112.20	100-40-5215-3-37
BJ-FEB22/MAR22	Blood glucose lab program	04/28/2022	180.00	100-50-5230-3-38
BJ-FEB22/MAR22	Amazon - presenter microphone	04/28/2022	67.31	100-50-5231-3-38
BJ-FEB22/MAR22	Amazon - replace cable cutter	04/28/2022	56.08	100-50-5232-3-36
JEFF-FEB22/MAR22	Pierce - fire truck training	04/28/2022	750.00	100-70-5411-3-37
JEFF-FEB22/MAR22	reliance controls 15amp power inlet box	04/28/2022	150.77	100-70-5412-3-36
BRET-MAR22	Spectrum bill - library	04/28/2022	179.97	210-60-5511-3-31
ANGIE-FEB22/MAR22	Wells Fargo cash back credit	04/28/2022	63.39-	400-48-4813-0-00
JEREMY-DEC21	Wells Fargo cash back credit	04/28/2022	32.17-	400-48-4813-0-00
JEREMY-MAR22	Wells Fargo cash back credit	04/28/2022	28.03-	400-48-4813-0-00
JEFF-FEB22/MAR22	Weimer Bearing - parts to repair hose bracket	04/28/2022	114.78	700-10-5193-3-36
Total 27935 WELLS FARGO PAYMENT REMITT.:			2,736.43	
<b>27987 WESTPHAL</b>				
60001	EMR vehilce - graphics	05/05/2022	1,200.00	410-50-5231-4-00
Total 27987 WESTPHAL:			1,200.00	
<b>28104 WESTWOOD INFRASTRUCTURE</b>				
3220400014	Sidewalk Inspection Reports	05/05/2022	1,136.00	100-70-5444-3-38
Total 28104 WESTWOOD INFRASTRUCTURE:			1,136.00	
<b>28600 WI DEPT OF JUSTICE</b>				
G3369-APRIL22	G3369 - background checks - April 2022	05/05/2022	147.00	100-40-5213-3-38
Total 28600 WI DEPT OF JUSTICE:			147.00	
<b>28650 WI DEPART OF JUSTICE</b>				
455TIME-0000012244	Time System-quarterly billing/Office Support	05/05/2022	358.50	100-40-5212-3-38

Invoice	Description	Invoice Date	Total Cost	GL Account
Total 28650 WI DEPART OF JUSTICE:			358.50	
<b>29345 WI MUNICIPAL CLERKS ASSOC.</b>				
5-5-22	Board of Review Training	05/05/2022	40.00	100-10-5141-3-37
Total 29345 WI MUNICIPAL CLERKS ASSOC.:			40.00	
<b>300119 BISHOP, ROHN</b>				
5-5-22	Reimbursement for Cell Phone - May 2022	05/05/2022	40.00	100-10-5131-3-31
Total 300119 BISHOP, ROHN:			40.00	
<b>300187 TOP PACK DEFENSE LLC</b>				
8171	clothing allowance - Gile	05/05/2022	272.69	100-12634
8149	clothing allowance - Gile	05/05/2022	308.08	100-12634
Total 300187 TOP PACK DEFENSE LLC:			580.77	
<b>300193 SALAMONE SUPPLIES</b>				
159365	Building & Parks Supplies	05/05/2022	384.40	100-70-5410-3-38
Total 300193 SALAMONE SUPPLIES:			384.40	
<b>300202 HUZARD SYSTEMS</b>				
18484	USB C Cable	05/05/2022	90.00	100-40-5212-3-38
Total 300202 HUZARD SYSTEMS:			90.00	
<b>300205 BETT, JOHN</b>				
5-5-22	4-20-22 Per Diem - Police & Fire Commission	05/05/2022	40.00	100-10-5210-3-38
Total 300205 BETT, JOHN:			40.00	
<b>300229 CND SPECIALTIES INC</b>				
439-1	Sullivan Retirement	05/05/2022	139.80	100-10-5110-3-38
Total 300229 CND SPECIALTIES INC:			139.80	
Grand Totals:			116,339.82	

Report GL Period Summary

GL Period	Amount
05/22	102,590.23
04/22	13,749.59
Grand Totals:	116,339.82

Vendor number hash: 4711711  
 Vendor number hash - split: 5860011  
 Total number of invoices: 183  
 Total number of transactions: 250

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Terms Description	Invoice Amount	Discount Amount	Net Invoice Amount
Open Terms	116,339.82	.00	116,339.82
Grand Totals:	116,339.82	.00	116,339.82

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Report Criteria:

[Report].Invoice Date = 04/28/2022,04/29/2022,05/05/2022

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# Waupun Fire Department

16 E. Main Street Waupun, WI 53963

Non-emergency Number: 920-324-7910

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

## Monthly Report

Date: May 3, 2022  
 To: Mayor, Council, City Administrator, and PFC  
 From: Fire Chief, B.J. DeMaa  
 Re: April report

### Fire Calls:

There were ten (10) fire & rescue calls in the month of April for a total of forty-one (41) year-to-date. EMRs ran a total of fifty-four (54) medical calls in the month of April for a total of one hundred fifty-eight (158) year-to-date.

Time of Day:						
12A – 4A	4A – 8A	8A – 12P	12P – 4P	4P – 8P	8P – 12A	Total
2	0	6	1	0	1	10

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

Day of Week:							
Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
1	1	0	0	1	5	2	10

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

Average Personnel Response (excluding mutual aid):		
	Avg # of Responders	% of Total Department
4A – 8P	14.8	48%
8P – 4A	11.5	37%

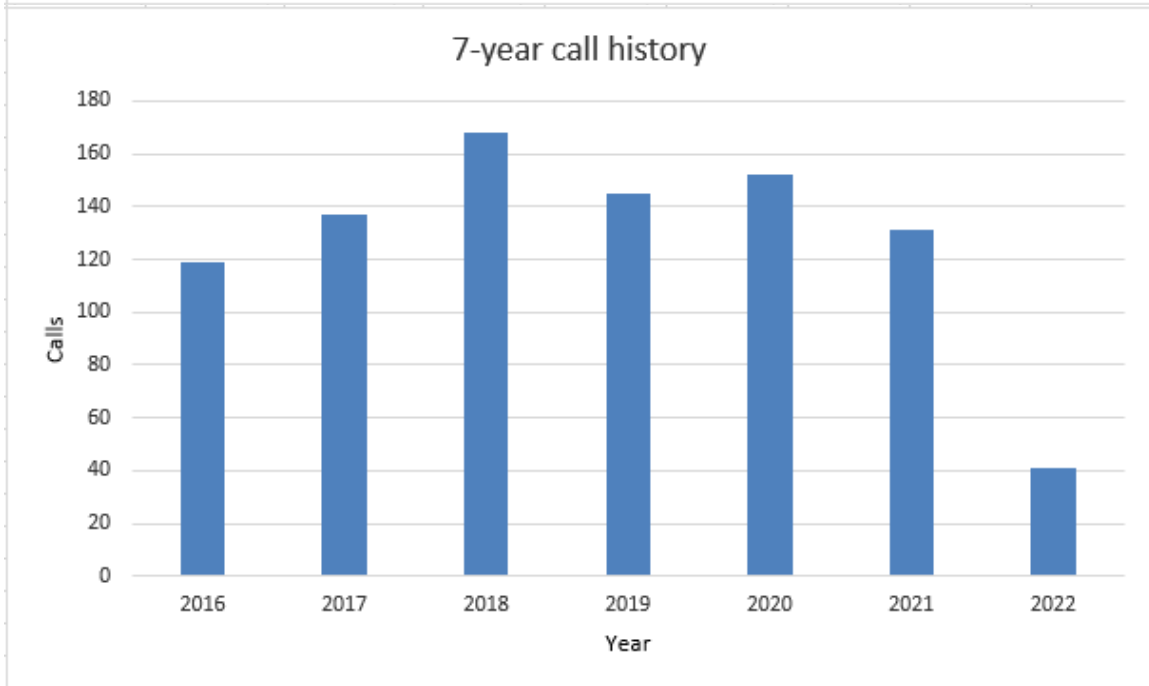
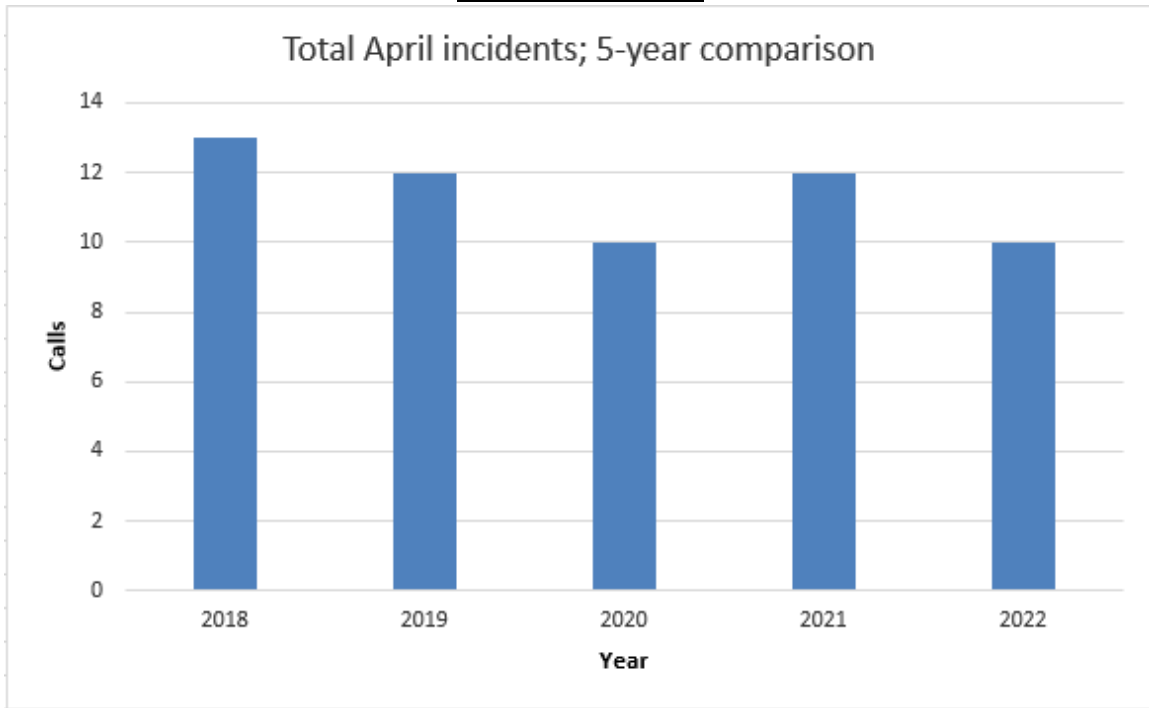
\* Current roster is 31 members.

\*\* 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:**



**2022 Fire Department Strategic Initiatives Update:**

<b>#1 – Start-up EMR group:</b>	
By February 1, 2022	Complete
Within approved budget	Complete

<b>#2 – Add EMR response vehicle:</b>	
Purchase EMR response vehicle:	Complete
Within approved budget	On track – 90% complete

<b>#3 – Establish back-up ambulance capabilities to mitigate service failures as call volume rises.</b>	
Lifestar to secure mutual aid agreements	In progress
Increase EMR training to EMT-Basic level	In progress
Equip EMR unit with EMT-Basic equip.	Grant written

<b>#4 – Secure solution for development and management of policies and procedures</b>	
Sign agreement with Lexipol	Complete
Work through policy review and roll-out	Orientation meeting has been held

<b>#5 – Conclude fire consolidation discussions with townships and define long-term strategy for cost containment by Q1 of 2022</b>	
Set meeting with townships	No progress
Discuss long-term strategies	No progress

<b>#6 – Complete staffing study and compensation assessment and establish staffing model by Q1 of 2022</b>	
Staffing study and compensation assessment	Complete
Establish staffing model	In progress

<b>#7 – Complete EMI public safety training</b>	
EMI course and training	In progress

<b>Legend:</b>	
On track to meet deadline or already completed.	
Project is trending behind schedule.	
Project will not meet established timeline or no work completed.	

May 2, 2022

### **General:**

Met multiple times with Jeff Daane, Scott Loudon, and Cedar Corp to discuss long-term needs of the Public Safety building.

### **Staffing:**

There is 1 firefighter out on medical leave with non-work related injuries.

We will looking to hire 1 more firefighter during our May hiring process. This will bring us to our limit of 30 paid-on-call positions.

### **Inspections:**

First-half fire inspections are underway.

Sprinkler system pressure test was conducted at the Wastewater Treatment Plant.

Occupancy inspection was completed at Stone and Suede.

### **Training:**

April training consisted of search-and-rescue, hose-line advancement, and radio communications out at the training tower.

### **Emergency Government:**

April 4-8 was WI Tornado and Severe Weather Awareness week. Over 300 letters were sent out to local businesses and apartment complexes.

Annual siren maintenance was completed.

The Integrated Emergency Management Course (IEMC) was held April 25-28. Alongside 80 participants from 34 different local, county, state, and private partners, City Staff received training related to: Emergency Operations Center (EOC), Situational Awareness, Common Operating Picture, Incident Command System (ICS), Public Policy, Mass Care, Hazardous Materials, All-Hazards Emergency Planning, Continuity of Operations (COOP), Public Information and Social Media. This training culminated with

May 2, 2022

a 6-hour exercise in which a large hazmat incident resulted in the need to evacuate the entire city. Team members took the information they learned in the classroom and applied it to the areas of Incident Command (IC), the Emergency Operations Center, and the Family Assistance Center. Gaps were identified and will be worked on in the coming months.

**EMS:**

We are looking to hire 3 more EMRs during our May hiring process. This will bring us to our limit of 15 paid-on-call positions.

Weekday daytime staffing for EMRs is a major concern. We typically only have 1 available which results in BJ and/or Mike responding 1-3 times per day.

Graphics were completed on the EMR Response Vehicle. We are waiting for the radio to arrive yet.

# Monthly Council Report

April 2022

Agency	Incident Type	Total Incidents	WP		
WP	911 CHECK	34		FOUND PROPERTY	3
	ABANDONED VEHICLE	3		FRAUD COMPLAINT	2
	ACCIDENT	9		FUNERAL ESCORT	4
	ACCIDENT W/BLOCKAGE	2		GAS DRIVE OFF	2
	ACCIDENT W/INJURY	1		HARASSMENT	3
	ALARM TEST	5		HIT AND RUN	5
	AMBULANCE	49		HOUSE WATCH REQUEST	12
	ANIMAL COMPLAINT	9		INFORMATION TO DOCUMENT	9
	ASSIST AGENCY	17		INMATE PROGRAM CHECK	1
	ASSIST CITIZEN	29		INTOXICATED DRIVER	1
	ASSIST MOTORIST	1		INTOXICATED SUBJECT	2
	ATTEMPT TO LOCATE	3		INTRUSION ALARM	3
	AUTO THEFT	2		JUVENILE PROBLEM	9
	BATTERY	1		LOITERING	3
	BUILDING CHECK	34		LOST ANIMAL	1
	BURGLARY	1		LOST PROPERTY	4
	CHECK WELFARE	24		MINI DIRT/BIKE COMPLAINT	1
	CHILD ABUSE/NEGLECT	2		NEIGHBOR DISPUTE	2
	CIVIL PROBLEM	6		NOISE COMPLAINT	4
	COURT ORDER VIOLATION	1		OCCUPIED DISABLED	1
	DIRECTED AREA PATROL	173		OFFICER STANDBY	3
	DISORDERLY CONDUCT	5		OPEN DOOR	1
	DOMESTIC	7		ORDINANCE VIOLATION	3
	DRUGS/NARCOTICS	2		PAPER SERVICE	3
	EXTRA PATROL	87		PARKING ENFORCEMENT	17
	FOLLOW UP	65		PATROL ASSIST FIRE	8
	FOOT PATROL	14		PRISONER TRANSPORT	1
	FOUND ANIMAL	4		RAILROAD COMPLAINT	2
	FOUND ANIMAL CLAIMED	1			

# Monthly Council Report

April 2022

WP	RECKLESS DRIVER	8
	REPOSSESSION	1
	SCAM COMPLAINT	4
	SEARCH WARRANT	1
	SEXUAL ASSAULT	2
	SPECIAL ASSIGNMENT	8
	SUBJECT STOP	5
	SUSPICIOUS ACTIVITY	28
	SUSPICIOUS VEHICLE	22
	TAVERN CHECK	3
	THEFT	3
	TRAFFIC COMPLAINT	1
	TRAFFIC ENFORCEMENT	1
	TRAFFIC PROBLEM	3
	TRAFFIC STOP	118
	TRUANCY	3
	UNDERAGE POSSESSION	1
	VANDALISM	6
	VEHICLE LOCKOUT	1
	WARRANT	9
	Total	929
<b>Total</b>		<b>929</b>

## Waupun Police Department Update –April Report

**Meetings** – Dodge and FDL County LEX Meeting, FDL Drug Unit Meeting, Facility Study Meeting, Communications Meeting, Salvation Army Meeting, Body Camera Meeting, Criminal Career Event Meeting, Flock Camera Meeting and Spillman Meeting.

**Training** – Chief and Deputy Chief and Lt. Pfalzgraf attended Emergency Management Training, and Lt. Sullivan Attended evidence training for Wisconsin Association for Investigators (WAI) received updated info. For evidence storage/processing/Crime Lab. Officer Halverson attended Firearms Instructor Training

**Evidence Room-** continue purging, destroying and returning evidence.

**Events/Reports** –

**Hiring process** –Officer Hague is on the schedule in April. Officer Giles continues the Police Academy. Conditional Offer made to Alex Warner. (still needs the academy)

### Complaints

2021-1853 Completed a request for video surveillance evidence for DA and conducted follow-up as requested.

2022-0484 Forgery/Uttering/ID theft case involving fraudulent business checks; forwarded charges to Dodge DA

2022-0496 Return of found weapon – assist Hope Arkansas Police Dept. in returning gun to local man. Exchange occurred at Waupun PD

2022-0481 Elder financial abuse case; conducted interviews and compiled financial records for possible charges. Still under investigation

2021-0706 DA request for drugs to be sent to lab for testing for both defendants; results pending for one defendant and case not adjudicated

2022-0621 Search warrant on Park St.; assist LWAM with service of warrant. Charges are: 3 counts manufacture/deliver heroin, possess w/ intent within 1000ft of a park, maintain drug trafficking place, possession heroin, possession cocaine, possession drug para, misdemeanor bail jumping, misdemeanor obstruct/ resist.

2022-0631 Sexual assault investigation; after conducting interview, learned incident happened in FDL CO. Incident was forwarded to FDL CO for follow-up





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

**May 2022**

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

**Re: Report to Common Council**

**A. Statistics**

Through the end of April, we circulated/downloaded/loaned 40,378 items, with drive thru window service handling 379 transactions.

**B. Interior signage**

We received a quote from Warrior Innovation, and that will be on the Library Board's May 18 agenda.

**C. Jan Sullivan Memorial Donations**

We are still waiting for required mounting rails to arrive for the nine sensory panels that have already been received.

**D. Conference Rooms**

We now have the Conference and Carnegie meeting rooms open to the public.

**E. Summer Reading Program**

Registration for the annual Summer Reading Program will begin June 6. Programs start June 9 and run through July 20. Further details at the library or on the library's Facebook page.

Any questions, please contact Bret at 324-7925 or [bret@monarchlibraries.org](mailto:bret@monarchlibraries.org).

## APRIL SENIOR CENTER ACTIVITY ATTENDANCE

- **SIA Insurance Bingo:** 36 participants
- **Book Club:** 16 participants
- **Drug Repository:** 4 participants
- **Easter Party:** 65 participants
- **Fitness Center:** 336 participants
- **Tech Support:** 6 participants
- **WCCA Bingo:** 59 participants
- **Foot Care Clinic:** 34 participants
- **Eyeglass Adjustments:** 8 participants
- **Craft Club:** 13 participants
- **Euchre:** 88 participants
- **City Interview:** 21 participants
- **Bowling:** 6 participants
- **Sheepshead:** 176 participants
- **Golf Cards:** 36 participants
- **Hand & Foot Cards:** 46 participants
- **Se7ens Cards:** 53 participants
- **Pool:** 46 participants
- **Knit-Wits:** 29 participants
- **Yoga:** 336 participants
- **Movie:** 34 participants
- **Aerobics & Tone:** 80 participants
- **Board Games:** 41 participants
- **Curbside Lunch:** 46 participants
- **Mobile Meals:** 311 participants
- **Pickleball:** 128 participants
- **Drums:** 59 participants

## APRIL ACTIVITY CALENDAR

MONDAY	TUESDAY	WEDNESDA	THURSDAY	FRIDAY
				<b>1</b> 8am Fitness Center 9am Se7ens 10:30am Aerobics II
<b>4</b> 8am Fitness Center 9am Marbles 10:30am Yoga I 1pm Euchre 1pm Golf Cards 6pm Pickleball	<b>5</b> 8am Fitness Center 9am Hand & Foot Cards 10:30am Tone 11:30am Easter Egg Decorating 2pm Drums	<b>6</b> 8am Fitness Center 9am Dice 10:30am Aerobics I 1pm Sheepshead 6:15pm Knit-Wits	<b>7</b> 8am Fitness Center 9am Dominoes 10:30am Yoga II 1pm Sheepshead	<b>8</b> 8am Fitness Center 9am Se7ens 10:30am Aerobics II 1pm SIA Bingo
<b>11</b> 8am Fitness Center 9am Marbles 10:30am Yoga I 1pm Euchre 1pm Golf Cards 6pm Pickleball	<b>12</b> 8am Fitness Center 9am Hand & Foot Cards 10:30am Tone 11:15am Craft Club 2pm Drums 	<b>13</b> 8am Fitness Center 9am Dice 9am Bowling 10:30am Aerobics I 12:30pm Eyeglasses 1pm Sheepshead	<b>14</b> 8am Fitness Center 8:30am Foot Care 9am Dominoes 10:30am Yoga II 11:15am Easter Party 1pm Sheepshead	<b>15</b> <b>CLOSED</b> (Mobile meals only)
<b>18</b> 8am Fitness Center 9am Marbles 10:30am Yoga I 1pm Euchre 1pm Golf Cards 6pm Pickleball	<b>19</b> 8am Fitness Center 9am Hand & Foot Cards 10:30am Tone 1pm City Interview 2pm Drums	<b>20</b> 8am Fitness Center 9am Dice 10:30am Aerobics I 1pm Sheepshead 6:15pm Knit-Wits	<b>21</b> 8am Fitness Center 9am Dominoes 10:30am Yoga II 1pm Sheepshead	<b>22</b> 8am Fitness Center 9am Se7ens 9am Book Club 10:30am Aerobics II
<b>25</b> 8am Fitness Center 9am Marbles 10:30am Yoga I 1pm Euchre 1pm Golf Cards 6pm Pickleball	<b>26</b> 8am Fitness Center 9am Hand & Foot Cards 10:30am Tone 1pm Prairie Ridge Bingo 2pm Drums 3pm Movie Afternoon	<b>27</b> 8am Fitness Center 9am Dice 9am Bowling 10:30am Aerobics I 1pm Sheepshead 6:15pm Knit-Wits	<b>28</b> 8am Fitness Center 9am Dominoes 10:30am Yoga II 1pm Sheepshead	<b>29</b> 8am Fitness Center 9am Se7ens 10:30am Aerobics 1:45pm WCCA Bingo
<b>SCHEDULE IS SUBJECT TO CHANGES</b>				
Please 324-7930 to verify and register for activities and lunch curbside lunch.				

May 5, 2022

1. **Current Projects:**

- S. Madison St. project has started. There is slow going right now due to bedrock. Rock saw will be onsite May 17<sup>th</sup> this should help with the project.
- Met with Pepsi to go over new contract
- Attended EMI Training
- Looked at sidewalks from residents calling in about inspection notices
- Attended Festival meeting
- Met with high school SDS classes about projects for this spring.
- Met with GFL regarding garbage/recycle contract
- Working with CWC on stormwater requirements for the addition project.
- Stormwater site inspections
- Working on Budget items, Capital Improvement Budget, and 5 Year Street Plan
- LAPWA Meeting
- Working with spring organizations to make sure facilities are setup and ready to go.
- Working with Cedar Corp on building/park improvements.
- Gathering information for grants.
- Looking over development plans working with MSA to insure stormwater requirements are met.
- Updating quotes for future projects
- Working on updating stormwater requirements for DNR
- Ordering supplies for future projects

2. **DPW Crew Projects**

- Aquatic Center – Drain pool and getting ready to turn on the water
  - BGMS Daily Duties
  - Brush pick-up
  - Bulk pick-up
  - Clean inlets
  - Curb Replacement
  - Deliver garbage/recycle bins
  - Put flags out for election
  - Fertilize ball diamonds
  - Fill potholes
  - Haul brush bins
  - Leaf pick-up
  - Diggers Hotline Locates
  - Mow ball diamonds
  - Guys started to dirt area for old CWC school
  - Turned water on at the parks
  - Storm sewer work – repair / replace manholes and inlets
-

- 
- Roll Parks
  - Spray Weeds
  - Street Sweeping
  - Vandalism at Dodge, Wilcox, and Zoellner Park
  - Vehicle Maintenance

### **Administrative Assistant**

- Sidewalk Replacement – documenting responses from residents to provide a list to the DPW employees to remark sidewalk that needs to be replaced by the contractor.
- Recycling Grant annual report was submitted to the DNR
- Working on BIL Grant application for Park, Roosevelt, and N. Grove St.
- Update website with election information, remove Sarah VanBuren’s name from all pages, update mayor and alderman pages
- Stormwater maintenance letters were sent out to all properties with Stormwater Maintenance Agreements for annual inspections.
- Assessment Letters
- Garbage/recycling complaints
- Updated utility applications (electric and water/sewer) to be fillable for Building Inspector
- Plan Commission public hearing, agenda, and minutes
- Zoning Board Public Hearing
- Comparing street segments in Iworq to WISLR pavement management
- Sent updated storm sewer maps to Iworq to update their system
- Updated building security codes for new employees
- Board of Public Works agenda
- Review property files
- Scan property information including building permits, plans, occupancy permits, etc.
- Building Permit Reports
- Invoice for Special Assessment Letters
- Setup zoom meeting for Plan Commission, Zoning Board and Board of Public Works
- Assign account #'s to bills.

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

TO: Mayor & Common Council  
 FROM: Susan Leahy  
 SUBJECT: Building Permits for April 2022

**DODGE COUNTY**

NO	HOLDER	ADDRESS	TYPE	FEE	COST
22-	64 Tenneco	401 Industrial Ave	1800 sq building addition	\$964.00	
22-	66 Maple Tree Townhomes	101/103 Young St	2-Family Dwelling w/ Attached Garages	\$1,730.08	\$275,000.00
22-	67 Maple Tree Townhomes	105/107 Young St	2-Family Dwelling w/ Attached Garages	\$1,730.08	\$275,000.00
22-	68 Maple Tree Townhomes	109/111 Young St	2-Family Dwelling w/ Attached Garages	\$1,730.08	\$275,000.00
22-	69 Maple Tree Townhomes	113/115 Young St	2-Family Dwelling w/ Attached Garages	\$1,730.08	\$275,000.00
22-	70 Maple Tree Townhomes	117/119 Young St	2-Family Dwelling w/ Attached Garages	\$1,730.08	\$275,000.00
22-	71 Maple Tree Townhomes	121/123 Young St	2-Family Dwelling w/ Attached Garages	\$1,730.08	\$275,000.00
22-	72 Maple Tree Townhomes	125/127 Young	2-Family Dwelling w/ Attached Garages	\$1,730.08	\$275,000.00
22-	73 Maple Tree Townhomes	129/131 Young St	2-Family Dwelling w/ Attached Garages	\$1,730.08	\$275,000.00
22-	74 Maple Tree Townhomes	133/135 Young St	2-Family Dwelling w/ Attached Garages	\$1,730.08	\$275,000.00
22-	75 Maple Tree Townhomes	137/139 Young St	2-Family Dwelling w/ Attached Garages	\$1,730.08	\$275,000.00
22-	77 Tim Stobb	405 W Brown St	Reside & Replace (4) Windows	\$99.00	\$16,500.00
22-	78 Corey Mueller	305 Elm Ave	Reroof	\$108.00	\$18,700.00
22-	79 SSM Health	1001 W Brown St	Electrical for Sign	\$50.00	
22-	80 Maple Tree Townhomes	143 Young St	24x96 Detached Garage	\$514.72	
22-	82 Aaron Weinberger	101 S Watertown St	Minor remodel to 2st floor bath.	\$390.00	\$40,000.00
22-	83 The River Church	200 Fox Lake Rd	18x20 Detached Garage	\$100.00	\$8,000.00
22-	84 Yvette La Pean-Usher	103 Welch St	Bath Remodel	\$146.00	\$16,000.00
22-	85 ROGER DERKSEN	10 Reids Dr	Service	\$80.00	
22-	86 Sharon Roan	635 Cochrane	Windows, Reroof, Reside, Chain Link Fence	\$164.00	\$12,541.00
22-	87 Jean Tenpas	1 Young St	Reside	\$54.00	\$9,000.00
22-	90 Tiffany Hutchison	424 McKinley St	6' High Wood Fence	\$100.00	\$4,000.00
22-	94 David Godshall	118 S Madison St	94 LF of Fence Along South Property Line	\$100.00	
22-	97 Brad Vandenberg	403 W Main St	Complete tear off of 2/3rds of Roof - Reroof	\$50.00	\$6,000.00
22-	100 Kevin Krohn	222 W Jefferson St	Reroof	\$95.20	\$15,867.00
22-	103 Andrea Hoksbergen	16 S State St	Remove & Replace 12x7 Deck	\$200.00	\$4,000.00
22-	104 Jeffery Van Knocker	216 Young St	10x10 Deck Addition	\$200.00	\$700.00
22-	107 Vanessa Paul	350 Carrington St	Fence	\$100.00	
<b>TOTAL</b>				<b>\$20,815.72</b>	<b>\$2,901,308.00</b>

**FOND DU LAC COUNTY**

NO	HOLDER	ADDRESS	TYPE	FEE	COST
22-	65 Mark Vande Zande	721 Edgewood Dr	Drywall/Insulating Garage Walls	\$50.00	\$2,500.00
22-	76 Allen & Misty Snyder	911 Newton Ave	4' high galvanized Fence	\$100.00	\$5,975.00
22-	81 Joann Arroyo	226 N Madison St	Replace (15) Windows	\$90.00	\$15,035.00
22-	88 Elizabeth Krueger	550 W Main St	Reroof	\$126.00	\$21,854.00
22-	89 Jeffrey Berry	1021 Oriole St	Reroof	\$96.00	\$16,000.00
22-	91 Jim Quade	1024 Oriole St	Wire Radon System	\$50.00	
22-	92 James Schmidt	195 Ackerman Ave	Service Upgrade	\$80.00	
22-	93 Mark & Kim Bunkoske	928 Rock Ave	Reroof, Reside, & Replace Windows	\$270.00	\$45,000.00
22-	95 Jordan Oosterhouse	459 Rosewood Dr	Bedroom in Basement. Install Egress Window	\$128.00	\$13,000.00
22-	96 Jeremy Hautamaki	410 W Main St	Complete Tear Off - Reroof	\$55.20	\$9,200.00
22-	98 Sandy Kooiman	495 Neevel Ave	Adding Laundry Room @ 1st Floor	\$150.00	\$8,000.00
22-	99 Marshfield Clinic	140 Gateway Dr	Signage	\$262.97	\$6,800.00
22-	101 Janelle Hendricks	1029 Oriole St	Complete Tear-Off & Reroof	\$121.64	\$20,274.00
22-	102 Maria Lao	600 Fern St	Reroof entire perimeter edge	\$130.75	\$21,792.00
<b>TOTAL</b>				<b>\$1,710.56</b>	<b>\$185,430.00</b>

**GRAND TOTAL** **\$22,526.28** **\$3,086,738.00**

Permits issued in Dodge County 28  
 Permits issued in Fond du Lac Cty 14  
**Total Permits for the month 42**

**TOTAL FEES**

Building Permit Fees	\$22,526.28
Special Assessment Letter Fees	\$200.00
Conditional Use Permit	\$150.00
Variance	\$150.00
Site Plan Review	\$250.00
Chicken Permit	\$50.00
<b>Grand Total</b>	<b>\$22,726.28</b>

**BUILDING PERMIT COMPARISON**

April 2021: Dodge County - 16 permits; Fond du Lac County - 14 permits  
Total estimated cost of construction: \$ 770,038.00

**FOUR MONTH COMPARISON**

January - April 2019	estimated cost of construction	\$3,973,083.47
January - April 2020	estimated cost of construction	\$3,012,521.00
January - April 2021	estimated cost of construction	\$1,679,746.79
January - April 2022	estimated cost of construction	\$6,728,568.89



A G E N D A  
CITY OF WAUPUN BOARD OF PUBLIC WORKS AND  
FACILITIES COMMITTEE  
Waupun City Hall – 201 E. Main Street, Waupun WI  
Tuesday, March 8, 2022 at 4:30 PM

**CALL TO ORDER**

Chairman Kaczmariski called the meeting to order at 4:31pm.

**ROLL CALL**

Members in attendance on roll call is:

**In-Person:** Alderman Kaczmariski, Alderman Matoushek, Alderman Westphal, Ryan Mielke, Dave Rens, Dale Heeringa

**Members absent and excused:** Gregg Zonnefeld

Ex officio, Non-Voting Members present is:

**In-Person:** Mayor Nickel, Public Works Director Daane, Recreation Director Kaminski,

**Members absent and excused:** Utility Manager Brooks, City Clerk Hull, Police Chief Loudon

City Staff in attendance is:

**In-Person:** Administrator Schlieve

**PERSONS WISHING TO ADDRESS COUNCIL**

None

**FUTURE MEETINGS AND GATHERING INVOLVING THE BOARD OF PUBLIC WORKS**

The next scheduled meeting will be held on Tuesday, April 12, 2022 at 430pm in the City Hall Council Chambers.

**CONSIDERATION - ACTION**

**1. Approve Minutes of the February 8, 2022 Meeting**

Motion Matoushek, second Rens to approve the February 8, 2022 Board of Public Works and Facilities Meeting minutes with one type error correction. Item #6 – low bid was \$208,855.80 - Motion carried 6-0.

**2. Spring Yard Waste Pick-up Dates**

Motion Rens, second Matoushek to approve the Spring Yard Waste Pick-up Dates of April 11 – May 2, 2022. Motion carried 6-0.

**3. City of Waupun 2021 Annual MS4 Report (Informational)**

Jeff Daane summarized the 2021 MS4 Report that will be submitted to the DNR. This reports topics covered during 2021. No vote is needed on this item as it is informationally only and will also be discussed at the Council Meeting.

**4. Driveway Opening for Waupun Correctional Institution property on S. Madison St.**

Waupun Correctional had requested a variance to move their driveway to the property or make it larger to accommodate approximately 20 parking stalls.

Motion by Matoushek, 2<sup>nd</sup> by Heeringa to approve the variance request.

**ADJOURNMENT**

At **5:48pm**, motion Matoushek, second Westphal to duly call the meeting adjourned. Motion carried 6-0.





MINUTES  
CITY OF WAUPUN RECREATION & WELLNESS  
BOARD MEETING  
Waupun City Hall (201 E. Main St., Waupun, WI)  
Wednesday, March 9, 2022 at 4:30 p.m.

Committee Members Present:

Rohn Bishop (excused) ..... City Council  
Sandy Buchholz..... Citizen  
B.J. DeMaa ..... Waupun Fire Department  
Karen Gibbs (left at 5:00 p.m.) .....  
Church Health Services  
Steve Hill ..... Waupun School District  
Will Langford ..... City Council  
Scott Loudon ..... Waupun Police Department  
Mike Matoushek ..... City Council  
Julie Nickel ..... Mayor  
Diane Posthuma (arrive at 4:33 p.m.) ..... Waupun Memorial Hospital  
Terri Respalje ..... Waupun Food Pantry

Committee Members Absent:

Linda Nickel (excused) ..... Citizen  
Darian Schmitz (unexcused) ..... REACH Waupun

Guests:

Jeanne Ludjack .....Dimensional Learning Systems

Staff Present:

Rachel Kaminski.....Waupun Senior Center  
Kathy Schlieve ..... Administrator  
Sarah Van Buren .....Community & Economic Development Coordinator

**CALL TO ORDER:**

Chair Matoushek called the meeting to order at 4:30 p.m.

**ROLL CALL OF BOARD MEMBERS:**

Roll call of board members determined a quorum of voting members was present.

**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 Ms. Gibbs and seconded by Mr. Langford, passing unanimously.

**2. Approval of February 9, 2022 Recreation & Wellness Board Meeting Minutes**

Ms. Van Buren stated there were a couple of typographical errors in the February minutes that will need to be addressed.

A motion to approve the February 9, 2022 Recreation & Wellness Board meeting minutes, with noted typographical changes, was made by Ms. Gibbs and seconded by Mr. Langford, passing unanimously.

*Ms. Posthuma arrived at 4:33 p.m.*

**COMMUNITY WELLNESS PLANNING WORKSHOP #7**

**3. 2022 AARP Community Challenge Update**

Administrator Schlieve provided an update on the grants that will be submitted by the March deadline. The Dodge Park application has been reviewed by the Director of Public Works and is ready for submittal. Work still needs to be done on an application of the activation of the downtown greenspace.

#### **4. Refinement of 2022 Subcommittee Work Plans**

Administrator Schlieve and Ms. Ludjack provided guidance on the purpose of the work being done tonight within the subcommittees.

*Ms. Gibbs left the meeting at 5:00 p.m.*

#### **5. Subcommittee Report Out**

Upon reconvening, a spokesperson from each provided a summary of the discussion. Chair Matoushek recapped the importance of transportation, raising awareness of opportunities, and potential partnerships need to help. Administrator Schlieve gave an update on the Rock River Wellness Center and the Title XI issues within the schools. There has been an increase in bullying and work needs to be made on how the community can be more welcoming to diverse populations. Discussion also included updates on partnerships being made and how the 3 in 30 program utilized in other communities may be of benefit for Waupun.

#### **ADVANCED PLANNING:**

##### **6. Potential Agenda Items**

- Discussion regarding future of group to ensure sustainability
- Planning for a potential "State of Waupun" type meeting

##### **7. Date of Next Scheduled Meeting**

- The next meeting will be April 13, 2022 at 4:30 p.m.

#### **ADJOURNMENT**

A motion to adjourn the meeting was made by Mr. Langford and seconded by Ms. Posthuma, passing unanimously. The meeting adjourned at 5:42 p.m.



**MINUTES**  
**CITY OF WAUPUN PLAN COMMISSION**  
Waupun City Hall – 201 E. Main Street, Waupun WI  
Wednesday, March 23, 2022 at 4:30 PM

The Waupun Plan Commission met at 4:30 pm on Wednesday, March 23, 2022.

**CALL TO ORDER**

Chairman Nickel called the meeting to order at 4:30 pm.

**ROLL CALL**

Members Present: Jeff Daane, Julie Nickel, Jon Dobbratz, Jill Vanderkin, Mike Matoushek, Elton TerBeest, Jerry Medema

Staff Present: Sue Leahy - Zoning Administrator, Kathy Schlieve – Administrator, Mike Beer – Code Enforcement Officer

Others Present: Todd & Shay Cupery, Tim Vanderkin, Craig Bronkhorst, Lauren Tillema, Bill Hoch, Mario Valentini, Eric Valiulis

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

None

**FUTURE MEETINGS AND GATHERING INVOLVING THE PLAN COMMISSION**

Wednesday, April 27, 2022.

**CONSIDERATION - ACTION**

1. Approve minutes of the February 23, 2022 Plan Commission meeting.  
Motion by Dobbratz, 2nd by Matoushek to approve the minutes of the February 23, 2022 meeting. Motion carried, unanimously.
2. Public Hearing - Conditional Use Permit application of Stone & Suede LLC at 417 E Main St. to install a projecting sign on the front of the building per Section 16.11(2)(a) and 16.11(5)(e) of the Waupun Municipal Code.

Chairman Nickel called for a motion to open the public hearing. Motion by Medema, 2<sup>nd</sup> by TerBeest to open the public hearing. Motion carried, unanimously.

Lauren Tillema was here for any questions regarding the sign. The sign will project from the building. A question was asked if it will swing or be solid because the pictures of the sign look like it will swing. Lauren said the sign will be solid.

There were no questions asked in the public hearing, so Chairman Nickel called for a motion to close the public hearing. Motion by Dobbratz, 2<sup>nd</sup> by Matoushek to close the public hearing. Motion carried, unanimously.

Motion by Vanderkin, 2<sup>nd</sup> by Dobbratz to approve the Conditional Use Permit of Stone & Suede LLC at 417 E. Main St. to install a projecting sign as long as it does not swing.

Vote: TerBeest, Medema, Daane, Nickel, Dobbratz, Vanderkin, Matoushek – “AYE”  
Motion carried, 7-0.

3. Public Hearing – Conditional Use Permit application of Todd Cupery at 1 W. Main St. to provide residential living quarters on the first floor per Section 16.04(2)(d)(x) of the Waupun Municipal Code.

Chairman Nickel called for a motion to open the public hearing. Motion by Medema, 2<sup>nd</sup> by TerBeest to open the public hearing. Motion carried, unanimously.

Todd Cupery appeared and discussed his plans. They are proposing to add living quarters to the building. This is a single story building, so they cannot provide 2<sup>nd</sup> floor living quarters. There will be a 2 hour fire rated wall separating the different uses. The Fire Department is asking for smoke detection systems in the sleeping quarters as well as the show room, a fire extinguisher in close proximity to the living quarters, and a CO2 detector.

Fire Dept. asking for some smoke detection in sleeping quarters as well as showroom. They are separate areas, living quarters and showroom would need to be interconnected. CO detector. Fire extinguisher in near proximity to living quarters needed. Is there going to be 2 hr fire rated wall – yes there will be. It was installed already. Smoke detectors interconnected. Usually apartments upstairs. Connectors can be stand alones

There were no other questions asked in the public hearing, so Chairman Nickel called for a motion to close the public hearing. Motion by Dobbratz, 2<sup>nd</sup> by TerBeest to close the public hearing. Motion carried, unanimously.

Motion by Jerry, 2<sup>nd</sup> by Matoushek to approve the Conditional Use Permit application of Todd Cupery to provide residential living quarters on the first floor per Section 16.04(2)(d)(x) with the following conditions

1. Smoke detectors be installed in each area of the building.
2. Fire Extinguisher installed in close proximity to the living area.
3. CO2 Detector installation.

Vote: TerBeest, Medema, Daane, Nickel, Dobbratz, Vanderkin, Matoushek – “AYE”  
Motion carried 7/0.

4. Public Hearing – Conditional Use Permit application of the City of Waupun to build a new Senior Center at 520 McKinley St. per section 16.03(4)(d)(ii) of the Waupun Municipal Code.

Chairman Nickel called for a motion to open the public hearing. Motion by Vanderkin, 2<sup>nd</sup> by Dobbratz to open the public hearing. Motion carried, unanimously.

The City received a grant to build a new Senior Center at 520 McKinley St. Per current zoning, we need a conditional use permit for a recreational facility. There are currently no site plan or building plans for the project. The proposed building will be 15,000 sq. ft. 2 story building.

There were no other questions asked in the public hearing, so Chairman Nickel called for a motion to close the public hearing. Motion by Matoushek, 2<sup>nd</sup> by Dobbratz to close the public hearing. Motion carried, unanimously.

Motion by Vanderkin, 2<sup>nd</sup> by Nickel to approve the Conditional Use Permit of the City of Waupun to building a new Senior Center at 520 McKinley St. with no conditions.

Vote: TerBeest, Nickel, Dobbratz, Vanerkin, Matoushek – “AYE”  
Medema, Daane – Abstain  
Motion carried, 5/0/2

5. Site Plan Review – new building at 103 Gateway Dr.

Mario Valentini and Eric Valiulis appeared to discuss the site plan for a new Dunkin Donuts at 103 Gateway Dr. Dunkin Donuts currently has a location in immediate area as part of a gas station. This property became available and they would like to create a freestanding building. Indoor dining, drive-thru would create better opportunity. Site plan works very well and can hold a good stack without creating any traffic issues. Parking is adequate. Assistant Fire Chief appeared and would like to see a minimum of 14' for the drive-thru lanes in case of a dumpster fire behind the building. The current entrance and exit to the drive-thru are not 14'.

No other comments or questions were asked so Chairman Nickel called for a motion on the Site Plan.

Motion by Dobbratz, 2<sup>nd</sup> by Medema to approve the site plan for a new building for Dunkin Donuts at 103 Gateway Dr. on condition that the drive-thru lane will be a minimum of 14' wide from beginning to end.

Vote: TerBeest, Medema, Daane, Nickel, Dobbratz, Vanderkin, Matoushek – “AYE”

Motion carried, unanimously.

6. Site Plan Review – addition to 401 Industrial Dr.

Tenneco – Bill Hoch of Blowfish Architects appeared to discuss the plans. This is for a 30 x 60 addition on South East corner of the building for a new piece of equipment. Jeff Daane spoke with MSA regarding their plans and since they are not adding any impervious area, therefor they do not need any stormwater plans other than erosion control. The addition meets all zoning requirements for setbacks.

There were no concerns from the Board so Chairman Nickel called for a motion.

Motion by Matoushek, 2<sup>nd</sup> by Medema to approve the site plan for an addition to 401 Industrial Dr. as presented.

Vote: TerBeest, Medema, Daane, Nickel, Dobbratz, Vanderkin, Matoushek – “AYE”

Motion carried, 7/0.

**ADJOURNMENT**

Motion by Dobbratz, 2<sup>nd</sup> by Vanderkin to adjourn meeting. Motion carried, unanimously, meeting adjourned at 4:56 pm.

Minutes prepared by Trista Steinbach, Administrative Assistant.

**Minutes of a Regular Meeting of the  
Waupun Utilities Commission  
Monday, April 11, 2022**

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

Commissioners Bishop, Daane, Heeringa, Homan, Kaczmarek, Thurmer and Vanderkin were present.

Motion made by Bishop, seconded by Homan and unanimously carried, to approve minutes from the March 14, 2022 meeting.

On motion by Bishop, seconded by Daane and unanimously carried, bills for month of March 2022 were approved as presented.

On motion by Thurmer, seconded by Bishop and unanimously carried, year-to-date financial reports through February 2022 were approved as presented. Electric operating income was \$121,200 or \$97,200 above budget from lower operating costs and the annual billing for joint pole attachments to communication companies which occurs in February of each year. Water operating income was \$142,200 or \$63,900 above budget from lower than budgeted operating expenses. Sewer operating income was \$28,900 or 47,300 above budget largely due to the increase in high strength revenues from the DOC facilities.

General Manager Brooks reported that the ATC Y-306 Re-Rate project is nearing completion. Crew is awaiting materials and once received, the last remaining area will be completed with installation of a new riser pole and pad-mounted switchgear. Electric crew will also focus on replacing electric and street light poles on South Madison Street and secondary poles in the backyard right-of-way east of street re-construction. Waupun Utilities recently received national recognition from APPA for achieving recognition for Reliable Service and Safety Awards of Excellence for 2021.

Office & Customer Service Supervisor Benson provided a brief update on the number of past due notices mailed out, disconnect process, dollar amount threshold subject for disconnection and various programs available to customers for utility assistance.

Treatment Facilities and Operations Superintendent Schramm reported that during scheduled routine inspection and preventative maintenance of Well #1, a substantial amount of damage was found and materials that need to be replaced. Staff will have an internal review and discussion to determine if repairs are reasonable. Staff at the Wastewater Treatment Facility continue weekly to make temporary operational process changes at the facility due to construction. Distribution/collection systems crew completed hydrant flushing at specific locations throughout the city. Data was collected during flushing and will be incorporated into the unidirectional hydraulic modeling program that is being developed by Ruckert and Mielke. A slide presentation was shown of progress on construction for the ABNR WWTP upgrade project. Adjustments have been made but the project is still on schedule.

Dan LaHaye, Senior Manager, Baker Tilly, presented the 2021 financial audit draft report. The objective of the financial audit is to obtain an opinion that the financial statements are free of material misstatement. Financial statements of Waupun Utilities received an unmodified opinion, which is the highest level of assurance that can be placed on financial statements. New GASB requirements are effective in 2022 related to leases which Finance Director Stanek will be working on. In closing, LaHaye commended Finance Director Stanek and team for hard work and dedication to the process stating that they do a great job and the results are about as good as they can get.

Finance Director Stanek reported that final costs are in for the WDOT South Madison Street re-construction project and that the utility's firewall is in need replacement. Thus, the previously approved 2022 budget is no longer adequate and a budget amendment is warranted. Total re-construction costs increased \$99,338 for the Water Utility and \$51,605 for the Sewer Utility. The estimated replacement cost for the firewall is \$9,000 (\$3,000 per utility). Motion by Thurmer, seconded by Kaczmarek and unanimously carried, to amend the 2022 Electric, Water and Sewer Utility Budgets previously approved in November 2021.

General Manager Brooks recognized outgoing Waupun Utilities Commissioner Rohn Bishop, thanking him for his service to our commission for the past year and passed along congratulations to Bishop on his recent election to role of Mayor for the City of Waupun. Bishop spoke highly of the Utility Commission, stating that our commissioners take great pride in being part of the utility commission and the knowledge that they have of our utility and its operations. President Heeringa expressed his thanks to Bishop stating that we have enjoyed working with him as a commissioner and look forward to working together in the future as Mayor.

On motion by Thurmer, seconded by Homan and unanimously carried, meeting was adjourned at 5:28 p.m.

The next regular commission meeting is scheduled on May 9, 2022, at 4:00 p.m. The meeting will be held at Waupun Utilities' Waste Water Treatment Facility located at 501 Fond du Lac St.

Jen Benson  
Office & Customer Service Supervisor



**MINUTES**  
**CITY OF WAUPUN COMMON COUNCIL**  
Waupun City Hall – 201 E. Main Street, Waupun WI  
Tuesday, April 12, 2022 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:

**Virtually:** Alderman Westphal

**In-Person:** Mayor Nickel, Alderman Kaczmariski, Alderman Langford, Alderman Bishop, Alderman Matoushek, Alderman Vanderkin

**Members absent and excused:** None

Management Staff present is:

**In-Person:** Clerk Hull, Attorney VandeZande, Administrator Schlieve, Director of Public Works Daane, General Utility Manager Brooks, Fire Chief Demaa, Police Chief Louden

**Virtually:** Library Director Jaeger, Finance Director Kast, Utility Finance Director Stanek

**Staff absent and excused:** Recreation Director Kaminski

City Staff present is: None

Audience in attendance is:

**In-Person:** Jaedon Buchholz, Craig Much, VP of Business Banking for Horicon Bank; Lonn Walter, General Manager of GFL Environmental Services, Jennifer and Kayl Petersen, Coach Tim Aalsma, Assistant Coach Dan Wucherer, Abbie Aalsma, Cami and Gabe Torres, Gracie Gopalan, Gaby Matamoros, Celia Theune,

**Virtual:** None

Media in attendance: Ken Thomas of the Daily Citizen

**PERSONS WISHING TO ADDRESS COUNCIL**

No persons address the Council.

**CONSENT AGENDA**

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

**MAYORAL CORRESPONDENCE/PRESENTATIONS**

**19. Proclamation - Waupun Area High School Girls Basketball Day April 14, 2022**

As the Waupun Area School District High School Girls Basketball team won the State Championship, the Mayor presents a proclamation recognizing Thursday, April 14, 2022 as Waupun High School Girls Basketball Day in the City of Waupun.

**20. Recognition of Municipal Treasurer's Week - April 17-23**

Mayor makes awareness of Municipal Treasurer's Week is April 17-23, 2022.

**21. Recognition of Municipal Clerk's Week May 1-7**

Mayor makes awareness of Municipal Clerk's Week is May 1-7, 2022.

**22. Recognition of International Firefighters Day - May 4, 2022**



Mayor makes awareness of International Firefighters Day is May 4, 2022.

**RESOLUTIONS AND ORDINANCES:**

**23. Resolution Demanding Wisconsin & Southern Railroad (WSOR) Substantially Rehab or Replace the Railroad Crossing at Main St. In The City of Waupun in Accordance with Wisconsin Statute 86.12**

For several years, Daane has been in contact with the WI & Southern Railroad about the repairs/maintenance needed on the railroad tracks on Main Street. Daane presents a resolution which demands to rehab or replace the railroad crossing on Main Street.

Motion Matoushek, second Bishop to adopt Resolution 04-12-22-01 Demanding Wisconsin & Southern Railroad (WSOR) Substantially Rehab or Replace the Railroad Crossing at Main St. In The City of Waupun in Accordance with Wisconsin Statute 86.12. Motion carried 6-0 on roll call.

**24. Resolution to Commit Fund Balance to the Building Inspection Fund**

Kast informs the Council that in 2020 the Building Inspection Special Revenue Fund 230 was created. During the annual audit, we learned that no formal action was taken to commit (reserve) revenues and resources from the building inspection fund for building inspection expense purposes. Due to this, a resolution is before the Council as a formality, to commit the Building Inspection Funds' revenues for building inspection purposes and not use them for other purposes.

Motion Matoushek, second Langford to adopt Resolution 04-12-22-02 to Commit Fund Balance to the Building Inspection Fund. Motion carried 6-0 on roll call.

**25. Resolution Authorizing Borrowing \$860,000 for Repayment of TID 3 Advances and TID 8 Advances and Developer Payments**

In the past, the City advanced funds to TID 3 (downtown, CDA oversees) and TID 8 (Tanager Street development & Country Club). The current balance of funds advanced by the General Fund to TID 3 is \$442,825 and TID 8 \$306,676. Loans to these TID's will allow the TID's to repay City advances, providing the City with funds for recently acquired land (Tanager Housing Development in TID 8) which require annual incentive and infrastructure reimbursement payments which exceed increment currently generated by the development. Additional loan funds of \$103K are recommended to cover this gap. Anticipated loan amounts are \$440K for TID 3 and \$410K for TID 8. An additional \$5K for each loan is recommended for a total of \$860K. The interest rate provided by Horicon Bank is 2.947%

Motion Matoushek, second Kaczmariski to adopt Resolution 04-12-22-03 Authorizing Borrowing at an interest rate of 2.947% with Horicon Bank, not to exceed \$860,000 for Repayment of TID Advances and TID 8 Advances and Developer Payments. Motion carried 6-0 on roll call.

**BOARD/COMMITTEE/COMMISSION RECOMMENDATIONS**

**26. Bayberry Lane Extension Agreement with MSA Professional Services**

Daane comes before the Council with an agreement with MSA Professional Services to complete the Bayberry Lane extension. The sanitary and water are already installed, however, storm sewer, street improvements curb, gravel base, asphalt paving and the installation of a regional storm water management pond are needed. The agreement also covers the new property the City recently purchased to north of Bayberry Lane. The extension of Bayberry is needed to support any new development along HWY 26 and Bayberry Lane. This extension is not budgeted, however, is an eligible expense against TID 7.

Motion Kaczmariski, second Vanderkin to approve the Bayberry Lane Extension Project with MSA Professional Services. Motion Carried 6-0 on roll call.

## **27. Request for Proposal-Municipal Solid Waste Collection, Disposal and Recycling Services for the City of Waupun**

As the City's 10-year garbage/recycling contract terminates December 31, 2022, request for proposals were sought. The proposal provided for several options: Option 1 (current services): Trash weekly and every other week Recycling and Option 2: Weekly Trash and Recycling. The City received three proposals: GFL Environmental Services, Waste Management and Harter's Lakeside Disposal.

Motion Kaczmariski, second Matoushek to approve GFL Environmental Services five-year proposal (\$14.99) to include weekly trash with every other week recycling and bulk pickup. Nine months prior to the conclusion of the five years, for both parties to review its renewal. Motion Carried 6-0 on roll call.

### **CLOSED SESSION**

At 6:34pm, motion Vanderkin, second Matoushek to adjourn in closed session under Section 19.85 (1) (e) (g) of the WI Statutes for negotiations of funds to invest in Waupun Industrial Park and Records of Employee. Motion carried 6-0.

### **OPEN SESSION**

At 8:05pm, Motion Bishop, second Matoushek to reconvene to open session under Section 19.85(2) of the WI Statutes. Motion carried 6-0.

### **ACTION FROM CLOSED SESSION**

No action in open session.

### **ADJOURNMENT**

At 8:06pm, Motion Vanderkin, second Matoushek to call the meeting adjourned. Motion carried 6-0.



**MINUTES**  
**CITY OF WAUPUN SPECIAL COMMON COUNCIL -**  
**REORGANIZATIONAL MEETING**  
City Hall 201 E Main Street, Waupun  
Tuesday, April 19, 2022 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:

**Virtually:** None

**In-Person:** Mayor Nickel, Alderman Kaczmariski, Alderman Langford, Alderman Bishop, Alderman Matoushek, Alderman Vanderkin, Alderman Westphal

**Members absent and excused:** None

Management Staff present is:

**In-Person:** Clerk Hull, Attorney VandeZande, Administrator Schlieve, Director of Public Works Daane, General Utility Manager Brooks, Fire Chief Demaa, Deputy Police Chief Rasch, Recreation Director Kaminski, Library Director Jaeger

**Virtually:** Utility Finance Director Stanek

**Staff absent and excused:** Finance Director Kast, Police Chief Louden

City Staff present is: None

Audience in attendance is:

**In-Person:** Jaedon Buchholz, Dale and Cassandra Schmidt, Jeffrey and Gloria Schmidt, Justin Landaal, Karie Oppermann

Media in attendance: Ken Thomas of the Daily Citizen

**CONSENT AGENDA**

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

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

**CONSIDERATION - ACTION**

**2. Job Description and Hiring of Director of Finance/Assistant City Administrator**

**3. Job Description and Hiring of Management Analyst Position**

Motion Westphal, second Matoushek to approve the job description and hiring of Director of Finance/Assistant City Administrator. Motion carried 6-0 on roll call.

Motion Kaczmariski, second Langford to approve the job description and hiring of Management Analyst Position. Motion carried 6-0 on roll call.

**ADJOURNMENT**

At 5:35pm, Motion Bishop, second Matoushek duly call the meeting adjourned. Motion carried 6-0.

There was a brief moment to allow the newly elected Council to be seated.

**CITY CLERK CALLS MEETING TO ORDER**

Clerk Hull calls the meeting to order.

**CITY CLERK PROVIDES THE OATH OF OFFICE TO THE NEWLY ELECTED MAYOR AND ALDERMAN**

Clerk Hull offers the Oath of Office to newly elected Aldermanic District 2 Kaczmarski, Aldermanic District 4 Matoushek, Aldermanic District 6 Vanderkin, and Mayor Bishop.

**PLEDGE OF ALLEGIANCE**

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

**MAYORAL RECOGNITION**

**4. Proclamation Honoring Julie Nickel for Years of Service**

Mayor Bishop provides a proclamation in honor of Julie Nickel for her years of service and dedication to the City.

**NOMINATION AND ELECTION OF COMMON COUNCIL PRESIDENT**

Motion Westphal, second Langford to nominate Kaczmarski as Council President.

Motion Vanderkin to nominate Matoushek as Council President. No second is heard.

Motion Matoushek, second Langford to close nominations. Motion carried 5-0 on roll call.

Motion Matoushek, second Langford to appoint Kaczmarski as Council President. Motion carried 5-0 on roll call.

**SELECTION OF DAY OF MONTH AND TIME OF MEETING OF THE BODY OF THE COMMON COUNCIL**

Council agrees to continue with the Common Council meeting on the 2<sup>nd</sup> Tuesday of each month at 6pm and the Committee of the Whole meeting on the last Tuesday of each month at 6pm.

**RESOLUTIONS**

**5. Resolution Designating Public Depositories and Authorizing Withdrawal of City Monies**

Motion Matoushek, second Kaczmarski to approve Resolution 04-19-22-01 Designating Public Depositories and Authorizing Withdraws of City Monies. Motion carried 5-0 on roll call.

**6. Consideration for Resolution 4-13-21-02 Suspending Waupun Common Council Standing Committee Rules Through April 15, 2022**

Motion Vanderkin, second Langford to extend the resolution to May 31, 2022. Motion carried 5-0 on roll call.

**DESIGNATION OF OFFICAL CITY NEWSPAPER**

Consideration requests are received from Capital Newspapers and the Fond Du Lac Reporter.

Vanderkin, second Matoushek to designate Capital Newspapers as the Official City Newspaper. Motion carried 5-0 on roll call.

**MAYORAL APPOINTMENTS TO BOARDS, COMMITTEES, COMMISSIONS**

This item is tabled. Due to the current vacancy of Aldermanic District 5, the Mayor will extend the boards, commission, and committees expiration date to allow time to fill this position.

**CONSIDERATION OF ALDERMANIC DISTRICT 5 SEAT**

Motion Kaczmarski, second Langford to defer the decision to the May 10, 2022 Common Council meeting to allow the solicitation of individuals from District 5 that may wish to be considered.

**INVOCATION OFFERED BY REV. JESSICA OOSTERHOUSE**

Invocation is provided by Rev. Oosterhouse.

**ADJOURN**

Vanderkin, second Matoushek to call the meeting adjourned at 6:05pm. Motion carried 5-0.



**MINUTES**  
**CITY OF WAUPUN POLICE & FIRE COMMISSION (PFC)**  
**Waupun Safety Building – 16 E. Main Street, Waupun WI**  
**Wednesday, April 20, 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 4:31pm by PFC President in the Waupun Safety Building.

**ROLL CALL**

Present: John Bett, Teresa Heidemann, Tara Rhodes, Michael Thurmer, Nancy Vanderkin (City Council Liaison), WPD Chief Scott Loudon  
Guests: Officer Brzezinski

Member(s) absent (excused): WFD Chief BJ DeMaa

**MINUTES FROM PREVIOUS MEETING**

Minutes from the February 16, 2022 meeting were presented for approval. Motion to approve by J. Bett (second by T. Heidemann; all in favor). Minutes approved as presented.

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

Z. Dickhut resigned his position on PFC due to scheduling conflicts. The PFC would like to thank Zak for his time on the PFC and noted the Mayor will recognize a new appointment to the PFC.

**WPD Update:**

- Dodge County Memorial event scheduled for May 18<sup>th</sup> at 11:00am in Juneau, the keynote speaker will be the District Attorney from FDL County; please let Chief Loudon know if interested in attending.
- Seven officer applicants received, ultimately resulting in one interview for PFC. If an offer is extended, this would replace a newer hire who is no longer with department.

**CLOSED SESSION**

The Waupun Police and Fire Commission adjourned to closed session under Section 19.85 (1)(c) of the WI Statutes to conduct interviews with qualified applicants for employment for the open Patrol Officer position:

Motion to go into Closed Session at 4:43pm was made by J. Bett (second by T. Heidemann; all in favor).

**OPEN SESSION**

The Waupun Police and Fire Commission reconvened in open session under Section 19.85(2) of the WI Statutes at 5:21pm after motion from J. Bett (second by T. Rhodes; all in favor).

**ACTION FROM CLOSED SESSION**

Motion to recommend conditional offer to applicant A. Warner made by T. Rhodes (second by J. Bett; all in favor).

**FUTURE MEETINGS AND GATHERING INVOLVING THE POLICE AND FIRE COMMISSION**

Next Commission meeting is to-be-scheduled (the Commission meets quarterly, at minimum).

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 5:25pm made by T. Rhodes (second by T. Heidemann; 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  
Wednesday, April 20, 2022**

In the absence of Beverly Martens, President, the Waupun Public Library Board was called to order by Sadie Schultz, Vice President, at 4:30 p.m. on Wednesday, April 20, 2022. Present were Gehl, Langford, Sullivan, Rohrer, Garcia, and Jaeger. Also present via Zoom: Hintze.

ARTICLE I: Motion by Rohrer, supported by Schultz, to accept the minutes of the March 16, 2022 meeting as written. Motion carried.

ARTICLE II: No personal appearances.

ARTICLE III: Monthly Statistics.

- a. Circulated/downloaded/loaned: 30,133 items through end of March.
- b. Drive-thru window service: handled 304 transactions through end of March.

ARTICLE IV: The 2022 budget was discussed with no concerns noted.

ARTICLE V:

- a. Motion by Hintze, supported by Gehl, to pay April bills as presented. Motion carried 6-0 on roll call.

ARTICLE VI: No Committee Reports.

ARTICLE VII: Librarians' Report.

- a. **Interior Signage:** This project will extend into the summer school session.
- b. **Jan Sullivan Memorial Donations:** \$5000 has been received in honor of Jan Sullivan. New furnishings for children's area have been ordered. Nine sensory panels for the designated wall not yet installed, since mount rails have not arrived. Manufacturing and shipping still issues due to pandemic.
- c. **Conference Room:** Reservation for, and public use of, the Conference Room began on April 4th. Next to open will be Carnegie Room on May 2nd. It was used to store and prepare Take and Make projects.
- d. **Summer Reading Program:** Registration for annual Summer Reading Program will begin **June 6**. Organization in progress.
- e. **Page Opening:** Mason Kuhn's last day was, April 13, 2022. Another page will be hired. Brooke Vander Galien and Logan Wobschall will become Summer Interns at the end of May. Best wishes, Mason!

f. **Adult programming:** will concentrate on Take and Make crafts May through August. In-person programs coming in fall.

g. **WAPL Conference** will be held May 11- 13 in Pewaukee.

h. **The 19<sup>th</sup> Annual Dewey Awards** will be presented to the staff at their April 22 staff meeting.

i. **City of Waupun Banquet: Congratulations to: Jesse Kiehl, 5 years; Heather Van Buren, 10 years; Pam Garcia, 25 years; and Bret Jaeger, 25 years. Each has contributed to making our Library a highly valued center of our community. We thank them.**

ARTICLE VIII: Old Business:

a. Summer School students will be continuing work on the Interior Signage project.

ARTICLE IX: New Business:

a. Motion by Langford, supported by Sullivan, to accept the revised Code of Conduct as presented. Motion passed.

b. Gehl and Rohrer appointed to the Evaluation Committee.

c. Motion by Hintze, supported by Sullivan, to accept the Buckstaff quote of \$8080.00 for the construction, delivery, and installation of the lower cabinets and counter top in the Shaler Room. Motion passed 6-0 on roll call.

ARTICLE X: Motion by Hintze, supported by Rohrer, to adjourn at 4:55 p.m. Motion carried.

**\*Next tentative meeting: Wednesday, May 18, 2022 at 4:30 p.m. Efforts will be made to provide a virtual option.**

SANDRA ROHRER Secretary  
SR/bkj





**MINUTES**  
**CITY OF WAUPUN SPECIAL COMMON COUNCIL**  
**MEETING**  
City Hall 201 E Main Street, Waupun  
Wednesday, April 27, 2022 at 6:00 PM

**CALL TO ORDER**

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

**ROLL CALL**

Council in attendance on roll call is: In-Person: Mayor Bishop, Alderman Kaczmariski, Alderman Langford, Alderman Matoushek, Alderman Westphal; Members absent and excused: Alderman Vanderkin  
Management Staff present is: In-Person: Attorney VandeZande, Administrator Schlieve, Director of Public Works Daane, Fire Chief Demaa; Virtually: Clerk Hull, Police Chief Loudon; Staff absent and excused: Finance Director Kast, General Utility Manager Brooks, Recreation Director Kaminski, Library Director Jaeger, Utility Finance Director Stanek. City Staff present is: None. Audience in attendance Virtually: Cory Scheidler and Kris Dressler of Cedar Corporation, Jessie Christensen. Media in attendance is: None

**CONSENT AGENDA**

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

Motion Westphal, second Langford to accept the consent agenda. Motion carried 4-0 on roll call.

**CONSIDERATION - ACTION**

**2. Resignation of Zachary Dickhut from the Police and Fire Commission**

Motion Kaczmariski, second Langford to accept the resignation of Zachary Dickhut from the Police and Fire Commission. Motion carried 4-0 on roll call.

**3. Cedar Corporation-Public Safety Building Space Needs Analysis Update**

Cory Scheidler and Kris Dressler of Cedar Corporation update the Council on the process of space needs analysis of the safety building due to the Strategic Facilities Study and Citizen Participation Survey completed in 2019. They intend to provide options for development of both police and fire departments which will serve the City for the next 50 years. Cedar Corporation anticipates a presentation, with the intent to select an option for implementation, at the May Council meeting.

**CLOSED SESSION**

At 7:06pm, motion Matoushek, second Langford to adjourn in closed session under Section 19.85 (e) (g) of the WI Statutes for negotiations of funds to invest in Waupun Industrial Park. Motion carried 4-0.

**OPEN SESSION**

At 7:20pm, motion Matoushek, second Westphal to reconvene to open session under Section 19.85(2) of the WI Statutes. Motion carried 4-0.

**ACTION FROM CLOSED SESSION**

No action in open session.

**ADJOURNMENT**

At 7:21pm, motion Westphal, second Langford to call the meeting adjourned. Motion carried 4-0.

AN ORDINANCE TO AMEND CHAPTER SIXTEEN THE MUNICIPAL CODE OF THE CITY OF WAUPUN

THE COMMON COUNCIL OF THE CITY OF WAUPUN, DO ORDAIN:

SECTION 1: CHAPTER 16, ZONING CODE (Index)

SECTION 4. Is amended to read:

R-4 Mixed Residential District

SECTION 5. Is amended to rescind:

(5) (a),(b),(c),(d),(e)

SECTION 6. Is amended to read: R-5

Mobile Home District

SECTION 7. Is amended to read:

R-6 Single family Manufactured Home District

SECTION 2: CHAPTER 16, ZONING ORDINANCE

SECTION 16.01 GENERAL. Is amended to rescind:

(9) ZONING DISTRICTS - R-4 Central Area Single Family Residential

SECTION 16.01 GENERAL. Is amended to read:

(9) ZONING DISTRICTS - R-4 Mixed Residential, R-5 Mobile Home, and R-6 Single-Family Manufactured Home.

(SECTION 16.01 (11) GENERAL PROVISIONS. Is amended to add:

(k) ACCESSORY DWELLING UNITS (ADU).

- (i) An accessory dwelling unit is allowed on lots occupied by a single-family dwelling.
- (ii) Accessory dwelling units are subject to all applicable regulations of the zoning district in which it is located, unless otherwise expressly stated in this section.
- (iii) Only one accessory dwelling unit is allowed per lot.
- (iv) An accessory dwelling unit may be created by any one of the following methods.
  - a. Converting existing area within the interior of a principal dwelling unit (e.g., attic or basement) to an ADU;
  - b. Adding floor area to an existing dwelling unit to accommodate an ADU;
  - c. Converting existing area above an attached garage into an ADU;
  - d. Constructing a new principal dwelling unit and utilizing one of the options provided in a, b, or c.
- (v) The property owner shall occupy either the principal dwelling unit or the ADU;
- (vi) One off-street parking space shall be provided for the ADU;
- (vii) A Conditional Use Permit is required for an ADU;
- (viii) Only one entrance to a principal dwelling unit containing an accessory dwelling unit may be located on a façade that faces a street unless the principal dwelling unit contained an additional street-facing entrance before the accessory dwelling unit was created.
- (ix) Any exterior changes or additions for an accessory dwelling unit shall be constructed of similar material and shall be architecturally compatible with the principal dwelling unit including but not limited to roof pitch and trim.
- (x) The floor area of an accessory dwelling unit may not exceed fifty percent of the gross floor area of the principal dwelling unit on the subject lot or six hundred fifty square feet, whichever is less. Gross floor area does not include garages, basements areas where the floor-to-ceiling height is less than seven feet, and any other areas of the building where the floor-to-ceiling height is less than five feet or not accessible by a stairway.

(xi) Prior to establishment of an accessory dwelling unit, the building inspector shall certify that the principal dwelling unit meets applicable building codes, and the accessory dwelling unit shall comply with all applicable building codes.

(xii) Both the principal dwelling unit and accessory dwelling unit shall be connected to municipal water and sanitary sewer.

(xiii) Accessory dwelling units shall not be used for short term leases (less than 30 days) or vacation rentals.

SECTION 16.02 DEFINITIONS is amended to add:

(1a) ACCESSORY DWELLING UNIT. Additional living quarters on single-family lots that are independent of the principal dwelling unit. The separate living spaces are equipped with kitchen and bathroom facilities.

SECTION 16.03(1) R-1 SINGLE FAMILY RESIDENTIAL DISTRICT. Is amended to read:

(c)(i) Have a minimum lot size of 7,500 square feet per family and a minimum lot width of 60 feet; (Am. #05-07)

SECTION 16.03(2) R-2 TWO-FAMILY RESIDENTIAL DISTRICT. Is amended to read:

(b)(ii) Two-family dwellings, split two-family dwellings; and

(c)(i) For a two-family dwelling, have a minimum lot size of 8,000 square feet per family and a minimum lot width of 90 feet; (Am. #05-07)

SECTION 16.03(2) R-2 TWO-FAMILY RESIDENTIAL DISTRICT. Is amended to add:

(c)(iii) For a split two-family dwelling, provided that the requirements shall be as provided in subsection (2)(c), except as specifically listed below: (Ord. 00-19A)

a. The lot area shall be no less than 4,000 square feet for each individual lot;

b. The attached side yard setback shall be zero feet;

c. Restrictive covenants regarding property maintenance, in such form as is approved by the Building Inspector, shall be recorded and maintained with regard to each lot.

SECTION 16.03(2) R-2 TWO-FAMILY RESIDENTIAL DISTRICT. Is amended to rescind:

(d)(iii)(a)(b)(c)

SECTION 16.03(3) R-3 MULTIPLE-FAMILY RESIDENTIAL DISTRICT. Is amended to read:

(b)(i) Two-family dwellings and Multiple-family dwellings; and

SECTION 16.03(3) R-3 MULTIPLE-FAMILY RESIDENTIAL DISTRICT. Is amended to rescind:

(d)(iv)

SECTION 16.03(4) Is amended to read:

R-4 MIXED RESIDENTIAL DISTRICT

(a) Purpose. The R-4 District is intended to provide for single-family dwellings and two-family dwellings in areas of older subdivisions with smaller lot sizes. The District is also intended to provide an area protected from traffic hazards.

(b)(i), Single-family dwellings and two-family dwellings; and

(d)(vii)(a), The lot shall be no less than 4,000 square feet for each individual lot;

(d)(vii)(d), Restrictive covenants regarding property maintenance, approved in form by the Building Inspector, shall be recorded and maintained with regard to each lot.

SECTION 16.03(4) Is amended to add:

(d)(vii)(c) The architecture of a split two-family home must be consistent with the architecture of the neighborhood it is located and shall be approved by City Council.

SECTION 16.03(5) R-5 MIXED RESIDENTIAL DISTRICT. Is rescinded:

SECTION 16.03(6) is amended to read:

R-5 MOBILE HOME DISTRICT

- (a) Purpose. The R-5 District is intended to provide delineated areas for mobile homes and mobile home parks that are served by public sewers. The District is also intended to provide an area protected from traffic hazards.
- (b) Permitted Uses. The following are permitted within an R-5 District:
- (c) Requirements. In order to be considered a conforming lot or structure within an R-5 District, a lot or structure must:
- (d) Conditional Uses. The following uses shall be considered conditional uses within an R-5 District:
- (e) Special Conditions. The following special conditions shall apply with an R-5 District:
  - (e)(iii)(a) No person shall park or occupy any mobile home on any premises which is outside the R-5 Mobile Home District.

SECTION 16.03(7) is amended to read:

R-6 SINGLE-FAMILY MANUFACTURED HOME DISTRICT

- (a) Purpose. The R-6 District is intended to provide delineated areas for mobile homes and mobile home parks that are served by public sewers. The District is also intended to provide an area protected from traffic hazards.
- (b) Permitted Uses. The following are permitted within an R-6 District:
- (c) Requirements. In order to be considered a conforming lot or structure within an R-6 District, a lot or structure must:
- (d) Conditional Uses. The following uses shall be considered conditional uses within an R-6 District:
- (e) Prohibited Uses. The following special conditions shall apply with an R-6 District:

SECTION 16.10(1) LOT AND BUILDING REQUIREMENTS. Is amended to rescinded R-4, 6,000, 42, 30, 6, 25, 35 from the schedule.

SECTION 16.10(1) LOT AND BUILDING REQUIREMENTS. The schedule is amended to read R-1,

7,500, 60, 25, 6, 25, 35

R-2, (Two Family)8,000,90,25,6,25,35

R-2, (Split Family) 4,000, 90,25,6 and 0,25,35

R-4, 6,000, 42, No less than both adjoining structures, 6, 25, 35

R-5, 6,000, 50, 20, 5, 10, 25

R-6, 8,000,80,30,6,25,35

SECTION 3: This Ordinance shall be in full force and effect upon its passage and publication as provided by law.

Enacted this \_\_\_\_\_ day of \_\_\_\_\_, 2022

\_\_\_\_\_  
Rohn W. Bishop, Mayor

ATTEST:

\_\_\_\_\_  
Angela J. Hull, City Clerk/Treasurer

CHAPTER 16 - ZONING CODE (Ord. 88-26)

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16.01 - GENERAL.

- (1) **AUTHORITY AND PURPOSE.** In accordance with the authority granted by §62.23, Wis. Stats., and for the purpose listed in said Section, the City Council of the City of Waupun, Wisconsin, repeals the Zoning Code Regulations under Chapter 16 of the Municipal Code and adopts this Comprehensive Zoning Ordinance effective as of December 13, 1988. The provisions of this Ordinance shall be held to be minimum requirements adopted to promote the health, safety, morals, comfort, prosperity, and general welfare of the City of Waupun.
- (2) **INTENT.** It is the general intent of the Ordinance to regulate and restrict the use and development of all structures, lands, and waters; to regulate and restrict lot coverage, population distribution and density, tree cutting, dredging, and lagooning in shoreland areas and the size and location of all structures, so as to: lessen congestion in, and promote the safety and efficiency of the streets and highways; secure safety from fire, flooding, panic, and other dangers; avoid undue population concentration; facilitate the adequate provision of public facilities and utilities; stabilize and protect property values; prevent water pollution; protect spawning grounds; fish and aquatic life and otherwise further the appropriate use of land and conservation of natural resources; preserve and promote the beauty of the City; and implement the City's Comprehensive Plan and plan components. It is further intended to provide penalties for its violation.
- (3) **ABROGATION AND GREATER RESTRICTIONS.** It is not intended by this Ordinance to repeal, abrogate, annul, impair, or interfere with any existing easement, covenants or agreements between parties or with any rules, regulations, or permits previously adopted or issued pursuant to laws; provided, that where this Ordinance imposes a greater restriction upon the use of buildings or premises, or upon the height of a building or requires larger open spaces than are required by other rules, regulations or permits or by easements, covenants or agreements, the provisions of this Ordinance shall govern.

- (4) **INTERPRETATION.** The provisions of this Ordinance shall be interpreted and applied as minimum requirements, shall be liberally construed in favor of the City, and shall not be deemed a limitation of appeal of any other power granted by the Wisconsin Statutes.
- (5) **SEVERABILITY.** If any section, clause, provision, or portion of this Ordinance is adjudged unconstitutional or invalid by a court of competent jurisdiction, such judgment shall not affect the remainder of this Ordinance.
- (6) **REPEAL.** Chapter 16 of the Municipal Code and all other Ordinances or parts of Ordinances of the City inconsistent or conflicting with this Ordinance, to the extent of the inconsistency only, are hereby repealed.
- (7) **TITLE.** This Ordinance shall be known and referred to, or cited as the "Zoning Ordinance, City Of Waupun, Wisconsin."
- (8) **EFFECTIVE DATE.** This Ordinance shall be effective after a Public Hearing, adoption by the City Council and publication or posting as required by law.
- (9) **ZONING DISTRICTS.** (Ord. 94-13) Zoning Districts are provided as follows:

R-1	Single-Family Residential
R-2	Two-Family Residential
R-3	Multiple-Family Residential
<del>R-4</del>	<del>Central Area Single-Family Residential</del>
R- <del>5</del> <u>4</u>	Mixed Residential
R- <del>6</del> <u>5</u>	Mobile Home
R- <del>7</del> <u>6</u>	Single-Family Manufactured Home
B-1	Business/Professional Offices
B-2	Central Business
B-3	Shopping Center Business
B-4	Interchange Business
B-5	Warehousing/Business
B-6	Neighborhood Commercial
M-1	Closed Storage/Light Industrial

M-2	Open Storage/Heavy Industrial
MHO	Manufactured Home Overlay
C	Conservancy
PD	Planned Development
A	Agricultural
IN	Institutional

(10) ZONING MAP. The revised official Zoning Map is an integral part of this Ordinance. A copy of this map titled, "Zoning Map, Waupun, Wisconsin" together with a copy of this Ordinance, shall be available in the Building Inspector's office for public inspection during office hours. Any changes in zoning district boundaries shall be recorded on the Map. The district boundaries are the center lines of either streets or alleys unless otherwise shown, and where the designation on the Map indicates that the various districts are approximately bounded by a street or alley, the center line of the street or alley shall be construed to be the district boundary line. Where the district boundaries are not otherwise indicated and where the property has been or may hereafter be divided into blocks and lots, the district boundaries shall be construed to be lot lines, and where the designations on the Map are approximately bounded by lot lines, said lot line shall be construed to be the boundary of the district. In unsubdivided property, the district boundary shown on the Map shall be determined by Township or Range line, ¼ Sections, and divisions thereof, property lines, by scale, or by dimensions shown on said Map. (Ord. 92-2, 92-9, 92-33, 94-32, 95-09, 95-10, 95-14, 95-21, 95-22, 96-08, 96-09, 96-10, 96-11, 96-13, 96-20, 96-21, 97-18, 97-10, 98-19, 00-03, 01-11, 02-09, 03-07, 05-04, 05-12, 06-05, 06-12, 10-08, 10-10, 12-02, 12-07, 12-11; Ord. No. 14-07, § 1, 10-28-2014; Ord. No. 15-10, § 1, 9-8-2015; Ord. No. 17-07, § 1, 5-23-2017; Ord. No. 19-02, § 1, 6-11-2019; Ord. No. 19-07, § 1, 2019; Ord. No. 19-10, § 1, 12-3-2019)

(11) GENERAL PROVISIONS. Excepted as otherwise provided:

(a) Nonconforming Uses and Structures.

- (i) *Present Uses of Buildings and Premises*. Present uses of buildings and premises may be continued even though they do not conform to the restrictions of this Ordinance. However, structural repairs or alterations of such buildings or premises shall not exceed 50% of their equalized assessed value at the time they become nonconforming unless a building or premises conforming to this Ordinance results. Any nonconforming use that is abandoned for one year shall be discontinued permanently.
- (ii) *Existing Nonconforming Uses*. The lawful nonconforming use of structure, land, or water existing at the time of the adoption or amendment of this Ordinance may be continued although the use does not conform with the provisions of this Ordinance; however, only the portion of the land or water in actual use may be so continued and the structure may not be extended, enlarged, reconstructed, substituted, moved, or structurally altered except when required to do so by law or order or so as to comply with the provisions of this Ordinance. Total lifetime structural repairs or alterations, shall not exceed 50% of the municipality's current assessed value of the structure at the time of its becoming a nonconforming use unless it is permanently changed to conform to the use provisions of this Ordinance.

Substitution of new equipment may be permitted by the Board of Appeals if such equipment will reduce the incompatibility of the nonconforming use with the neighboring uses.

- (iii) *Abolishment or Replacement.* If such nonconforming use is discontinued or terminated for a period of 12 months, any future use of the structure, land, or water, shall conform to the provisions of this Ordinance. When a nonconforming use is damaged by fire, explosion, flood, public enemy, or other calamity to the extent of more than 50% of its current assessed value, it shall not be restored except so as to comply with the use provisions of this Ordinance.
- (iv) *Existing Nonconforming Structures.* The lawful nonconforming structure existing at the time of the adoption or amendment of this Ordinance may be continued although its size or location does not conform with the lot width, lot area, yard, height, setback, parking and loading, and access provisions of this Ordinance.

Additions and enlargements to existing nonconforming structures are permitted and shall conform with the required building setback lines along streets, water and highways and the yard, height, parking, loading and access provisions of this Ordinance. The provisions of this section with respect to additions or enlargements are applicable only if the lot or parcel conforms with the existing sanitary code requirements or is serviced by a public sanitary sewer.

Existing nonconforming structures which are damaged or destroyed by fire, explosion, flood or other calamity, may be reconstructed and insofar as is practicable shall conform with the required building setback lines along streets and highways and the yard, height, parking, loading, and access provisions of this Ordinance. The provisions of this section with respect to reconstruction are applicable only if the lot or parcel conforms with the existing sanitary code requirements or is serviced by public sanitary sewer.

Existing nonconforming structures may be moved and insofar as is practicable shall conform with the required building setback lines along streets or highways and the yard, height, parking, loading and access provisions of this section with respect to moving are applicable only if the lot or parcel conforms with the existing sanitary code requirements or is serviced by public sanitary sewer.

- (v) *Changes and Substitutions.* Once a nonconforming use or structure has been changed to conform, it shall not revert to a nonconforming use or structure. Once the Board of Adjustment has permitted the substitution of a more restrictive nonconforming use for an existing nonconforming use the substituted use shall lose its status as a legal nonconforming use and become subject to all the conditions required by the Board of Appeals.

(b) Amendments.

- (i) *Authority.* Pursuant to the provisions of §62.23(7), Wis. Stats., the City Council may, after first submitting the proposal to the Plan Commission for report and recommendation and after notice and public hearing as hereinafter provided, amend the regulation of this Ordinance or change the district boundaries.
- (ii) *Initiation of Petition.* A proposal to amend the text or change the district mapping of this Ordinance may be initiated by the City Council on its own motion, by recommendation of the Plan Commission, or by petition of one or more property owners.
- (iii) *Petitions.* Petitions for any change in the district boundaries of amendments to the regulations shall be filed with the Zoning Administrator, shall describe the premises to be rezoned or the regulations to be amended, shall list the reasons justifying the petition, and shall include the following:
  - a. Plot plan drawn to scale of 1" = 100' showing the area proposed to be rezoned, its location, its dimensions, the location and classification of adjacent zoning districts, and

the location and existing use of all properties within two hundred feet of the area proposed to be rezoned.

- b. Owners' names and addresses of all properties lying within 100 feet of the area proposed to be rezoned.
- c. Additional information required by the Plan Commission or the City Council.
  - (iv) *Official Public Hearing.* The Plan Commission shall hold a Public Hearing on such petition, after giving a Class 2 notice, under Ch. 985, Wis. Stats., of the proposed amendment, giving an opportunity to any person interested to be heard. Notice of the Public Hearing shall be mailed to the owners of all lands within 100 feet of any part of land included in such proposed change at least 10 days before such hearing. (Ord. 90-12)
  - (v) *Informal Hearings.* Nothing herein shall prevent the Plan Commission from scheduling and holding informal hearings as deemed necessary by the Plan Commission.
  - (vi) *Referral and Recommendations.* The petition shall be referred to the Plan Commission without delay. The Plan Commission shall conduct a study and investigation and where deemed desirable, an informal hearing, and report its recommendation to the City Council within 60 days, unless a longer period is stipulated by the City Council.
  - (vii) *Action.* As soon as possible after such Public Hearing the City Council shall act to approve, modify and approve or disapprove the proposed amendment. The City Council shall not take action without having first heard the recommendation of the Plan Commission provided said recommendations have been timely made.
  - (viii) *Protest.* In case of protest against such change duly signed and acknowledged by the owners of 20% or more of either of the areas of land included in such proposed amendment, supplement or change, or by the owners of 20% or more of the area of the land immediately adjacent extending 100 feet therefrom, or by the owners of 20% or more of the land directly opposite thereto extending 100 feet from the street frontage of such apposite land, such amendment, supplement or change shall not become effective except by the favorable vote of three-fourths of the members of the City Council.
  - (ix) *Fees.* A fee of \$150.00 shall be paid to the Zoning Administrator upon the filing of all petitions for amendment(s) of the Zoning Ordinance. (Am. #06-04)
- (c) Annexation. All territory annexed to the City shall become part of the R-1 District unless the petition for annexation requests the property become a part of another district in which case, recommendation for annexation by the Plan Commission shall specify the Zoning District to which that property will be annexed.
- (d) Compliance.
  - (i) No lot shall be occupied by more than one permitted principal building, but in the case of public, institutional, industrial or commercial buildings, a group of principal buildings under the same ownership may be considered as occupying the same lot if in the opinion of the Plan Commission such buildings and uses are compatible.
  - (ii) No building or structure shall be erected, reconstructed, structurally altered, enlarged, or moved, nor shall any building, structure, or land be designed or designated for any use other than the uses permitted in the district in which such building, structure or land is located.
  - (iii) The provisions of this Ordinance shall not prohibit the erection of a single-family dwelling and customary accessory uses in any district in which single-family dwellings are so permitted, on a lot which is smaller than required, provided such a lot is separately recorded by deed in the Office of the Register of Deeds prior to date of adoption of December 13, 1988; and provided further that the owner of any such lot did not own sufficient adjoining land at the effective date of the adoption of this Ordinance to conform therewith. All structures erected on such lot must be designed and erected in conformance with the provisions of this Ordinance.



- (e) Reduction of Joint Use. No lot area shall be so reduced that the dimensions and yard requirements imposed by this Ordinance cannot be met. However, where existing lots do not satisfy such requirements, the Board of Appeals may grant a variance.
- (f) Modification.
  - (i) No part of yard or other open space provided about any building for the purpose of complying with the provisions of this Ordinance shall be included as a part of a yard or other open space required for another building.
  - (ii) Every part of the required area of a yard shall be open to the sky unobstructed, except for accessory buildings and the projection of sills, cornices, and ornamental features which shall not exceed 12 inches, except that in commercial areas a permanent awning and its accessory columns or struts may project not more than 5 feet into a required front or side yard. Fire escape may project in a yard area not more than 5 feet.
  - (iii) Chimneys, cooling towers, elevator bulkheads, fire towers, monuments, hospitals, smoke stacks, storage tanks, water towers, ornamental towers, communication towers, electric power transmission towers, masts, or aerials and necessary mechanical appurtenances are exempted from the height regulations of this Ordinance, but are subject to the provisions of the Building Code.
  - (iv) Any object which obstructs the vision clearance triangle as set forth in §16.02(46m) of the Zoning Code of the City of Waupun is prohibited. (Ord. 99-15)
  - (v) In required yards or other open areas in all residential districts, the parking or storage of trucks, machinery, unlicensed or junk automobiles, vehicles used for garbage collection or hauling livestock is prohibited. Licensed pick-up trucks or vans of less than a ton and a half capacity are excepted from this provision and may be parked in driveways.
  - (vi) Any property owner requesting a variance from the provisions of this Ordinance shall file with such request a written consent to such variance from the affected adjoining property owners, or a statement that such a consent was requested but could not be obtained.
- (g) Swimming Pools. Swimming pools shall be considered an accessory use and shall observe all side yard and rear yard setbacks as required by this Ordinance. All swimming pools with more than 12 inches of water and sides of more than 18 inches shall be fully enclosed by barrier sides or fencing or, in the alternative, shall be equipped with a lockable, powered safety cover that complies with the ASTM F1346-91 specifications, as may be amended from time to time. The safety cover must be fully closed at all times when the pool is not in use. Swimming pool barrier sides or fencing, where not exempt, shall fully surround the pool with a minimum height of 48 inches above ground level, constructed as not to have voids, holes or openings larger than 4 inches in one dimension, and all gates or doors shall be constructed so as to be capable of being locked, and shall be closed and secured so as to prevent unlatching by persons outside the pool at all times when the pool is not in use. Anyone wishing to install a swimming pool must submit a plan or sketch of the installation to the Building Inspector and obtain the appropriate permit(s) prior to proceeding with the installation.
- (h) Community Based Residential Facilities. Community-based residential facilities, formerly known as community living arrangements, must be located at least 2,000 feet from any existing community-based residential facilities, but said distance shall be measured along the center of the public right-of-way or rights-of-way between the community-based residential facilities, on the most direct route possible.
- (i) Storage and Parking of Recreational Vehicles. (Ord. 04-06)
  - (i) Parking of recreational vehicles in all residential zoning districts shall be permitted if said vehicles are stored or parked in the side and rear yard and shall not be located within any required front yard setback.
  - (ii) At no time shall a recreational vehicle be used for permanent living, sleeping, materials storage or other purpose.

- (iii) No recreational vehicle shall be permanently connected to water, gas electric, or sanitary sewer.
- (iv) The temporary parking of a recreational vehicle within a street front yard shall be allowed for the purpose of loading or unloading, washing or general maintenance, for a period not to exceed 48 consecutive hours.

(j) Fences. (Ord. 01-08)

- (i) A Building Permit for fences shall be required when any one section exceeds 20 feet in length.
- (ii) Rear or side yard fences may be placed immediately adjacent to, but not across the property lines, and shall be placed so that the most aesthetic side is facing adjoining lots.
- (iii) Fences shall not exceed 72 inches in height, in all but industrial districts. No fence shall be less than 30 inches in height.
- (iv) Fences may be placed or erected in the front yard building setback line provided they do not exceed 4 feet in height and are 90% see-through.
- (v) A fence may encroach upon a vision triangle provided it does not exceed 4 feet in height, is 90% see-through, and does not obstruct the vision of either pedestrians or motorists.
- (vi) Fences may be constructed of wood, wire, metal, stone, or a combination thereof. Wire fences shall be of a mesh or woven design. No single strand wire fences are permitted. No barbed wire shall be used in fence construction.
- (vii) All fences shall be kept in good repair and condition.
- (viii) All fences shall meet the structural and permit requirements of the Building Code.
- (ix) Any person constructing a fence shall be required to contact Digger's Hotline before placing fence posts.

(k) Accessory Dwelling Units (ADU).

- (i) An accessory dwelling unit is allowed on lots occupied by a single-family dwelling.
- (ii) Accessory dwelling units are subject to all applicable regulations of the zoning district in which it is located, unless otherwise expressly stated in this section.
- (iii) Only one accessory dwelling unit is allowed per lot.
- (iv) An accessory dwelling unit may be created by any one of the following methods.
  - a. Converting existing area within the interior of a principal dwelling unit (e.g., attic or basement) to an ADU;
  - b. Adding floor area to an existing dwelling unit to accommodate an ADU;
  - c. Converting existing area above an attached garage into an ADU;
  - d. Constructing a new principal dwelling unit and utilizing one of the options provided in a, b, or c.
- (v) The property owner shall occupy either the principal dwelling unit or the ADU;
- (vi) One off-street parking space shall be provided for the ADU;
- (vii) A Conditional Use Permit is required for an ADU;
- (viii) Only one entrance to a principal dwelling unit containing an accessory dwelling unit may be located on a façade that faces a street unless the principal dwelling unit contained an additional street-facing entrance before the accessory dwelling unit was created.

- (ix) Any exterior changes or additions for an accessory dwelling unit shall be constructed of similar material and shall be architecturally compatible with the principal dwelling unit including but not limited to roof pitch and trim.
- (x) The floor area of an accessory dwelling unit may not exceed fifty percent of the gross floor area of the principal dwelling unit on the subject lot or six hundred fifty square feet, whichever is less. Gross floor area does not include garages, basements areas where the floor-to-ceiling height is less than seven feet, and any other areas of the building where the floor-to-ceiling height is less than five feet or not accessible by a stairway.
- (xi) Prior to establishment of an accessory dwelling unit, the building inspector shall certify that the principal dwelling unit meets applicable building codes, and the accessory dwelling unit shall comply with all applicable building codes.
- (xii) Both the principal dwelling unit and accessory dwelling unit shall be connected to municipal water and sanitary sewer.
- (xiii) Accessory dwelling units shall not be used for short term leases (less than 30 days) or vacation rentals.

(Ord. No. 19-09, § 2, 11-12-2019)



**MINUTES**  
**CITY OF WAUPUN PLAN COMMISSION MEETING**  
**Waupun City Hall – 201 Main Street, Waupun, WI**  
**Wednesday, September 29, 2021 at 4:30 p.m.**

Plan Commission Members Present:

- Jeff Daane
- Jon Dobbratz
- Jerry Medema
- Julie Nickel
- Elton TerBeest

Plan Commission Members Absent:

- Jill Vanderkin, excused
- Mike Matoushek, excused

Staff Present:

- Susan Leahy ..... Building Inspector/Zoning Administrator
- Kathy Schlieve ..... Administrator

Other:

- Carla Clover
- Patrick Beilfuss, Senior Planner, Cedar Corporation

**CALL TO ORDER:**

Mayor Nickel called the meeting of the Plan Commission to order at 4:30 p.m.

**ROLL CALL:**

Roll call and quorum determined.

**PERSONS WISHING TO ADDRESS THE PLAN COMMISSION:**

None present.

**FUTURE MEETINGS AND GATHERINGS INVOLVING THE PLAN COMMISSION**

**CONSIDERATION-ACTION:**

**1. Approval of minutes of the August 25, 2021 meeting**

A motion to approve the August 25, 2021 minutes was made by Dobbratz and seconded by TerBeest, passing unanimously.

**2. Public Hearing – Rezoning Petition of Charles Clover to rezone 129 N. Madison St. from the B-6 Neighborhood Commercial District to the R-4 Central Area Single Family Residential District**

Public Hearing commenced to hear the petition to rezone property located at 129 N Madison St from B-6 Neighborhood Commercial District to R-4 Central Area Single Family Residential District by Charles and Carla Clover. Carla Clover is present to explain that they purchased the property from Dr. Champion and wish to convert to residential property compatible with surrounding land use. No questions from the Board. No one is present from the public to make comment during comment period.

A motion to close the public hearing was made by Dobbratz and seconded by Nickel, passing unanimously.

A motion to approve the Rezoning Petition of Charles Clover to rezone 129 N. Madison St. from B-6 Neighborhood Commercial District to the R-4 Central Area Single Family Residential District, as presented, was made by Dobbratz and seconded by TerBeest. Roll call: Dobbratz – Aye; Medema – Aye; Nickel – Aye; TerBeest – Aye; Daane – Aye. Motion passes 5-0.

**3. Public Hearing – Ordinance to amend Chapter 16 of the Waupun Municipal Code**

Public hearing commenced to consider amendments to residential zoning codes. Patrick Beilfuss, Senior Planner from Cedar Corporation, explains proposed changes which are being recommended in accordance with the city’s comprehensive plan and housing study to address affordability needs within the community. Changes include a reduction in minimum lot size, zero lot line conditional use requirements, consolidation of

R4 and R5 districts and renumbering of remaining districts, and the addition of accessory dwelling unit ordinance. No one is present to make public comment regarding the proposed changes.

Daane motion to close the public hearing; seconded by TerBeest, carried unanimously.

A motion to approve the Ordinance to amend Chapter 16 of the Waupun Municipal Code, as presented, was made by Dobbratz and seconded by Nickel. Discussion was had about the need to amend land use maps which must be updated to reflect proposed changes in the zoning district numbering. This is required before the ordinance can advance to council for approval. Roll Call: Medema – Aye; Nickel – Aye; TerBeest – Aye; Daane – Aye; Dobbratz – Aye. Carried 5-0.

**4. CSM Review – 310 E. Main St.**

A motion to approve the CSM for 310 E. Main St. was made by Ter Beest and seconded by Dobbratz. Roll Call: Nickel – Aye; TerBeest – Aye; Daane – Aye; Dobbratz – Aye; Medema- Aye. Carried 5-0.

**5. CSM Review – Lot 25 Park Estates (1025/1027 Tanager St) and Lot 26 Park Estates (1029/1031 Tanager St.)**

A motion to approve the CSM for Lot 25 Park Estates (1025/1027 Tanager St) and Lot 26 Park Estates (1029/1031 Tanager St.) was made by Ter Beest and seconded by Nickel. Roll Call: TerBeest – Aye; Daane- Aye; Dobbratz – Aye; Medema – Aye; Nickel – Aye. Carried 5-0.

**6. CSM Review – Lot 29 Park Estates (1028/1030 Tanager St.)**

Lot 29 Park Estates (1028/1030 Tanager St) was made by Dobbratz and seconded by Ter Beest. Roll Call: Daane – Aye; Dobbratz – Aye; Medema – Aye; Nickel – Aye; TerBeest – Aye. Carried 5-0.

**ADJOURNMENT**

The motion to adjourn was made by Dobbratz and seconded by Medema, passing unanimously. The meeting adjourned at 4:48 p.m.

Policy #8.9

**Body Worn Cameras/Portable Audio-Video Recorders**

**8.9.1 Purpose**

This policy provides guidelines for the use of Portable Audio-Video Recording devices by members of this department while in the performance of their duties. Portable Audio-Video Recording devices include all recording systems, whether body-worn, hand-held, or integrated into portable equipment (Wis. Stat. 165.87).

This policy does not apply to mobile audio/video recordings, interviews, or interrogations conducted at any Waupun Police Department facility, authorized undercover operations, wiretaps, or eavesdropping (concealed listening devices).

**8.9.2 Policy**

The Waupun Police Department may provide members with access to portable recorders, either audio or video or both, for use during the performance of their duties. The use of recorders is intended to enhance the mission of the Department by accurately capturing contacts between members of the department and the public.

**8.9.3 Coordinator**

The Chief of Police or the authorized designee should designate a coordinator responsible (Wis. Stats. 165.87):

- (a) Establishing procedures for the security, storage, and maintenance of data and recordings.
- (b) Establishing procedures for accessing data and recordings.
- (c) Establishing procedures for logging or auditing access.
- (d) Establishing procedures for transferring, downloading, tagging, or marking events.
- (e) Providing training on this policy to:
  - 1. Officers who are authorized to use body worn cameras/portable audio-video recorders.
  - 2. Members of the Department who use, maintain, store, or are responsible for the release of records and recordings.
- (f) Periodically reviewing the Department's practices relating to the use, maintenance, and storage of body cameras and data to confirm compliance with this policy.
- (g) Ensuring this policy is available to the public on the Department's webpage.

#### **8.9.4 Member Privacy Expectation**

All recordings made by members on any Department-issued device at any time, and any recording made while acting in an official capacity of this office regardless of ownership of the device it was made on, shall remain the property of the Department. Members shall have no expectation of privacy or ownership interest in the content of these recordings.

#### **8.9.5 Member Responsibilities**

Prior to going into service, each uniformed member will be responsible for making sure that he/she is equipped with a Portable Audio-Video Recorder issued by the Department, and that the device is in good working order. If the device is not in working order or the member becomes aware of a malfunction at any time, the member shall promptly report the failure to his/her supervisor and obtain a functioning device as soon as reasonable practicable. Uniformed members should wear the device in a conspicuous manner or otherwise notify persons that they are being recorded, whenever reasonable practicable.

Any member assigned to a non-uniformed position may carry a Portable Audio-Video Recorder at any time the member believes that such a device may be useful. Unless conducting a lawful recording in an authorized undercover capacity, non-uniformed members should wear the device in a conspicuous manner when in use or otherwise notify persons that they are being recorded, whenever reasonably practicable.

Members should document the existence of a recording in any report or other official record of the contact, including any instance where the device malfunctioned or the member deactivated the recording. Members should include the reason for deactivation.

#### **8.9.6 Activation of the Portable Audio-Video Recorder**

This policy is not intended to describe every possible situation in which the Portable Audio-Video Recorder should be used, although there are many situations where its use is appropriate. Members should activate the device any time the member believes it would be appropriate or valuable to record an incident.

The Portable Audio-Video Recorder should be activated in any of the following situations:

- (a) All enforcement and investigative contacts including stops and field interview situations.
- (b) Traffic Stops including, but not limited to, traffic violations, stranded motorist assistance and all crime interdiction stops.
- (c) Self-initiated activity in which a member would normally notify the Communications Center.
- (d) Any other contact that becomes adversarial after the initial contact in a situation that would not otherwise require recording.

**Waupun Police Department Policy and Procedures**

Members should remain sensitive to the dignity of all individuals being recorded and exercise sound discretion to respect privacy by discontinuing recording whenever it reasonably appears to the member that such privacy may outweigh any legitimate law enforcement interest in recording. Requests by members of the public to stop recording should be considered using this same criterion. Recording should resume when privacy is no longer at issue unless the circumstances no longer fit the criteria for recording.

At no time is a member expected to jeopardize his/her safety in order to activate a portable recorder or change the recording media. However, the recorder should be activated in situations described above as soon as reasonably practicable.

**8.9.6.1 Cessation of Recording**

Once activated, the portable recorder should remain on continuously until the member reasonably believes that his/her direct participation in the incident is complete or the situation no longer fits the criteria for activation. Recording may be stopped during significant periods of inactivity such as report writing or other breaks from direct participation in the incident.

**8.9.6.2 Surreptitious Use of the Portable Recorder**

Wisconsin law permits an individual to surreptitiously record any conversation in which one party to the conversation has given his/her permission (Wis. Stat. 968.31(2)(b)).

Members may surreptitiously record any conversation during the course of a criminal investigation in which the member reasonably believes that such a recording will be lawful and beneficial to the investigation.

Members shall not surreptitiously record another office member without a court order unless lawfully authorized by the Chief of Police or his/her designee.

**8.9.6.3 Explosive Device**

Many portable recorders, including body worn cameras and audio-video transmitters, emit radio waves that could trigger an explosive device. Therefore, these devices should not be used where an explosive device may be present.

**8.9.6.4 Body Worn Cameras Use of Features**

- (a) If a Body Worn Camera system is equipped with a Mute feature, officers may place the camera in mute mode under the following circumstance. The Mute mode disables the recording from the audio stream while continuing to record the video stream:
1. Prior to activating mute mode, officers should verbally state the reason for muting.
  2. The mute mode should only be used when members are discussing operational strategy and investigative tactics between members.
  3. The use of the mute feature shall only be used to stop audio recording. The visual stream shall remain in record mode.



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4. The mute function should be disengaged and the system placed in normal audio-visual record mode when the strategy/tactics conversation is concluded.
- (b) If a Body Worn Camera System is equipped with a stealth feature, members may place the camera in stealth mode. The stealth mode is a mode that leaves the camera in record mode, but disables any of the visual or audio cues that the camera is recording.
  1. Body Worn Cameras should only be placed in stealth mode when used in an environment in which the visual and audible feedback from the camera creates an unreasonable risk to the safety of the member.

**8.9.7 Prohibited Use of Portable Recorders**

Members are prohibited from using department issued portable recorders and recording media for personal use and are prohibited from making personal copies of recordings created while on duty or while acting in their official capacity.

Members are also prohibited from retaining recordings of activities or information obtained while on duty, whether the recording was created with department issued or personally owned recorders. Members shall not duplicate or distribute such recordings, except for authorized legitimate department business purposes. All such recordings shall be retained at the Department.

Members are prohibited from using personally owned recording devices while on duty without the consent of the Shift Supervisor. Any member who uses a personally owned recorded for department related activities shall comply with the provisions of this policy, including retention and release requirements, and should notify their shift supervisor of such use as reasonably practicable.

Recordings shall not be used by any member for the purpose of embarrassment, harassment or ridicule.

**8.9.8 Identification and Preservation of Recordings**

To assist with identifying and preserving data and recordings, members should upload, tag or mark these in accordance with procedure and document the existence of the recording in any related case report.

**8.9.9 Retention of Records**

All recordings shall be retained for a period consistent with the requirements of the established records retention schedule but in no event for a period less than 120 days (Wis. Stat. 165.87). See Chapter 10.3 Record Retention for retention schedule.

**8.9.9.1 Release of Audio-Video Recordings**

Requests for the release of audio-video recordings shall be processed in accordance with 10.1 Department Records Policy.

**8.9.9.2 Exceptions to Retention Requirements for Body Worn Cameras**

**Waupun Police Department Policy and Procedures**

Exceptions to the 120 day retention period for body worn cameras are as follows (Wis. Stat. 165.87):

- (a) Recordings should be retained until the final disposition of any investigation, case, or complaint to which the recordings pertain to any of the following:
  - 1. Death or actual alleged physical injury to any person in the recording
  - 2. An encounter resulting in custodial arrest
  - 3. A search during a temporary detention pursuant to Wis. Stat. 968.25
  - 4. An encounter resulting in the use of force except when the only use of force involves the use of a firearm to euthanize an injured wild animal.
- (b) Recordings used in any criminal, civil, or administrative proceeding may not be destroyed except upon a final disposition from the court or hearing officer after a determination the recordings are no longer needed, or by an order from the court or hearing officer.
- (c) Recordings may be retained for a period beyond 120 days if a request or directive to preserve the recordings is made before the expiration of that time period by a deputy from this department or another law enforcement agency, member of a board of police and fire commission, prosecutor, defendant, or a court.

**8.9.10 Release of Recorded Media Files**

When preparing written reports, members should review their recordings as a resource (see 7.2 Officer Involved Death and Serious Injuries Policy for guidance in those cases). However, members shall not retain personal copies of recordings. Members should not use the fact that a recording was made as a reason to write a less detailed report. All recordings shall only be reviewed using equipment owned by the Waupun Police Department.

Supervisors are authorized to review relevant recordings any time they are investigating alleged misconduct, or reports of meritorious conduct, or whenever such recordings would be beneficial in reviewing the member's performance.

Recorded file may also be reviewed:

- (a) Upon approval by a supervisor, by any member of the Department who is participating in an official investigation, such as a personnel complaint, administrative investigation, or criminal investigation.
- (b) Pursuant to lawful process or by court personnel who are otherwise authorized to review evidence in a related case.
- (c) By media personnel with permission of the Chief of Police or his/her designee.
- (d) In compliance with a public records request, if permitted, and in accordance with the 10.1 Department Records Policy.

All records should be reviewed by the Custodian of Records prior to public release (see the 10.1 Department Records Policy). Recordings that unreasonable violate a person's

**Waupun Police Department Policy and Procedures**

privacy or sense of dignity should not be publicly released unless disclosure is required by laws or order of the court (Wis. Stat 165.87(3)).

This Policy & Procedure cancels and supersedes any and all written directives relative to the subject matter contained herein.

Chief Scott Loudon



# AGENDA SUMMARY SHEET

**MEETING DATE:** 5-10-22

**TITLE:** IWorQ Service Agreement for Community Development (Department) and Permit Management-Plan Review

**AGENDA SECTION:** CONSIDERATION-ACTION

**PRESENTER:** Jeff Daane, Public Works Director

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DEPARMTENT GOAL(S) SUPPORTED <i>(if applicable)</i>	FISCAL IMPACT	
	\$6,000 per year	

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### ISSUE SUMMARY

City Staff continues to look for ways to be more transparent across departments. This tool will store information in one central location. When code violations are issued they can be viewed and documented on by all staff. This tool will be able to generate violation letters linked back to ordinances.

Plan review and permitting. Plans can be uploaded and shared with all departments for review. It will document all department reviews, questions and comments. This will insure that future projects are ready to go when they get to Plan Commission meetings.

This is not a budgeted item for 2022.

### STAFF RECCOMENDATION:

### ATTACHMENTS:

IWorQ Service Agreement for annual subscription

### RECCOMENDED MOTION:

Motion to approve a 3-year service agreement with IWorQ for Community Development and Permit Management-Plan Review subscription for \$6,000/year.

## IWORQ SERVICE AGREEMENT

### For iWorQ applications and services

Waupun here after known as ("Customer"), enters into THIS SERVICE AGREEMENT ("Agreement") with iWorQ Systems Inc. ("iWorQ") with its principal place of business 1125 West 400 North, Suite 102, Logan, Utah 84321.

#### 1. SOFTWARE AS A SERVICE (SaaS) TERMS OF ACCESS:

iWorQ grants Customer a non-exclusive, non-transferable limited access to use iWorQ service(s), application(s) on iWorQ's authorized website for the fee(s) and terms listed in Appendix A. This agreement will govern all application(s) and service(s) listed in the Appendix A.

#### 2. CUSTOMER RESPONSIBILITY:

Customer acknowledges that they are receiving only a limited subscription to use the application(s), service(s), and related documentation, if any, and shall obtain no titles, ownership nor any rights in or to the application(s), service(s), and related documentation, all of which title and rights shall remain with iWorQ. Customer shall not permit any user to reproduce, copy, or reverse engineer any of the application(s), service(s) and related documentation.

iWorQ is not responsible for the content entered into iWorQ's database or uploaded as a document or image. Access to iWorQ cannot be used to record personal or confidential information such as driver license numbers, social security numbers, financial data, credit card information or upload any images or documents considered personal or confidential.

#### 3. TRAINING AND IMPLEMENTATION:

Customer agrees to provide the time, resources, and personnel to implement iWorQ's service(s) and application(s). iWorQ will assign a senior account manager and an account management team to implement service(s) and application(s). Typical implementation will take less than 60 days. iWorQ account managers will call twice per week, provide remote training once per week, and send weekly summary emails to the customer implementation team. iWorQ can provide project management and implementation documents upon request. iWorQ will do ONE import of the Customer's data. This import consists of importing data, sent by the Customer, in an electronic relational database format.

Customer must have clear ownership of all forms, letters, inspections, checklists, and data sent to iWorQ.

Data upload and storage is provided to every Customer. This includes uploading files up to 3MB and 10 GB of managed data storage on AWS GovCloud. Additional upload file sizes and managed data storage sizes can be provided based on the application(s) and service(s) listed in Appendix A.

#### 4. CUSTOMER DATA:

Customer data will be stored on AWS GovCloud. iWorQ will use commercially reasonable efforts to backup, store and manage Customer data. iWorQ does backups twice per week and offsite backups twice per week. The subscription will renew each year on the anniversary date of this Agreement unless terminated (see 7. TERMINATION).

Customer can run reports and export data from iWorQ application(s) at any time.

Customer can pay iWorQ for additional data management service(s), onsite backups, application(s) and other service(s).

Data upload and storage is provided to every Customer. This includes uploading files up to 3MB and 10 GB of managed data storage on AWS GovCloud. Additional upload file sizes and managed data storage sizes can be provided based on the application(s) and service(s) listed in Appendix A.

#### 5. CUSTOMER SUPPORT:

Customer support and training are FREE and available Monday-Friday, from 6:00 A.M. to 5:00 P.M. MST, for any authorized user with a login. iWorQ provides unlimited remote Customer training (through webinars), phone support, help files, and documentation. Basic support request is typically handled the same day. iWorQ provides "Service NOT Software".

#### 6. BILLING:

iWorQ will invoice Customer on an annual basis. iWorQ will send invoice by mail and by email to the address(s) listed in Appendix A. Terms of the invoice are net 30 days. Any billing changes will require that a new Service(s) Agreement be signed by Customer.

Any additional costs imposed by the Customer including business licenses, fees, or taxes will be added to the Customer's invoice yearly.

#### 7. TERMINATION:

Either party may terminate this agreement, after the initial 3-YEAR TERM, without cause if the terminating party gives the other party sixty (60) days written notice. Should Customer terminate any application(s) and or service(s) the remaining balance will immediately become due. Should Customer terminate any part of the application(s) and or service(s) a new Service(s) Agreement will need to be signed.

Upon termination (7. TERMINATION), iWorQ will discontinue all application(s) and or service(s) under this Agreement; iWorQ will provide customer with an electronic copy of all of Customer's data, if requested by the Customer (within 3-5 business days).

During the term of the Agreement, the Customer may request a copy of all of Customer's data for a cost of no more than \$2,500; and all provisions of this Agreement will continue.

**8. ACCEPTABLE USE:**

Customer represents and warrants that the application(s) and service(s) will only be used for lawful purposes, in a manner allowed by law, and in accordance with reasonable operating rules, and policies, terms and procedures. iWorQ may restrict access to users upon misuse of application(s) and service(s).

**9. MICELLANEOUS PROVISIONS:**

This Agreement will be governed by and construed in accordance with the laws of the State of Utah.

**10. CUSTOMER IMPLEMENTATION INFORMATION:**

Primary Implementation Contact \_\_\_\_\_ Title \_\_\_\_\_

Office Phone \_\_\_\_\_ Cell \_\_\_\_\_

Email \_\_\_\_\_

Secondary Implementation Contact \_\_\_\_\_ Title \_\_\_\_\_

Office Phone \_\_\_\_\_ Cell \_\_\_\_\_

Email \_\_\_\_\_

**11. CUSTOMER BILLING INFORMATION:**

Billing Contact \_\_\_\_\_ Title \_\_\_\_\_

Billing Address: \_\_\_\_\_

Office Phone \_\_\_\_\_ Cell \_\_\_\_\_

Email \_\_\_\_\_

PO# \_\_\_\_\_ (if required) Tax Exempt ID # \_\_\_\_\_

**12. ACCEPTANCE:**

The effective date of this Agreement is listed below. Authorized representative of Customer and iWorQ have read the Agreement and agree and accept all the terms.

Signature \_\_\_\_\_

Effective Date: \_\_\_\_\_

Printed Name \_\_\_\_\_

Title \_\_\_\_\_

Office Number \_\_\_\_\_

Cell Number \_\_\_\_\_



# iWorQ Service(s) Agreement

## APPENDIX A

## iWorQ Price Proposal

Waupun	Population- 10,718
201 East Main Street, Waupun, WI 53963, USA	Prepared by: Steve Hulse

### Annual Subscription Fees

<u>Application(s) and Service(s)</u>	<u>Package Price</u>	<u>Billing</u>
<p>Community Development (Department)</p> <p>*Permit Management *Code Enforcement *Portal Home</p> <p>Quarterly upload of parcel information to iWorQ's GIS Map Track contractors, inspections, property information Track code violations, fees, and activities Unlimited reports and ad-hoc reporting Unlimited access to iWorQ's template library including 3 custom letters &amp; 3 custom forms for Portal Home Premium Data (25MB Uploads &amp; 100GB Storage)</p>	<p><del>\$5,000</del> \$4,000</p>	Annual
<p>Permit Management -Plan Review</p> <p>- Available on any computer, tablet, or mobile device using Chrome browser - OpenStreetMap - Track your contractors and their licensing - Quarterly parcel upload - Free forms, letters, and / or permits utilizing iWorQ's template library, and up to 3 custom letters / forms.</p> <p>- Draw &amp; annotate on plans - Save data in layers on plans - Place watermarks on plans - Must have premium data to use</p>	\$2,000	Annual
<p>Subscription Fee Total (This amount will be invoiced each year)</p>	<p><del>\$7,000</del> \$6,000</p>	Annual

## One-Time Setup, GIS integration, and Data Conversion Fees

<u>Service(s)</u>	<u>Full Price Cost</u>	<u>Package Price</u>	<u>Billing</u>
Implementation and Setup cost year 1	<del>\$4,500</del>	Included	Year One
Up to 5 hours of GIS integration and data conversion	<del>\$1,000</del>	Included	Year One
Data Conversion	<del>\$4,900</del>	Included	Year One
One-Time Setup Total (This amount will be added year 1)	<del>\$10,400</del>	Included	Year One
Grand Total Due Year 1	<del>\$24,900</del>	<del>\$7,000</del> \$6,000	Year One

### NOTES AND SERVICE DESCRIPTION

- I. Invoice for the (Annual Subscription Fee Total + One-Time Total) will be sent out 2 weeks after signature and Effective Date
- II. This subscription Fee and Agreement have been provided at the Customer's request and is valid until May 13<sup>th</sup>, 2022.
- III. This cost proposal cannot be disclosed or used to compete with other companies.



## AGENDA SUMMARY SHEET

**MEETING DATE:** 5-10-22

**TITLE:** Open Meetings Law (Informational)

**AGENDA SECTION:** CONSIDERATION-ACTION

**PRESENTER:** Attorney Vande Zande

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DEPARTMENT GOAL(S) SUPPORTED <i>(if applicable)</i>	FISCAL IMPACT	
Excellence in Government	N/A	

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**ISSUE SUMMARY:**

This is an annual training that provides an overview of Wisconsin Open Meetings law and the law that impacts elected officials.

**ATTACHMENTS:**

League Article – Understanding & Complying with Wisconsin’s Open Meeting Law  
Top Ten List of Open Meeting Pitfalls

**RECOMMENDED MOTION:**

Discussion/Information Only

# UNDERSTANDING AND COMPLYING WITH

By Claire Silverman, Legal Counsel

Wisconsin's open meeting law applies with equal force to every city and village, regardless of size or other characteristics. Because it applies whenever a governmental body conducts the business that it is entrusted with, it is critical that members of local governmental bodies be aware of the open meeting law and understand its requirements. This month's legal comment provides an overview of the law, as well as a more detailed explanation of some of the law's key provisions.

The open meeting law is found in sections 19.81 through 19.98 of the Wisconsin Statutes.

The law does not require absolute openness. However, the legislature has declared that the "public is entitled to the fullest and most complete information regarding the affairs of government as is compatible with the conduct of governmental business."<sup>1</sup> To that end, the law requires that all meetings of governmental bodies be preceded by public notice, be held in places reasonably accessible to the public, and be open to all citizens except as otherwise specifically provided.<sup>2</sup> The law authorizes governmental bodies to meet in closed session if the subject matter comes within one of a set number of exemptions set forth in the law.<sup>3</sup>

#### DEFINITIONS ARE KEY TO UNDERSTANDING LAW

The open meeting law only applies to meetings of a "governmental body" as defined by Wis. Stat. sec. 19.82(1). This definition, together with the definition of "meeting" in sec. 19.82(2), is the key to understanding when the

open meeting law applies to a particular gathering of local officials. A "governmental body" includes a "local agency, board, commission, committee, council, department or public body corporate and politic created by constitution, statute, ordinance, rule or order," as well as "formally constituted" subunits of any of these bodies. Thus, a common council and village board are obviously subject to the open meeting law, as are municipal committees, boards and commissions. Quasi-governmental bodies are also subject to the open meeting law.<sup>4</sup>

Bodies formed for or meeting for the purpose of collective bargaining are specifically excluded from the definition of "governmental body."<sup>5</sup>

A "meeting" is defined as the convening of members of a governmental body for the purpose of exercising the responsibilities vested in that body. A meeting does not include social or chance gatherings that are not intended to avoid the law. When one-half or more of the members of a governmental body are present, a meeting is "re-

1. Wis. Stat. sec. 19.81(1).

2. Wis. Stat. secs. 19.81 and 19.83.

3. The exemptions are set forth under sec. 19.85.

4. A private entity is a "quasi-governmental corporation" within the meaning of the open meetings and public records laws if, based on the totality of circumstances, it resembles a governmental corporation in function, effect, or status. Key factors include but are not limited to: (1) the entity's finances; (2) whether the entity serves a public function; (3) whether it appears to the public to be a government entity; (4) whether the entity is subject to government con-

## WISCONSIN'S OPEN MEETING LAW

buttably presumed" to be for official purposes.<sup>6</sup>

In addition to the above two definitions, the term "open session" is also important. It is defined as a meeting "which is held in a place reasonably accessible to members of the public and open to all citizens at all times."<sup>7</sup> The Wisconsin Supreme Court has interpreted this to mean "that a governmental body must meet in a facility which gives reasonable public access, not total access, and that it may not systematically exclude or arbitrarily refuse admittance to any individual."<sup>8</sup>

### WHEN IS THERE A MEETING SUBJECT TO THE LAW?

The simplistic answer to this question is, "Whenever a governmental body meets." Although the application of the open meeting law is usually straightforward, determining whether there is a "meeting" can sometimes be complicated and there are pitfalls for the unwary.

The statutory definition of a meeting, which provides that a meeting is pre-

sumed if one-half of the members of a governmental body are present at a meeting, may lull officials into a false sense of security. The trouble is that the courts have interpreted the law to apply when there is less than one-half of the body present. In the *Showers*<sup>9</sup> case, the Wisconsin Supreme Court ruled that the test of whether a meeting occurs is twofold: "First, there must be a purpose to engage in governmental business, be it discussion, decision or information gathering. Second, the number of members present must be sufficient to determine the parent body's course of action regarding the proposal discussed."

With regard to the second part of the *Showers* test, the potential of a gathering to determine the parent body's course of action concerning a proposal can be either the affirmative power to pass or the negative power to defeat. Thus, a gathering of less than one-half the members of a body may constitute a meeting if the number of members present constitutes a "negative quorum," (i.e., a sufficient number to block action by the body on a particular issue).

For example, when a proposal requires a two-thirds vote of the entire body, such as a budget amendment under Wis. Stat. sec. 65.90(5), if more than one-third of the governmental body members are present at an unnoticed meeting, discussion of that particular proposal would violate the open meeting law. This is what happened in the *Showers* case. Four out of eleven members met privately to discuss a budget matter. The court held that the meeting was illegal because four members constituted a negative quorum since they could determine the outcome by voting as a block against the budget change, which required a two-thirds majority vote.

The same principle would seem to apply with regard to matters that can be passed by a vote based on the quorum rather than total membership, such as a majority or fraction of a quorum. In such cases, the safest approach to calculating the number of votes necessary to block the matter is to subtract from the quorum the number of votes required to pass the measure and then

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trol; and (5) the degree of access that government bodies have to the entity's records. No one factor is determinative and determinations must be made on a case-by-case basis. *State of Wisconsin v. Beaver Dam Area Development Corporation*, 2008 WI 90. See *Governing Bodies 386* for a more detailed summary of this case.

5. Wis. Stat. sec. 19.82(1).

6. Wis. Stat. sec. 19.82(2).

7. Wis. Stat. sec. 19.82(3).

8. *State ex rel. Badke v. Village Bd. of Greendale*, 173 Wis.2d 553, 580, 494 N.W.2d 408, 418 (1993).

9. *State ex rel. Newspapers, Inc. v. Showers*, 135 Wis.2d 77, 102, 398 N.W.2d 154, 165 (1987).

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add one. However, this minimum figure for determining whether the open meeting law is triggered may be lower than the figure obtained if it is assumed that more than a quorum will be present at a subsequent meeting on the issue. For example, if a village board has seven members and all attend a meeting, a matter requiring a majority vote may be blocked by four members. But if only four members attend, the matter may be blocked by two.<sup>10</sup>

Local officials must also be aware of and avoid what is sometimes called a “walking quorum.” A “walking quorum” is a series of gatherings among separate groups of members of a governmental body, each less than quorum size, who agree, tacitly or explicitly, to act uniformly in sufficient number to reach a quorum.<sup>11</sup> A series of gatherings, telephone calls, or e-mails between a small enough number of officers so as not to trigger the law at one specific gathering may constitute an illegal meeting.<sup>12</sup>

From the public’s perspective, the danger of the walking quorum is that it may produce a consensus or predetermined outcome with the result being that the publicly-held meeting is a mere formality without any real

discussion or consideration of the issue being conducted in public.

The use of a walking quorum to conduct business is subject to prosecution under the open meeting law.<sup>13</sup> Local officials must use caution when using electronic message technologies. These technologies have the potential to create walking quorums because of the rapid pace of communication and the inability of the sender to control whether and how other members may choose to respond. For this reason, the Attorney General strongly discourages members of governmental bodies from using electronic mail to communicate with other members of the body about matters within the body’s realm of authority.<sup>14</sup> The Wisconsin Department of Justice’s 2009 *Open Meeting Compliance Guide* provides as follows:

Because the applicability of the open meetings law to such electronic communications depends on the particular way in which a specific message technology is used, these technologies create special dangers for governmental officials trying to comply with the law. Although two members of a governmental body larger than four members may generally discuss the body’s

business without violating the open meetings law, features like “forward” and “reply to all” common in electronic mail programs deprive a sender of control over the number and identity of the recipients who eventually may have access to the sender’s message. Moreover, it is quite possible that, through the use of electronic mail, a quorum of a governmental body may receive information on a subject within the body’s jurisdiction in an almost real-time basis, just as they would receive it in a physical gathering of the members.

Because e-mail is so easy, quick and inexpensive, it is unlikely that governmental bodies will be able or willing to refrain from using it completely. However, it is advisable to set procedures in place or parameters for the use of e-mail to ensure that its use does not violate the open meeting law. The Attorney General’s *Open Meeting Compliance Guide* suggests that inadvertent violations of the open meetings law through the use of electronic communications can be reduced “if electronic mail is used principally to transmit information one-way to a body’s membership; if the originator of the message reminds recipients to

- 
10. A UW law review note criticizes the *Showers* court for not considering this issue, and recommends that “To be safe, officials will need to hold in public all meetings at which at least a majority of a quorum is present.” 1988 Wis. L. Rev. 827, 851, 856. This is hardly the safe approach where, as in the example in the above text, less than a majority of the quorum can block a matter. Consider also an eleven member village board. A quorum is six and four is thus a majority. So three can defeat a matter if only six are present.
  11. *Showers*, 135 Wis.2d at 92.
  12. See *Showers*, 398 N.W.2d at 161, 164; 1988 Wis. L. Rev. at 846-7, 855; *Governing Bodies* 339 and 371.
  13. *State ex rel. Lynch v. Conta*, 71 Wis.2d 662, 687, 239 N.W.2d 313 (1976).
  14. Wisconsin Department of Justice *Open Meeting Compliance Guide* (2009), at p. 8 citing Correspondence, October 3, 2000.

reply only to the originator, if at all; and if message recipients are scrupulous about minimizing the content and distribution of their replies.”

In addition to being careful about the number of members of a particular body that gather to talk about topics pertaining to that body, it is important to be aware that a “meeting” might take place when a sufficient number of members are present at meetings of other governmental bodies. Clearly, planned joint meetings of governmental bodies must be separately noticed by each governmental body planning to attend the joint meeting. But what about situations where members of one governmental body independently attend the meeting of another governmental body?

In the *Badke* case,<sup>15</sup> a majority of the village board regularly attended meetings of the village plan commission to gather information about subjects over which they had decision-making responsibilities. The Wisconsin Supreme Court concluded that since the trustees regularly attended plan commission meetings, the gatherings were not chance and therefore should have been noticed as meetings of the village board. Specifically, the Wisconsin Supreme Court held that when one-half or more of the members of a governmental body attend a meeting of another governmental body to gather information about a subject over which they have ultimate decision-making responsibility, such a gathering is a “meeting” within the meaning of the open meeting law and must be

noticed as such, unless the gathering is social or chance.

Thus, whenever a majority of the members of one governmental body regularly attend or plan in advance to attend the meeting of another governmental body, it is necessary to provide notice that a majority of that body will be attending the meeting of another body for the purpose of observing and gathering information. However, municipalities should avoid routinely placing boilerplate language designed to comply with *Badke* at the bottom of all committee, commission and board meetings notices.

Such a *Badke* notice should be provided only if:

- 1) governing body members routinely attend the meetings of a second body, such as a committee or commission;

or

- 2) the chair of the governing body or clerk has been informed or otherwise has reason to believe that governing body members will likely be attending the meeting of the second body.

For a further discussion of this issue see *Governing Bodies* 353.

*Badke* also held that when a quorum of a governing body is present at a meeting of a second governmental

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“  
THE WISCONSIN  
SUPREME COURT  
CONCLUDED  
THAT SINCE THE  
TRUSTEES REGULARLY  
ATTENDED PLAN  
COMMISSION  
MEETINGS, THE  
GATHERINGS WERE  
NOT CHANCE AND  
THEREFORE SHOULD  
HAVE BEEN NOTICED  
AS MEETINGS OF THE  
VILLAGE BOARD.”

15. *Badke, supra*, n.7.



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body merely because all of the individual members of the quorum make up the membership of the second governmental body, additional notice is **not** required.<sup>16</sup>

Local officials should not place too much reliance on the exception to the definition of a meeting for chance or social gatherings. Remember, that exception is qualified by the tag “not intended to avoid” the law. If a negative quorum (or more) of a body gets together by chance or for a social occasion there is no violation of the law unless the discussion turns to matters pertaining to that body, in which case the gathering probably converts to an improper meeting.

By now it should be clear that governmental body members must be very careful when discussing public body business with other members outside of a properly noticed meeting. The numbers test raises a troubling question, however, relating to the legality of one-on-one conversations between members outside of a meeting. The obvious problem is that prohibiting person-to-person discussions outside of meetings does not jibe with how government works. Officials need to discuss matters they are working on. In addition, the legislature chose not to make the requirements of the open meeting law automatically applicable

whenever two members of a governmental body get together.

The Wisconsin Supreme Court strongly suggested in an earlier case that such one-on-one discussions would be protected by the First Amendment and would not violate the open meeting law, but, unfortunately, this was not discussed in the *Showers* or *Badke* cases.<sup>17</sup>

If governmental body members should arguably violate the law by discussing matters outside of a meeting, a wise course to take would be to make sure that the matter receives an appropriate level of discussion at a properly noticed meeting before it is voted on. This may help avoid prosecution and decrease the likelihood that a court will void the action.

#### NOTICE REQUIREMENT

The open meeting law requires that all meetings of a governmental body be preceded by public notice. The presiding officer of a governmental body, or that person’s designee (typically the clerk), must give proper notice of a meeting twenty-four hours in advance. If good cause exists and twenty-four-hour notice is impossible or impractical, shorter notice may be given but in no case may the notice be provided less than two hours in advance of the meeting.<sup>18</sup> If the notice is mailed, it must be mailed early enough to allow

it to arrive within the statutory time frame.<sup>19</sup>

The notice must specify the date, time, place and subject matter of the meeting, and any contemplated closed sessions must be included.<sup>20</sup> The notice must be in such form as is “reasonably likely to apprise” members of the public and the news media of the time, date, place and subject matter of the meeting.

A few years ago, the Wisconsin Supreme Court overruled *State ex rel. H.D. Enterprises II, LLC v. City of Stoughton*, which held that general notice of a topic (e.g., licenses) is sufficiently specific to comply with the notice requirement in sec. 19.84(2).<sup>21</sup> The Wisconsin Supreme Court stated that the notice requirement in sec. 19.84 is not amenable to a bright line rule but, rather is subject to a “reasonableness standard.” This reasonableness standard requires taking into account the circumstances of the case in determining whether notice is sufficient. This includes analyzing such factors as the burden of providing more detailed notice, whether the subject is of particular public interest, and whether it involves non-routine action that the public would be unlikely to anticipate.<sup>22</sup>

The court further stated:

The determination of whether notice is sufficient should be

16. *Id.* at 417-418.

17. The earlier case is *State ex rel. Lynch v. Conta*, 71 Wis.2d 662, 239 N.W.2d 313, 331 (1976), and this issue is discussed in *Governing Bodies* 309, which was published in the July 1987 issue of *the Municipality*, pp. 262-263.

18. Wis. Stat. sec. 19.84(3).

19. 77 Op. Att’y Gen. 312 (1988).

20. Wis. Stat. sec. 19.84(2).

21. *State ex rel. Buswell v. Tomah Area School District*, 2007 WI 71

22. *Id.*, 2007 WI 71 para. 28.

based upon what information is available to the officer noticing the meeting at the time notice is provided, and based upon what it would be reasonable for the officer to know. Thus, whether there is particular public interest in the subject of a meeting or whether a specific issue within the subject of the meeting will be covered, and how that affects the specificity required, cannot be determined from the standpoint of when the meeting actually takes place. Rather, it must be gauged from the standpoint of when the meeting is noticed.<sup>23</sup>

League attorneys are often asked whether it is appropriate to rely on broad umbrella clauses such as “old business” or “miscellaneous business” on the agenda to take up unforeseen matters which arise shortly before the scheduled meeting. In most cases, the answer is no. It is best to deal with late-breaking events by amending the notice, with twenty-four hours, or postponing the matter until it can be properly noticed. Minor matters may appropriately be subsumed under broader topics, but matters of particular interest should be given explicit notice. In recent years, the attorney general has taken the view that governing bodies may not rely on a general

designation clause in their agenda, such as “other business,” to discuss, receive information or take action on a matter not identified in the notice of that meeting.

A related issue is whether governmental bodies may discuss or act on matters raised by citizens during a “public comment” or “citizen participation” portion of a meeting if the subject is not on the agenda. The open meeting law allows governing bodies to designate a period for public comment in the notice of the meeting.<sup>24</sup> During such a designated public comment period, a governmental body may “discuss” information raised by a member of the public.<sup>25</sup> A governmental body may not take action on matters raised during a public comment period if the subject was not on the agenda.

Some governing body members have inquired whether they, as members of the public, can bring up items not specifically designated on the agenda under a period of public comment allowed by Wis. Stat. sec. 19.84(2). The answer is no. The limited exception allowing members of the public to bring up items not specifically on the agenda during a period of noticed public comment was intended to allow local governments to be responsive to their constituents and to allow the governing body to receive information

from members of the public. It was not intended to allow governing body members to bring up items for discussion without placing the items on the agenda. Any such use of the exception by governing bodies in that way will likely be viewed as an attempt to circumvent the notice requirements of the open meeting law.<sup>26</sup>

With regard to who must be given notice of a meeting, notice has to be given to any news medium that has requested the notice, and to the official newspaper or, if there is none, to a newspaper, TV or radio station that is likely to give notice in the area.<sup>27</sup> The open meeting law does not require that the notice actually be published,<sup>28</sup> although it does require that notice be given as required by other specific statutes governing the subject matter (e.g., Wis. Stat. sec. 62.23 (7)(d)2, requires a Class 2 notice be published in advance of a proposed rezoning).<sup>29</sup> As an alternative to written notice, telephone or other verbal communication to members of the news media is sufficient.<sup>30</sup> The law also requires some form of direct notice to the public; this requirement may be met by posting the notice in one, or preferably several, public places.<sup>31</sup>

A limited exception to the notice requirement allows subunits of gov-

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23. *Id.*, para 32.

24. Wis. Stat. sec. 19.84(2).

25. Wis. Stat. sec. 19.84(2).

26. For additional discussion of this issue see *Governing Bodies* 361.

27. Wis. Stat. sec. 19.84(1)(b).

28. *Martin v. Wray*, 473 F. Supp. 1131 (E.D. Wis. 1979); 77 Op. Att’y Gen. 312 (1988).

29. Notice requirements of other statutes must be met in addition to the requirements of the open meeting law. Wis. Stat. sec. 19.84(1)(a).

30. 77 Op. Att’y Gen. 312 (1988).

31. Wis. Stat. sec. 19.84(1)(b); 63 Op. Att’y Gen. 509, 510-11 (1976); 66 Op. Att’y Gen. 93, 95 (1977).

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ernmental bodies<sup>32</sup> to meet during the meeting of the parent body, during a recess, or directly after such meeting, to discuss or act on matters that were the subject of the meeting of the parent body.<sup>33</sup> The presiding officer of the parent body must announce the time, place and subject matter of the subunit meeting in advance at the meeting of the parent body. This announcement must mention any contemplated closed session.<sup>34</sup>

No charge may be made for providing notice to meet the requirements of the open meeting law. However, once these notice requirements have been met, charges may be made, under the public records law, for additional notices and supplementary information.<sup>35</sup>

**CLOSED SESSIONS**

Generally, meetings of governmental bodies must be held in open session.

However, the law authorizes meetings to be closed if the subject matter falls within one of the specific exemptions set forth in Wis. Stat. sec. 19.85. Note that the general authority to close a meeting is inapplicable where specific authority requires openness, as in the case of hearings before a police and fire commission under Wis. Stat. sec. 62.13(5), and Board of Review meetings under sec. 70.46(2m).

As a general rule, we recommend using the term “closed” session or meet-

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- 32. The League has opined that statutory boards or commissions, such as a library board, a utility commission and a police and fire commission, are not subunits of a common council or village board, although committees (e.g., a finance committee, a public safety committee) are typically subunits. *Governing Bodies* 310.
  - 33. Wis. Stat. sec. 19.84(6).
  - 34. 65 Op. Att’y Gen. Preface vi (1976).
  - 35. 77 Op. Att’y Gen. 312 (1988); *Governing Bodies* 323.

ing instead of “executive” session, which suggests that meetings may be closed whenever the body wishes to take action on a matter.

Section 19.85 authorizes closing meetings for a number of reasons including the following:

- 1) deliberating after a quasi-judicial hearing;
- 2) considering the discipline of an employee or person licensed by the municipality;
- 3) considering employment, promotion, compensation or performance evaluation data of a public employee;
- 4) deliberating or negotiating the purchase of public properties, or conducting other business whenever competitive or bargaining reasons require a closed session;<sup>36</sup>
- 5) considering financial, medical, social, personal history and disciplinary data of specific persons or specific personnel problems which, if discussed in public, would be likely to have a substantial adverse effect on the person’s reputation; and
- 6) conferring with legal counsel with respect to litigation in which the

body is involved or is likely to become involved.

See Wis. Stat. sec. 19.85(1)(a)-(j), for the specific exemptions. For more detailed information on the appropriate use of these exemptions, see *Governing Bodies* 375.

When deciding whether it is appropriate to hold a particular meeting in closed session, a good rule of thumb is to ask the preliminary question: “Is there a reason why this matter is best discussed privately, other than the desire to escape the scrutiny of the public eye or the media?” When closing a meeting is appropriate, it is important to follow the statutory procedures. As mentioned above, closed sessions planned in advance must be specified in the public notice; however, if the closed session was not contemplated, the meeting may still be closed for a valid reason.<sup>37</sup> The body must first convene in open session and vote to go into closed session. Before the vote is taken, the presiding officer must announce the nature of the business to be discussed and the specific statutory provision which authorizes the closed session. The vote of each member must be recorded and preserved.<sup>38</sup>

Attendance at the closed session is limited to the body, necessary staff and other officers, such as the clerk and attorney, and any other persons whose

presence is necessary for the business at hand. If the meeting is of a subunit of a parent body, such as a committee, the members of the parent body (i.e., the common council or village board) must be allowed to attend the closed session, unless the rules of the parent body provide otherwise.<sup>39</sup> Discussion in the closed session must be limited to the topics for which the meeting was closed.<sup>40</sup>

Questions sometimes arise as to whether a member of a governmental body may tape record closed sessions. An individual member of a governmental body does not have the right to tape record closed sessions of the governmental body. Although a governmental body is obliged under sec. 19.90 to make a reasonable effort to accommodate any person desiring to record, film or photograph an open meeting (provided the person does not do so in a disruptive manner), the law does not apply to closed sessions.<sup>41</sup>

A governmental body may not reconvene in open session until twelve hours after completion of the closed session, unless notice of the subsequent open session was given at the same time and in the same manner as the public notice of the meeting held prior to the closed session.<sup>42</sup>

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36. This exemption was read rather narrowly by the Wisconsin court of appeals in *State ex rel Citizens for Responsible Development v. City of Milton*, 2007 WI App. 114, 300 Wis.2d 649, 731 N.W.2d 640. For an in-depth summary of that case, see *Governing Bodies* 380 (*the Municipality*, May 2007).

37. Wis. Stat. sec. 19.84(2); 66 Op. Att’y Gen. 106 (1977); *Governing Bodies* 325.

38. Wis. Stat. sec. 19.85(1). These requirements also apply to a closed session of a subunit meeting without notice as provided by sec. 19.84(6). 65 Op. Att’y Gen. Preface vi (1976).

39. Wis. Stat. sec. 19.89.

40. Wis. Stat. sec. 19.85(1).

41. See 66 Op. Att’y Gen. 318 (1977).

42. Wis. Stat. sec. 19.85(2).

**PENALTIES AND REMEDIES**

Violations of the open meeting law may be prosecuted by the district attorney, the attorney general, or by a private individual, if the district attorney does not take the case.<sup>43</sup> Governmental body members who violate the open meeting law are subject to a forfeiture of between \$25 and \$300; this is a personal liability which may not be reimbursed by the municipality.<sup>44</sup> However, members may very likely obtain reimbursement for costs and attorney fees incurred in defending against prosecutions under the open meeting law.<sup>45</sup> Members may protect themselves from liability by voting in favor of a motion to prevent the viola-

tion (e.g., voting against going into an unauthorized closed session).<sup>46</sup> In addition to finding personal liability for violations of the law, a court may also order the violations to cease and void action illegally taken. In order to void action taken in violation of the open meeting law, the court must find that the public interest in enforcing the open meeting law outweighs the public interest in sustaining the validity of the action taken.<sup>47</sup>

**CONCLUSION**

Members of local governmental bodies must understand and comply with the open meeting law. As with other legal matters, officials should consult their

municipal attorneys if they have questions.

For additional information on Wisconsin's open meeting law, see the Wisconsin Department of Justice's *Open Meeting Compliance Guide* on the Department of Justice's website <[www.doj.state.wi.us](http://www.doj.state.wi.us)>. Another good source of information is the State Bar of Wisconsin, Government Lawyers Division's *Wisconsin Public Records and Open Meeting Handbook* which is available from the State Bar for a fee. The Bar's phone number is (800) 728-7788.

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43. Stat. sec. 19.97(1), (2) and (4).

44. Wis. Stat. sec. 19.96.

45. Wis. Stat. secs. 62.115, 895.35 and 895.46(1)(a); 77 Op. Att'y Gen. 177 (1988).

46. Wis. Stat. sec. 19.96.

47. Wis. Stat. sec. 19.97(3).

## **“TOP TEN” LIST OF OPEN MEETING PITFALLS**

**1. If you want to talk about something at a meeting, ask that it be put on the agenda in as much detail as reasonably possible.**

- a. Stats. § 19.84(2) provides that “Every public notice of a meeting of a governmental body shall set forth the time, date, place and subject matter of the meeting, including that intended for consideration at any contemplated closed session, in such form as is reasonably likely to apprise members of the public and the news media thereof.”
- b. A good test is to ask whether a citizen will be able to understand what you want to talk about having no information other than the notice.

**2. Don't deviate from the agenda without a very good reason.**

- a. The Attorney General has advised that a governmental body should not conduct business under a general subject matter designation (1) where a member of the governmental body was aware, prior to the time notice was given, that the matter might come before the body or (2) where the matter is of importance or great public concern. In either case, any discussion of or action on the matter should be held over to another meeting for which more specific notice can be given. 66 Op. Att'y Gen. 93, 96 (1977).
- b. More recent opinions of the Attorney General were more restrictive, recommending that only basic questions may be addressed where answers do not require discussion or deliberation.

**3. Outside of noticed meetings, avoid discussing municipal business with more than 2 elected officials at a time. Two is company, but 3 is usually a crowd.**

- a. The Wisconsin Supreme Court has held that the open meetings law applies whenever a gathering of members of a governmental body satisfies two requirements: (1) there is a purpose to engage in governmental business

and (2) the number of members present is sufficient to determine the governmental body's course of action. As such, a gathering of less than one-half the members of a body may be a meeting if the number of members present constitutes a "negative quorum," i.e., a sufficient number to block action by the body on a particular matter. *State ex rel. Newspapers v. Showers*, 135 Wis. 2d 77, 102, 398 N.W.2d 154 (1987).

- b. This applies to "round robin" discussions or email communication, particularly if they lead to "tacit agreements." *Showers*, 135 Wis. 2d at 92, citing *State ex ref. Lynch v. Conta*, 71 Wis. 2d 662, 687, 239 N.W.2d 313 (1976).
- c. This does not apply to "social times" where no municipal business is discussed by any of the persons who are present. Stats. § 19.82 (2) states that "the term [meeting] does not include any social or chance gathering or conference which is not intended to avoid this [law]."

**4. Be careful about committing yourself to a final position before you have heard all sides of an issue.**

- a. If a final decision is made before hearing all sides, then the public is deprived of its right to see the entire decision-making process. Your constituents may also feel as though they are not being heard.
- b. This approach also avoids the problem with "tacit agreements" as discussed above.
- c. This should not prohibit members from expressing their views, concerns and questions, so long as they remain open to hearing the views of others.

**5. You don't have to open your mouth to have an open meetings problem.**

- a. In *State ex rel. Badke v. Village Board of the Village of Greendale*, 173 Wis.2d 553, 494 N.W.2d 408 (1993), the Wisconsin Supreme Court held that the village board conducted a "meeting," as defined in the open meetings

law, when a quorum of the board attended a plan commission meeting to observe the commission's proceedings on a development plan that was subject to the board's approval. The court stressed that a governmental body is engaged in governmental business when its members gather to simply hear information on a matter within the body's realm of authority. The members need not actually discuss the matter or otherwise interact with one another to be engaged in governmental business.

- b. This does not apply to “chance” meetings where information-gathering may take place.

**6. Don't hit the send button on your email message without first asking yourself, "What would this look like on the front page of the local newspaper?" Your message may end up there.**

- a. Email communication is subject to public record requests.

**7. Don't send out global email to elected officials if you can avoid it. If you do send a global email, do not invite a reply.**

- a. This is particularly important concerning substantive messages, as opposed to messages that are only procedural.
- b. If the communications closely resemble an in-person discussion, then they may constitute a meeting if they involve enough members to control an action by the body. In addressing these questions, courts are likely to consider such factors as the following: (1) the number of participants involved in the communications; (2) the number of communications regarding the subject; (3) the time frame within which the electronic communications occurred; and (4) the extent of the conversation-like interactions reflected in the communications.



**8. When discussing matters in closed session, stick to the agenda.**

- a. The governmental body must limit its discussion in closed session to the business specified in the announcement. Wis. Stat. § 19.85(1).
- b. Make sure you understand why you need to discuss something in closed session before you begin the discussion.
- c. When you need to discuss something in closed session, be certain to keep it confidential until no longer necessary.

**9. Remember that the purpose of the open meeting/public record laws is to show the public how you go through the decision-making process.**

- a. § 19.81(1) of the Wisconsin Statutes includes the following policy declaration: “In recognition of the fact that a representative government of the American type is dependent upon an informed electorate, it is declared to be the policy of this state that the public is entitled to the fullest and most complete information regarding the affairs of government as is compatible with the conduct of governmental business.”
- b. If the public feels that matter has been decided by back-room discussions before they ever get to the meeting to express their opinion, then they feel that no one is listening at City Hall.

**10. Make every effort to be cordial and cooperative with other Council members, regardless of whether you are in the Council Chambers.**

- a. Residents, business owners and potential developers are all watching how the Council treats its own members, staff, residents and others.
- b. This is not intended to curtail debate, but to put debate in the context of wanting to advance the best interests of our community. “Where all men think alike, no one thinks very much” — Walter Lippmann