



A G E N D A
CITY OF WAUPUN COMMON COUNCIL
Waupun City Hall – 201 E. Main Street, Waupun WI
Tuesday, May 09, 2023 at 6:00 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/88975185869?pwd=THJ4VGdZc25vMmc5QXEvT01LdFhsdz09>

Meeting ID: 889 7518 5869

Passcode: 157171

Dial by your location : 1 312 626 6799

CALL TO ORDER

PLEDGE OF ALLEGIANCE FOLLOWED BY A MOMENT OF SILENT MEDITATION

ROLL CALL--Mayor to excuse any absent members

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

1. Andreas Jansen, CPA, CFE Baker Tilly US, LLP - 2022 City of Waupun Audit Report
2. Jaedon Buchholz - Edwin Hillyer Presentation

No Public Participation after this point.

RESOLUTIONS AND ORDINANCES:

3. Ordinance to amend Ch.16.04 Zoning Code-Business District Requirements to include Barber and Beauty Salons as Permitted Use
4. Ordinance to amend Ch.16.04 Zoning Code-Business District Requirements to include churches as a conditional use
5. Resolution - Adoption of Comprehensive Outdoor Recreation Plan, 2023-2028

BOARD/COMMITTEE/COMMISSION RECOMMENDATIONS *(Roll Call Motion)*

6. Award Quote for Purchase of a 2024 11' Wide Area Mower *(DPW 5/9/23)*

CONSIDERATION - ACTION

7. Contracted IT Services and Upgrade to Server and Hardware
8. \$2,345,000 Sale Day Report for the General Obligation Community Development Bonds, Series 2023A *(Informational)*

MAYORAL CORRESPONDENCE/PRESENTATIONS

9. Recognition of Economic Development Week (May 8-12)
10. Recognition of National Police Week (May 14-20)
11. Recognition of Peace Officer Memorial Day (May 15)
12. Recognition of Emergency Responder Week (May 21-27)
13. National Public Works Week (May 21-27)

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.

14. Future Meetings & Gatherings, License and Permit Applications, Expenses
15. Monthly Financial Report

BOARDS, COMMITTEE AND COMMISSION MEETING MINUTES

- [16.](#) Board of Public Works 3-14-2023
- [17.](#) Plan Commission 3-29-2023
- [18.](#) Utility Commission 4-10-23
- [19.](#) Common Council 4-18-23
- [20.](#) Library Board 4-19-23
- [21.](#) Special Common Council 4-25-23
- [22.](#) Police and Fire Commission 4-25-23

DEPARTMENT REPORTS

- [23.](#) Police Department
- [24.](#) Fire Department
- [25.](#) Library
- [26.](#) Recreation
- [27.](#) Public Works
- [28.](#) Utilities
- 29. City Clerk-Treasurer-HR
- [30.](#) Administrator-Economic Development

CLOSED SESSION

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

- 31. Redevelopment of 1 W. Brown Street, Waupun

RECONVENE TO OPEN SESSION

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

ACTION FROM CLOSED SESSION

ADJOURNMENT

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



AGENDA SUMMARY SHEET

MEETING DATE: 5-9-23

AGENDA SECTION: PERSONS WISHING TO ADDRESS COUNCIL

PRESENTER: Andrea Jansen, C{A, CFE
Partner of Baker Tilly US, LLP

TITLE: Andreas Jansen, CPA, CFE Baker Tilly US, LLP -
2022 City of Waupun Audit Report

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

ISSUE SUMMARY:

Andrea Jansen of Baker Tilly will present the findings from the 2022 City of Waupun audit and financial Statements.

STAFF RECOMMENDATION:

Accept the 2022 City of Waupun audited financial statements

ATTACHMENTS:

- 1) 2022 Financial Highlights
- 2) 2022 Financial Statements

RECOMMENDED MOTION:

Motion to accept the 2022 City of Waupun audited financial statements

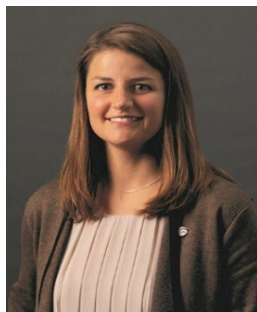


City of Waupun

2022 Financial highlights

May 9, 2023

Client service team



Andrea Jansen, CPA, CFE, Partner

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



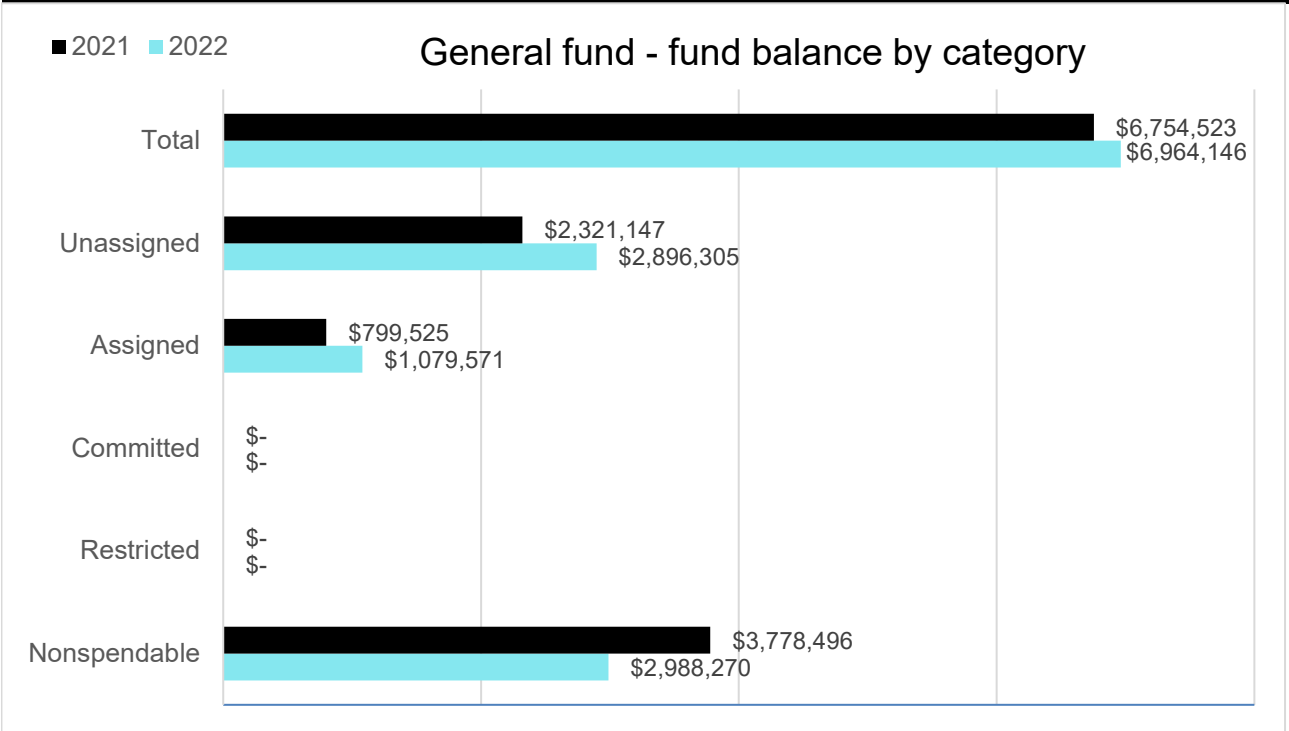
Ryan Shavlik, CPA, Senior Associate

T +1 (608) 316 1335
ryan.shavlik@bakertilly.com



City of Waupun

General fund results



Summarized income statement

	<u>Actual</u>	<u>Final budget</u>	<u>Variance</u>
Revenues and other financing sources	\$ 6,035,887	\$ 5,982,375	\$ 53,512
Expenditures and other financing uses	5,970,909	6,262,382	291,473
Net change in fund balance	<u>\$ 64,978</u>	<u>\$ (280,007)</u>	<u>\$ 344,985</u>

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.

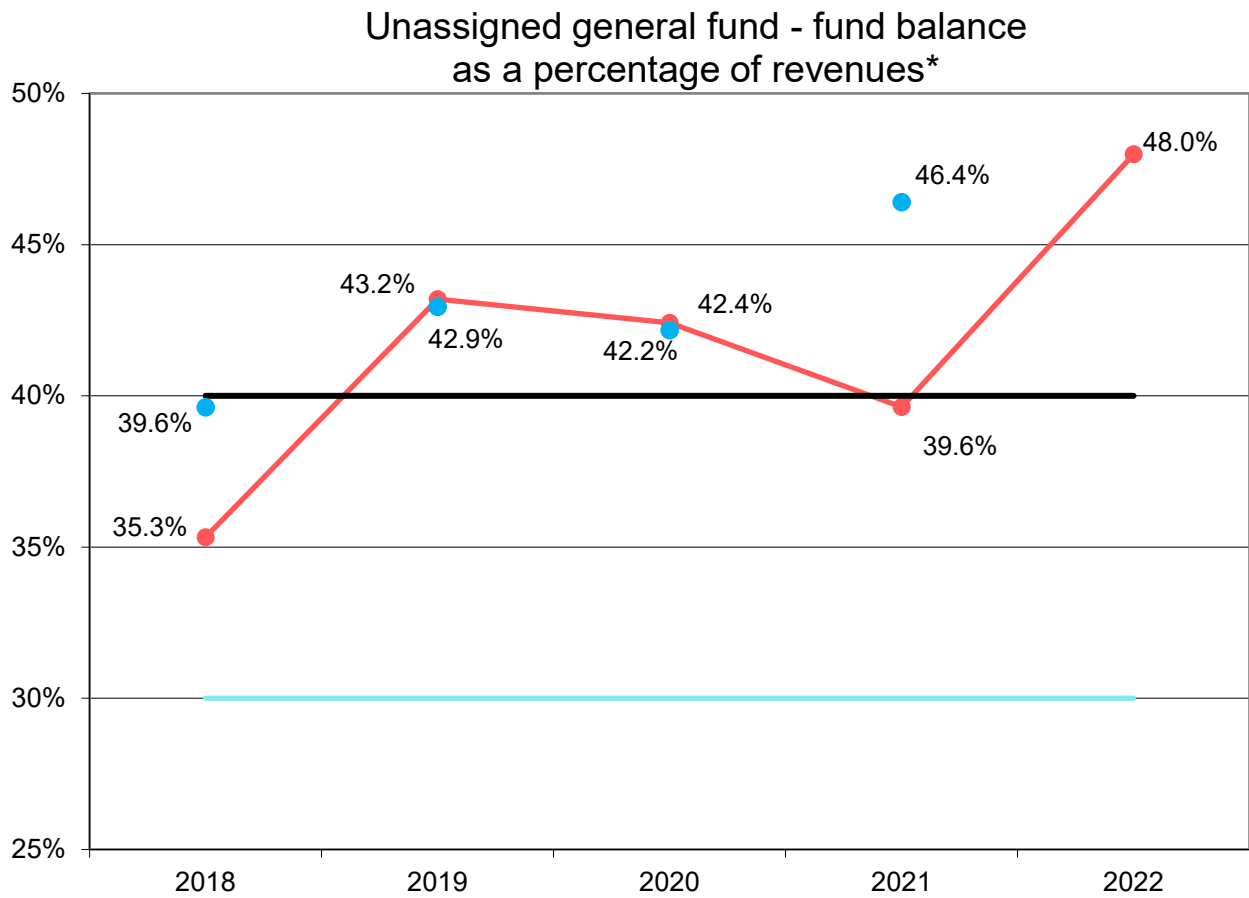
City of Waupun

General fund - fund balance trends

Fund balance policy:

Maintain unassigned general fund balance of 30-40% of annual 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 2018 - 2021 Baker Tilly municipal client data for population ranges from 10,000 to 17,500.

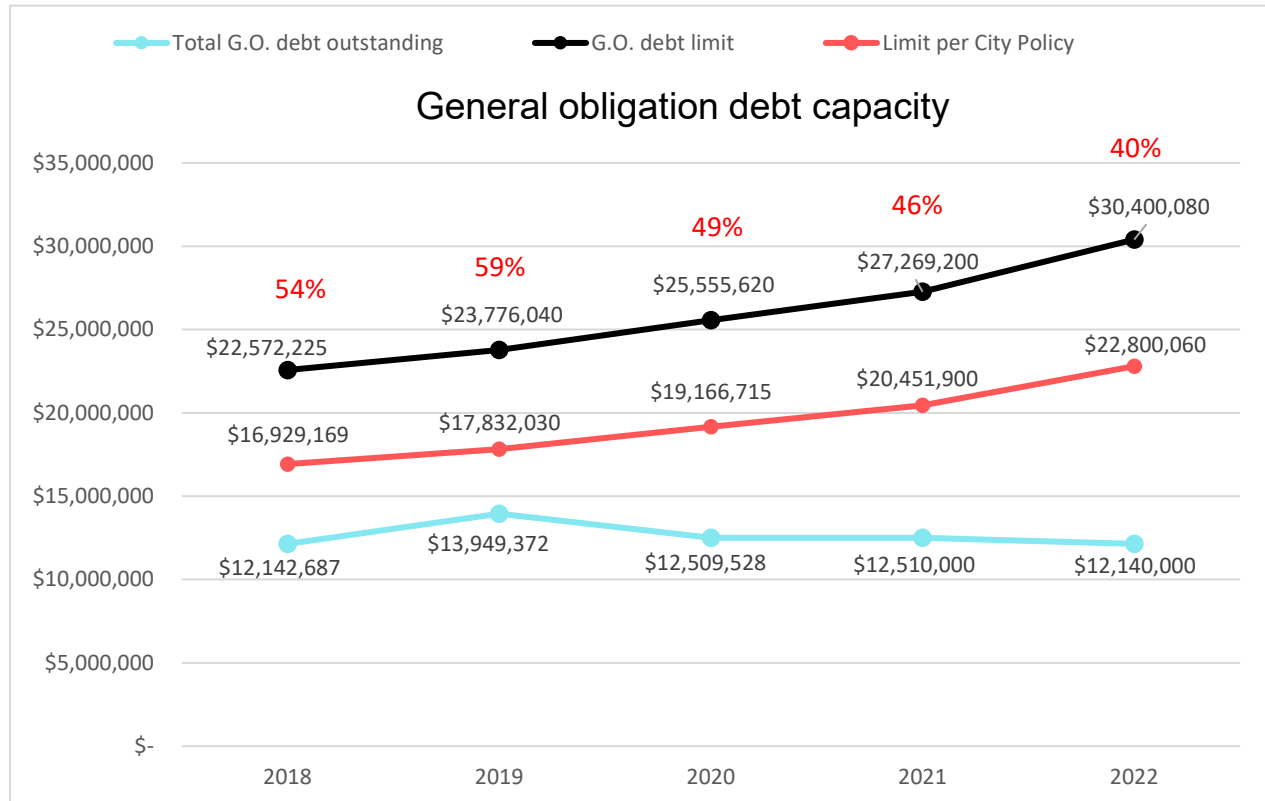


City of Waupun

General obligation debt

Debt management policy:

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



Actual percentage of state statutory debt limit included in red font within the chart above.

Total debt outstanding by type at 12/31/2022

	General obligation	Revenue debt	Total
City	\$ 6,740,000	\$ -	\$ 6,740,000
Utility	-	32,662,782	32,662,782
Tax Incremental District	5,400,000	-	5,400,000
Total	\$ 12,140,000	\$ 32,662,782	\$ 44,802,782

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

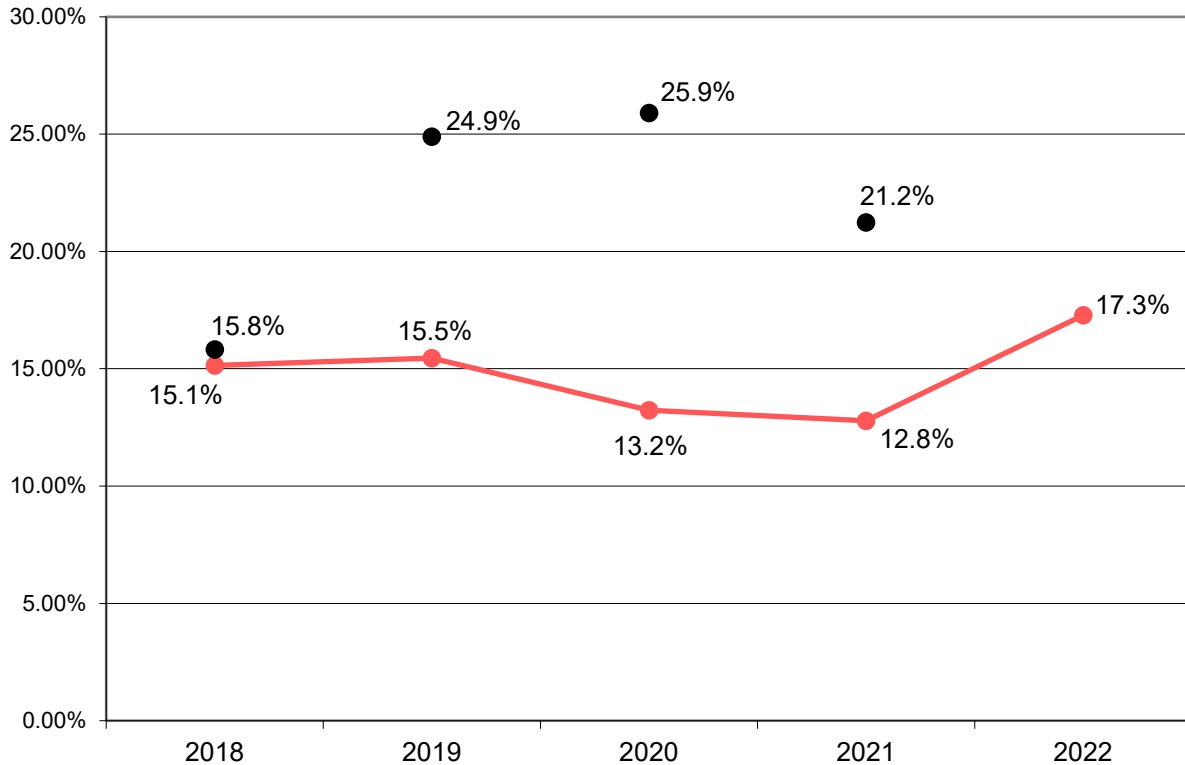


City of Waupun

Governmental funds - debt service

● City of Waupun ● Reference - Median

Debt service to non-capital expenditures



Current and prior year data

	<u>2022</u>	<u>2021</u>
Principal*	\$ 1,329,327	\$ 915,413
Interest	<u>375,820</u>	<u>501,816</u>
Total	<u>\$ 1,705,147</u>	<u>\$ 1,417,229</u>
Non-capital expenditures	<u>\$ 9,866,615</u>	<u>\$ 11,084,832</u>

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

Other reference values

Median reference value generated from 2018 - 2021 Baker Tilly municipal client data for population ranges from 10,000 to 17,500.



City of Waupun

Other long-term liabilities (assets)

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>
Wisconsin retirement system (pension)			
Net pension asset	\$ 1,922,276	\$ 686,554	\$ 2,608,830
Deferred outflows of resources	3,729,384	1,361,710	5,091,094
Deferred inflows of resources	(4,510,682)	(1,636,905)	(6,147,587)
Pension-related items (net)	\$ 1,140,978	\$ 411,359	\$ 1,552,337
2021 pension-related items (net)	\$ 703,417	\$ 242,798	\$ 946,215

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	\$ (1,093,370)	\$ (1,045,812)	\$ (2,139,182)
Deferred outflows of resources	323,232	331,654	654,886
Deferred inflows of resources	(145,431)	(134,164)	(279,595)
OPEB-related items (net)	\$ (915,569)	\$ (848,322)	\$ (1,763,891)
2021 OPEB-related items (net)	\$ (995,281)	\$ (751,292)	\$ (1,746,573)

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.



Reporting and insights from 2022 audit:

City of Waupun

December 31, 2022

Executive summary

April 28, 2023

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, 2022 and have issued our report thereon dated April 28, 2023. 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.

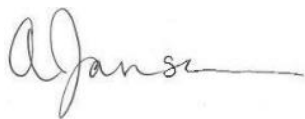
Additionally, we have included information on key risk areas the City should be aware of in your strategic planning. We are available to discuss these risks as they relate to your organization's financial stability and future planning.

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

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

Sincerely,

Baker Tilly US, LLP

A handwritten signature in black ink, appearing to read "Ajansen", with a horizontal line extending to the right.

Andrea Jansen, CPA, CFE, Partner

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

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.

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
- Assessment of new accounting standards

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 areas of emphasis		
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. As described in Note 1, the City changed accounting policies related to leases by adopting GASB Statement No. 87, *Leases*. 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
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. Management is in agreement with the misstatements we have identified, and they have been corrected in the financial statements. In our judgment, none of the misstatements that management has corrected, either individually or in the aggregate, indicate matters that could have had a significant effect on the City's financial reporting process.

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*.

Resources to 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>.

Management representation letter

April 28, 2023

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 as of December 31, 2022 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 dated August 18, 2021.
 - 2) The financial statements referred to above are fairly presented in conformity with accounting principles generally accepted in the United States of America. 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.
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- 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, including those measured at fair value, 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) We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the appropriate accounts.
 - 10) 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.
 - 11) Guarantees, whether written or oral, under which the City is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 12) 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.

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- 13) We have disclosed to you results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
 - 14) 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.
 - 15) 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.
 - 16) 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.
 - 17) There are no related parties or related party relationships and transactions, including side agreements, of which we are aware.

Other

- 18) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 19) We have a process to track the status of audit findings and recommendations.
- 20) 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.
- 21) We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.
- 22) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for our report.
- 23) The City has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources or fund balance or net position.

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- 24) 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.
- 25) 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.
- 26) In regards to the nonattest services performed by you listed below, we acknowledge our responsibility related to these nonattest services and 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*.

- 27) 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.
- 28) 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.
- 29) 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.
- 30) The financial statements include all fiduciary activities required by GASB No. 84.
- 31) The financial statements properly classify all funds and activities.
- 32) 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.
- 33) Components of net position (net investment in capital assets; restricted; and unrestricted) are properly classified and, if applicable, approved.
- 34) 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.
- 35) Provisions for uncollectible receivables, if any, have been properly identified and recorded.
- 36) 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.
- 37) Revenues are appropriately classified in the statement of activities within program revenues and general revenues.
- 38) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 39) Deposits and investments are properly classified, valued, and disclosed (including risk disclosures, collateralization agreements, valuation methods, and key inputs, as applicable).
- 40) Provision, when material, has been made to reduce excess or obsolete inventories to their estimated net realizable value.

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- 41) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated/amortized. Any known impairments have been recorded and disclosed.
 - 42) Tax-exempt bonds issued have retained their tax-exempt status.
 - 43) We have appropriately disclosed the City of Waupun'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.
 - 44) 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.
 - 45) 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.
 - 46) 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.

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- 47) 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.
 - 48) We have implemented GASB Statement No. 87, *Leases*, and believe that all required disclosures and accounting considerations have been identified and properly classified in the financial statements in compliance with the Standard.
 - 49) 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.
 - 50) We have reviewed existing contracts and determined there are no items requiring accounting or reporting as leases.
 - 51) 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.
 - 52) 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 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 auditors’ report thereon. We confirm that we do not prepare and have no plans to prepare an annual report.
 - 53) With respect to federal and state award programs:

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- 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 preparing and presenting the SEFSA and related disclosures 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.

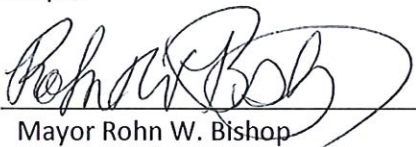
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- g) We have made available to you all contracts and grant agreements (including amendments, if any) and any other correspondence with federal or state agencies or pass-through entities relevant to the programs and related activities.
 - h) We have 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.

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- 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 ensured the reporting package does not contain protected personally identifiable information.
 - w) We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.
 - x) We are responsible for preparing and implementing a corrective action plan for each audit finding.
 - y) 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,


City of Waupun

Signed:



Mayor Rohn W. Bishop

Signed:



Finance Director Cassandra E. Langenfeld

Client service team



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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
94	Public-Private and Public-Public Partnerships and Availability Payment Arrangements	✓	12/31/23
96	Subscription-Based Information Technology Arrangements	✓	12/31/23
99	Omnibus 2022	✓	12/31/23
100	Accounting Changes and Error Corrections	✓	12/31/24
101	Compensated Absences	✓	12/31/24

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

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.

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.

City of Waupun

Financial Statements and
Supplementary Information

December 31, 2022

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, 2022 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, 2022 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.

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 April 28, 2023 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.

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

Madison, Wisconsin
April 28, 2023

MANAGEMENT'S DISCUSSION AND ANALYSIS

City of Waupun, Wisconsin

Management's Discussion and Analysis

December 31, 2022

(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, 2022. 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 \$80,287,146 (net position). Of this amount, \$9,052,212 (unrestricted net position) may be used to meet the government's obligations to citizens and creditors.
- The City's total net position increased by \$7,924,024 or 10.9 percent from the prior year's net position. The governmental activities increased by \$2,386,827, while the business-type activities increased by \$5,537,197.
- The City's total operating expenses in 2022 were \$1,581,126 higher than in 2021. This is a 6.8 percent increase in operating expenses from the prior year. The governmental activities expenses decreased \$469,244, while the business-type activities increased \$1,111,882.
- As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$9,776,548 an increase of \$1,127,721 in comparison with the prior year. The City's total unassigned fund balance deficit is \$(387,007), with the tax increment financing (TIF) districts reporting \$(3,275,769) of the deficit.
- At the end of the current fiscal year, unassigned fund balance of the general fund was \$2,896,305 or approximately 48 percent of the general fund revenues, including the payment in lieu of taxes.
- The net position of the business-type activities of \$48,707,891 increased \$5,537,197 from the prior year's net position. Operating income was \$2,238,174 and capital contributions were \$4,331,680, while total nonoperating expenses net of nonoperating revenues were \$454,928 and transfers out were \$477,729.
- The City's general obligation debt limit is \$30,400,080, which is 5 percent of the City's equalized value of taxable property. The total outstanding general obligation debt at year-end was \$12,140,000 or 40 percent of the City's total debt limit. The City's general obligation debt decreased by approximately \$370,000 during 2022.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

City of Waupun, Wisconsin

Management's Discussion and Analysis
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(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 3 of this report.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

Governmental Funds – Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

City of Waupun, Wisconsin

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The City maintains 26 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General Fund, Debt Service Fund, and Other Capital Projects which are considered major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The basic governmental fund financial statements can be found on pages 4 to 7 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 8 to 12 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 13 to 14 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 16 to 61 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 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 62 to 66 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 67 to 74 of this report.

City of Waupun, Wisconsin

Management's Discussion and Analysis

December 31, 2022

(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	
	2022	2021	2022	2021	2022	2021
Current and other assets	\$ 18,288,004	\$ 16,207,146	\$ 12,195,531	\$ 11,861,808	\$ 30,483,535	\$ 28,068,954
Capital assets	34,292,743	33,861,916	73,257,203	59,247,687	107,549,946	93,109,603
Total assets	52,580,747	50,069,062	85,452,734	71,109,495	138,033,481	121,178,557
Deferred outflows of resources	4,052,616	2,632,129	1,825,392	1,261,604	5,878,008	3,893,733
Noncurrent liabilities	14,308,690	14,882,783	34,009,568	23,241,520	48,318,258	38,124,303
Other liabilities	1,493,609	856,088	2,789,598	4,626,859	4,283,207	5,482,947
Total liabilities	15,802,299	15,738,871	36,799,166	27,868,379	52,601,465	43,607,250
Deferred Inflows of Resources	9,251,809	7,769,892	1,771,069	1,332,026	11,022,878	9,101,918
Net investment in capital assets	21,526,212	20,534,960	40,642,435	36,073,414	62,168,647	56,608,374
Restricted	5,134,857	4,500,935	3,931,430	3,603,419	9,066,287	8,104,354
Unrestricted	4,918,186	4,156,533	4,134,026	3,493,861	9,052,212	7,650,394
Total net position	\$ 31,579,255	\$ 29,192,428	\$ 48,707,891	\$ 43,170,694	\$ 80,287,146	\$ 72,363,422

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 \$80,287,146 as of December 31, 2022.

The largest portion of the City's net position, \$62,168,647 (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, \$9,066,287 (11 percent), represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position, \$9,052,212 (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
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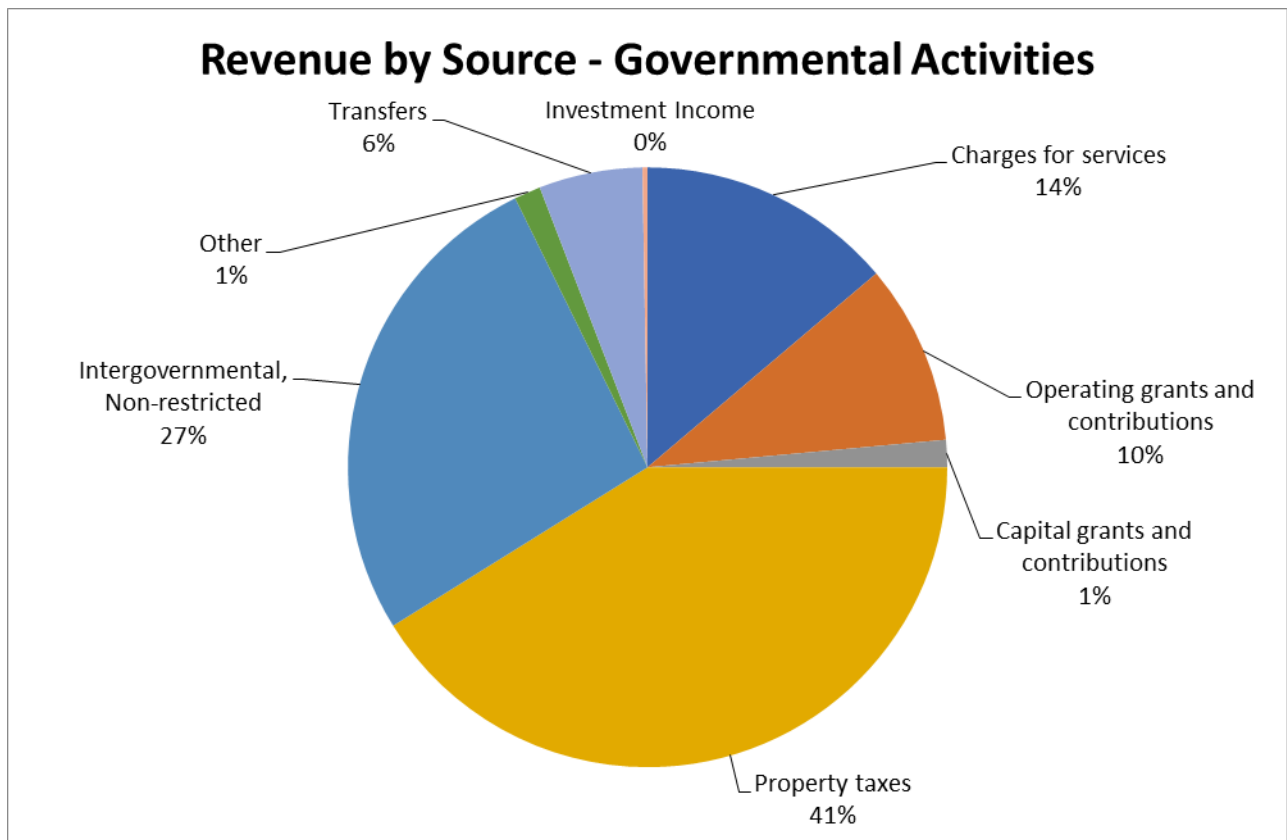
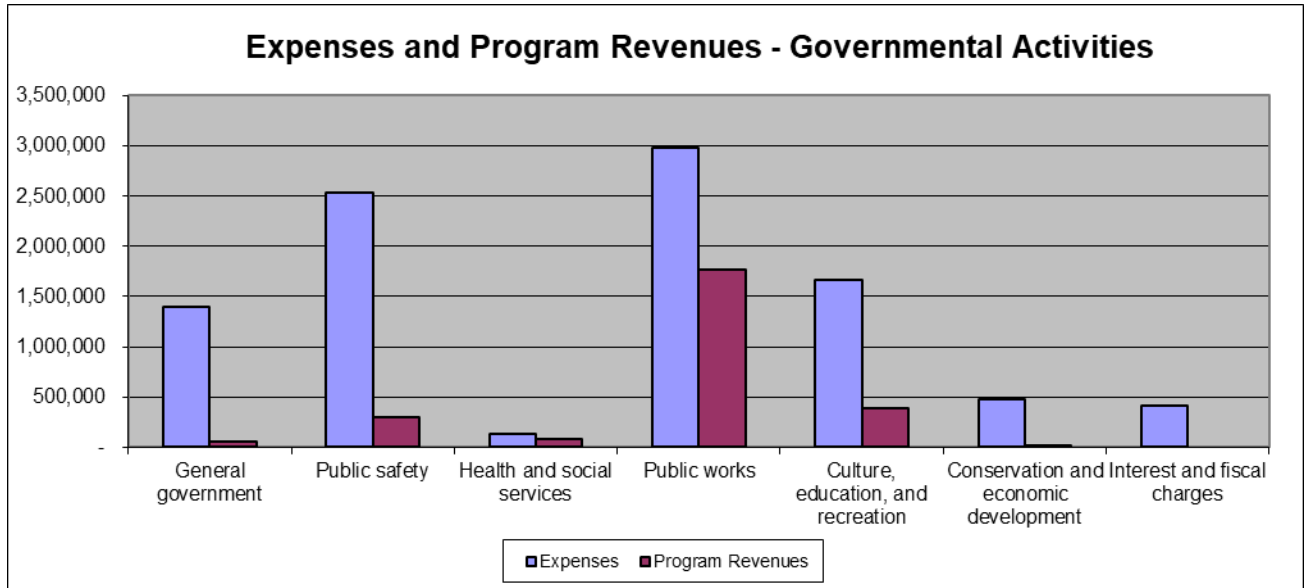
Analysis of the City's Operations – The following table provides a summary of the City's operations for the year ended December 31, 2022:

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

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2022	2021	2022	2021	2022	2021
Revenues						
Program revenues:						
Charges for services	\$ 1,648,901	\$ 1,499,298	\$ 16,451,860	\$ 15,046,201	\$ 18,100,761	\$ 16,545,499
Operating grants and contributions	990,555	1,054,335	-	-	990,555	1,054,335
Capital grants and contributions	85,582	158,549	4,331,680	305,826	4,417,262	464,375
General revenues:						
Property taxes	4,350,257	4,297,491	-	-	4,350,257	4,297,491
Other taxes	176,294	167,360	-	-	176,294	167,360
Intergovernmental	3,011,211	2,882,623	-	-	3,011,211	2,882,623
Other	1,628,170	155,033	(10,015)	41,985	1,618,155	197,018
Total revenues	<u>11,890,970</u>	<u>10,214,689</u>	<u>20,773,525</u>	<u>15,394,012</u>	<u>32,664,495</u>	<u>25,608,701</u>
Expenses						
General government	1,378,096	1,400,511	-	-	1,378,096	1,400,511
Public safety	2,615,045	2,538,087	-	-	2,615,045	2,538,087
Health and social services	60,278	134,923	-	-	60,278	134,923
Public works	3,706,019	2,983,349	-	-	3,706,019	2,983,349
Culture, education and recreation	1,406,417	1,666,485	-	-	1,406,417	1,666,485
Conservation and development	623,399	479,823	-	-	623,399	479,823
Electric	-	-	10,439,654	9,499,780	10,439,654	9,499,780
Water	-	-	1,690,771	1,586,617	1,690,771	1,586,617
Sewer	-	-	2,528,174	2,460,320	2,528,174	2,460,320
Interest on long-term debt	292,628	409,460	-	-	292,628	409,460
Total expenses	<u>10,081,882</u>	<u>9,612,638</u>	<u>14,658,599</u>	<u>13,546,717</u>	<u>24,470,481</u>	<u>23,159,355</u>
Excess (deficiency) before transfers	1,809,098	602,051	6,114,926	1,847,295	7,924,024	2,449,346
Transfers	577,729	606,184	(577,729)	(606,184)	-	-
Changes in net position	2,386,827	1,208,235	5,537,197	1,241,111	7,924,024	2,449,346
Beginning Net Position	<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>
Ending Net Position	<u>\$ 31,579,255</u>	<u>\$ 29,192,428</u>	<u>\$ 48,707,891</u>	<u>\$ 43,170,694</u>	<u>\$ 80,287,146</u>	<u>\$ 72,363,122</u>

City of Waupun, Wisconsin

Management's Discussion and Analysis
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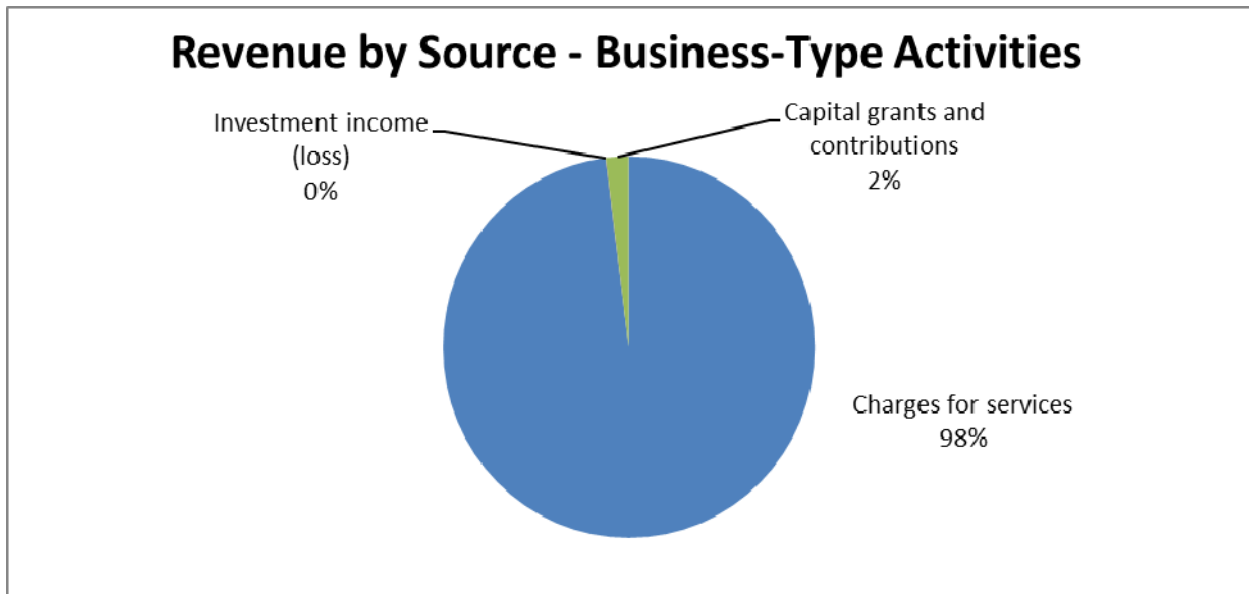
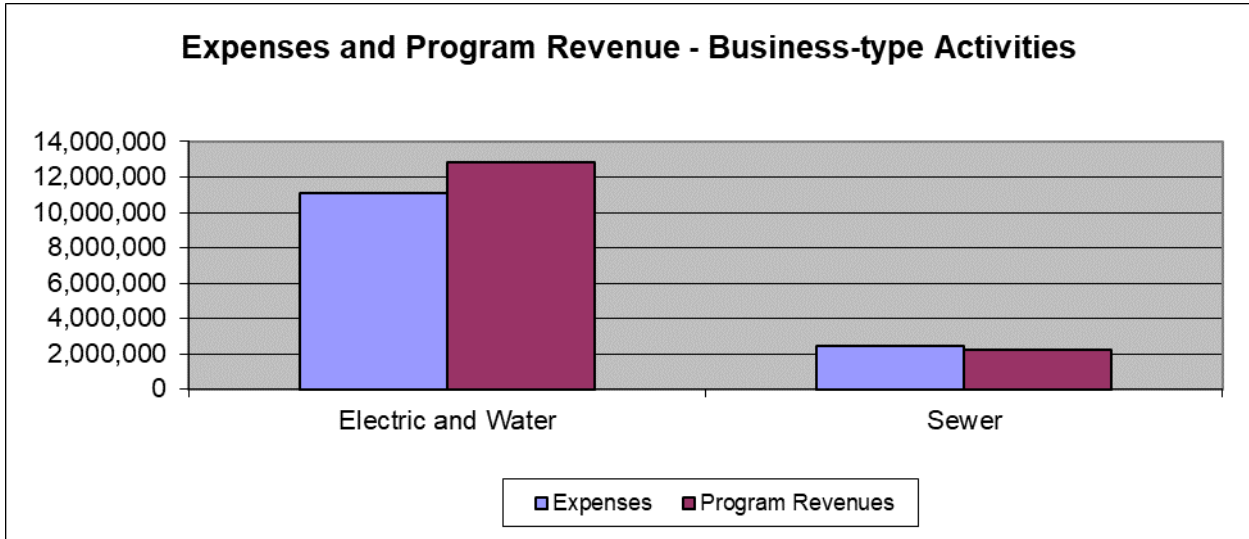


City of Waupun, Wisconsin

Management's Discussion and Analysis

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City of Waupun, Wisconsin

Management's Discussion and Analysis
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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 \$9,776,548. 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 (\$2,667,215), 2) prepaid items (\$41,030), 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 \$1,079,571 in the general fund includes \$710,046 applied to the 2023 budget to reduce the tax levy along with an additional \$365,000 assigned for retiree benefits, 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 \$64,978 or 1 percent during 2022. The original budget planned to use fund balance of \$279,989.

The City evaluates general fund balance by measuring the unassigned general fund balance as a percentage of the annual general fund revenue. For 2022, unassigned fund balance is \$2,896,305 and the general fund revenues and payment in lieu of taxes are \$6,035,887 resulting in an unassigned fund balance of 48 percent of revenues.

Other Major Funds

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 \$78,027 during 2022 to \$55,295. The other capital projects fund is used for reporting resources that are to be used for expenditures of capital outlay. Fund balance in this fund decreased by \$55,601 in the current year to \$1,237,252.

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 \$1,272,009 during the year to \$26,701,673 which is an increase of 5 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>2022</u>	<u>2021</u>
Operating revenues	\$ 13,824,193	\$ 12,833,634
Nonoperating revenues	38,783	60,971
Total revenues	<u>13,862,976</u>	<u>12,894,605</u>
Depreciation expense	1,212,338	1,194,341
Other operating expenses	10,763,328	9,721,581
Nonoperating expenses	184,252	204,044
Total expenses	<u>12,159,918</u>	<u>11,119,966</u>
Income before capital contributions and transfers	1,703,058	1,774,639
Capital contributions	146,680	213,826
Transfers out (tax equivalent)	<u>(577,729)</u>	<u>(606,184)</u>
Change in net position	1,272,009	1,382,281
Net Position, Beginning	<u>25,429,664</u>	<u>24,047,383</u>
Net Position, Ending	<u><u>\$ 26,701,673</u></u>	<u><u>\$ 25,429,664</u></u>

Total revenues and contributions were \$14,009,656 while total expenses and transfers were \$12,737,647.

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

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Sewer Utility

Net position increased \$4,265,188 in 2022 to \$22,006,218, which is a increase of 24 percent. Net position increased from normal operating results.

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

	<u>2022</u>	<u>2021</u>
Operating revenues	\$ 2,627,667	\$ 2,212,567
Nonoperating revenues (losses)	<u>(19,305)</u>	<u>14,583</u>
Total revenues	<u>2,608,362</u>	<u>2,227,150</u>
Depreciation expense	700,497	708,481
Other operating expenses	1,537,523	1,645,639
Nonoperating expenses	<u>290,154</u>	<u>106,200</u>
Total expenses	<u>2,528,174</u>	<u>2,460,320</u>
Income before capital contributions and transfers	80,188	(233,170)
Capital contributions	4,185,000	92,000
Change in net position	4,265,188	(141,170)
Net Position, Beginning	<u>17,741,030</u>	<u>17,882,200</u>
Net Position, Ending	<u>\$ 22,006,218</u>	<u>\$ 17,741,030</u>

Total revenues and capital contributions were \$6,793,362, while total expenses were \$2,528,174.

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

City of Waupun, Wisconsin

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(Unaudited)

General Fund Budgetary Highlights

The general fund's actual revenues, sale of City assets and transfers in were \$6,035,887, which was \$53,512 over budget. Actual expenditures and transfers out were \$5,970,909, which was \$291,473 under budget. See page 62 for general fund budget to actual detail.

Capital Assets

At the end of 2022, the City had a total of \$107,549,946 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	
	2022	2021	2022	2021	2022	2021
Land	\$ 3,233,183	\$ 3,033,158	\$ 254,240	\$ 254,240	\$ 3,487,423	\$ 3,287,398
Buildings	11,109,297	11,118,304	-	-	11,109,297	11,118,304
Improvements other than buildings	7,087,835	6,983,737	-	-	7,087,835	6,983,737
Equipment and machinery	6,334,348	5,920,118	73,366,954	72,150,790	79,701,302	78,070,908
Infrastructure	39,575,508	38,263,735	-	-	39,575,508	38,263,735
Construction in progress	727,575	1,539,085	33,976,030	19,990,558	34,703,605	21,529,643
Total capital assets	68,067,746	66,858,137	107,597,224	92,395,588	175,664,970	159,253,725
Less accumulated depreciation	(33,775,003)	(32,996,221)	(34,340,021)	(33,147,901)	(68,115,024)	(66,144,122)
Net capital assets	<u>\$ 34,292,743</u>	<u>\$ 33,861,916</u>	<u>\$ 73,257,203</u>	<u>\$ 59,247,687</u>	<u>\$ 107,549,946</u>	<u>\$ 93,109,603</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
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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 \$12,140,000, which is below the maximum limit of \$30,400,080.

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 2022, there was a net increase of \$9,417,490 in revenue debt.

Table 6
Outstanding Debt at Year-End

	Governmental Activities		Business-type Activities		Totals	
	2022	2021	2022	2021	2022	2021
General obligation bonds	\$ 12,140,000	\$ 12,510,000	\$ -	\$ -	\$ 12,140,000	\$ 12,510,000
Revenue bonds and notes	-	-	32,662,782	23,245,292	32,662,782	23,245,292
Totals	<u>\$ 12,140,000</u>	<u>\$ 12,510,000</u>	<u>\$ 32,662,782</u>	<u>\$ 23,245,292</u>	<u>\$ 44,802,782</u>	<u>\$ 35,755,292</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.

Requests for Information

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

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

City of Waupun

Statement of Net Position
December 31, 2022

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Business Improvement District
Assets and Deferred Outflows of Resources				
Assets				
Cash and investments	\$ 9,422,074	\$ 5,952,960	\$ 15,375,034	\$ 6,318
Receivables (net):				
Taxes	4,517,028	-	4,517,028	-
Accounts	277,022	1,542,890	1,819,912	-
Accrued interest	-	1,520	1,520	-
Loans	1,115,507	-	1,115,507	-
Special assessments	54	-	54	19,532
Internal balances	(263,248)	263,248	-	-
Inventories and prepaid items	41,030	407,756	448,786	-
Investment in Wisconsin Municipal Mutual Insurance Co.	280,025	-	280,025	-
Land held for resale	976,236	-	976,236	-
Restricted assets:				
Cash and investments	-	3,340,603	3,340,603	-
Net pension asset	1,922,276	686,554	2,608,830	-
Capital assets:				
Land	3,233,183	254,240	3,487,423	-
Construction in progress	727,575	33,976,030	34,703,605	-
Capital assets, being depreciated	30,331,985	39,026,933	69,358,918	-
Total assets	<u>52,580,747</u>	<u>85,452,734</u>	<u>138,033,481</u>	<u>25,850</u>
Deferred Outflows of Resources				
Unamortized loss on refunding	-	132,028	132,028	-
Pension related amounts	3,729,384	1,361,710	5,091,094	-
OPEB related amounts	323,232	331,654	654,886	-
Total deferred outflows of resources	<u>4,052,616</u>	<u>1,825,392</u>	<u>5,878,008</u>	<u>-</u>
Liabilities, Deferred inflows of Resources and Net Position				
Liabilities				
Accounts payable	199,856	2,667,458	2,867,314	-
Accrued liabilities and deposits	121,570	122,140	243,710	-
Unearned revenues	1,172,183	-	1,172,183	-
Noncurrent liabilities:				
Due within one year	1,499,243	1,550,282	3,049,525	-
Due in more than one year	11,716,077	31,413,474	43,129,551	-
OPEB liability	1,093,370	1,045,812	2,139,182	-
Total liabilities	<u>15,802,299</u>	<u>36,799,166</u>	<u>52,601,465</u>	<u>-</u>
Deferred Inflows of Resources				
Unearned revenues	4,595,696	-	4,595,696	19,532
Pension related amounts	4,510,682	1,636,905	6,147,587	-
OPEB related amounts	145,431	134,164	279,595	-
Total deferred inflows of resources	<u>9,251,809</u>	<u>1,771,069</u>	<u>11,022,878</u>	<u>19,532</u>

See notes to financial statements

City of Waupun

Statement of Net Position
December 31, 2022

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Business Improvement District
Net Position				
Net investment in capital assets	\$ 21,526,212	\$ 40,642,435	\$ 62,168,647	\$ -
Restricted for:				
Debt service	20,449	1,323,115	1,343,564	-
TID projects	133,096	-	133,096	-
Equipment replacement	-	1,724,700	1,724,700	-
Depreciation	-	197,061	197,061	-
Housing rehabilitation and grant programs	1,763,733	-	1,763,733	-
Library	465,189	-	465,189	-
Trust purposes	33,120	-	33,120	-
Recycling and solid waste programs	147,798	-	147,798	-
Tourism	31,680	-	31,680	-
Stormwater activities	617,516	-	617,516	-
Pension	1,922,276	686,554	2,608,830	-
Unrestricted	<u>4,918,186</u>	<u>4,134,026</u>	<u>9,052,212</u>	<u>6,318</u>
 Total net position	<u>\$ 31,579,255</u>	<u>\$ 48,707,891</u>	<u>\$ 80,287,146</u>	<u>\$ 6,318</u>

See notes to financial statements

City of Waupun

Statement of Activities

Year Ended December 31, 2022

Functions/Programs	Expenses	Program Revenues		Net (Expenses) Revenues and Changes in Net Position		Primary Government		Component Unit
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total	Business Improvement District
Primary Government								
Governmental activities:								
General government	\$ 1,378,096	\$ 20,154	\$ 14,251	\$ -	\$ (1,343,691)	\$ -	\$ (1,343,691)	\$ -
Public safety	2,615,045	280,241	93,247	32,349	(2,209,208)	-	(2,209,208)	-
Health and human services	60,278	260	-	-	(60,018)	-	(60,018)	-
Public works	3,706,019	1,181,310	648,768	52,633	(1,823,308)	-	(1,823,308)	-
Culture, education and recreation	1,406,417	160,373	233,289	600	(1,012,155)	-	(1,012,155)	-
Conservation and development	623,399	6,563	1,000	-	(615,836)	-	(615,836)	-
Interest and fiscal charges	292,628	-	-	-	(292,628)	-	(292,628)	-
Total governmental activities	<u>10,081,882</u>	<u>1,648,901</u>	<u>990,555</u>	<u>85,582</u>	<u>(7,356,844)</u>	<u>-</u>	<u>(7,356,844)</u>	<u>-</u>
Business-type activities:								
Electric	10,439,654	11,163,608	-	146,680	-	870,634	870,634	-
Water	1,690,771	2,660,585	-	-	-	969,814	969,814	-
Sewer	2,528,174	2,627,667	-	4,185,000	-	4,284,493	4,284,493	-
Total business-type activities	<u>14,658,599</u>	<u>16,451,860</u>	<u>-</u>	<u>4,331,680</u>	<u>-</u>	<u>6,124,941</u>	<u>6,124,941</u>	<u>-</u>
Total primary government	<u>\$ 24,740,481</u>	<u>\$ 18,100,761</u>	<u>\$ 990,555</u>	<u>\$ 4,417,262</u>	<u>(7,356,844)</u>	<u>6,124,941</u>	<u>(1,231,903)</u>	<u>-</u>
Component Unit								
Business Improvement District	<u>\$ 17,786</u>	<u>\$ 17,472</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(314)</u>
General Revenues								
Taxes:								
Property taxes, levied for general purposes					2,718,286	-	2,718,286	-
Property taxes, levied for debt service					783,244	-	783,244	-
Property taxes, levied for TIF districts					848,727	-	848,727	-
Other taxes					176,294	-	176,294	-
Intergovernmental revenues not restricted to specific programs					3,011,211	-	3,011,211	-
Investment income (loss)					108,297	(12,414)	95,883	-
Miscellaneous					1,519,883	2,399	1,522,282	-
Transfers					<u>577,729</u>	<u>(577,729)</u>	<u>-</u>	<u>-</u>
Total general revenues and transfers					<u>9,743,671</u>	<u>(587,744)</u>	<u>9,155,927</u>	<u>-</u>
Change in net position					2,386,827	5,537,197	7,924,024	(314)
Net Position, Beginning					<u>29,192,428</u>	<u>43,170,694</u>	<u>72,363,122</u>	<u>6,632</u>
Net Position, Ending					<u>\$ 31,579,255</u>	<u>\$ 48,707,891</u>	<u>\$ 80,287,146</u>	<u>\$ 6,318</u>

See notes to financial statements

City of Waupun

Balance Sheet
Governmental Funds
December 31, 2022

	General	Debt Service	Other Capital Projects	Nonmajor Governmental Funds	Total
Assets					
Cash and investments	\$ 4,129,510	\$ 55,295	\$ 1,180,704	\$ 4,056,565	\$ 9,422,074
Receivables:					
Taxes	1,713,822	788,080	393,556	1,621,570	4,517,028
Accounts	63,292	-	31,707	182,023	277,022
Special assessments	-	-	-	54	54
Loans	-	-	-	1,115,507	1,115,507
Due from other funds	7,350	-	-	-	7,350
Prepaid items	41,030	-	-	-	41,030
Advances to other funds	2,667,215	-	-	880,000	3,547,215
Investment in mutual insurance company	280,025	-	-	-	280,025
Land held for resale	-	-	-	524,891	524,891
	<u>\$ 8,902,244</u>	<u>\$ 843,375</u>	<u>\$ 1,605,967</u>	<u>\$ 8,380,610</u>	<u>\$19,732,196</u>
Liabilities, Deferred Inflows of Resources and Fund Balances					
Liabilities					
Accounts payable	\$ 108,868	\$ -	\$ 14,576	\$ 76,412	\$ 199,856
Accrued liabilities	78,827	-	-	7,897	86,724
Due to other funds	52,796	-	-	7,350	60,146
Unearned revenues	-	-	-	1,172,183	1,172,183
Advances from other funds	-	-	-	3,757,667	3,757,667
	<u>240,491</u>	<u>-</u>	<u>14,576</u>	<u>5,021,509</u>	<u>5,276,576</u>
Deferred Inflows of Resources					
Unearned revenues	1,697,607	788,080	354,139	1,755,870	4,595,696
Unavailable revenues	-	-	-	83,376	83,376
	<u>1,697,607</u>	<u>788,080</u>	<u>354,139</u>	<u>1,839,246</u>	<u>4,679,072</u>
Fund Balances					
Nonspendable	2,988,270	-	-	-	2,988,270
Restricted	-	55,295	-	3,124,121	3,179,416
Committed	-	-	-	17,132	17,132
Assigned	1,079,571	-	1,237,252	1,661,914	3,978,737
Unassigned (deficit)	2,896,305	-	-	(3,283,312)	(387,007)
	<u>6,964,146</u>	<u>55,295</u>	<u>1,237,252</u>	<u>1,519,855</u>	<u>9,776,548</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 8,902,244</u>	<u>\$ 843,375</u>	<u>\$ 1,605,967</u>	<u>\$ 8,380,610</u>	<u>\$19,732,196</u>

See notes to financial statements

City of Waupun

Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
December 31, 2022

Total Fund Balances, Governmental Funds \$ 9,776,548

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	3,233,183
Construction in progress	727,575
Other capital assets	64,106,988
Less accumulated depreciation	(33,775,003)

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.

83,376

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

1,922,276

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

3,729,384

Deferred inflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds.

(4,510,682)

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

323,232

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

(145,431)

Land held for resale is reported as an asset for governmental activities, but charged as an expenditure in the TID funds according to the TID project plans.

451,345

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	(12,140,000)
Compensated absences	(448,789)
Accrued interest	(34,846)
Unamortized debt premium	(626,531)
OPEB liability	(1,093,370)

Net Position of Governmental Activities \$ 31,579,255

City of Waupun

Statement of Revenues, Expenditures and Changes in Fund Balances -
 Governmental Funds
 Year Ended December 31, 2022

	<u>General</u>	<u>Debt Service</u>	<u>Other Capital Projects</u>	<u>Nonmajor Governmental Funds</u>	<u>Total</u>
Revenues					
Taxes	\$ 1,677,544	\$ 783,244	\$ 390,000	\$ 1,706,662	\$ 4,557,450
Intergovernmental	3,329,804	-	195,864	490,972	4,016,640
Licenses and permits	62,232	-	-	113,510	175,742
Fines, forfeitures and penalties	41,385	-	-	-	41,385
Public charges for services	248,774	-	15,350	1,058,037	1,322,161
Intergovernmental charges for services	37,993	-	-	-	37,993
Special assessments	-	-	114,851	-	114,851
Investment income	54,962	1,334	5,391	46,610	108,297
Miscellaneous	5,464	-	729	132,101	138,294
Total revenues	<u>5,458,158</u>	<u>784,578</u>	<u>722,185</u>	<u>3,547,892</u>	<u>10,512,813</u>
Expenditures					
Current:					
General government	951,969	-	-	-	951,969
Public safety	2,672,330	-	-	58,793	2,731,123
Health and human services	12,000	-	-	-	12,000
Public works	1,673,908	-	-	1,118,591	2,792,499
Culture, education and recreation	395,960	-	-	750,471	1,146,431
Conservation and development	108,246	-	-	419,200	527,446
Capital outlay	6,496	-	834,786	1,533,462	2,374,744
Debt service:					
Principal	-	1,278,086	-	51,241	1,329,327
Interest and fiscal charges	-	353,629	-	22,191	375,820
Total expenditures	<u>5,820,909</u>	<u>1,631,715</u>	<u>834,786</u>	<u>3,953,949</u>	<u>12,241,359</u>
Excess (deficiency) of revenues over expenditures	<u>(362,751)</u>	<u>(847,137)</u>	<u>(112,601)</u>	<u>(406,057)</u>	<u>(1,728,546)</u>
Other Financing Sources (Uses)					
Property sales	-	-	-	1,428,538	1,428,538
Debt issued	-	-	-	850,000	850,000
Transfers in	577,729	769,110	57,000	150,000	1,553,839
Transfers out	(150,000)	-	-	(826,110)	(976,110)
Total other financing sources (uses)	<u>427,729</u>	<u>769,110</u>	<u>57,000</u>	<u>1,602,428</u>	<u>2,856,267</u>
Net change in fund balances	64,978	(78,027)	(55,601)	1,196,371	1,127,721
Fund Balances, Beginning	<u>6,899,168</u>	<u>133,322</u>	<u>1,292,853</u>	<u>323,484</u>	<u>8,648,827</u>
Fund Balances, Ending	<u>\$ 6,964,146</u>	<u>\$ 55,295</u>	<u>\$ 1,237,252</u>	<u>\$ 1,519,855</u>	<u>\$ 9,776,548</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, 2022

Net Change in Fund Balances, Total Governmental Funds	\$ 1,127,721
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	2,374,744
Some items reported as capital outlay were not capitalized	(147,147)
Depreciation is reported in the government-wide financial statements	(1,761,596)
Net book value of assets retired	(35,174)
Land held for resale is shown as an expenditure in the TID funds according to TID project plans, but shown as an asset in the governmental activities until sold	(332,764)
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.	(15,197)
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	(850,000)
Principal repaid	1,220,000
Financed purchase principal repaid	109,327
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	81,098
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	96,448
OPEB liability	(82,780)
Accrued interest on debt	2,094
Net pension asset/liability	427,633
Deferred outflows of resources related to pensions	1,288,488
Deferred inflows of resources related to pensions	(1,278,560)
Deferred outflows of resources related to OPEB	131,999
Deferred inflows of resources related to OPEB	30,493
Change in Net Position of Governmental Activities	<u>\$ 2,386,827</u>

See notes to financial statements

City of Waupun

Statement of Net Position
Proprietary Funds
December 31, 2022

	Business-Type Activities - Enterprise Funds		
	Electric and Water Utility	Sewer Utility	Total
Assets			
Current assets:			
Cash and investments	\$ 5,178,873	\$ 774,087	\$ 5,952,960
Interest receivable	-	1,520	1,520
Accounts receivable	1,241,423	301,467	1,542,890
Due from other funds	52,796	-	52,796
Prepaid items	33,773	-	33,773
Inventories	366,689	7,294	373,983
Current portion of advances to other funds	-	36,494	36,494
Restricted assets:			
Redemption account	556,866	683,121	1,239,987
Total current assets	7,430,420	1,803,983	9,234,403
Noncurrent assets:			
Restricted assets:			
Net pension asset	445,851	240,703	686,554
Depreciation account	197,061	-	197,061
Replacement account	-	1,724,700	1,724,700
Bond reserve account	-	178,855	178,855
Capital assets:			
Property and equipment	45,070,088	28,551,106	73,621,194
Construction work in progress	46,860	33,929,170	33,976,030
Less accumulated depreciation	(20,146,427)	(14,193,594)	(34,340,021)
Other assets:			
Advances to other funds	-	173,958	173,958
Total noncurrent assets	25,613,433	50,604,898	76,218,331
Total assets	33,043,853	52,408,881	85,452,734
Deferred Outflows of Resources			
Unamortized loss on advanced refunding	132,028	-	132,028
Pension related amounts	903,629	458,081	1,361,710
OPEB related amounts	232,686	98,968	331,654
Total deferred outflows of resources	1,268,343	557,049	1,825,392

See notes to financial statements

City of Waupun

Statement of Net Position
Proprietary Funds
December 31, 2022

	Business-Type Activities - Enterprise Funds		
	Electric and Water Utility	Sewer Utility	Total
Liabilities			
Current liabilities:			
Accounts payable	\$ 793,825	\$ 1,873,633	\$ 2,667,458
Accrued liabilities	26,413	-	26,413
Liabilities payable from restricted assets:			
Accrued interest	41,058	54,669	95,727
Current maturities of revenue bonds	<u>615,000</u>	<u>935,282</u>	<u>1,550,282</u>
Total current liabilities	<u>1,476,296</u>	<u>2,863,584</u>	<u>4,339,880</u>
Noncurrent liabilities:			
Revenue bonds	3,990,000	27,122,500	31,112,500
Unamortized debt premium	84,014	-	84,014
Accrued sick leave	138,798	78,162	216,960
OPEB liability	<u>731,951</u>	<u>313,861</u>	<u>1,045,812</u>
Total noncurrent liabilities	<u>4,944,763</u>	<u>27,514,523</u>	<u>32,459,286</u>
Total liabilities	<u>6,421,059</u>	<u>30,378,107</u>	<u>36,799,166</u>
Deferred Inflows of Resources			
Pension related amounts	1,095,559	541,346	1,636,905
OPEB related amounts	<u>93,905</u>	<u>40,259</u>	<u>134,164</u>
Total deferred inflows of resources	<u>1,189,464</u>	<u>581,605</u>	<u>1,771,069</u>
Net Position			
Net investment in capital assets	20,413,535	20,228,900	40,642,435
Restricted for:			
Debt service	515,808	807,307	1,323,115
Equipment replacement	-	1,724,700	1,724,700
Depreciation	197,061	-	197,061
Pension	445,851	240,703	686,554
Unrestricted (deficit)	<u>5,129,418</u>	<u>(995,392)</u>	<u>4,134,026</u>
Total net position	<u>\$ 26,701,673</u>	<u>\$ 22,006,218</u>	<u>\$ 48,707,891</u>

See notes to financial statements

City of Waupun

Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
Year Ended December 31, 2022

	Business-Type Activities - Enterprise Funds		
	Electric and Water Utility	Sewer Utility	Total
Operating Revenues			
Charges for services	\$ 13,824,193	\$ 2,627,667	\$ 16,451,860
Total operating revenues	<u>13,824,193</u>	<u>2,627,667</u>	<u>16,451,860</u>
Operating Expenses			
Operation and maintenance	10,763,328	1,537,523	12,300,851
Depreciation	<u>1,212,338</u>	<u>700,497</u>	<u>1,912,835</u>
Total operating expenses	<u>11,975,666</u>	<u>2,238,020</u>	<u>14,213,686</u>
Operating income	<u>1,848,527</u>	<u>389,647</u>	<u>2,238,174</u>
Nonoperating Revenues (Expenses)			
Net expenses from merchandising	(5,654)	-	(5,654)
Investment income (loss)	6,891	(19,305)	(12,414)
Interest expense	(126,100)	(290,154)	(416,254)
Miscellaneous revenues	2,399	-	2,399
Amortization of premium on debt issuance	29,493	-	29,493
Amortization of loss on refunding	<u>(52,498)</u>	<u>-</u>	<u>(52,498)</u>
Total nonoperating revenues (expenses)	<u>(145,469)</u>	<u>(309,459)</u>	<u>(454,928)</u>
Income before contributions and transfers	<u>1,703,058</u>	<u>80,188</u>	<u>1,783,246</u>
Contributions and Transfers			
Capital contributions	146,680	4,185,000	4,331,680
Transfers out, tax equivalent	<u>(577,729)</u>	<u>-</u>	<u>(577,729)</u>
Total contributions and transfers	<u>(431,049)</u>	<u>4,185,000</u>	<u>3,753,951</u>
Change in net position	1,272,009	4,265,188	5,537,197
Net Position, Beginning	<u>25,429,664</u>	<u>17,741,030</u>	<u>43,170,694</u>
Net Position, Ending	<u>\$ 26,701,673</u>	<u>\$ 22,006,218</u>	<u>\$ 48,707,891</u>

See notes to financial statements

City of Waupun

Statement of Cash Flows

Proprietary Funds

Year Ended December 31, 2022

	Business-Type Activities - Enterprise Funds		
	Electric and Water Utility	Sewer Utility	Total
Cash Flows From Operating Activities			
Received from customers	\$ 13,782,415	\$ 2,495,813	\$ 16,278,228
Received from other funds	144,027	-	144,027
Paid to suppliers for goods and services	(9,952,394)	(939,653)	(10,892,047)
Paid to employees for services	(864,277)	(562,039)	(1,426,316)
Net cash flows from operating activities	<u>3,109,771</u>	<u>994,121</u>	<u>4,103,892</u>
Cash Flows From Investing Activities			
Investments sold and matured	1,316,257	2,329,820	3,646,077
Investment income	6,891	(17,906)	(11,015)
Long-term investments purchased	(1,350,956)	(1,829,196)	(3,180,152)
Net cash flows from investing activities	<u>(27,808)</u>	<u>482,718</u>	<u>454,910</u>
Cash Flows From Noncapital Financing Activities			
Paid to municipality for tax equivalent	(577,729)	-	(577,729)
Paid to other funds	-	81,494	81,494
Net cash flows from noncapital financing activities	<u>(577,729)</u>	<u>81,494</u>	<u>(496,235)</u>
Cash Flows From Capital and Related Financing Activities			
Debt retired	(595,000)	(488,712)	(1,083,712)
Interest paid	(131,955)	(268,889)	(400,844)
Acquisition and construction of capital assets	(1,417,438)	(15,388,613)	(16,806,051)
Capital contributions received	224,169	4,185,000	4,409,169
Salvage on the retirement of plant	5,012	-	5,012
Proceeds from debt issue	-	10,501,202	10,501,202
Net cash flows from capital and related financing activities	<u>(1,915,212)</u>	<u>(1,460,012)</u>	<u>(3,375,224)</u>
Net change in cash and cash equivalents	589,022	98,321	687,343
Cash and Cash Equivalents, Beginning	<u>3,937,428</u>	<u>1,358,243</u>	<u>5,295,671</u>
Cash and Cash Equivalents, Ending	<u>\$ 4,526,450</u>	<u>\$ 1,456,564</u>	<u>\$ 5,983,014</u>

See notes to financial statements

City of Waupun

Statement of Cash Flows

Proprietary Funds

Year Ended December 31, 2022

	Business-Type Activities - Enterprise Funds		
	Electric and Water Utility	Sewer Utility	Total
Reconciliation of Operating Income (Loss) to Net Cash Flows From Operating Activities			
Operating income (loss)	\$ 1,848,527	\$ 389,647	\$ 2,238,174
Nonoperating revenue (expense)	(5,654)	-	(5,654)
Adjustments to reconcile operating income (loss) to net cash flows from operating activities:			
Depreciation	1,212,338	700,497	1,912,835
Depreciation charged to clearing and other utilities	96,800	8,817	105,617
Changes in assets and liabilities:			
Accounts receivable	87,191	(92,016)	(4,825)
Due from other funds	(1,522)	-	(1,522)
Inventories	(99,304)	64	(99,240)
Accounts payable	8,294	7,627	15,921
Accrued liabilities	(9,410)	9,659	249
Prepaid items	(1,927)	1,445	(482)
Accrued sick leave	14,350	-	14,350
OPEB liability and related deferrals	59,606	37,424	97,030
Pension related deferrals and assets/liabilities	(99,518)	(69,043)	(168,561)
Net cash flows from operating activities	<u>\$ 3,109,771</u>	<u>\$ 994,121</u>	<u>\$ 4,103,892</u>
Reconciliation of Cash and Cash Equivalents to the Statement of Net Position, Proprietary Funds			
Cash and investments	\$ 5,178,873	\$ 774,087	\$ 5,952,960
Restricted cash and investments:			
Redemption account	556,866	683,121	1,239,987
Depreciation account	197,061	-	197,061
Replacement account	-	1,724,700	1,724,700
Bond reserve account	-	178,855	178,855
Total cash and investments	5,932,800	3,360,763	9,293,563
Less noncash equivalents	<u>(1,406,350)</u>	<u>(1,904,199)</u>	<u>(3,310,549)</u>
Cash and cash equivalents	<u>\$ 4,526,450</u>	<u>\$ 1,456,564</u>	<u>\$ 5,983,014</u>
Noncash Capital and Related Financing Activities			
Unrealized gain (loss) on investments	<u>\$ (50,012)</u>	<u>\$ (83,184)</u>	
Amortization of premium on debt issuance	<u>\$ 29,493</u>	<u>\$ -</u>	
Amortization of loss on refunding	<u>\$ (52,498)</u>	<u>\$ -</u>	

See notes to financial statements

City of Waupun

Statement of Fiduciary Net Position
Fiduciary Fund
December 31, 2022

	Custodial Fund
Assets	
Cash and investments	\$ 5,352,424
Tax roll receivable	<u>1,500,320</u>
Total assets	<u>6,852,744</u>
Liabilities	
Due to other governments	<u>6,852,744</u>
Total liabilities	<u>6,852,744</u>
Net Position	
Total net position	<u><u>\$ -</u></u>

City of Waupun

Statement of Changes in Fiduciary Net Position
Fiduciary Fund
Year Ended December 31, 2022

	Custodial Fund
Additions	
Property taxes collected for other governments	\$ 4,750,032
Total additions	<u>4,750,032</u>
Deductions	
Property taxes distributed to other governments	<u>4,750,032</u>
Total deductions	<u>4,750,032</u>
Change in fiduciary net position	-
Net Position, Beginning	<u>-</u>
Net Position, Ending	<u><u>\$ -</u></u>

See notes to financial statements

City of Waupun

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December 31, 2022

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City of Waupun

Notes to Financial Statements
December 31, 2022

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 2022 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, 2022. The BID does not issue separate financial statements.

Government-Wide and Fund Financial Statements

In June 2017, the GASB issued Statement No. 87, *Leases*. This Statement requires the recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. The standard establishes a single model for lease accounting based on the foundational principle that leases are financings of the right-to-use an underlying asset. Under the Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, which enhances the relevance and consistency of information about the City's leasing activities. This standard was implemented January 1, 2022.

Government-Wide Financial Statements

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

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The City does not allocate indirect expenses to functions in the statement of activities. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not included among program revenues are reported as general revenues. Internally dedicated resources are reported as general revenues rather than as program revenues.

Fund Financial Statements

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

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

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

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The City reports the following major governmental funds:

General Fund

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

Debt Service 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.

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

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
Building Inspection	ARPA
Stormwater	

Capital Projects Funds

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

Business Park	Tax Incremental District (TID) No. 6
Equipment Replacement	Tax Incremental District (TID) No. 7
Tax Incremental District (TID) No. 3	Tax Incremental District (TID) No. 8
Tax Incremental District (TID) No. 5	Tax Incremental District (TID) No. 9

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 and the sewer utility 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 to 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.

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, 2022

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, 2022, 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 county government 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 - 2022 tax roll:

Lien date and levy date	December 2022
Tax bills mailed	December 2022
Payment in full, or	January 31, 2023
First installment due	January 31, 2023
Second installment due	July 31, 2023
Personal property taxes in full	January 31, 2023
Tax sale - 2022 delinquent real estate taxes	October 2025

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, 2022

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. Year-end inventory was not significant. 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 Financial 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, \$2,500 for utility 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.

Other Assets

Land held for resale is accounted for as an asset and is recorded at the lower of cost or market value until the time of sale, except for land held for resale within TID funds. Land purchases in the fund financial statements for the TID funds are recorded as expenditures at the time of acquisition in accordance with the TID project plans. These purchases are converted to the statement of net position in the government-wide financial 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, 2022, are determined on the basis of current salary rates and include salary related payments.

Long-Term Obligations

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

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

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

Deferred Inflows of Resources

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

Equity Classifications

Government-Wide Statements

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

- a. **Net Investment in Capital Assets** - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances (excluding unspent debt proceeds) of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets.
- b. **Restricted Net Position** - Consists of net position with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors or laws or regulations of other governments or, 2) law through constitutional provisions or enabling legislation.
- c. **Unrestricted Net Position** - All other net positions that do not meet the definitions of "restricted" or "net investment in capital assets."

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

Fund Statements

Governmental fund balances are displayed as follows:

- a. **Nonspendable** - Includes fund balance amounts that cannot be spent either because they are not in spendable form or because legal or contractual requirements require them to be maintained intact.
- b. **Restricted** - Consists of fund balances with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.
- c. **Committed** - Includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision making authority. Fund balance amounts are committed through a formal action (resolution) of the Common Council. This formal action must occur prior to the end of the reporting period, but the amount of the commitment, which will be subject to the constraints, may be determined in the subsequent period. Any changes to the constraints imposed require the same formal action of the Common Council that originally created the commitment.
- d. **Assigned** - Includes spendable fund balance amounts that are intended to be used for specific purposes that do not meet the criteria to be classified as restricted or committed. Fund balance amounts are assigned through a formal action (resolution) of the Common Council. Assignments may take place after the end of the reporting period.

- e. **Unassigned** - Includes residual positive fund balance within the general fund which has not been classified within the other above mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed or assigned for those purposes.

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

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

The City has a formal minimum fund balance policy. That policy is to maintain unassigned general fund balance of 30-40% of annual general fund revenues. The balance at year end was \$2,896,305 or 48%.

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.

City of Waupun

Notes to Financial Statements
December 31, 2022

Basis for Existing Rates

Electric Utility

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

Water Utility

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

Sewer Utility

Current sewer rates were approved by the utility commission and placed into effect October 1, 2022.

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 and Other Financing Uses Over Budget</u>
Grants and Donations	\$ 6,000	\$ 83,547	\$ 77,547
Recycling	113,302	120,277	6,975
Debt service	1,628,329	1,631,715	3,386
Building Inspection	68,019	114,798	46,779
TID No. 8	141,150	148,337	7,187
TID No. 9	-	902,368	902,368
Tourism	66,000	76,859	10,859
Solid Waste	443,774	461,079	17,305

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, 2022, the following individual funds held a deficit balance:

<u>Fund</u>	<u>Amount</u>	<u>Reason</u>
Grants and Donations	\$ (7,543)	Excess expenditures over revenues
TID No. 5	(1,746,956)	Excess expenditures over revenues
TID No. 6	(382,971)	Excess expenditures over revenues
TID No. 7	(243,474)	Excess expenditures over revenues
TID No. 9	(902,368)	Excess expenditures over revenues

City of Waupun

Notes to Financial Statements
December 31, 2022

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

The grants and donations fund's deficit will be funded when grant revenues become available.

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 net 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.

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	\$ 12,219,929	\$ 11,662,248	Custodial credit
U.S. agencies, implicitly guaranteed	822,784	822,784	Custodial credit, credit, interest rate, concentration of credit
U.S. treasuries	369,110	369,110	Custodial credit, interest rate
Corporate bonds	132,483	132,483	Credit, interest rate, custodial credit, concentration of credit
State and local bonds	1,475,475	1,475,475	Credit, interest rate, custodial credit, concentration of credit
Common stock	94,295	90,731	Custodial credit, concentration of credit
LGIP	7,386,360	7,386,360	Credit
Certificates of deposit (negotiable)	1,565,125	1,565,134	Custodial credit, credit, interest rate, concentration of credit
Petty cash	<u>2,500</u>	<u>-</u>	N/A
Total deposits and investments	<u>\$ 24,068,061</u>	<u>\$ 23,504,325</u>	

City of Waupun

Notes to Financial Statements
December 31, 2022

Reconciliation to financial statements

Per statement of net position:

Unrestricted cash and investments	\$ 15,375,034
Restricted cash and investments	3,340,603
Custodial fund	<u>5,352,424</u>
 Total deposits and investments	 <u>\$ 24,068,061</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, 2022, the banks had pledged various government securities in the amount of \$12,542,949 to secure the City's deposits.

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

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

- Corporate bonds - uses a market-based approach based on market and industry inputs
- U.S. treasuries - uses a market approach based on similar assets
- U.S. agencies - uses a market based approach which considers yield, price of comparable securities, coupon rate, maturity, credit quality and dealer-provided prices.
- Common stock - quoted market prices for identical assets
- Certificates of deposit (negotiable) - uses a discounted cash flow model
- State and local bonds - uses a market-based approach based on market and industry inputs

Investment Type	December 31, 2022			
	Level 1	Level 2	Level 3	Total
U.S. treasuries	\$ -	\$ 369,110	\$ -	\$ 369,110
U.S. agencies, implicitly guaranteed	-	822,784	-	822,784
Certificates of deposit (negotiable)	-	1,565,125	-	1,565,125
Common stock	94,295	-	-	94,295
State and local bonds	-	1,475,475	-	1,475,475
Corporate bonds	-	<u>132,483</u>	-	<u>132,483</u>
 Total	 <u>\$ 94,295</u>	 <u>\$ 4,364,977</u>	 <u>\$ -</u>	 <u>\$ 4,459,272</u>

City of Waupun

Notes to Financial Statements
December 31, 2022

Custodial Credit Risk

Deposits

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

As of December 31, 2022, \$254,590 of the City's total bank balances were exposed to custodial credit risk as follows:

Uninsured and uncollateralized	\$ 254,590
Total	<u>\$ 254,590</u>

Investments

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

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

Credit Risk

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

As of December 31, 2022, the City's investments were rated as follows:

<u>Investment Type</u>	<u>Standard & Poors</u>
U.S. agencies, implicitly guaranteed	A-1+, AA+
Corporate bonds	AA+
State and local bonds	AA, AAA, A-, A+, AA+
Certificates of deposit (negotiable)	A+, A, A-

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.

Interest Rate Risk

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

City of Waupun

Notes to Financial Statements
December 31, 2022

As of December 31, 2022, the City's investments were as follows:

Investment Type	Fair Value	Maturity (In Years)		
		Less than 1 Year	1 - 5 Years	6 - 10 Years
U.S. treasuries	\$ 369,110	\$ 369,110	\$ -	\$ -
U.S. agencies, implicitly guaranteed	822,784	341,844	445,410	35,530
State and local bonds	1,475,475	1,201,191	274,284	-
Certificates of deposit (negotiable)	1,565,125	1,019,573	545,552	-
Corporate bonds	132,483	-	132,483	-
Total	\$ 4,364,977	\$ 2,931,718	\$ 1,397,729	\$ 35,530

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 \$1,115,507 reported in the nonmajor funds.

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

	Unearned	Unavailable
Property taxes receivable for subsequent year	\$ 4,475,535	\$ -
Grant funds not received	-	83,376
Grant funds received in advance	1,292,344	-
Total unearned/unavailable revenue for governmental funds	\$ 5,767,879	\$ 83,376
Unearned revenue included in liabilities	\$ 1,172,183	
Unearned revenue included in deferred inflows	4,595,696	
Total unearned revenue for governmental funds	\$ 5,767,879	

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.

City of Waupun

Notes to Financial Statements
December 31, 2022

Depreciation - Used to report resources set aside to fund plant renewals and replacement or make up potential future deficiencies in the redemption account.

Equipment Replacement Account

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

Net Pension Asset

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

Following is a list of restricted assets at December 31, 2022:

	Restricted Assets	Liabilities Payable from Restricted Assets	Restricted Net Position
Bond redemption account	\$ 1,239,987	\$ 95,727	\$ 1,144,260
Bond reserve account	178,855	-	178,855
Bond depreciation account	197,061	-	197,061
Equipment replacement account	1,724,700	-	1,724,700
Net pension asset	<u>2,608,830</u>	<u>-</u>	<u>2,608,830</u>
Total	<u>\$ 5,949,433</u>	<u>\$ 95,727</u>	<u>\$ 5,853,706</u>

Capital Assets

Capital asset activity for the year ended December 31, 2022, was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental Activities				
Capital assets not being depreciated:				
Land	\$ 3,033,158	\$ 200,025	\$ -	\$ 3,233,183
Construction in progress	<u>1,539,085</u>	<u>1,014,252</u>	<u>1,825,762</u>	<u>727,575</u>
Total capital assets not being depreciated	<u>4,572,243</u>	<u>1,214,277</u>	<u>1,825,762</u>	<u>3,960,758</u>
Capital assets being depreciated:				
Land improvements	6,983,737	104,098	-	7,087,835
Buildings	11,118,304	11,023	20,030	11,109,297
Machinery and equipment	5,920,118	582,368	168,138	6,334,348
Streets	30,577,884	1,825,762	804,177	31,599,469
Storm sewers	5,787,165	68,876	25,643	5,830,398
Sidewalks	633,037	246,955	-	879,992
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>62,285,894</u>	<u>2,839,082</u>	<u>1,017,988</u>	<u>64,106,988</u>
Total capital assets	<u>66,858,137</u>	<u>4,053,359</u>	<u>2,843,750</u>	<u>68,067,746</u>

City of Waupun

Notes to Financial Statements
December 31, 2022

	Beginning Balance	Additions	Deletions	Ending Balance
Less accumulated depreciation for:				
Land improvements	\$ (3,224,596)	\$ (328,235)	\$ -	\$ (3,552,831)
Buildings	(4,575,621)	(210,955)	1,070	(4,785,506)
Machinery and equipment	(4,291,483)	(355,732)	151,924	(4,495,291)
Streets	(17,921,384)	(683,316)	804,177	(17,800,523)
Storm sewers	(2,318,174)	(116,608)	25,643	(2,409,139)
Sidewalks	(190,097)	(22,000)	-	(212,097)
Curb and gutter	(158,349)	(9,793)	-	(168,142)
Trails	(316,517)	(34,957)	-	(351,474)
Total accumulated depreciation	<u>(32,996,221)</u>	<u>(1,761,596)</u>	<u>982,814</u>	<u>(33,775,003)</u>
Net capital assets being depreciated	<u>29,289,673</u>	<u>1,077,486</u>	<u>35,174</u>	<u>30,331,985</u>
Total governmental activities capital assets, net of accumulated depreciation	<u>\$ 33,861,916</u>	<u>\$ 2,291,763</u>	<u>\$ 1,860,936</u>	<u>\$ 34,292,743</u>

Depreciation expense was charged to functions as follows:

Governmental Activities

General Government	\$ 29,425
Public Safety	175,380
Public Works	1,152,610
Culture, education and recreation	<u>404,181</u>

Total governmental activities depreciation expense \$ 1,761,596

Business-Type Activities

	Beginning Balance	Additions	Deletions	Ending Balance
Electric				
Capital assets not being depreciated:				
Land and land rights	\$ 60,885	\$ -	\$ -	\$ 60,885
Construction in progress	<u>36,223</u>	<u>557,486</u>	<u>546,849</u>	<u>46,860</u>
Total capital assets not being depreciated	<u>97,108</u>	<u>557,486</u>	<u>546,849</u>	<u>107,745</u>
Capital assets being depreciated:				
Distribution	16,231,894	537,565	66,975	16,702,484
General	<u>2,802,456</u>	<u>22,458</u>	<u>33,325</u>	<u>2,791,589</u>
Total capital assets being depreciated	<u>19,034,350</u>	<u>560,023</u>	<u>100,300</u>	<u>19,494,073</u>
Total capital assets	<u>19,131,458</u>	<u>1,117,509</u>	<u>647,149</u>	<u>19,601,818</u>
Less accumulated depreciation for:				
Distribution	(8,152,463)	(569,157)	74,145	(8,647,475)
General	<u>(1,917,962)</u>	<u>(114,844)</u>	<u>33,325</u>	<u>(1,999,481)</u>
Total accumulated depreciation	<u>(10,070,425)</u>	<u>(684,001)</u>	<u>107,470</u>	<u>(10,646,956)</u>
Net capital assets being depreciated	<u>8,963,925</u>	<u>(123,978)</u>	<u>(7,170)</u>	<u>8,847,117</u>
Net electric capital assets	<u>\$ 9,061,033</u>	<u>\$ 433,508</u>	<u>\$ 539,679</u>	<u>\$ 8,954,862</u>

City of Waupun

Notes to Financial Statements
December 31, 2022

	Beginning Balance	Additions	Deletions	Ending Balance
Water				
Capital assets not being depreciated:				
Land and land rights	\$ 107,614	\$ -	\$ -	\$ 107,614
Construction in progress	<u>4,478</u>	<u>771,763</u>	<u>776,241</u>	<u>-</u>
Total capital assets not being depreciated	<u>112,092</u>	<u>771,763</u>	<u>776,241</u>	<u>107,614</u>
Capital assets being depreciated:				
Source of supply	938,727	-	18,543	920,184
Pumping	1,012,629	17,085	67,600	962,114
Water treatment	6,955,349	10,620	5,800	6,960,169
Transmission and distribution	14,125,146	42,337	105,302	14,062,181
General	1,806,532	16,960	54,671	1,768,821
Completed construction not classified	<u>-</u>	<u>734,047</u>	<u>-</u>	<u>734,047</u>
Total capital assets being depreciated	<u>24,838,383</u>	<u>821,049</u>	<u>251,916</u>	<u>25,407,516</u>
Total capital assets	<u>24,950,475</u>	<u>1,592,812</u>	<u>1,028,157</u>	<u>25,515,130</u>
Less accumulated depreciation / amortization for:				
Source of supply	(609,064)	(24,736)	18,542	(615,258)
Pumping	(707,407)	(36,201)	67,601	(676,007)
Water treatment	(2,935,425)	(225,983)	5,800	(3,155,608)
Transmission and distribution	(3,676,593)	(283,303)	105,302	(3,854,594)
General	(1,192,750)	(51,851)	54,672	(1,189,929)
Completed construction not classified	<u>-</u>	<u>(8,075)</u>	<u>-</u>	<u>(8,075)</u>
Total accumulated depreciation / amortization	<u>(9,121,239)</u>	<u>(630,149)</u>	<u>251,917</u>	<u>(9,499,471)</u>
Net capital assets being transmission and distribution	<u>15,717,144</u>	<u>190,900</u>	<u>(1)</u>	<u>15,908,045</u>
Net water capital assets	<u>\$ 15,829,236</u>	<u>\$ 962,663</u>	<u>\$ 776,240</u>	<u>\$ 16,015,659</u>

City of Waupun

Notes to Financial Statements
December 31, 2022

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Sewer				
Capital assets not being depreciated:				
Land and land rights	\$ 85,741	\$ -	\$ -	\$ 85,741
Construction in progress	<u>19,949,857</u>	<u>14,528,258</u>	<u>548,945</u>	<u>33,929,170</u>
Total capital assets not being depreciated	<u>20,035,598</u>	<u>14,528,258</u>	<u>548,945</u>	<u>34,014,911</u>
Capital assets being depreciated:				
Collecting systems	11,663,504	3,349	20,490	11,646,363
Collecting system pumping	313,947	9,154	5,700	317,401
Treatment and disposal	13,860,958	80,154	420,772	13,520,340
General	2,439,648	31,709	38,465	2,432,892
Completed construction not classified	<u>-</u>	<u>548,369</u>	<u>-</u>	<u>548,369</u>
Total capital assets being depreciated	<u>28,278,057</u>	<u>672,735</u>	<u>485,427</u>	<u>28,465,365</u>
Total capital assets	<u>48,313,655</u>	<u>15,200,993</u>	<u>1,034,372</u>	<u>62,480,276</u>
Less accumulated depreciation for:				
Collecting systems	(2,021,970)	(136,769)	20,489	(2,138,250)
Collecting system pumping	(76,990)	(9,523)	5,700	(80,813)
Treatment and disposal	(10,262,790)	(468,484)	420,773	(10,310,501)
General	(1,594,487)	(102,545)	38,486	(1,658,546)
Completed construction not classified	<u>-</u>	<u>(5,484)</u>	<u>-</u>	<u>(5,484)</u>
Total accumulated depreciation	<u>(13,956,237)</u>	<u>(722,805)</u>	<u>485,448</u>	<u>(14,193,594)</u>
Net capital assets being depreciated	<u>14,321,820</u>	<u>(50,070)</u>	<u>(21)</u>	<u>14,271,771</u>
Net sewer capital assets	<u>\$ 34,357,418</u>	<u>\$ 14,478,188</u>	<u>\$ 548,924</u>	<u>\$ 48,286,682</u>
Business-type capital assets, net of accumulated depreciation	<u>\$ 59,247,687</u>	<u>\$ 15,874,359</u>	<u>\$ 1,864,843</u>	<u>\$ 73,257,203</u>

Depreciation expense was charged to functions as follows:

Business-Type Activities

Electric	\$ 631,951
Water	580,387
Sewer	<u>700,497</u>
Total business-type activities depreciation expense	<u>\$ 1,912,835</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, 2022

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>
General	Grants and donations	\$ 7,350
Electric and water utility	General	<u>52,796</u>
Total, fund financial statements		60,146
Less government-wide eliminations		(7,350)
Add interfund advances		<u>210,452</u>
Total internal balances, government-wide statement of net position		<u>\$ 263,248</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	TID No. 5	\$ 1,748,209	\$ 1,748,209
General	TID No. 6	419,006	419,006
General	TID No. 7	500,000	50,000
Sewer utility	Business park	210,452	173,958
Business park	TID No. 9	<u>880,000</u>	880,000
Total, fund financial statements		3,757,667	
Less fund eliminations		<u>(3,547,215)</u>	
Total, interfund advances		<u>\$ 210,452</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% over LGIP. The general and business park funds are not charging interest on any of the other advances. No repayment schedules have been established. The advances to TID No. 5, TID No. 6, TID No. 7 and TID No. 9 funds are expected to be repaid with excess tax increments over debt service payments. The sewer utility is also advancing funds to the Business Park capital project fund. The amount of the advance was determined by the cost of the land purchased on behalf of the City. The advance is scheduled to be repaid by 2028 with an interest rate of 2 %.

City of Waupun

Notes to Financial Statements
December 31, 2022

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	\$ 384,850	Debt service payments
Debt service	TID No. 6	53,000	Debt service payments
Debt service	Stormwater	195,536	Debt service payments
Debt service	TID No. 7	132,338	Debt service payments
Debt service	TID No. 3	3,386	Debt service payments
General	Electric and water utility	577,729	Payment in lieu of taxes
Business park	General	150,000	Land purchase
Other capital projects	Library	<u>57,000</u>	Contribution for capital improvements
Total, fund financial statements		1,553,839	
Less fund eliminations		<u>(976,110)</u>	
Total transfers, government-wide statement of activities		<u>\$ 577,729</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, 2022, was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
Governmental Activities					
Bonds and notes payable:					
General obligation debt	\$ 12,510,000	\$ -	\$ 1,220,000	\$ 11,290,000	\$ 1,240,000
General obligation notes from direct borrowings and direct placements	-	850,000	-	850,000	20,000
Unamortized premium	<u>707,629</u>	<u>-</u>	<u>81,098</u>	<u>626,531</u>	<u>-</u>
Total bonds and notes payable	<u>13,217,629</u>	<u>850,000</u>	<u>1,301,098</u>	<u>12,766,531</u>	<u>1,260,000</u>
Other liabilities:					
Vested compensated absences	545,237	223,563	320,011	448,789	239,243
Financed purchase	<u>109,327</u>	<u>-</u>	<u>109,327</u>	<u>-</u>	<u>-</u>
Total other liabilities	<u>654,564</u>	<u>223,563</u>	<u>429,338</u>	<u>448,789</u>	<u>239,243</u>
Total governmental activities long-term liabilities	<u>\$ 13,872,193</u>	<u>\$ 1,073,563</u>	<u>\$ 1,730,436</u>	<u>\$ 13,215,320</u>	<u>\$ 1,499,243</u>

City of Waupun

Notes to Financial Statements
December 31, 2022

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
Business-Type Activities					
Bonds and notes payable:					
Revenue bonds	\$ 4,685,000	\$ -	\$ 500,000	\$ 4,185,000	\$ 515,000
Revenue bonds from direct borrowings or direct placements	18,560,292	10,501,202	583,712	28,477,782	1,035,282
Unamortized debt premium	<u>113,507</u>	<u>-</u>	<u>29,493</u>	<u>84,014</u>	<u>-</u>
Total bonds and notes payable	<u>23,358,799</u>	<u>10,501,202</u>	<u>1,113,205</u>	<u>32,746,796</u>	<u>1,550,282</u>
Other liabilities:					
Vested compensated absences	<u>192,951</u>	<u>67,560</u>	<u>43,551</u>	<u>216,960</u>	<u>-</u>
Total other liabilities	<u>192,951</u>	<u>67,560</u>	<u>43,551</u>	<u>216,960</u>	<u>-</u>
Total business-type activities long-term liabilities	<u>\$ 23,551,750</u>	<u>\$ 10,568,762</u>	<u>\$ 1,156,756</u>	<u>\$ 32,963,756</u>	<u>\$ 1,550,282</u>

In accordance with Wisconsin Statutes, total general obligation indebtedness of the City may not exceed 5% of the equalized value of taxable property within the City's jurisdiction. The debt limit as of December 31, 2022, was \$30,400,080. Total general obligation debt outstanding at year end was \$12,140,000.

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>Balance December 31, 2022</u>
<u>General Obligation Debt</u>	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	
2016 GO corporate purpose bonds	05/26/16	12/01/31	2.00-2.50 %	\$ 3,770,000	\$ 2,380,000
2017 community development bonds	10/19/17	12/01/36	1.4-4.0	1,970,000	1,795,000
2019 GO promissory notes	05/16/19	05/01/28	3.00-4.00	2,455,000	1,825,000
2020 GO refunding bonds	05/20/20	08/01/31	3.00-4.00	3,145,000	2,755,000
2021 GO promissory notes	10/13/21	08/01/31	1.15-3.00	2,875,000	2,535,000
2022 GO promissory notes*	04/12/22	08/01/32	2.947	850,000	<u>850,000</u>
Total governmental activities, general obligation debt					<u>\$ 12,140,000</u>

*direct borrowing or direct placement debt

City of Waupun

Notes to Financial Statements
December 31, 2022

Debt service requirements to maturity are as follows:

<u>Years</u>	Governmental Activities General Obligation Debt	
	<u>Principal</u>	<u>Interest</u>
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	1,445,000	148,788
2028-2032	3,950,000	332,312
2033-2036	615,000	60,700
Total	<u>\$ 11,290,000</u>	<u>\$ 1,429,975</u>

<u>Years</u>	Governmental Activities Notes from Direct Borrowings and Direct Placements	
	<u>Principal</u>	<u>Interest</u>
2023	\$ 20,000	\$ 28,372
2024	45,000	24,460
2025	45,000	23,134
2026	45,000	21,808
2027	70,000	20,482
2028-2032	625,000	44,352
Total	<u>\$ 850,000</u>	<u>\$ 162,608</u>

Revenue Debt

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

The electric and water utility and sewer utility have pledged future operating revenues to repay revenue bonds issued in 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 4% of gross electric and water utility revenues and 34% of gross sewer utility revenues. The total principal and interest remaining to be paid on the bonds is \$39,630,355. Principal and interest paid for the current year and total customer gross revenues were \$1,484,556 and \$16,441,845, respectively.

City of Waupun

Notes to Financial Statements
December 31, 2022

Revenue debt payable at December 31, 2022, 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, 2022</u>
Electric and Water Utility					
2019 Revenue bonds*	03/15/19	03/01/26	3.02%	\$ 700,000	\$ 420,000
2019B Revenue refunding bonds	12/04/19	03/01/31	2.52	5,175,000	<u>4,185,000</u>
			Total Electric and Water Utility		<u>4,605,000</u>
Sewer Utility					
2003 Revenue bonds*	05/14/03	05/01/23	3.1	6,061,690	400,782
2020 USDA loan*	09/09/20	05/01/60	1.125	22,807,000	22,707,000
2021 USDA loan*	12/21/21	05/01/61	1.25	5,000,000	<u>4,950,000</u>
			Total Sewer Utility		<u>28,057,782</u>
			Total business-type activities, revenue debt		<u>\$ 32,662,782</u>

*direct borrowing or direct placement debt

Debt service requirements to maturity are as follows:

<u>Years</u>	Business-Type Activities Revenue Debt	
	<u>Principal</u>	<u>Interest</u>
2023	\$ 515,000	\$ 102,563
2024	535,000	86,813
2025	550,000	70,538
2026	570,000	53,738
2027	385,000	39,413
2028-2031	<u>1,630,000</u>	<u>69,119</u>
Total	<u>\$ 4,185,000</u>	<u>\$ 422,184</u>

City of Waupun

Notes to Financial Statements
December 31, 2022

<u>Years</u>	Business-Type Activities Revenue Debt from Direct Borrowings and Direct Placements	
	<u>Principal</u>	<u>Interest</u>
2023	\$ 1,035,282	\$ 331,998
2024	694,100	316,360
2025	700,900	306,312
2026	712,700	295,998
2027	609,700	287,261
2058-2032	3,154,500	1,329,220
2033-2037	3,339,500	1,143,098
2038-2042	3,535,200	946,048
2043-2047	3,743,000	737,404
2048-2052	3,962,600	516,495
2053-2057	4,195,200	282,593
2058-2061	2,795,100	52,602
Total	<u>\$ 28,477,782</u>	<u>\$ 6,545,389</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.

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.

City of Waupun

Notes to Financial Statements
December 31, 2022

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 2022 as follows:

Operating revenues	\$ 13,824,193
Investment income	6,891
Miscellaneous nonoperating income	2,399
Connection fees	-
Less operation and maintenance expenses	<u>(10,763,328)</u>
Net defined earnings	<u>\$ 3,070,155</u>
Minimum required earnings per resolution:	
Next year's debt service (revenue bond debt only)	\$ 729,048
Coverage factor	<u>1.25</u>
Minimum required earnings	<u>\$ 911,309</u>
Actual debt coverage	<u>\$ 4.21</u>

Debt Coverage - Sewer Utility

Under terms of the resolutions providing for the issue of revenue bonds, revenues less operating expenses excluding depreciation (defined net earnings) must exceed 1.20 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 2022 as follows:

Operating revenues	\$ 2,627,667
Investment income (loss)	(19,305)
Less operation and maintenance expenses	<u>(1,537,523)</u>
Net defined earnings	<u>\$ 1,070,839</u>
Minimum required earnings per resolution:	
Highest annual debt service	<u>\$ 1,255,795</u>
Subtotal	1,255,795
Coverage factor	<u>1.20</u>
	<u>\$ 1,506,954</u>
Actual debt coverage (A)	<u>\$ 0.85</u>

* The USDA loan has a coverage factor requirement of 1.20, while the CWL loan has a coverage factor requirement of 1.10

City of Waupun

Notes to Financial Statements
December 31, 2022

(A) 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 the USDA. The first step increase was effective April 1, 2020 with subsequent steps being effective April 1st of each year through 2023. Each step increase approximates a 7.2% increase from pre-2020 sewer rates. The actual 2022 debt coverage factor includes three of the approved four-year step increases with one additional increase scheduled for 2023. The utility commission approved an additional sewer rate increase effective October 1, 2022 designed to meet the minimum debt coverage threshold of 1.20 in 2023.

Number of Customers and Billed Volumes, Electric

The utility has the following number of customers and billed volumes for 2022:

	<u>Customers</u> <u>2022</u>	<u>Sales (000 kWh)</u> <u>2022</u>
Residential	3,887	32,381
General	515	10,304
Small power	63	15,103
Large power-time-of-day	5	9,518
Industrial	2	37,603
Street and highway lighting	1	454
	<u>4,473</u>	<u>105,363</u>

Number of Customers and Billed Volumes, Water

The utility has the following number of customers and billed volumes for 2022:

	<u>Customers</u> <u>2022</u>	<u>Sales (00 ccf)</u> <u>2022</u>
Residential	3,031	131,356
Commercial	268	36,975
Industrial	10	24,827
Public authority	37	6,994
Wholesale	85	30,761
	<u>3,431</u>	<u>230,913</u>

Number of Customers and Billed Volumes, Sewer

The utility has the following number of customers and billed volumes for 2022:

	<u>Customers</u> <u>2022</u>	<u>Sales (00 ccf)</u> <u>2022</u>
Residential	3,017	130,862
Commercial	342	62,019
Industrial	8	3,663
Public authority	35	198,476
	<u>3,402</u>	<u>395,020</u>

City of Waupun

Notes to Financial Statements
December 31, 2022

Net Position/Fund Balances

Net position reported on the government-wide statement of net position at December 31, 2022, includes the following:

Governmental Activities

Net investment in capital assets:

Land	\$ 3,233,183
Construction in progress	727,575
Other capital assets, net of accumulated depreciation	30,331,985
Less long-term debt outstanding	(12,140,000)
Less unamortized debt premium	<u>(626,531)</u>
Total net investment in capital assets	<u>\$ 21,526,212</u>

City of Waupun

Notes to Financial Statements
December 31, 2022

Governmental Funds

Governmental fund balances reported on the fund financial statements at December 31, 2022, include the following:

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Other Capital Projects</u>	<u>Nonmajor Funds</u>	<u>Total</u>
Fund Balances					
Nonspendable:					
Prepaid items	\$ 41,030	\$ -	\$ -	\$ -	\$ 41,030
Advances to other funds	2,667,215	-	-	-	2,667,215
Investment in WMMIC	280,025	-	-	-	280,025
Subtotal	<u>2,988,270</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,988,270</u>
Restricted for:					
Solid waste	-	-	-	42,629	42,629
Tourism	-	-	-	31,680	31,680
Trust purposes	-	-	-	33,120	33,120
Debt service	-	55,295	-	-	55,295
Housing rehab grant and loan programs	-	-	-	1,671,736	1,671,736
Library	-	-	-	465,189	465,189
Recycling	-	-	-	105,169	105,169
Stormwater	-	-	-	617,516	617,516
Taxi program	-	-	-	5,964	5,964
Other grant programs	-	-	-	18,022	18,022
TID Projects	-	-	-	133,096	133,096
Subtotal	<u>-</u>	<u>55,295</u>	<u>-</u>	<u>3,124,121</u>	<u>3,179,416</u>
Committed to:					
Building inspection	-	-	-	17,132	17,132
Assigned to:					
Equipment Replacement	-	-	-	313,799	313,799
Capital projects	-	-	1,237,252	-	1,237,252
Subsequent year's budget	710,046	-	-	-	710,046
Retiree benefits	365,000	-	-	-	365,000
Park improvement	4,525	-	-	-	4,525
Business Park	-	-	-	1,348,115	1,348,115
Subtotal	<u>1,079,571</u>	<u>-</u>	<u>1,237,252</u>	<u>1,661,914</u>	<u>3,978,737</u>
Unassigned (deficit):	<u>2,896,305</u>	<u>-</u>	<u>-</u>	<u>(3,283,312)</u>	<u>(387,007)</u>
Total fund balances (deficit)	<u>\$ 6,964,146</u>	<u>\$ 55,295</u>	<u>\$ 1,237,252</u>	<u>\$ 1,519,855</u>	<u>\$ 9,776,548</u>

Business-Type Activities

Net investment in capital assets:

Land	\$ 254,240
Construction in progress	33,976,030
Plant in service	73,366,954
Accumulated depreciation	(34,340,021)
Less capital related long-term debt	(32,662,782)
Plus unamortized loss on debt refunding	132,028
Less unamortized debt premium	<u>(84,014)</u>

Total net investment in capital assets \$ 40,642,435

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/Measurement Focus

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

b. Deposits and Investments

	Carrying Value	Bank and Investment Balances	Associated Risks
Demand deposits	\$ 6,318	\$ 14,151	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>.

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

Vesting

For employees beginning participation on or after January 1, 1990, and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998, and prior to July 1, 2011, are immediately vested. Participants who initially became WRS eligible on or after July 1, 2011, must have five years of creditable service to be vested.

Benefits Provided

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

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

Vested participants may retire at age 55 (50 for protective occupations) and receive an actuarially reduced benefit. Participants terminating covered employment prior to eligibility for an annuity may either receive employee-required contributions plus interest as a separation benefit or leave contributions on deposit and defer application until eligible to receive a retirement benefit.

The WRS also provides death and disability benefits for employees.

Post-Retirement Adjustments

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

<u>Year</u>	<u>Core Fund Adjustment %</u>	<u>Variable Fund Adjustment %</u>
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
2021	5.1	13.0

City of Waupun

Notes to Financial Statements
December 31, 2022

Contributions

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

During the reporting period, the WRS recognized \$369,572 in contributions from the City.

Contribution rates for the plan year reported as of December 31, 2022 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 %	11.75 %
Protective without Social Security	6.75 %	16.35 %

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

At December 31, 2022, the City reported an asset of \$2,608,830 for its proportionate share of the net pension asset. The net pension asset was measured as of December 31, 2021, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2020 rolled forward to December 31, 2021. 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, 2021, the City's proportion was 0.03236688%, which was an increase of 0.00009818% from its proportion measured as of December 31, 2020.

For the year ended December 31, 2022, the City recognized pension expense of \$(234,128).

At December 31, 2022, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between projected and actual experience	\$ 4,214,433	\$ 303,906
Changes in assumptions	486,718	-
Net differences between projected and actual earnings on pension plan investments	-	5,836,170
Changes in proportion and differences between employer contributions and proportionate share of contributions	7,288	7,511
Employer contributions subsequent to the measurement date	<u>382,655</u>	<u>-</u>
Total	<u>\$ 5,091,094</u>	<u>\$ 6,147,587</u>

City of Waupun

Notes to Financial Statements
December 31, 2022

\$382,655 reported as deferred outflows of resources 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, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

<u>Years Ending December 31:</u>	<u>Deferred Outflows of Resources and Deferred Inflows of Resources (net)</u>
2023	\$ (121,160)
2024	(706,527)
2025	(311,832)
2026	(299,629)

Actuarial Assumptions

The total pension liability in the December 31, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

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

Actuarial assumptions are based upon an experience study conducted in 2021 that covered a three-year period from January 1, 2018 to December 31, 2020. Based on this experience study, actuarial assumptions used to measure the Total Pension Liability changed from prior year, including the discount rate, long-term expected rate of return, post-retirement adjustment, price inflation, mortality and separation rates. The Total Pension Liability for December 31, 2021 is based upon a roll-forward of the liability calculated from the December 31, 2020 actuarial valuation.

City of Waupun

Notes to Financial Statements
December 31, 2022

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:

Asset Allocation Targets and Expected Returns* As of December 31, 2021			
Core Fund Asset Class	Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %**
Global Equities	52	6.8	4.2
Fixed Income	25	4.3	1.8
Inflation Sensitive	19	2.7	0.2
Real Estate	7	5.6	3
Private Equity/Debt	12	9.7	7
Total Core Fund***	115	6.6	4
Variable Fund Asset			
U.S Equities	70	6.3	3.7
International Equities	30	7.2	4.6
Total Variable Fund	100	6.8	4.2

* *Asset Allocations are managed within established ranges; target percentages may differ from actual monthly allocations*

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

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

Single Discount Rate

A single discount rate of 6.8% was used to measure the total pension liability, as opposed to a discount rate of 7.0% for the prior year. This single discount rate is based on the expected rate of return on pension plan investments of 6.8% and a municipal bond rate of 1.84% (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, 2021. In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities.). Because of the unique structure of WRS, the 6.8% expected rate of return implies that a dividend of approximately 1.7% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the investment rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

The following presents the City’s proportionate share of the net pension liability (asset) calculated using the discount rate of 6.80%, as well as what the City’s proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.80%) or 1-percentage-point higher (7.80%) than the current rate:

	1% Decrease to Discount Rate (5.8%)	Current Discount Rate (6.8%)	1% Increase to Discount Rate (7.8%)
City’s proportionate share of the net pension liability (asset)	<u>\$ 1,851,149</u>	<u>\$ (2,608,830)</u>	<u>\$ (5,819,185)</u>

Pension Plan Fiduciary Net Position

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

At December 31, 2022, the City reported a payable to the pension plan which represents contractually required contributions outstanding as of the end of the year.

Risk Management

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

Public Entity Risk Pool

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

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

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

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

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

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

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

The City pays an annual premium to CVMIC for its general liability insurance, which provides coverage up to \$5,000,000 per occurrence, less the City's retained liability. The City's retained liability is limited to \$37,500 per occurrence and an annual aggregate limit of \$150,000. An actuarially determined estimate has been recorded for this liability, as well as for claims incurred but not reported at December 31, 2022. The actuarially determined estimate including claims incurred but not reported at December 31, 2022 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 has active construction projects as of December 31, 2022. Work that has been completed on these projects but not yet paid for (including contract retainages) is reflected as accounts payable and expenditures. The Utilities have open contracts amounting to \$35,367,386 as of the date of the financial statements. Of that amount, \$31,445,089 had been expended as of December 31, 2022.

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% of WPPI Energy's existing load, have long-term contracts through December 31, 2055. The remaining member has a long-term contract through December 31, 2037.

WPPI Energy's outstanding debt service obligation to be paid by its members through their wholesale power charges through the remainder of the long-term contract was \$274 million as of December 31, 2022.

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% of health insurance premiums for non-Medicare-eligible retirees except for police union members. Police union retirees are allowed to remain on the plan until they reach Medicare eligibility, but must contribute 100% of the premium.

City of Waupun

Notes to Financial Statements
December 31, 2022

Employees Covered by Benefit Terms

At December 31, 2022, the following employees were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving benefit payments	16
Active plan members	<u>30</u>
Total	<u><u>46</u></u>

Total OPEB Liability

The City's total OPEB liability of \$1,766,551 was measured as of December 31, 2021, and was determined by an actuarial valuation as of December 31, 2021.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the December 31, 2021 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.06%
Salary increases	0.4% - 4.8%
Healthcare cost trend rates	11.3% decreasing to 3.7%
Retirees' share of benefit-related costs	50%

The discount rate was based on the Bond Buyer General Obligation 20-Bond Municipal Index..

Mortality rates were based on 2020 WRS Experience Tables as the base table and project future improvements with 100% of the fully generational MP-2021 projection scale from a base year of 2010.

The actuarial assumptions used in the December 31, 2021 valuation were based on the results of an actuarial experience study 2018-2020.

Changes in the Total OPEB Liability

	<u>Total OPEB Liability</u>
Balances at December 31, 2021	<u>\$ 1,454,749</u>
Changes for the year:	
Service cost	46,413
Interest	30,539
Differences between expected and actual experience	161,282
Changes in assumptions or other inputs	195,568
Benefit payments	<u>(122,000)</u>
Net changes	<u>311,802</u>
Balances at December 31, 2022	<u><u>\$ 1,766,551</u></u>

City of Waupun

Notes to Financial Statements
December 31, 2022

Changes of assumptions and other inputs reflect a change in the discount rate from 2.12% in 2021 to 2.06% in 2022.

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 (1.06%) or 1-percentage-point higher (3.06%) than the current discount rate:

	<u>1% Decrease</u>	<u>Discount Rate</u>	<u>1% Increase</u>
Total OPEB liability	<u>\$ 1,877,983</u>	<u>\$ 1,766,551</u>	<u>\$ 1,659,092</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 (10.3% decreasing to 2.7%) or 1-percentage-point higher (12.3% decreasing to 4.7%) 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>\$ 1,618,750</u>	<u>\$ 1,766,551</u>	<u>\$ 1,934,428</u>

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

For the year ended December 31, 2022, the City recognized OPEB expense of \$101,600. At December 31, 2022, 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	\$ 142,550	\$ 169,246
Changes of assumptions or other inputs	291,858	36,429
Contributions subsequent to the measurement date	74,588	-
Total	<u>\$ 508,996</u>	<u>\$ 205,675</u>

City of Waupun

Notes to Financial Statements
December 31, 2022

\$74,588 reported as deferred outflow of resources related to OPEB resulting from contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB liability in the year ended December 31, 2023. 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>Years Ending December 31:</u>	<u>Amount</u>
2023	\$ 24,648
2024	24,648
2025	24,648
2026	23,075
2027	23,512
Thereafter	<u>108,202</u>
Total	<u>\$ 228,733</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 the link above.

Benefits Provided

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

Contributions

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

Employers are required to pay the following contribution based on employee contributions for active members to provide them with Basic Coverage after age 65. There are no employer contributions required for pre-age 65 annuitant coverage. If a member retires prior to age 65, they must continue paying the member premiums until age 65 in order to be eligible for the benefit after age 65.

City of Waupun

Notes to Financial Statements
December 31, 2022

Contribution rates for the plan year reported as of December 31, 2022 are:

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

<u>Life Insurance Member Contribution Rates *For the Plan Year</u>		
<u>Attained Age</u>	<u>Basic</u>	<u>Supplemental</u>
Under 30	\$0.05	\$0.05
30-34	0.06	0.06
35-39	0.07	0.07
40-44	0.08	0.08
45-49	0.12	0.12
50-54	0.22	0.22
55-59	0.39	0.39
60-64	0.49	0.49
65-69	0.57	0.57

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

During the reporting period, the LRLIF recognized \$1,290 in contributions from the employer.

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

At December 31, 2022, the City reported a of \$372,631 for its proportionate share of the net OPEB. The net OPEB was measured as of December 31, 2021, and the total OPEB liability used to calculate the net OPEB was determined by an actuarial valuation as of January 1, 2021 rolled forward to December 31, 2021. 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 was based on the City's share of contributions to the OPEB plan relative to the contributions of all participating employers. At December 31, 2021, the City's proportion was 0.06304700%, which was an increase of 0.00317800% from its proportion measured as of December 31, 2020.

City of Waupun

Notes to Financial Statements
December 31, 2022

For the year ended December 31, 2022, the City recognized OPEB expense of \$43,139.

At December 31, 2022, 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	\$ -	\$ 18,955
Net differences between projected and investment earnings on plan investments	112,585	18,061
Changes in actuarial assumptions	4,847	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	27,167	36,904
Employer contributions subsequent to the measurement date	<u>1,291</u>	<u>-</u>
Total	<u>\$ 145,890</u>	<u>\$ 73,920</u>

\$1,291 reported as deferred outflows related to OPEB resulting from the LRIF 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, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in the OPEB expense as follows:

<u>Years Ending December 31:</u>	<u>Deferred Outflows of Resources and Deferred Inflows of Resources (Net)</u>
2023	\$ 16,395
2024	15,833
2025	14,764
2026	18,445
2027	3,857
Thereafter	1,385

Actuarial Assumptions

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

Actuarial Valuation Date:	January 1, 2021
Measurement Date of Net OPEB Liability (Asset)	December 31, 2021
Experience Study:	January 1, 2018 - December 31, 2020. Published November
Actuarial Cost Method:	Entry Age Normal
20 Year Tax-Exempt Municipal Bond Yield	2.06%
Long-Term Expected Rate of Return:	4.25%
Discount Rate:	2.17%
Salary Increases:	
Wage Inflation	3.00%
Seniority/Merit	0.10% - 5.6%
Mortality:	2020 WRS Experience Mortality Table

Actuarial assumptions are based upon an experience study conducted in 2021 that covered a three-year period from January 1, 2018 to December 31, 2020. Based on this experience study, actuarial assumptions used to measure the Total OPEB Liability changed from the prior year, including the price inflation, mortality and separation rates. The Total OPEB Liability for December 31, 2021 is based upon a roll-forward of the liability calculated from the January 1, 2021 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.

**State OPEB Life Insurance
Asset Allocation Targets and Expected Returns
As of December 31, 2021**

<u>Asset Class</u>	<u>Index</u>	<u>Target Allocation</u>	<u>Long-Term Expected Geometric Real Rate of Return</u>
US Intermediate Credit Bonds	Bloomberg US Intern Credit	45.00%	1.68%
US Long Credit Bonds	Bloomberg US Long Credit	5.00	1.82%
US Mortgages	Bloomberg US MBS	50.00	1.94%
Inflation			2.30%
Long-Term Expected Rate of Return			4.25%

City of Waupun

Notes to Financial Statements
December 31, 2022

The long-term expected rate of return remained unchanged from the prior year at 4.25%. The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The expected inflation rate increased from 2.20% as of December 31, 2020 to 2.30% as of December 31, 2021.

Single Discount Rate

A single discount rate of 2.17% was used to measure the total OPEB liability for the current year, as opposed to a discount rate of 2.25% for the prior year. The significant change in the discount rate was primarily caused by the decrease in the municipal bond rate from 2.12% as of December 31, 2020 to 2.06% as of December 31, 2021. The Plan's fiduciary net position was projected to be insufficient to make all projected future benefit payments of current active and inactive members. Therefore, the discount rate for calculating the total OPEB liability is equal to the single equivalent rate that results in the same actuarial present value as the long-term expected rate of return applied to benefit payments, to the extent that the plan's fiduciary net position is projected to be sufficient to make projected benefit payments, and the municipal bond rate applied to benefit payment to the extent that the plan's fiduciary net position is projected to be insufficient. The plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through December 31, 2036.

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

Sensitivity of the 1's Proportionate Share of the Net OPEB Liability (Asset) to Changes in the Discount Rate

The following presents the City's proportionate share of the net OPEB liability (asset) calculated using the discount rate of 2.17%, as well as what the City's proportionate share of the net OPEB liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (1.17%) or 1-percentage-point higher (3.17%) than the current rate:

	1% Decrease to Discount Rate (1.17%)	Current Discount Rate (2.17%)	1% Increase to Discount Rate (3.17%)
City's proportionate share of the net OPEB liability (asset)	<u>\$ 505,526</u>	<u>\$ 372,631</u>	<u>\$ 272,633</u>

At December 31, 2022, the City reported a payable to the OPEB plan, which represents contractually required contributions outstanding as of the end of the year.

Subsequent Events

The sewer utility received two additional grant draws totaling \$795,000 subsequent to December 31, 2022 as part of the on-going construction upgrade at the wastewater treatment facility. New sewer rates were effective as of April 1, 2023 which represents the fourth of four annual rate increases approved by the utility commission on January 14, 2021 to finance the wastewater treatment facility upgrade. Each annual step increase approximates 7.2% from January 2019 sewer rates and will be effective April 1st of each year through 2023.

On February 24, 2023, the full amount of the advance from the sewer utility to the business park fund was repaid.

Economic Dependency

Electric and Water Utility

The electric and water utility has one significant customer who was responsible for 15% of operating revenues in 2022.

Sewer Utility

The sewer utility has two significant customers who was responsible for 41% of operating revenues in 2022.

Effect of New Accounting Standards on Current-Period Financial Statements

The Governmental Accounting Standards Board (GASB) has approved the following:

- Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*
- Statement No. 96, *Subscription-Based Information Technology Arrangements*
- Statement No. 99, *Omnibus 2022*
- Statement No. 100, *Accounting Changes and Error Corrections - an Amendment of GASB Statement No. 62*
- Statement No. 101, *Compensated Absences*

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, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes	\$ 1,637,859	\$ 1,637,859	\$ 1,677,544	\$ 39,685
Intergovernmental	3,285,429	3,285,429	3,329,804	44,375
Licenses and permits	56,400	56,400	62,232	5,832
Fines, forfeitures and penalties	47,500	47,500	41,385	(6,115)
Public charges for services	218,518	218,518	248,774	30,256
Intergovernmental charges for services	37,000	37,000	37,993	993
Investment income	19,975	19,975	54,962	34,987
Miscellaneous	19,194	19,194	5,464	(13,730)
	<u>5,321,875</u>	<u>5,321,875</u>	<u>5,458,158</u>	<u>136,283</u>
Total revenues				
Expenditures				
Current:				
General government	1,035,399	1,022,043	951,969	70,074
Public safety	2,720,549	2,720,554	2,672,330	48,224
Health and human services	12,000	12,000	12,000	-
Public works	1,668,504	1,691,353	1,673,908	17,445
Culture, recreation and education	403,813	403,813	395,960	7,853
Conservation and development	135,119	125,639	108,246	17,393
Capital outlay	6,980	6,980	6,496	484
	<u>5,982,364</u>	<u>5,982,382</u>	<u>5,820,909</u>	<u>161,473</u>
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	<u>(660,489)</u>	<u>(660,507)</u>	<u>(362,751)</u>	<u>297,756</u>
Other Financing Sources (Uses)				
Property sales	500	500	-	(500)
Transfers in	660,000	660,000	577,729	(82,271)
Transfers out	<u>(280,000)</u>	<u>(280,000)</u>	<u>(150,000)</u>	<u>130,000</u>
Total other financing sources (uses)	<u>380,500</u>	<u>380,500</u>	<u>427,729</u>	<u>47,229</u>
Net change in fund balance	(279,989)	(280,007)	64,978	344,985
Fund Balance, Beginning	<u>6,899,168</u>	<u>6,899,168</u>	<u>6,899,168</u>	<u>-</u>
Fund Balance, Ending	<u>\$ 6,619,179</u>	<u>\$ 6,619,161</u>	<u>\$ 6,964,146</u>	<u>\$ 344,985</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, 2022

<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>
12/31/22	0.03236688 %	\$ (2,608,830)	\$ 4,419,965	59.02 %	106.02 %
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, 2022

<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>
12/31/22	\$ 382,655	\$ 382,655	\$ -	\$ 4,580,167	8.35 %
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, 2022

<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>
12/31/22	0.06304700 %	\$ 372,631	\$ 4,253,000	8.76 %	29.57 %
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, 2022

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB Liability					
Service cost	\$ 46,413	\$ 40,529	\$ 60,085	\$ 62,613	\$ 56,688
Interest	30,539	38,854	65,260	57,602	62,716
Economic and demographic changes	161,282	-	(262,069)	-	-
Changes of assumptions	195,568	52,199	99,375	(67,969)	35,615
Benefit payments	<u>(122,000)</u>	<u>(108,000)</u>	<u>(125,000)</u>	<u>(140,000)</u>	<u>(151,000)</u>
Net change in total OPEB Liability	311,802	23,582	(162,349)	(87,754)	4,019
Total OPEB Liability, Beginning	<u>1,454,749</u>	<u>1,431,167</u>	<u>1,593,516</u>	<u>1,681,270</u>	<u>1,677,251</u>
Total OPEB Liability, Ending	<u>\$ 1,766,551</u>	<u>\$ 1,454,749</u>	<u>\$ 1,431,167</u>	<u>\$ 1,593,516</u>	<u>\$ 1,681,270</u>
Covered-Employee Payroll	\$ 1,971,223	\$ 2,044,752	\$ 2,280,907	\$ 3,075,782	\$ 2,901,732
Total OPEB Liability as a Percentage of Covered-Employee Payroll	89.62 %	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 2.12% to 2.06% in 2022.

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, 2022

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

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

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

- Lowering the long-term expected rate of return from 7.2% to 7.0%
- Lowering the discount rate from 7.2% to 7.0%
- Lowering the wage inflation rate from 3.2% to 3.0%
- Lowering the price inflation rate from 2.7% to 2.5%
- Lowering the post-retirement adjustments from 2.1% to 1.9%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2012 Mortality Table to the Wisconsin 2018 Mortality Table

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.

City of Waupun

Notes to Required Supplementary Information
Year Ended December 31, 2022

Changes in benefit terms. There were no changes of benefit terms for any participating employer in LRLIF.

Changes in assumptions. In addition to the rate changes detailed in the tables above, the State of Wisconsin Employee Trust Fund Board adopted economic and demographic assumption changes based on a three year experience study performed for the Wisconsin Retirement System. These assumptions are used in the actuarial valuations of OPEB liabilities (assets) for the retiree life insurance programs and are summarized below.

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

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

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

- Lowering the long-term expected rate of return from 5.00% to 4.25%
- Lowering the wage inflation rate from 3.2% to 3.0%
- Lowering the price inflation rate from 2.7% to 2.5%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2012 Mortality Table to the Wisconsin 2018 Mortality Table

SUPPLEMENTARY INFORMATION

City of Waupun

Combining Balance Sheet
 Nonmajor Governmental Funds
 December 31, 2022

	Special Revenue Funds				
	<u>Taxi Grant</u>	<u>Housing Revolving Loan</u>	<u>Home/ HCRI</u>	<u>Shaler Park</u>	<u>Tanner Park</u>
Assets					
Cash and investments	\$ 17,717	\$ 234,862	\$ 72,980	\$ 1,800	\$ 9,852
Taxes receivable	45,000	-	-	-	-
Accounts receivable	68,011	-	-	-	-
Special assessments receivable	-	-	-	-	-
Loans receivable	-	1,034,374	81,133	-	-
Advances to other funds	-	-	-	-	-
Land held for resale	-	-	-	-	-
Total assets	<u>\$ 130,728</u>	<u>\$ 1,269,236</u>	<u>\$ 154,113</u>	<u>\$ 1,800</u>	<u>\$ 9,852</u>
Liabilities, Deferred Inflows of Resources and Fund Balances					
Liabilities					
Accounts payable	\$ 11,753	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	-	-	-	-	-
Due to other funds	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Total liabilities	<u>11,753</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources					
Unearned revenues	45,000	-	-	-	-
Unavailable revenues	68,011	-	-	-	-
Total deferred inflows of resources	<u>113,011</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances (Deficit)					
Restricted	5,964	1,269,236	154,113	1,800	9,852
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-
Total fund balances (deficit)	<u>5,964</u>	<u>1,269,236</u>	<u>154,113</u>	<u>1,800</u>	<u>9,852</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 130,728</u>	<u>\$ 1,269,236</u>	<u>\$ 154,113</u>	<u>\$ 1,800</u>	<u>\$ 9,852</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>
\$ 21,468	\$ 481,338	\$ 103,313	\$ 5,725	\$ 31,680	\$ -	\$ 28,781
-	516,792	-	-	-	-	-
-	-	1,945	36,948	4,568	16,570	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 21,468</u>	<u>\$ 998,130</u>	<u>\$ 105,258</u>	<u>\$ 42,673</u>	<u>\$ 36,248</u>	<u>\$ 16,570</u>	<u>\$ 28,781</u>
\$ -	\$ 9,163	\$ -	\$ -	\$ 4,568	\$ 1,398	\$ 11,500
-	6,986	89	44	-	-	149
-	-	-	-	-	7,350	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>16,149</u>	<u>89</u>	<u>44</u>	<u>4,568</u>	<u>8,748</u>	<u>11,649</u>
-	516,792	-	-	-	-	-
-	-	-	-	-	15,365	-
<u>-</u>	<u>516,792</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,365</u>	<u>-</u>
21,468	465,189	105,169	42,629	31,680	-	-
-	-	-	-	-	-	17,132
-	-	-	-	-	-	-
-	-	-	-	-	(7,543)	-
<u>21,468</u>	<u>465,189</u>	<u>105,169</u>	<u>42,629</u>	<u>31,680</u>	<u>(7,543)</u>	<u>17,132</u>
<u>\$ 21,468</u>	<u>\$ 998,130</u>	<u>\$ 105,258</u>	<u>\$ 42,673</u>	<u>\$ 36,248</u>	<u>\$ 16,570</u>	<u>\$ 28,781</u>

City of Waupun

Combining Balance Sheet
 Nonmajor Governmental Funds
 December 31, 2022

	Special Revenue Funds			Capital Projects Funds	
	Affordable Housing	ARPA	Stormwater	Business Park	Tax Incremental District No. 3
Assets					
Cash and investments	\$ 248,387	\$ 1,190,205	\$ 570,852	\$ 153,723	\$ 84,823
Taxes receivable	-	-	-	-	148,359
Accounts receivable	-	-	53,981	-	-
Special assessments receivable	-	-	54	-	-
Loans receivable	-	-	-	-	-
Advances to other funds	-	-	-	880,000	-
Land held for resale	-	-	-	524,891	-
Total assets	<u>\$ 248,387</u>	<u>\$ 1,190,205</u>	<u>\$ 624,887</u>	<u>\$ 1,558,614</u>	<u>\$ 233,182</u>
Liabilities, Deferred Inflows of Resources and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ 6,789	\$ -	\$ 5,449
Accrued liabilities	-	-	582	47	-
Due to other funds	-	-	-	-	-
Unearned revenues	-	1,172,183	-	-	-
Advances from other funds	-	-	-	210,452	-
Total liabilities	<u>-</u>	<u>1,172,183</u>	<u>7,371</u>	<u>210,499</u>	<u>5,449</u>
Deferred Inflows of Resources					
Unearned revenues	-	-	-	-	148,359
Unavailable revenues	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>148,359</u>
Fund Balances (Deficit)					
Restricted	248,387	18,022	617,516	-	79,374
Committed	-	-	-	-	-
Assigned	-	-	-	1,348,115	-
Unassigned (deficit)	-	-	-	-	-
Total fund balances (deficit)	<u>248,387</u>	<u>18,022</u>	<u>617,516</u>	<u>1,348,115</u>	<u>79,374</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 248,387</u>	<u>\$ 1,190,205</u>	<u>\$ 624,887</u>	<u>\$ 1,558,614</u>	<u>\$ 233,182</u>

Capital Projects Funds

<u>Tax Incremental District No. 5</u>	<u>Tax Incremental District No. 6</u>	<u>Tax Incremental District No. 7</u>	<u>Tax Incremental District No. 8</u>	<u>Tax Incremental District No. 9</u>	<u>Equipment Replacement</u>	<u>Total Nonmajor Governmental Funds</u>
\$ 1,253	\$ 36,035	\$ 256,526	\$ 53,722	\$ 1,367	\$ 450,156	\$ 4,056,565
399,554	98,546	49,949	138,370	-	225,000	1,621,570
-	-	-	-	-	-	182,023
-	-	-	-	-	-	54
-	-	-	-	-	-	1,115,507
-	-	-	-	-	-	880,000
-	-	-	-	-	-	524,891
<u>\$ 400,807</u>	<u>\$ 134,581</u>	<u>\$ 306,475</u>	<u>\$ 192,092</u>	<u>\$ 1,367</u>	<u>\$ 675,156</u>	<u>\$ 8,380,610</u>
\$ -	\$ -	\$ -	\$ -	\$ 23,735	\$ 2,057	\$ 76,412
-	-	-	-	-	-	7,897
-	-	-	-	-	-	7,350
-	-	-	-	-	-	1,172,183
1,748,209	419,006	500,000	-	880,000	-	3,757,667
<u>1,748,209</u>	<u>419,006</u>	<u>500,000</u>	<u>-</u>	<u>903,735</u>	<u>2,057</u>	<u>5,021,509</u>
399,554	98,546	49,949	138,370	-	359,300	1,755,870
-	-	-	-	-	-	83,376
<u>399,554</u>	<u>98,546</u>	<u>49,949</u>	<u>138,370</u>	<u>-</u>	<u>359,300</u>	<u>1,839,246</u>
-	-	-	53,722	-	-	3,124,121
-	-	-	-	-	-	17,132
-	-	-	-	-	313,799	1,661,914
<u>(1,746,956)</u>	<u>(382,971)</u>	<u>(243,474)</u>	<u>-</u>	<u>(902,368)</u>	<u>-</u>	<u>(3,283,312)</u>
<u>(1,746,956)</u>	<u>(382,971)</u>	<u>(243,474)</u>	<u>53,722</u>	<u>(902,368)</u>	<u>313,799</u>	<u>1,519,855</u>
<u>\$ 400,807</u>	<u>\$ 134,581</u>	<u>\$ 306,475</u>	<u>\$ 192,092</u>	<u>\$ 1,367</u>	<u>\$ 675,156</u>	<u>\$ 8,380,610</u>

City of Waupun

Combining Statement of Revenues, Expenditures and Changes
in Fund Balances
Nonmajor Governmental Funds
Year Ended December 31, 2022

	Special Revenue Funds				
	Taxi Grant	Housing Revolving Loan	Home/HCRI	Shaler Park	Tanner Park
Revenues					
Taxes	\$ 26,000	\$ -	\$ -	\$ -	\$ -
Intergovernmental	62,863	-	-	-	-
Licenses and permits	-	-	-	-	-
Public charges for services	-	-	-	-	-
Investment income	-	42	15	-	12
Miscellaneous	-	-	-	-	-
Total revenues	<u>88,863</u>	<u>42</u>	<u>15</u>	<u>-</u>	<u>12</u>
Expenditures					
Current:					
Public safety	-	-	-	-	-
Public works	136,022	-	-	-	-
Culture, recreation and education	-	-	-	-	-
Conservation and development	-	25,493	-	-	-
Capital outlay	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total expenditures	<u>136,022</u>	<u>25,493</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(47,159)</u>	<u>(25,451)</u>	<u>15</u>	<u>-</u>	<u>12</u>
Other Financing Sources (Uses)					
Property sales	-	-	-	-	-
Debt issued	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>(47,159)</u>	<u>(25,451)</u>	<u>15</u>	<u>-</u>	<u>12</u>
Fund Balances (Deficit), Beginning	<u>53,123</u>	<u>1,294,687</u>	<u>154,098</u>	<u>1,800</u>	<u>9,840</u>
Fund Balances (Deficit), Ending	<u>\$ 5,964</u>	<u>\$ 1,269,236</u>	<u>\$ 154,113</u>	<u>\$ 1,800</u>	<u>\$ 9,852</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	\$ -	\$ -	\$ 75,678	\$ -	\$ -
-	217,469	50,369	-	-	-	-
-	-	-	-	-	-	113,510
-	1,333	23,282	442,365	-	-	2,405
11	10,060	1,272	-	-	6	-
-	12,322	-	-	20,000	55,804	-
<u>11</u>	<u>757,976</u>	<u>74,923</u>	<u>442,365</u>	<u>95,678</u>	<u>55,810</u>	<u>115,915</u>
-	-	-	-	-	58,793	-
-	-	120,277	461,079	-	-	114,798
-	725,717	-	-	-	24,754	-
-	-	-	-	76,859	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>725,717</u>	<u>120,277</u>	<u>461,079</u>	<u>76,859</u>	<u>83,547</u>	<u>114,798</u>
<u>11</u>	<u>32,259</u>	<u>(45,354)</u>	<u>(18,714)</u>	<u>18,819</u>	<u>(27,737)</u>	<u>1,117</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	(57,000)	-	-	-	-	-
<u>-</u>	<u>(57,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
11	(24,741)	(45,354)	(18,714)	18,819	(27,737)	1,117
<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>\$ 21,468</u>	<u>\$ 465,189</u>	<u>\$ 105,169</u>	<u>\$ 42,629</u>	<u>\$ 31,680</u>	<u>\$ (7,543)</u>	<u>\$ 17,132</u>

City of Waupun

Combining Statement of Revenues, Expenditures and Changes
in Fund Balances
Nonmajor Governmental Funds
Year Ended December 31, 2022

	Special Revenue Funds			Capital Projects Funds	
	Affordable Housing	ARPA	Stormwater	Business Park	Tax Incremental District No. 3
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 150,805
Intergovernmental	-	-	93,491	-	20,598
Licenses and permits	-	-	-	-	-
Public charges for services	-	-	588,652	-	-
Investment income	-	17,856	3,642	10,146	-
Miscellaneous	-	-	-	17,009	9,814
Total revenues	-	17,856	685,785	27,155	181,217
Expenditures					
Current:					
Public safety	-	-	-	-	-
Public works	-	-	286,415	-	-
Culture, recreation and education	-	-	-	-	-
Conservation and development	-	-	-	130	115,450
Capital outlay	-	-	75,022	220	71,282
Debt service:					
Principal	-	-	51,241	-	-
Interest and fiscal charges	-	-	1,391	5,839	26
Total expenditures	-	-	414,069	6,189	186,758
Excess (deficiency) of revenues over expenditures	-	17,856	271,716	20,966	(5,541)
Other Financing Sources (Uses)					
Property sales	-	-	-	1,346,106	-
Debt issued	-	-	-	-	440,000
Transfers in	-	-	-	150,000	-
Transfers out	-	-	(195,536)	-	(3,386)
Total other financing sources (uses)	-	-	(195,536)	1,496,106	436,614
Net change in fund balances	-	17,856	76,180	1,517,072	431,073
Fund Balances (Deficit), Beginning	248,387	166	541,336	(168,957)	(351,699)
Fund Balances (Deficit), Ending	\$ 248,387	\$ 18,022	\$ 617,516	\$ 1,348,115	\$ 79,374

Capital Projects Funds

Tax Incremental District No. 5	Tax Incremental District No. 6	Tax Incremental District No. 7	Tax Incremental District No. 8	Tax Incremental District No. 9	Equipment Replacement	Total Nonmajor Governmental Funds
\$ 426,202	\$ 133,165	\$ 63,399	\$ 89,621	\$ -	\$ 225,000	\$ 1,706,662
5,345	8,488	-	-	-	32,349	490,972
-	-	-	-	-	-	113,510
-	-	-	-	-	-	1,058,037
-	-	914	-	-	2,634	46,610
-	-	-	-	-	17,152	132,101
<u>431,547</u>	<u>141,653</u>	<u>64,313</u>	<u>89,621</u>	<u>-</u>	<u>277,135</u>	<u>3,547,892</u>
-	-	-	-	-	-	58,793
-	-	-	-	-	-	1,118,591
-	-	-	-	-	-	750,471
780	1,700	779	148,337	49,672	-	419,200
-	102,976	-	-	852,696	431,266	1,533,462
-	-	-	-	-	-	51,241
-	14,935	-	-	-	-	22,191
<u>780</u>	<u>119,611</u>	<u>779</u>	<u>148,337</u>	<u>902,368</u>	<u>431,266</u>	<u>3,953,949</u>
<u>430,767</u>	<u>22,042</u>	<u>63,534</u>	<u>(58,716)</u>	<u>(902,368)</u>	<u>(154,131)</u>	<u>(406,057)</u>
-	-	49,525	-	-	32,907	1,428,538
-	-	-	410,000	-	-	850,000
-	-	-	-	-	-	150,000
<u>(384,850)</u>	<u>(53,000)</u>	<u>(132,338)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(826,110)</u>
<u>(384,850)</u>	<u>(53,000)</u>	<u>(82,813)</u>	<u>410,000</u>	<u>-</u>	<u>32,907</u>	<u>1,602,428</u>
45,917	(30,958)	(19,279)	351,284	(902,368)	(121,224)	1,196,371
<u>(1,792,873)</u>	<u>(352,013)</u>	<u>(224,195)</u>	<u>(297,562)</u>	<u>-</u>	<u>435,023</u>	<u>323,484</u>
<u>\$ (1,746,956)</u>	<u>\$ (382,971)</u>	<u>\$ (243,474)</u>	<u>\$ 53,722</u>	<u>\$ (902,368)</u>	<u>\$ 313,799</u>	<u>\$ 1,519,855</u>

City of Waupun

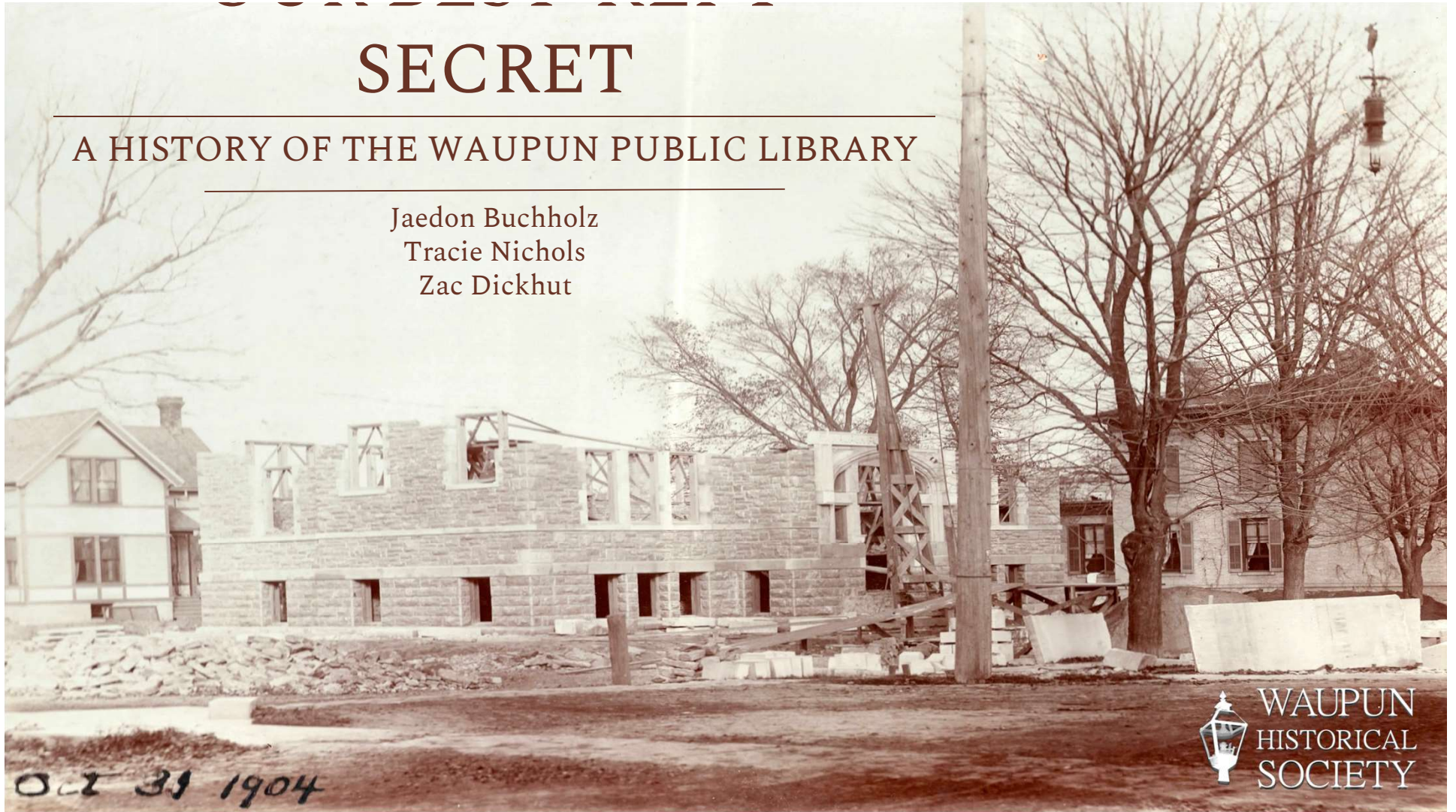
Statement of Cash Flows - Component Unit
Year Ended December 31, 2022

	Business Improvement District
Cash Flows From Operating Activities	
Received from property owners	\$ 17,472
Payments to suppliers for goods and services	<u>(17,786)</u>
Net cash from operating activities	<u>(314)</u>
Net increase in cash and cash equivalents	(314)
Cash and Cash Equivalents, Beginning	<u>6,632</u>
Cash and Cash Equivalents, Ending	<u><u>\$ 6,318</u></u>
Cash Flows From Operating Activities	
Change in net position	\$ (314)
Adjustments to reconcile change in net position to net cash from operating activities:	
Changes in assets, liabilities and deferred inflows of resources:	
Assessments receivable	(2,060)
Unearned revenue	<u>2,060</u>
Net cash flows from operating activities	<u><u>\$ (314)</u></u>
Noncash Activities	
None.	

SECRET

A HISTORY OF THE WAUPUN PUBLIC LIBRARY

Jaedon Buchholz
Tracie Nichols
Zac Dickhut

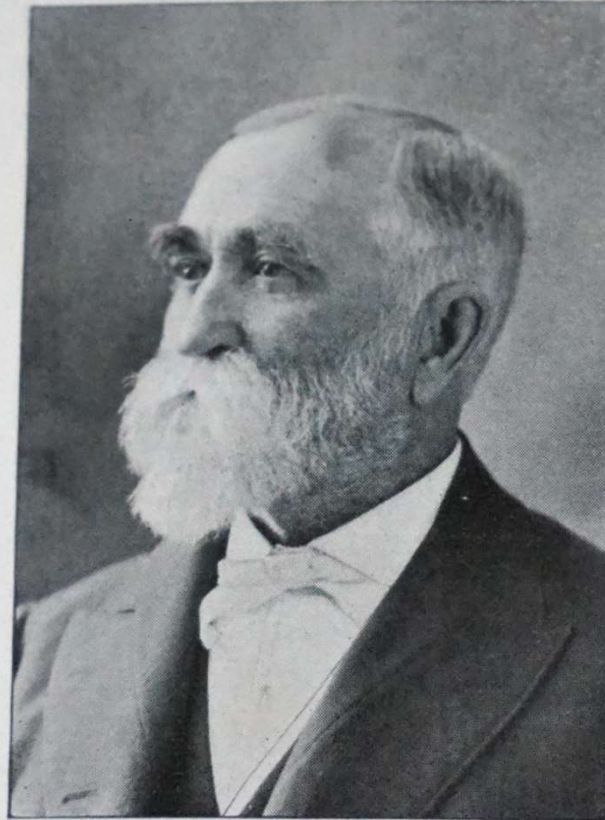




WAUPUN
PUBLIC
LIBRARY
123 SOUTH
FOREST STREET

Edwin Hillyer

- Early Waupun industrialist
- Born in Atwater, Ohio in 1825
- Moved to Waupun with brother in 1847
- Went to California for Gold Rush
- Involved in starting several local associations including banks, insurance, railway, and Forest Mound Cemetery



EDWIN HILLYER.
1898.

Establishment of the Library Association

- A petition was circulated which collected about 80 signatures
- 54 members signed the constitution
- Subscription of \$3 a year, with the first year being payable in books
- Original ledger from these times, used to record meeting minutes between 1858 and 1883

9

I hereby subscribe to the foregoing
Constitution

Edwyn Bilyer	William Booth
Geo M. Bly	E. E. Hill
W. H. Halliwell	C. J. Babs
William Ewen	J. H. Bepko
J. H. Hogker	J. C. Snow
Charles O. Clarke	J. H. Bepko
A. G. Whitney	M. W. Gordon
Chas. W. B. Bly	C. J. Babs
L. B. Hill	James W. Bly
Francis Carter	George H. West
L. B. Bly	A. K. Bepko
H. L. Bepko	J. W. Bepko
A. H. Bepko	W. J. Bepko
W. Bly	James W. Bly
J. W. Bepko	J. H. Bepko
Robert Bepko	J. H. Bepko
J. Bly	J. H. Bepko
W. W. Bly	M. E. Prince
Geo. E. Bepko	L. W. Moore
W. W. Bepko	J. Bepko
Caroline M. Ewen	V. W. Gordon
C. G. Whitney	
Samuel Smith	
Geo. Bepko	
C. B. Bepko	
Frank V. Bepko	
Geo. W. Bepko	
Charles Bepko	
A. S. Bepko	
M. W. Bepko	
B. B. Bepko	
J. Bepko	

Times of the Library

- Edwin Hillyer was chosen as librarian and association clerk
- When the library began, it was made up of a total of nine feet of shelves
- Run out of Hillyer's insurance office at Dodge County Mutual Insurance
- Subscription price shifted between \$1-3 dollars over the years

ANNUAL REPORT
OF THE
DODGE COUNTY
Mutual Insurance Co.
JANUARY 1st, 1861.

*Made in Pursuance of the provisions of Chapter 103,
of the Session Laws of 1858.*

The Officers of said company submit the following report:

AMOUNT OF CAPITAL, JANUARY 1st, 1861,	\$60,851 04
CONSISTING OF	
Premium Notes, - - - -	\$48,448 76
Office Furniture, - - - -	351 20
Bills Receivable, - - - -	12,508 03
In the hands of Agents - -	540 78
Cash in the Company's Office,	1,002 28
	\$60,851 04

—o—

Number of Policies Issued since January 1st, 1860,	2570
Whole number of Policies outstanding Jan. 1st, 1861,	4,608
Whole amount of risk thereon, - - -	\$4,880,421
Cash Premiums, and Cash received from other sources, since January 1st, 1860,	18,091 47
Paid Losses, since January 1st, 1860, -	3,377 19
Amount of Expenses paid, including all compensation of officers and Agents, printing, advertising, rent, postage, furniture and other incidental expen- ses, - - - - -	6,871 89
Losses adjusted and not due, - - - -	NONE.
Debts owing by the Company, - - - -	NONE.

This Company Insures Farm Property only.
No Risks taken less than six rods from other exposures,
except out-buildings.

GEORGE W. BLY, President.

DIRECTORS:

LOGAN GRAVES,	L. B. HILLS,	GEORGE BARCOCK,
W. G. McELROY,	EDWARD BARKER,	EDWIN HILLYER.

Insurance

E. Hillyer

E. Hillyer

EDWIN HILLYER.

No 5611

WAUPUN LIBRARY ASSOCIATION.

CC4
RULES.

No member shall be allowed to take more than one Book at a time, and shall return the same within two weeks.

Every member who shall lend a book, shall, upon proof, pay to the Association its original cost.

No conversation allowed in the Reading Room except on business, or questions relating to books.

Any person drawing a book who shall injure it, or fail to return it as required, must pay the fine imposed by the Librarian, or forfeit membership, and be holden for the fine.

Any person fined by the Librarian may appeal to the Directors, whose decision shall be final.

No smoking allowed in Reading Room.

Troubles Arise

- Library Association faced dissolution in 1880 due to low interest
- Hillyer proposed he become sole proprietor of the collection and association property
- Association agreed, contingent on keeping the collection open to subscribers and the addition of 100 new books per year

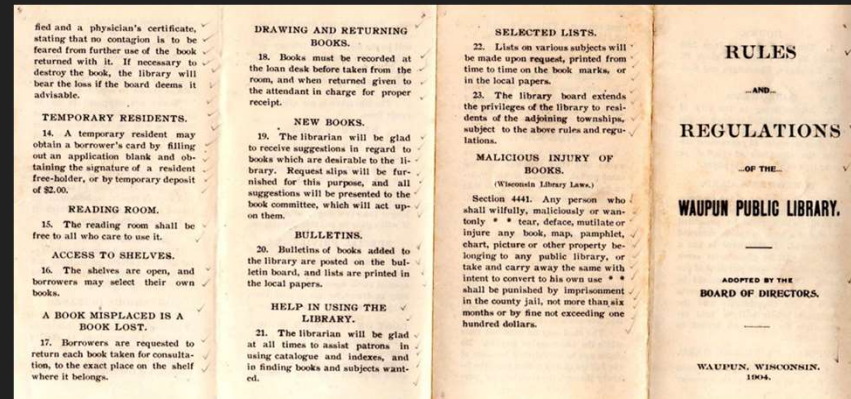
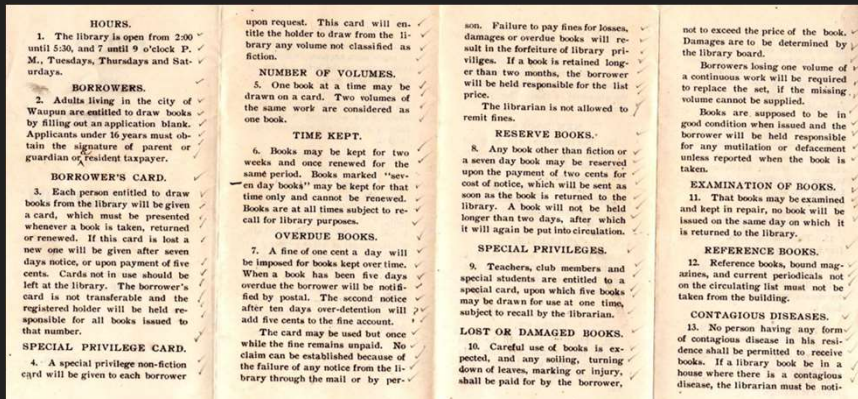
The Hillyer Library

- In the early 1890s, Hillyer approached the Waupun City Council with a proposal to make the library collection free to public use
- In 1895, the City Council agreed, creating the new Library Board
- The library was established as "The Hillyer Library" in honor of Hillyer's work

Records
of the
Waupun Public Library.
Established Feb. 5th 1858
by an
Association of Fifty-five Citizens of Waupun.
Transferred to Edwin Hillyer Esq.
Nov. 1st 1890.
Who conducted it until Nov. 1st 1895.
"The Hillyer Library."
By Resolution
of
The City Council of Waupun
October 28th 1895
A transfer of the library by Mr Hillyer to the City
was accepted.
And it was established under the name
of
"The Hillyer Library."
Waupun Wis. November 1st 1895.

New Library Board

- The Library Board immediately set to cataloguing the collection
- Moved into a room at the Whiting Theater on corner of Main and Carrington (current location of Bentz Automotive)
- Local women's clubs raised funds to offset the costs of maintaining the library
- The Waupun Public Library became a fully free public library in 1901



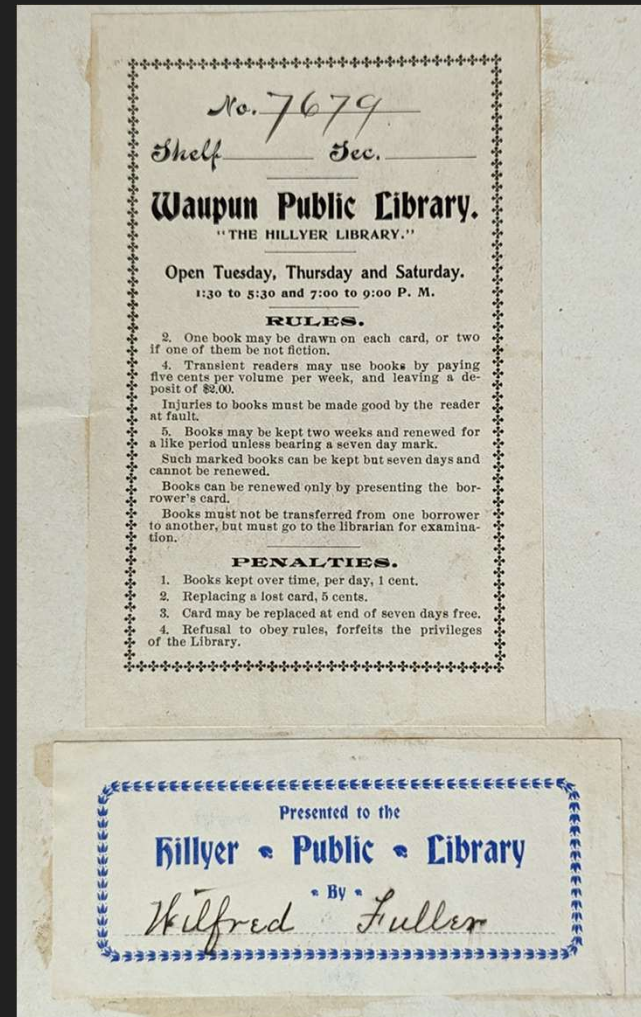
Construction of the Waupun Carnegie Library

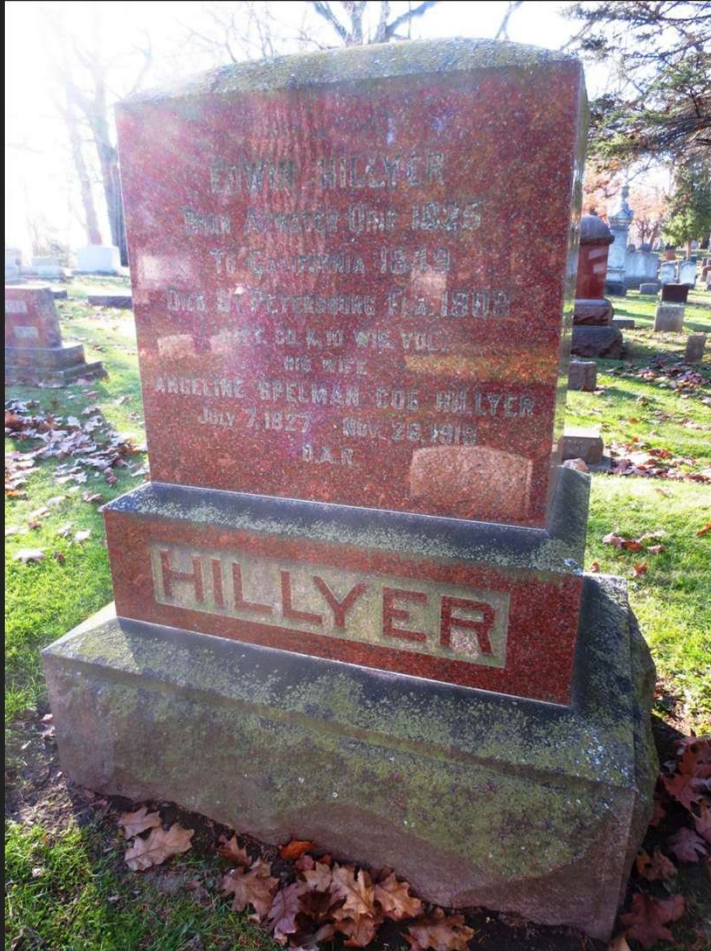
- Library Board corresponded with Carnegie Foundation
- Began construction in 1904
- Library held its grand opening October 22nd, 1905



In Their Times

- In all, Hillyer served 37 years as Waupun's sole librarian without pay
- Served another 13 years on the Library Board
- The library moved six times before the Carnegie Library was completed in 1905



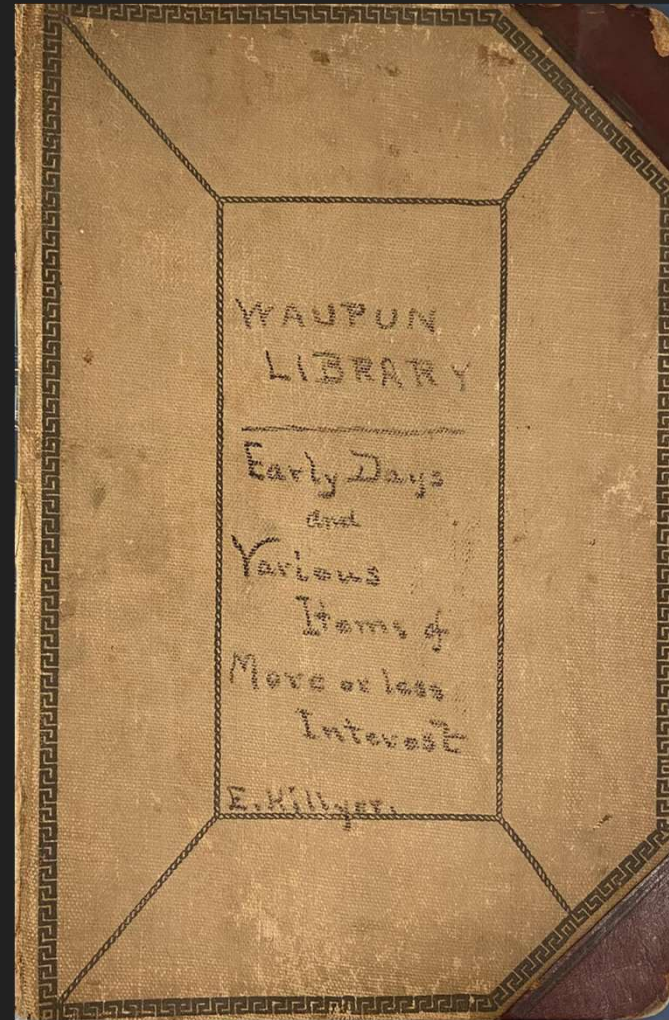


Resignation and Death

- Citing ill health, Hillyer resigned from the Waupun Library Board on September 14th, 1908
- Edwin Hillyer passed at the age of 83 on December 8th, 1908
- Buried in Forest Mound Cemetery

Legacy

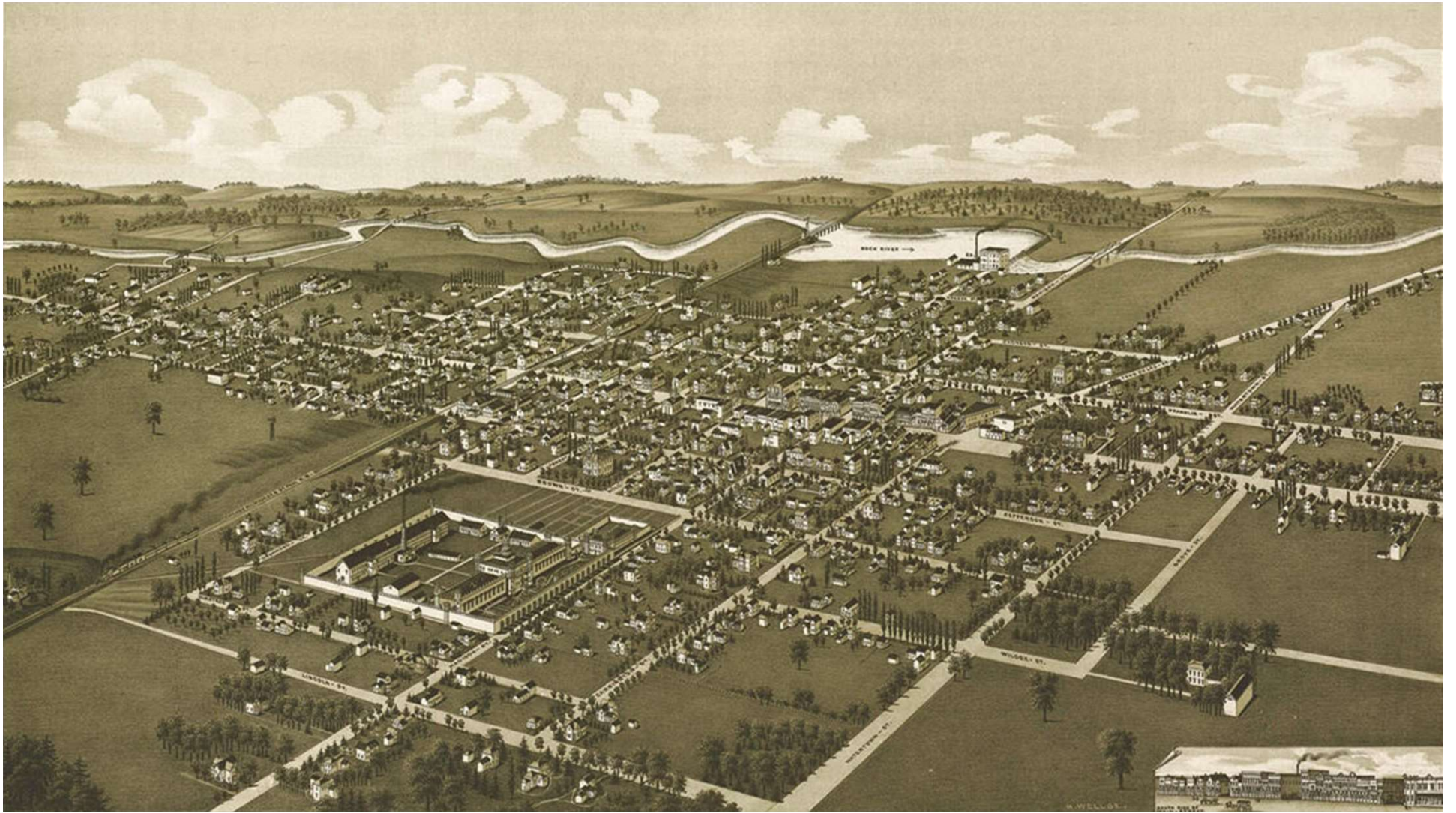
- Local industry
- Historical documentation
 - Gold Rush Journal
 - Historical sketches and notes
- Creation of the Waupun Public Library



Quote from L. D. Hinkley

“It is but justice to say that from the outset Mr. Hillyer was the moving spirit in the establishment and maintenance of the library. ... It is hardly too much to say, that it is doubtful if all the other people of the town contributed an equal amount of time, energy and money. It is a question whether the town would now be in possession of a library, but for his efforts.”

— Lucius Dwight Hinkley, November 1st, 1905. Waupun Leader-News.





AGENDA SUMMARY SHEET

MEETING DATE: 5-9-23

TITLE: Ordinance to amend Ch.16.04 Zoning Code-
Business District Requirements to include Barber
and Beauty Salons as Permitted Use

AGENDA SECTION: RESOLUTIONS AND ORDINANCES

PRESENTER: Rohn Bishop, Plan Commission
Chairman

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

ISSUE SUMMARY:

STAFF RECOMMENDATION:

On April 26, 2023, Plan Commission motioned to recommend to the Council for adoption.

ATTACHMENTS:

Draft ordinance

RECOMMENDED MOTION:

1. Motion to accept the first reading of the ordinance to amend Ch.16.04 Zoning Code-Business District Requirements to include Barber and Beauty Salons as Permitted Use
2. Motion to waive the first reading and adopt Ordinance #23-__ to amend Ch.16.04 Zoning Code-Business District Requirements to include Barber and Beauty Salons as Permitted Use
3. Do nothing and the ordinance fails

ORDINANCE # 23 - ____

AN ORDINANCE TO AMEND CHAPTER SIXTEEN OF THE MUNICIPAL CODE OF THE CITY OF WAUPUN ENTITLED "ZONING CODE."

THE COMMON COUNCIL OF THE CITY OF WAUPUN ORDAINS:

SECTION 1: Section 16.04 of the Municipal Code of the City of Waupun entitled "BUSINESS DISTRICT REQUIREMENTS" is amended as follows:

SECTION 16.04(1)(b) entitled "Permitted Uses" is amended to add the following subsection
(iii) Barber and Beauty Salons

SECTION 2: All ordinances or portions of ordinances inconsistent with the provisions of this ordinance are repealed.

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

Enacted this ____ day of _____, 2023.

Rohn W. Bishop
Mayor

ATTEST:

Angela J. Hull
City Clerk/Treasurer



AGENDA SUMMARY SHEET

MEETING DATE: 5-9-23
AGENDA SECTION: RESOLUTIONS AND ORDINANCES
PRESENTER: Rohn Bishop, Plan Commission
Chairman

TITLE: Ordinance to amend Ch.16.04 Zoning Code-
Business District Requirements to include
churches as a conditional use (*Plan Commission
4/26/23*)

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

ISSUE SUMMARY:

STAFF RECOMMENDATION:

On April 26, 2023, Plan Commission motioned to recommend to the Council for adoption.

ATTACHMENTS:

Draft ordinance

RECOMMENDED MOTION:

1. Motion to accept the first reading of the ordinance to amend Ch.16.04 Zoning Code-Business District Requirements to include churches as a conditional use
2. Motion to waive the first reading and adopt Ordinance #23-__ to amend Ch.16.04 Zoning Code-Business District Requirements to include churches as a conditional use
3. Do nothing and the ordinance fails

COMMON COUNCIL
CITY OF WAUPUN, WISCONSIN

ORDINANCE # 23 - ____

AN ORDINANCE TO AMEND CHAPTER SIXTEEN OF THE MUNICIPAL CODE OF THE CITY OF WAUPUN ENTITLED "ZONING CODE."

THE COMMON COUNCIL OF THE CITY OF WAUPUN ORDAINS:

SECTION 1: Section 16.04 of the Municipal Code of the City of Waupun entitled "BUSINESS DISTRICT REQUIREMENTS" is amended as follows:

SECTION 16.04(1)(d) entitled "Conditional Uses" is amended to add the following subsection
(iv) Churches

SECTION 16.04(2)(d) entitled "Conditional Uses" is amended to add the following subsection
(xii) Churches

SECTION 16.04(3)(d) entitled "Conditional Uses" is amended to add the following subsection:
(viii) Churches

SECTION 16.04(4)(d) entitled "Conditional Uses" is amended to add the following subsection:
(v) Churches

SECTION 16.04(5)(d) entitled "Conditional Uses" is amended to add the following subsection:
(iv) Churches

SECTION 16.04(6)(d) entitled "Conditional Uses" is amended to add the following subsection:
(xiv) Churches

SECTION 2: All ordinances or portions of ordinances inconsistent with the provisions of this ordinance are repealed.

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

Enacted this ____ day of _____, 2023.

Rohn W. Bishop
Mayor

ATTEST:

Angela J. Hull
City Clerk/Treasurer



AGENDA SUMMARY SHEET

MEETING DATE: 5-9-23

TITLE: Resolution - Adoption of Comprehensive Outdoor Recreation Plan, 2023-2028

AGENDA SECTION: RESOLUTIONS AND ORDINANCES

PRESENTER: Jeff Daane, Public Works Director
Kathy Schlieve, Administrator
Emily Soderberg, MSA

DEPARMTENT GOAL(S) SUPPORTED <i>(if applicable)</i>	FISCAL IMPACT	
High Performance Government	2024 Renewal Pending	

ISSUE SUMMARY

The Board of Public Works and Facilities has been working over the last several months to update the Comprehensive Outdoor Recreation Plan (CORP). The proposed plan, coming from that committee is included in this packet for your consideration. The City must maintain a current CORP plan to be eligible for grant funding through the WI-DNR.

STAFF RECCOMENDATION:

Adopt the plan as Board of Public Works and Facilities recommends

ATTACHMENTS:

CORP 2023 – 2028

RECCOMENDED MOTION:

Motion to adopt Resolution # _____ Adopting the Comprehensive Outdoor Recreation Plan 2023-2028

COMMON COUNCIL

CITY OF WAUPUN, WISCONSIN

RESOLUTION NO. _____

A RESOLUTION ADOPTING THE
COMPREHENSIVE OUTDOOR RECREATION PLAN, 2023-2028

WHEREAS, the City of Waupun last updated its Comprehensive Outdoor Recreation Plan in 2017; and

WHEREAS, said plan is required to be updated every five years by the Wisconsin Department of Natural Resources in order for the City to remain eligible for recreation grant funding under the State of Wisconsin Stewardship Program and other grant programs administered by the Department; and

WHEREAS, the City desires to proactively plan for the growth and demand for park and recreational resources within the community; and

WHEREAS, the City's Public Works and Facilities Board has the responsibility of updating the Comprehensive Outdoor Recreation Plan for the City of Waupun; and

WHEREAS, the Board held several meetings to discuss the Comprehensive Outdoor Recreation Plan and solicited input from the public regarding improvements to the City's park system; and

WHEREAS, the revised Plan provides for an integrated system of open space sites and parks within the City of Waupun, a system that will preserve natural resources and enhance outdoor recreational activities for present and future residents in the City; and

WHEREAS, the Plan findings and recommendations are set forth in the City of Waupun Comprehensive Outdoor Recreation Plan 2023-2028; and

WHEREAS, the Plan has been recommended for adoption by the Board.

NOW, THEREFORE, BE IT HEREBY RESOLVED that the Common Council of the City of Waupun adopts the City of Waupun Comprehensive Outdoor Recreation Plan 2023-2028.

Adopted this 9th day of May, 2023.

Rohn W. Bishop, Mayor

ATTEST:

Angela J. Hull, Clerk/Treasurer

City of Waupun CORP 2023-2028

5/9/2023



COMPREHENSIVE OUTDOOR RECREATION PLAN

- The Comprehensive Outdoor Recreation Plan (CORP) is a 5+ year plan used to guide annual budget and capital improvement projects by the City related to parkland acquisition and development; bicycle route and trail development; and pedestrian facility improvements.
- A requirement for receiving key state or federal park and recreational grants.

CITY OF WAUPUN

City of Sculpture



COMPREHENSIVE OUTDOOR RECREATION PLAN

2023-2028

ADOPTED MAY 9, 2023



CHANGES SINCE 2017 PLAN UPDATE

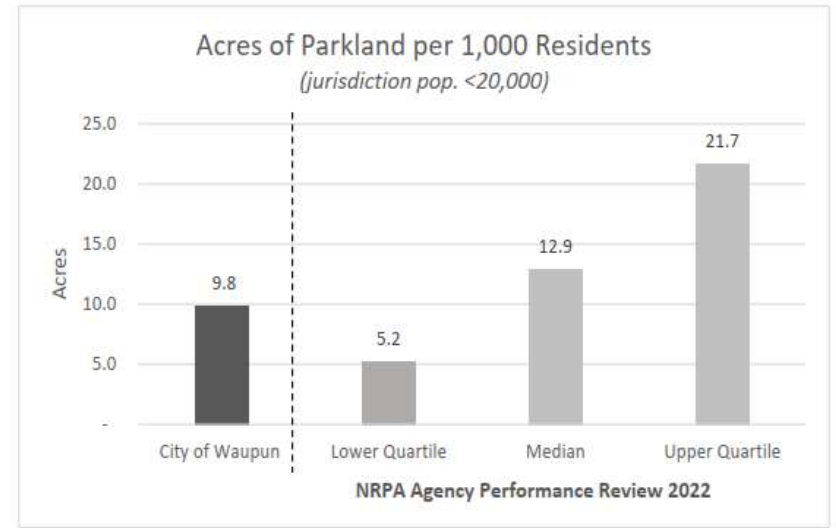
- New population estimates - 2020 Census
- Online Survey
- Updated Existing Park Recommendations
- Concepts for Downtown Pocket Parks



Population & Acreage Analysis

- 2020 Census Total Population: 11,344 → Institutionalized population: 2,867

Total Park Acreage Surplus/Deficit (in acres)					
Year	2020	2025	2030	2035	2040
Population	8,477	8,793	9,067	9,100	8,956
Total Supply (acres)	83.5	83.5	83.5	83.5	83.5
Demand (10.5 acres/1,000)	89.0	92.3	95.2	95.6	94.0
Surplus (10.5 acres/1,000)	-5.5	-8.9	-11.7	-12.1	-10.6



Online Survey Feedback

- **77 Survey Responses**

- Open month of February
- 95% do not have safety/accessibility concerns
 - 89% in 2017

- **Top 5 desired amenities to be added, improved, or expanded**

- Indoor Pool (36%)
- Splash Pad (31%)
- Ice Skating/Hockey (26%)
- Off-Road Walking/Biking Trails (23%)
- Indoor Athletic Complex (22%)

- **General Use**

- 36% participated in recreation programming in the last year
 - 53% in 2017:
- 22% visited/used the Senior Center in the past year
- 60% visited/used the Aquatic Center in the past year
 - 73% in 2017
- 23% visit City parks 3+ times per week; 29% 1-2 times per week

Existing Parks Recommendations

- **Plant more trees** – consistent across park system
- **Waupun Baseball Complex**
 - Add shade area or shelter (next 3-5 years)
 - Add Miracle Field (6+ years)
- **Dodge Park**
 - Replace swing set (next 1-2 years)
 - Add gaga ball pits (next 1-2 years)
 - Add concrete gaming tables (next 1-2 years)
- **Medema Field**
 - Explore new field lighting (6+ years)
 - Add another permanent restroom (6+ years)
- **Pine Street Park**
 - Add canoe launch (next 3-5 years)



Heritage Park



Medema Ball Diamonds



Johnson's West End Park



Oak Lane Park



NEXT STEPS

- BPWF Recommendation: Tonight
- Common Council Adoption: Tonight

CITY OF WAUPUN

City of Sculpture



COMPREHENSIVE OUTDOOR RECREATION PLAN

2023-2028

DRAFT FOR CONSIDERATION OF
ADOPTION ON MAY 9, 2023



ACKNOWLEDGEMENTS

MAYOR

Rohn W. Bishop

CITY STAFF

Kathy Schlieve, City Administrator & Economic Development Director
Jeff Daane, Director of Public Works
Rachel Kaminski, Parks & Recreation Program Director

BOARD OF PUBLIC WORKS & FACILITIES

Michael Matoushek, Council Member
Peter Kaczmariski, Council Member-Chariman
William Langford, Council Member
Dale Heeringa, Citizen Member
Andrew Sullivan, Citizen Member
Dave Rens, Citizen Member
Gregg Zonnefeld, Citizen Member

PREPARED BY:

This document was prepared by MSA Professional Services, Inc. with assistance from City staff and the Board of Public Works & Facilities

Project No.: 0212134



ADOPTION RESOLUTION
To be inserted upon plan adoption

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Chapter 1:

INTRODUCTION

- 1.1 Planning Purpose**
- 1.2 Planning Process**
- 1.3 The Role of City Parks**

1.1 PLANNING PURPOSE

Parks, recreation and open space are important elements in the quality of life for all communities. Not only do parks and open space provide a safe and healthy place to recreate, they also serve to beautify, protect the natural environment and influence the patterns of development in and around the City.

The City of Waupun realizes the importance and benefits its parks and open space system has on the City's character and quality of life and is committed to providing for the recreational needs of its current and future residents. This plan intends to guide the continual improvement of the City's park and open space system and to maintain the City's eligibility for State and Federal park and recreation grants. This plan envisions a connected system of parks, open spaces, and trails throughout the community, related to the city's natural resources, geography and neighborhoods.

The plan is also intended to be a support document to the City of Waupun Comprehensive Land Use Plan. This plan along with the City's other long-range plans and development-related ordinances, will be used to implement the City's parks and recreation program.

Specifically the plan provides:

- Information regarding demographic trends,
- An inventory of existing park and recreational facilities,
- An analysis of parkland and recreational needs and demands,
- General policy direction regarding park and open space planning and maintenance,
- Recommendations for improving existing park facilities,
- Recommendations for park and open space acquisition and (re)development projects, and
- Implementation strategies.

This plan identifies conceptual locations and recommendations for different types of parks, trails, natural areas, and recreational facilities. In nearly every case, more detailed planning, engineering, study, budgeting, and discussions will be necessary before decisions are made to actually acquire land or construct recreational facilities.

1.2 PLANNING PROCESS

Recreation planning is an essential component of long-range community planning in Waupun. The City's original Comprehensive Outdoor Recreation Plan (CORP) was prepared by the Dodge County Planning and Development Department in 1994. The plan was updated in 2000, 2011, and 2017. This CORP functions as an update to the 2017 plan and proposes recreation improvements for the next five years, through 2028.

In 2023, the City contracted with MSA Professional Services, Inc. to assist with an update to the 2017 CORP. Preparation and adoption of this plan occurred over a three month period. Assistance was provided by City staff and the Board of Public Works and Facilities.

Early in the planning process the City conducted an online community survey to gather citizen feedback on desired public park and recreational facilities (Refer to Appendix A).

It's the City's intention to update this plan every five years, in part to remain eligible for park and recreation grants (see side bar), and as best practice to ensure that the plan remains relevant to the community's needs.

CORP and Grant Funding

The Wisconsin Legislature created the Knowles-Nelson Stewardship Program (Stewardship) in 1989. Named for two of Wisconsin's most revered conservation leaders, Warren Knowles (Governor 1965-1971) and Gaylord Nelson (Governor 1959-1963, U.S. Senator 1964-1981), the purpose of the program is to preserve valuable natural areas and wildlife habitat, protect water quality and fisheries, and expand opportunities for outdoor recreation. The conservation and recreation goals of the Stewardship Program are achieved through the acquisition of land and easements, development of recreational facilities, and restoration of wildlife habitat.

The Stewardship grant program is the most widely used recreational grant program in the state. Eligibility for the program requires that a community maintain a local comprehensive outdoor recreation plan (CORP), updated every five years, and that the project for which grant funding is sought is described in the CORP. Many other similar state and federal recreational grant programs have similar requirements or have shown a tendency to favor those grant applications which are supported through previous community planning efforts.

This plan was developed following the Guidelines for the Development of Local Recreation Plans of the 2019-2023 Wisconsin State Comprehensive Outdoor Recreation Plan (SCORP) created by the Wisconsin Department of Natural Resources (WDNR). The plan content and format have been tailored to fit the needs of the community.

1.3 THE ROLE OF CITY PARKS

Proper planning is essential for the City’s park and open space system to continue to meet the recreation needs of the community, as well as to continue to preserve valuable natural areas. Whether the City is experiencing a bear or bull period of economic growth, it is important to remember the many benefits that park and recreational facilities provide the community.

COMMUNITY IMAGE

Local parks provide opportunities for formal and informal social gatherings. Community festivals, organized recreational events, or chance meetings between City residents at local parks, all provide opportunities for residents to socialize with people they might not otherwise meet. In addition, having excellent park and recreation facilities can be a source of pride for a community. These factors contribute to the image of the City as a great place to live, work, stay and play.

COMMUNITY HEALTH

With the raising national trend in obesity, especially among children, the City’s park and recreational facilities play a vital role in maintaining and improving the health of residents in the community and aiding in the physical

development of children. Parks also provide sanctuaries and places for residents to mentally recharge.

ECOLOGICAL HEALTH

While park and open spaces provide opportunities for improvements to the health of residents, they also contribute to the greater ecological health of the City. Local parks are often tied together with environmentally sensitive areas such as wetlands, floodplains, surface waters, or significant woodlands. These areas provide food and shelter for local wildlife and natural stormwater retention. Individual parks can provide important “rooms” of natural resource activity; however, they become even more functional when they can be linked together by environmental corridors, or “hallways.” Wildlife, plants, and water all depend on the ability to move freely within the environment from room to room.



PROJECT MILESTONES

March 2023: Board of Public Works & Facilities (BPWF) Meeting #1 - Project Kickoff

April 2023: Public Survey Live

May 2023: BPWF Meeting #2 - Review Draft Recommendation

May 2023: Common Council Meeting - Plan Adoption

ECONOMIC PROSPERITY

Leisure time is an important component of everyone's lifestyle and increasingly people are choosing locations to live based on quality-of-life amenities such as the amount and type of recreational facilities a community can offer. The ability to retain or attract new residents has direct economic benefits to the City. Studies have also concluded that property values generally increase the closer residential lots are to a park facility. In addition, if a local parks system is designed with regional amenities, or connections to regional destinations, it can serve to bring additional visitors to the City. The additional tourism can be a significant benefit to local businesses.



Chapter 2:

ABOUT: WAUPUN

- 2.1 Local & Regional Context**
- 2.2 Transportation & Circulation**
- 2.3 Demographics**
- 2.4 Physical Character & Environmental Resources**
- 2.5 Existing Land Use**
- 2.6 Future Land Use**

2.1 LOCAL & REGIONAL CONTEXT

The City of Waupun is located on the county line in northern Dodge and southwestern Fond du Lac Counties. Waupun is approximately fifteen miles southwest of the City of Fond du Lac, 13 miles north of the City of Beaver Dam, 52 miles northeast of the City of Madison, 70 miles northwest of the City of Milwaukee, and 44 miles south of the Fox Valley area. Waupun is surrounded by gently rolling hills of agriculture land and is two miles west of the Horicon National Wildlife Refuge. The City of Waupun's centralized location in a growing region and its proximity to other population centers will likely lead to a demand for recreation and park resources in excess of what the local population itself would demand.

Waupun offers many excellent public facilities including an impressive library, a popular senior center, numerous park shelters,

and an aquatic center. Waupun is also known as the “City of Sculpture” for having a rich collection of public statuary, including eight bronze statues commissioned or sculpted by Waupun native Clarence Shaler. These sculptures can be seen throughout the City. Today Waupun has one of the highest concentrations of public art per capita in the United States, including “The End of the Trail” (pictured below) located in Shaler Park on Madison Street.



2.2 TRANSPORTATION & CIRCULATION

The US 151 corridor, which runs north and south, is on the eastern boundary of Waupun. US 151 connects directly to Fond du Lac (I-41) and Madison (I-90/94). State Highway 49 is the other main highway which runs east and west through the City.

Pedestrian travel through the City is accommodated on sidewalks in most locations. Waupun has a sidewalk policy that requires new residential and commercial developments to install sidewalks within one year of construction. Bicycles are restricted to roadways in most locations and are subject to automobile signage and facilities.

In addition to sidewalks located along City streets, the 320-mile multi-use Rock River Trail also runs through the City from Waupun County Park to Tanner Park. The Wild Goose State Trail, a 32-mile county-operated trail located just west of Waupun,

skirts the western edge of the vast Horicon Marsh from the City of Fond du Lac to Clyman Junction. Refer to Section 3.5 of this plan for additional information on these facilities.

Snowmobile trails expand the range of seasonal recreational opportunities available in Fond Du Lac and Dodge Counties, providing attractions during winter which promotes year-round tourism. Snowmobile trails roughly form a loop around the City of Waupun. A portion of these trails are State-owned and the remainder are club-owned trails.

Waupun has a demand service for transit. Shared-ride taxi services are provided through Waupun Taxi Service. Users call in advance for taxi rides that may be shared with other riders. Fond Du Lac County also offers transportation options in Waupun for older adults and those with disabilities.

2.3 DEMOGRAPHICS

This section describes some of the historic demographic trends for the City of Waupun as it pertains to population, age composition, housing, and school enrollment. This includes data from the U.S. Census Bureau’s American Community Survey (ACS) which is reported as a rolling average over a 5-year period, and the Bureau’s Decennial Census survey (1980-2020).

Waupun is in a unique situation where a large portion of its population is institutionalized. There are three state prisons in Waupun: Burke Center, Dodge Correctional and Waupun Correctional. The numbers in tables 2.1 - 2.2 are inclusive of the institutionalized population which was estimated to be 2,867 according to the 2020 census. Housing data (table 2.3) does not include the institutionalized population.

POPULATION

The most recent population estimate for the City is 11,344 (2020 census); this figure includes the City’s prison population. From 2000 to 2020, the population of Waupun grew by 5.8%, out-pacing the percentage growth of Dodge County but slower than Fond du Lac County (7.0%) and Wisconsin overall (9.9%).

According to WDOA population projections adjusted to reflect the results of the 2020 census, the City is expected to increase by 590 residents between 2020 and 2040. This represents a 4.2% increase over the 20-year period, or 0.21% annual growth. These projections are similar to the growth projected for Dodge and Fond du Lac Counties (3.8% and 4.2%, respectively), but lower than the growth projected for the State (8.1%). New park lands and facilities will be necessary to continue meeting the demands of new neighborhoods.

AGE COMPOSITION

Age composition is an important consideration in park and recreational planning as needs and desires of individuals will vary based on their interests and physical abilities. The table on the right summarizes the age composition of the City's population from 2021 ACS 5-year estimates. Approximately 22% of the population is considered youth (<20 years old) which is slightly higher than the rate in 2010 (21.1%). Approximately 15.4% of the population is considered at retirement age (>60 years old), which is higher than the 2010 rate of 13.4%. This number is projected to grow as Baby Boomers continue to age, with similar trends are being seen across the nation. The median age of the City rose from 36.5 in 2010 to 38.5 in 2021, according to ACS estimates, which is below the State median (39.6).

HOUSEHOLDS

Based on 2017-2021 ACS 5-year estimates, there were 4,165 households in the City, 33% of which include at least one child under 18 years old. The total number of households increased by 814 since the year 2000 and 514 since 2010. The average household size in 2021 was 2.48 individuals, higher than the rate in 2000 and 2010. National trends (and other communities across the State) are showing decreases in average household size which can be attributed to smaller family sizes, increases in life expectancy, and an increase in single parent households. Thus, it is likely that Waupun's average household size will fall in the coming years.

In total there are approximately 4,415 total housing units in the City according to the 2021 ACS 5-year estimates; 4,165 occupied units plus an additional 250 vacant units. Of the occupied units, 2,662 (63.9%) are owner-occupied with the remaining 1,503 (36.1%) being renter-occupied.

Table 2.1 Population History & Projections

Source: U.S. Census and WI Department of Administration Population Projections, adjusted for 2020 Census Results

Population History & Projections				
	City of Waupun	Dodge County	Fond du Lac County	Wisconsin
1980	8,132	75,064	88,964	4,705,642
1990	8,207	76,559	90,083	4,891,769
2000	10,718	85,897	97,296	5,363,715
2010	11,340	88,759	101,633	5,686,986
2020	11,344	89,396	104,154	5,893,718
Projections				
2025	10,730	92,021	106,817	6,086,628
2030	10,961	94,156	108,890	6,255,437
2035	10,948	94,321	109,333	6,353,901
2040	10,750	92,826	108,555	6,368,975
Change				
1980-2020	3,212	14,332	15,190	1,188,076
2020-2040	(594)	3,430	4,401	475,257
Percent Growth				
1980-2020	39.5%	19.1%	17.1%	25.2%
2020-2040	-5.2%	3.8%	4.2%	8.1%

Table 2.2 Age Composition

Source: 2021 ACS 5-Year Estimates

Age by Range		
Age	Total	Percentage
0-9	1,175	10%
10-19	1,350	12%
20-29	1,506	13%
30-39	2,013	18%
40-49	1,466	13%
50-59	1,393	12%
60-69	1,423	12%
70-79	488	4%
80+	680	6%
Median	38.5	

Table 2.3 Housing Statistics

Source: 2000 U.S. Census and ACS 5-Year Estimates

Households	
2000	3,351
2010 ACS	3,651
2021 ACS	4,165
Average Household Size	
2000	2.38
2010 ACS	2.25
2021 ACS	2.48
% of Households with individuals under 18	
2000	32%
2010 ACS	16%
2021 ACS	33%

Placement of future park and recreational facilities should consider where multi-family buildings are located or planned as these types of housing units generally lack access to green space and play equipment as compared to single-family lots.

SCHOOL ENROLLMENT

The City is part of the Waupun Area School District, which covers 242 square miles, including the City of Waupun and Fox Lake, and seven townships. Enrollment for the entire district for the 2021-2022 school year was 1,930 students. The public and private schools located in Waupun are listed in Chapter 3.

2.4 PHYSICAL CHARACTER ENVIRONMENTAL RESOURCES

LAKES AND PONDS

There is one man-made lake in Waupun, located in McCune Park (the former McCune Beach). McCune Beach is no longer used due to development of the Aquatic Center, but was a swimming area that provided opportunities for deep water swimming. The City developed a plan to re-purpose the entire park, including the beach area, during the previous CORP planning process. That master plan is included in Appendix D.

The City is located within close proximity of the Horicon Marsh. This marsh consists of both the Horicon National Wildlife Refuge, which is primarily administered by the U.S. Fish and Wildlife Service and the Horicon Marsh Wildlife Area which is administered by the Wisconsin DNR. The total size of the marsh is approximately 31,904 acres which makes it one of the largest freshwater wetlands in the United States. The Horicon Marsh has been designated as a “Wetland of International Importance”.

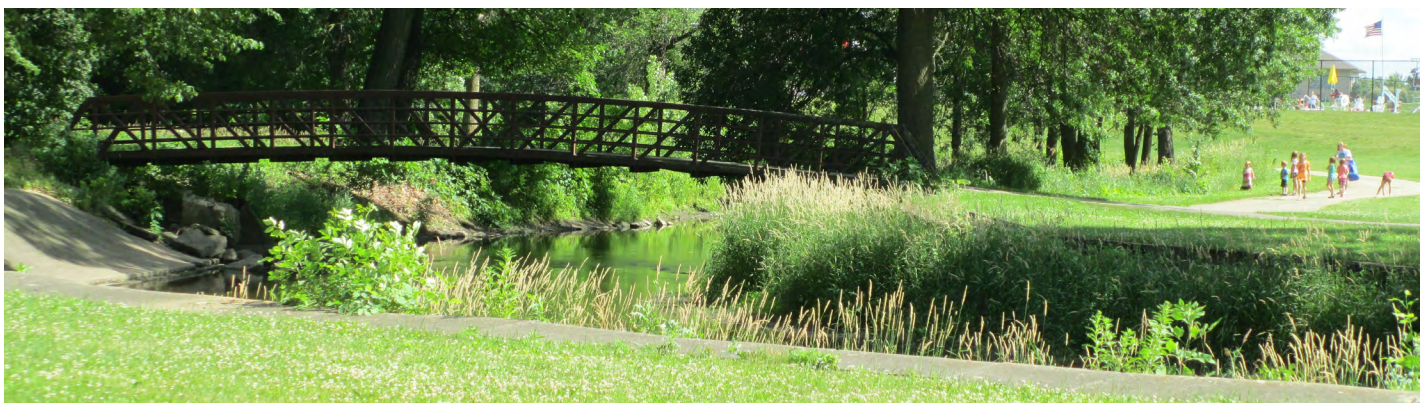
RIVERS AND STREAMS

The South Branch of the Rock River is the primary surface water-body within the City. This river flows east for 17 miles through Fond du Lac County and joins with the West Branch of the Rock River just east of Waupun where it enters Horicon Marsh. Stream corridors to this resource include the Alto Tributary, a shallow, narrow stream with average depth less than three feet, and Willow Creek in the Town of Waupun.

The South Branch of the Rock River is listed on WDNR’s Impaired Waters list due to Total Phosphorus and Sediment/Total Suspended Solids. Because of these pollutants, the river suffers from degraded habitat and low levels of dissolved oxygen. The source of pollutants in the South Branch of the Rock River is a blend of point and non-point sources. The South Branch of the Rock River is part of the Rock River basin which is in the process of implementing a total maximum daily load (TMDL). TMDLs are the amount of pollutant that a water-body can assimilate and not exceed water quality standards. To facilitate implementation, the WDNR has established an internal implementation team. The primary areas of focus for TMDL implementation are education/outreach, monitoring & assessment, agriculture community, urban stormwater - MS4s, and Wisconsin Pollutant Discharge Elimination System (WPDES) permit holders.

NATURAL VEGETATION

Waupun County Park contains State Natural Area (No. 51). This area, also called Waupun Park Maple Forest, features an outstanding old-growth remnant of southern mesic forest - a deciduous community type that originally covered an estimated 3.4 million acres in southern Wisconsin. The nearly level site is underlain by rich silt loam soils over calcareous till that supports many mature trees well over two feet



in diameter. Sugar maple is the dominant canopy species, but there is a diversity of other large trees including red oak, white oak, basswood, white ash, and black walnut. Smaller mid-canopy trees are also present including slippery elm, eastern hop-hornbeam, black cherry, and butternut hickory. There is abundant reproduction of sugar maple and a striking absence of shrubs in the understory. The northwestern portion of the site is drier and contains a higher amount of oaks including black oak. There is a diversity of herbaceous plants with a rich mixture of spring flower including white and red baneberry, bloodroot, blue cohosh, sharp-lobed hepatica, jack-in-the-pulpit, may-apple, phlox, spring-beauty, toothwort, large-flowered trillium, white trout-lily violets, Virginia water-leaf, and wood anemone. Waupun Park Maple Forest is owned by Fond du Lac County and was designated a State Natural Area in 1967.

As mentioned earlier, the Horicon Marsh is the one major remaining natural area 11 miles east of the City of Waupun. Horicon Marsh is the largest freshwater cattail marsh in the United States. Located in southeast Wisconsin, Horicon Marsh has been formally recognized as a Wetland of International Importance by the Ramsar Convention of the United Nations. This renowned marsh is now home to the Horicon Marsh Education and Visitor Center. The Wildlife Education Program has been conducted at the marsh since the mid-1980s. This program focuses on the abundant wildlife resources of the marsh, their ecology and applied management

WILDLIFE

There is a wide variety of wildlife in both Fond du Lac and Dodge Counties, particularly due to the presence of Horicon Marsh. The Wisconsin Department of Natural Resources maintains a Natural Heritage Inventory which locates and documents rare species and natural communities, including federal threatened and endangered species. A comprehensive list can be found through the WDNR's Natural Heritage Inventory (<http://dnr.wi.gov/topic/nhi/>).

The natural resources of the City are many and varied and provide an attractive character to the City and also the potential for varied recreation opportunities. Perhaps the greatest recreation potential for these environmental corridors will be as linear parks and trail corridors linking the City's

recreation, employment, commercial and school sites.

2.5 EXISTING LAND USE AND ZONING

According to the United States Census Bureau, the City has a total area of 4.68 square miles of land and 0.06 square miles is water. Using 2017-2021 ACS estimates, the population density of Waupun is 2,424 inhabitants per square mile.

Residential development is most dense north of Lincoln Street; however, there is a neighborhood west of Waupun High School and one south of Claggett Avenue, west of US 151.

Commercial land uses are located primarily along Main Street (WIS 49). There are several additional commercial sites scattered throughout the community.

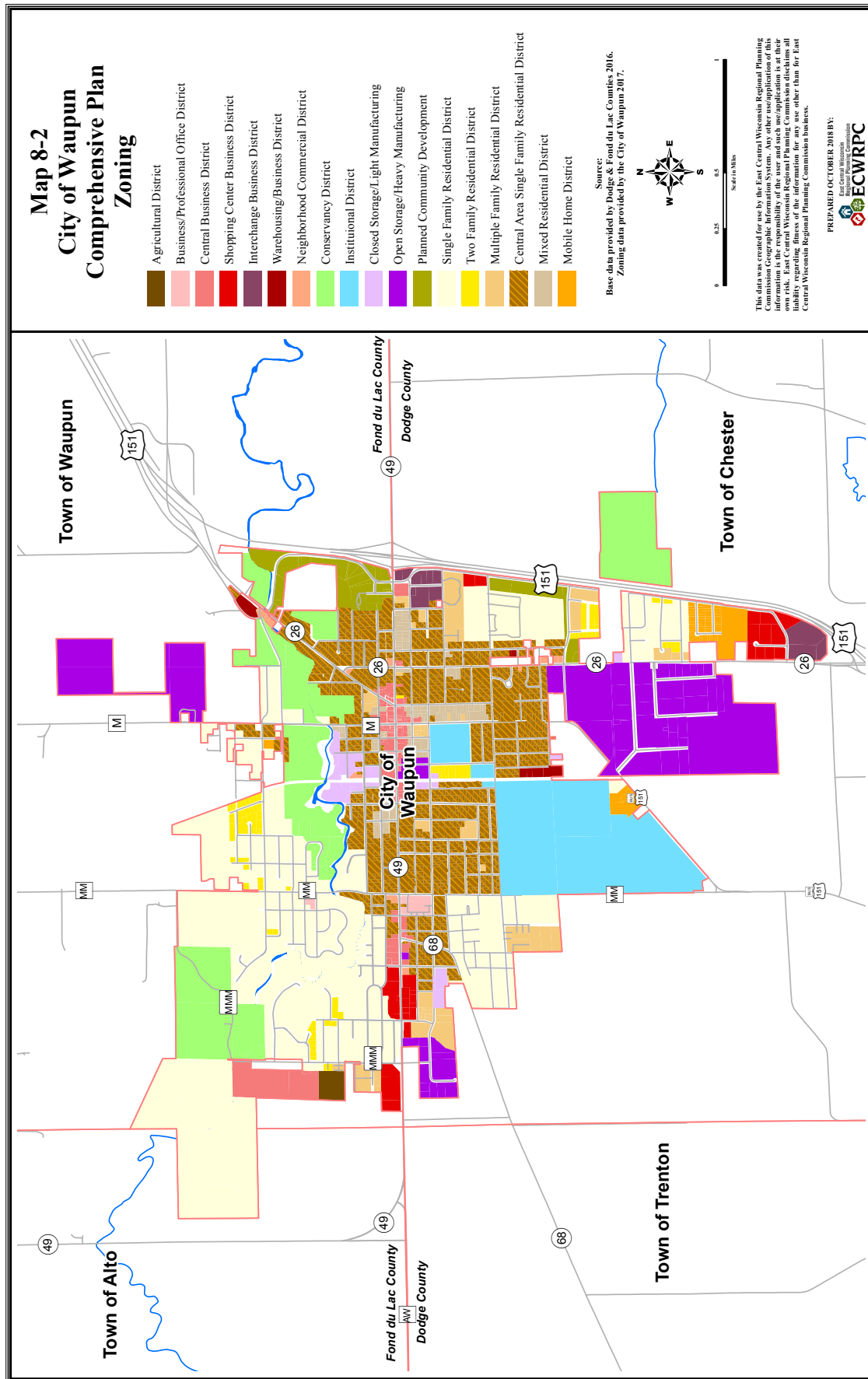
Manufacturing development has occurred along the railway line, and in the business park, located in the southeast corner of the City. There is also an industrial area on the west side of Waupun on Brown Street.

The cumulative effect of the existing land use patterns and roadway system divides the community into geographic neighborhoods and can limit access to recreation facilities. The primary barriers in Waupun include the South Branch of the Rock River, the railroad, WIS 49 and CTH M. Refer to the City's Zoning Map on the next page.

2.6 FUTURE LAND USE PLANS

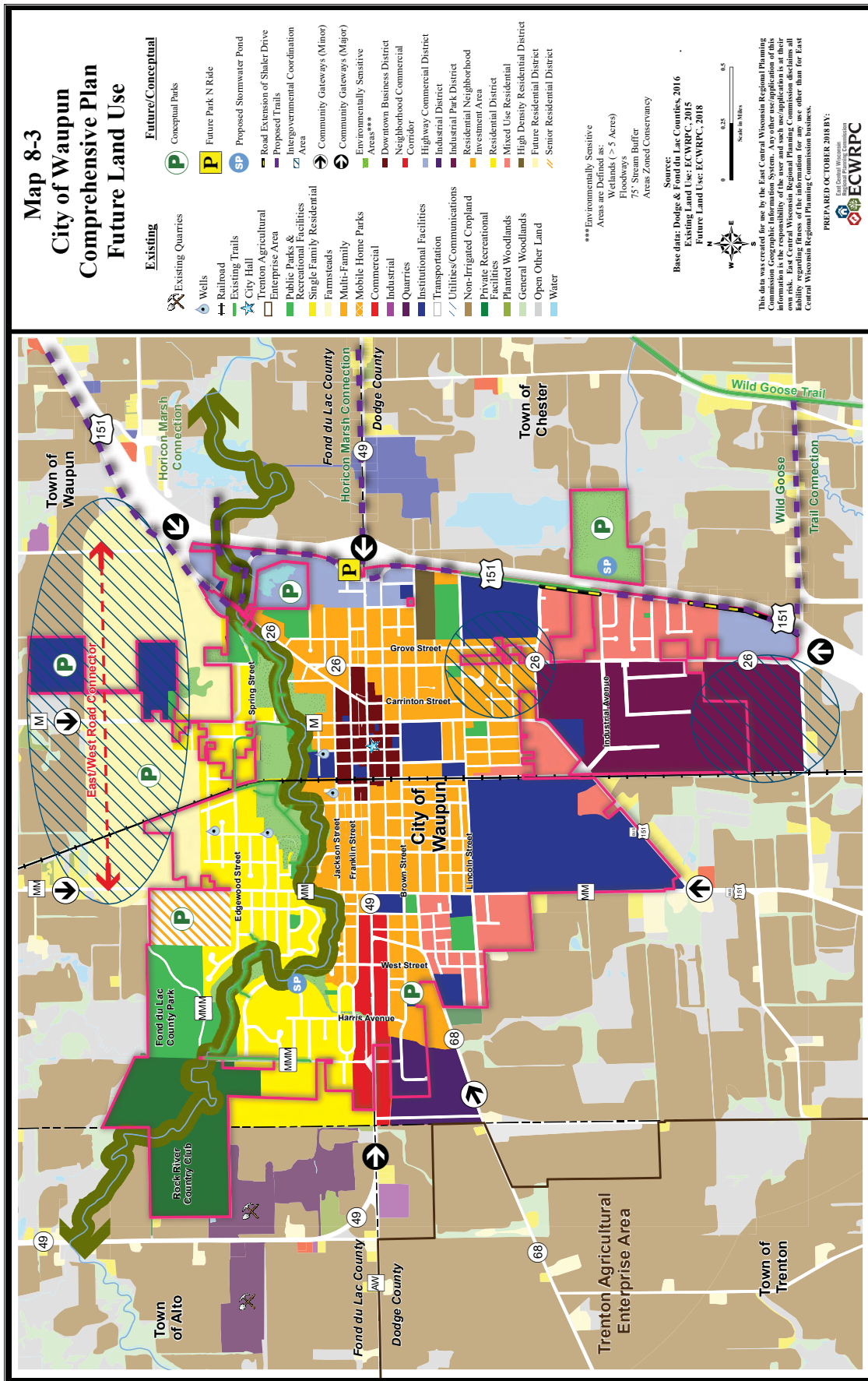
The future growth of the City is guided by the City's 2018 Comprehensive Plan. The current plan sets forth the desired development pattern for the City over the comprehensive planning period, which is through 2040. The plan also gives guidance to accommodate projected population, household, and employment growth; the infrastructure and institutions required to serve residential, commercial, and industrial uses in the City; and the City's agricultural and natural resource base. Refer to Figure 2.2 for the City's Future Land Use map.

Figure 2.1 Waupun Zoning Map



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Figure 2.2 Waupun Future Land Use



As stated in the Waupun's 2018 Comprehensive Plan, few changes in the City's overall development pattern are expected. In the planning area outside the City, planned uses are likely to follow existing patterns of land use, which are predominately residential. Given the City's built out nature, there are more opportunities for redevelopment of existing parcels rather than greenfield expansion.

Chapter 8 of the Comprehensive Plan lays out the City's vision for residential development through 2040, divided into six different districts. These include: Residential Neighborhood Investment Area, Residential District, Mixed Use Residential District, High Density Residential District, Future Residential District, and Senior Residential District. Many of these districts have little to no opportunities for new development, with the following exceptions.

69 acres of vacant, developable land (circa 2015) are noted within the Mixed Use Residential District, as well the potential need for additional public recreational land/parks to accommodate additional residential growth.

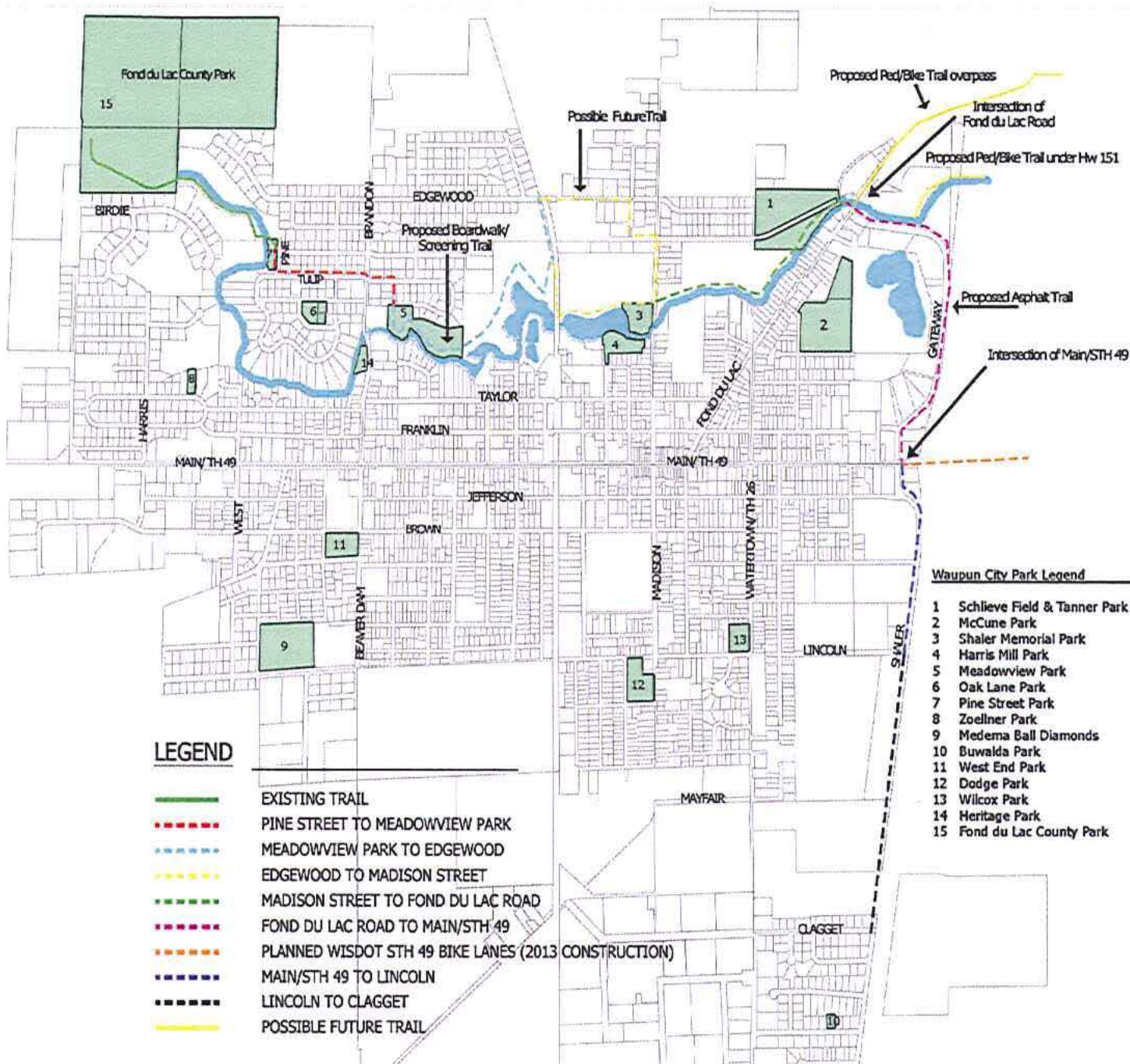
Additionally, the Future Residential District north of the City's 2015 boundary is predominately undeveloped, with single family homes on large lots are most likely to be developed. The plan notes that new public recreation lands, trails, and/or parks will likely be needed here to accommodate future residents.

New recreational land, parks, and trails will likely be needed as these planned residential districts areas develop, including linkages to existing City neighborhoods, parks, and businesses via bicycle and recreational trails.

Figure 2.3 provides an overview of existing and planned on and off-road bicycle and pedestrian facilities. Additional recommendations regarding planned bicycle and pedestrian facilities are described in Section 6.3 of this plan.



Figure 2.3 Proposed Pedestrian/Bicycle Paths



WAUPUN CITY TRAIL

PROPOSED TRAIL ALIGNMENT

JULY 2010





Chapter 3:

PARK, OPEN SPACE AND RECREATION

- 3.1 City-Owned Facilities & Existing Recreation Programs**
- 3.2 Privately-Owned Facilities**
- 3.3 School Facilities**
- 3.4 County Parks**
- 3.5 Regional Parks & Recreation Facilities**

3.1 CITY-OWNED FACILITIES & EXISTING RECREATION PROGRAMS

The Recreation Board oversees the City's 20 park facilities totaling 84 acres. The system is represented by eight types of parks: mini-parks, neighborhood playgrounds, neighborhood parks, community ballfields, community parks, nature preserves, special purpose parks, and undeveloped lands. Refer to Appendix B for a description of the characteristics of each of these park classifications.

Table 3.2 (page 27) lists each City park, acreage, and amenities. The location of each park is shown on the Existing Parks and Trails map in Appendix C.

CITY-OWNED FACILITIES

Buwalda Park

A 0.4-acre neighborhood playground located on Buwalda Drive. The park contains a small picnic shelter with storage, playground equipment, drinking water, and a single hoop basketball court.

Dodge Park

A 3.4-acre neighborhood park located on South Madison Street. The park has two lighted tennis courts, playground equipment, a backstop, basketball court, shelter, grills, drinking water, restroom and picnic tables. During the summer Waupun Fine Arts hosts several concerts in the park at this location. The park provides ample open space areas and mature trees which provide shade.

Dog Park

A 4.0-acre special purpose park located on North Madison Street. The park is completely fenced in with a special entry for dog leashing and unleashing. Park amenities include off-street parking and a bag and waste receptacle.

Harris Mill Park

A 2.6-acre neighborhood park located on North Mill Street. The park was the former site of the old mill factory, but was purchased by the City in 2001. Park amenities include a gazebo, ADA accessible observation pier, shore fishing, a pavilion, restrooms, drinking water, picnic tables, bike racks, off-street parking and a lighted biking/walking trail that connects this park to Shaler Memorial Park. Maintenance and upkeep of the flower beds continues through a partnership with the Waupun Garden Club and inmates from John C. Burke Correctional.

Heritage Park

A 0.9-acre mini park located on Brandon Street. The park contains a picnic table and benches. A decorative windmill structure, donated by Klompenfest, is located in the park.

Johnson's West End Park

A 2.7-acre neighborhood park located on Beaver Dam Street. The park is located adjacent to the community hospital, thus use by the hospital and city visitors can be expected. Park facilities include playground equipment, a backstop, basketball court, lighted tennis courts, horseshoe pits, off-street parking, shelter, restroom, grills, drinking

Table 3.1 Waupun Park Acreage

Mini Parks	2.7
Heritage Park	0.9
Richard Holmes Park	1.8
Neighborhood Playgrounds	6.9
Buwalda Park	0.4
Pine Street Park	1.3
Tanner Park	4.5
Zoellner Park	0.7
Neighborhood Parks	10.6
Dodge Park	3.4
Harris Mill Park	2.6
Johnson's West End Park	2.7
Wilcox Park	1.9
Community Ballfield	32.7
Medema Ball Diamonds	9.7
Schlieve Field	5.0
Spring Street Diamond C	1.5
Waupun Baseball Complex	16.5
Community Parks	11.6
McCune Park	11.6
Nature Preserve	7.4
Meadow View Heights Park	7.4
Special Purpose Parks	9.6
Shaler Memorial Park	2.7
Waupun Family Aquatic Center	2.9
Dog Park	4.0
Undeveloped Parks	2.1
Oak Lane Park	2.1
TOTAL	83.5



Buwalda Park



Dodge Park

water, bike racks and picnic tables. The park is the most frequently used and rented park due to its central location and mixture of amenities.

McCune Park

An 11.6-acre community park located on Chapman Place and North Grove Street. Park amenities include playground equipment, a backstop, lighted baseball/softball diamond, basketball court, lighted volleyball courts, off-street parking, a shelter, restroom, concession stand, drinking water, bike racks, bleachers, and picnic tables.



Dog Park



McCune Park

Meadow View Heights Park

A 7.4-acre nature preserve located on Meadow View Circle. Park amenities include a bike/walking trail and off-street parking. A wetland wildlife area covers much of the site and is surrounded by open grassy areas with a scattering of trees.



Harris Mill Park



Meadow View Heights Park

Medema Ball Diamonds

A 9.7-acre community ballfield located on West Lincoln Street. The park hosts youth, high school and women’s softball leagues along with several tournaments. There are three (two lighted) diamonds located on this parcel which is leased for 99 years from the Waupun School district. Other park amenities include playground equipment, backstop, batting cage, soccer field, off-street parking, shelter, restroom, concession stand, drinking water, bleachers and picnic tables.



Heritage Park



Medema Ball Diamonds

Oak Lane Park

A 2.1-acre undeveloped park located on Oak Lane and Fern Street.

Pine Street Park

A 1.3-acre neighborhood playground located on Pine Street. The park is mostly open grassy land along the Rock River. The Rock River Trail, also known as the TeBeest Trail, is a 10’ wide paved trail that skirts the northern edge of the park, crosses the Rock River and leads to the Fond du Lac County Park. Additional park amenities include shore fishing, playground equipment, a portable restroom and picnic tables.



Johnson’s West End Park



Oak Lane Park

Richard Holmes Park

A 1.8-acre mini park located on North Madison Street along the Rock River, between Shaler Memorial Park and Rock River Intermediate School. The park contains no facilities other than picnic tables/benches.

Schlieve Field

A 5.0-acre community ballfield located on West Spring Street. Park facilities include a backstop, batting cage, lighted baseball/softball diamond, off-street parking, shelter, restroom, concession stand, drinking water, bleachers and picnic tables.

Shaler Memorial park

A 2.7-acre special purpose park located on North Madison Street. The park contains James Earl Fraser's "End of the Trail" statue and historical marker explaining the Shaler name in the history of Waupun and a plaque installed on a rock indicating that the park was the site of the first homestead in Waupun. The park is home to a Veterans memorial and walls were added stating the names of Waupun area veterans who served in the armed forces. Park facilities include shore fishing, off-street parking and picnic tables.

Spring Street Diamond C

A 1.5-acre community ballfield located on West Spring Street. The park contains a backstop, baseball/softball diamond, off-street parking, bleachers and picnic tables.

Tanner Park

A 4.5-acre neighborhood playground located on West Spring Street. Park facilities include playground equipment, picnic tables and off-street parking. The park also has a lighted sledding hill, climbing equipment and disc golf.

Waupun Baseball Complex

A 16.5-acre community ballfield located on East Lincoln Street across from the Waupun Junior/Senior High School. The park is home field of the Waupun Warriors High School baseball team and several other youth teams. Park amenities include playground equipment, a lighted baseball/softball diamond, off-street parking and restroom.

Waupun Family Aquatic Center

A 2.9-acre special purpose park located on County Park Road. The facility features zero depth entry, two water slides, a kiddie slide, water spouts and fountains, a lap pool area and two diving boards. Other facilities include a bike/walking trail, off-street parking, restroom, concession stand, drinking water and picnic tables. The aquatic center offers swim lessons, water aerobics, lap swim, swim team and open swim, among others.



Pine Street Park



Richard Holmes Park



Schlieve Field



Shaler Memorial Park



Spring Street Diamond C

Wilcox Park

A 1.9-acre neighborhood park located on South Watertown Street. “The Pioneers” statue is located at this park. The park also has the Auto Race Historical Marker which details the Auto Race from Green Bay to Madison. Park amenities include playground equipment, backstop, basketball court, horseshoe pits, shelter, restroom, drinking water and picnic tables.

Zoellner Park

A 0.7-acre neighborhood playground located on Newton Avenue. The park contains a small picnic shelter with bathrooms, playground equipment, storage building, picnic tables and drinking fountain.

INDOOR CITY-OWNED RECREATIONAL FACILITIES

Community & Senior Center

The City’s current Community Center, located adjacent to Schlieve Field and Spring Street Diamond C, is a 24,500 square foot facility that can accommodate large events or be sectioned off for smaller events. The facility also hosts an ice arena and ice hockey. The Senior Center is located in Downtown Waupun, and is open to all seniors, age 50+, whether they live in Waupun or surrounding communities. The center offers a variety of services and programs.

Due to deteriorating conditions, the existing senior center is slated to be replaced with a new facility in 2024 located at 520 McKinley St in downtown Waupun. See Section 6.3 and the Proposed Parks & Trails map in Appendix C for more information.

Historic City Hall Auditorium

The City Hall Auditorium has wonderful acoustics and incredible charm. The auditorium is the perfect setting for events of elegance including wedding receptions. Small to medium events, plays, concerts or other performances are ideal for this facility. The balcony and main floor will accommodate groups up to 668 people.



Tanner Park



Waupun Baseball Complex



Waupun Family Aquatic Center



Wilcox Park



Zoellner Park

BICYCLE ROUTES AND TRAILS

Figure 2.3 (Refer to Chapter 2) provides an overview of existing on and off-road bicycle routes in the City. Additional recommendations regarding these facilities are described under Section 6.3 of this plan.

PROGRAMMING

The City's Recreation Department offers a wide variety of programming throughout the year for youth, adult and family. Programming varies by season. Examples of programming for youth include softball, baseball, wrestling, hockey and martial arts. Examples of programming for adults include horseshoes, dancing, and softball. For current offerings visit the City's Parks and Recreation home page: <https://www.cityofwaupun.org/parksrec/page/parks-and-recreation-home>.

3.2 PRIVATELY-OWNED FACILITIES & RECREATION ORGANIZATIONS

Privately-owned facilities provide valuable recreational facilities for communities. Furthermore, these lands serve as buffers to development, trail corridors and open space for wildlife. Continued cooperation between Waupun and these valued neighbors will help to maintain the quality of life now enjoyed by the residents of Waupun.

PRIVATE FACILITIES

Rock River Country Club

The Rock River Country Club (128 acres), located on County Park Road is a semi-private facility which provides an 18 hole golf course and driving range. The Country Club is on land located adjacent to the west of Waupun County Park. The Rock River flows through the golf course and a snowmobile trail crosses over the property. .

PRIVATE ORGANIZATIONS

Waupun Area Recreation Project (WARP)

WARP is a non-profit organization founded by Waupun-area businesses, individuals and the Waupun Area Chamber of Commerce. The goal of the project is to promote and maintain the recreational, environmental, historic, economic and quality-of-life assets offered by the Rock River,

Horicon Marsh, City of Waupun and surrounding townships. Over the past two years WARP has focused on the Aquatic Center and Disc Golf Course. WARP's 2016 goals included:

- Repurpose the McCune beach area. Based on a recent ADA study of the City's parks, this may include the addition of an all-inclusive playground for all ages and abilities.
- Continue to maintain and expand disc golf course to include a beginner's course. Plan more tournaments and offer free instruction to youth groups.
- Enhance the bike trails in the area with the goal of linking them with the Wild Goose State Trail.



Rock River Country Club
Source: MSA

Table 3.2 City Parks & Amenities Inventory

Park/Facility	Location	Acres	Swimming	Boat Ramp	Shore Fishing	Playground Equipment	Backstop	Bating Cage	Baseball/Softball Diamond	Basketball Court	Tennis Court	Volleyball Court	Soccer Field	Football/La Crosse Field	Sculpture	Ice Skating/ Hockey	Sledding	Bike/Walking Trail	Horseshoe Pts	Off Street Parking	Shelter	Restroom	Concession Stand	Grills	Drinking Water	Bike Racks	Benches	Picnic Tables/Benches	
Mini Parks		2.7																											
Heritage Park	Brandon Street	0.9																											
Richard Holmes Park	N. Madison Street	1.8																✓											
Neighborhood Playgrounds		6.9																											
Buwalda Park	Buwalda Drive	0.4				✓				✓											✓								
Pine Street Park	Pine Street	1.3			✓																	P							
Tanner Park	West Spring Street	4.5				✓											✓			✓									
Zoeliner Park	Newton Avenue	0.7				✓															✓								
Neighborhood Parks		10.6																											
Dodge Park	South Madison Street	3.4				✓				✓											✓								
Harris Mill Park	North Mill Street	2.6			✓																✓								
Johnson's West End Park	Beaver Dam Street	2.7				✓				✓											✓								
Wilcox Park	South Watertown Street	1.9				✓				✓											✓								
Community Ballfield		32.7																											
Medema Ball Diamonds	West Lincoln Street	9.7				✓			✓				✓								✓								
Schlieve Field	West Spring Street	5.0				✓			✓												✓								
Spring Street Diamond C	West Spring Street	1.5				✓			✓												✓								
Waupun Baseball Complex	East Lincoln Street	16.5				✓			✓												✓								
Community Parks		11.6																											
McCune Park	Chapman Place and North Grove Street	11.6				✓			✓			✓									✓								
Nature Preserve		7.4																											
Meadow View Heights Park	Meadowview Circle	7.4																			✓								
Special Purpose Parks		9.6																											
Shaler Memorial Park	North Madison Street	2.7			✓																✓								
Waupun Family Aquatic Center	County Park Road	2.9																			✓								
Dog Park	North Madison Street	4.0																			✓								
Undeveloped Parks		2.1																											
Oak Lane Park	Oak Lane and Fern Street	2.1																											

Yellow highlighted cells indicate the facility is lighted. 'P' indicates a portable toilet is available.

Ice hockey and skating also available in the Community Center.

3.3 SCHOOL FACILITIES

Schools can provide many of the same facilities found in a recreational park, such as playground equipment and athletic fields. However, school properties are not completely interchangeable with park facilities because of student use when school is in session. Coordination of community recreation and school needs can lead to greater cost efficiencies. The Waupun Recreation Department recognizes the importance of providing safe routes to school, and is actively pursuing a bicycle and pedestrian system that permits safe travel to school. The Recreation Department looks forward to continued cooperation and mutual support with the Waupun Area School District.

Waupun Area Jr./Sr. High School (43 acres) is located on East Lincoln Avenue, on the east side of the City. The school site contains a baseball field, soccer field/football field, storage shed, outdoor high/low ropes challenge course and an open playfield.

Rock River Intermediate School (23.5 acres) is located on East Spring Street, along the Rock River in the northeastern portion of the City. The school is on the north side of the River and a bridge connects the school to a recreation area south of the River. The site contains Veterans Memorial Field (11.8-acres) which features a running track, four tennis courts, a football field, concession stand and picnic shelter. The football field serves as the home field for the high school. Richard Holmes Park provides a paved walkway through the school area. A soccer field is located on the north side of the river, just east of the school. This site is also home to a portion of a disc golf course.



Rock River Intermediate School
Source: gannett-cdn.com

Meadow View Elementary School (15.3 acres) is located at 601 Grandview Avenue on the property shared with the City's Medema Ball Diamonds. In addition to the ball diamonds, the property has ample general field space which supports multiple soccer fields of various sizes. The school also has playground equipment and paved areas for blacktop games.

Central Wisconsin Christian 3/4K - 12 School (5.5 acres) is located on Fox Lake Road, along the southwest edge of the City. The school has playground equipment, a hard surface for basketball and a soccer practice field. Mudler Field, a soccer field with lights and a concession stand, is also located on the school property. Moveable soccer nets and additional play areas are located on the site. Off-street parking is available.



Mulder Field
Source: Google Maps

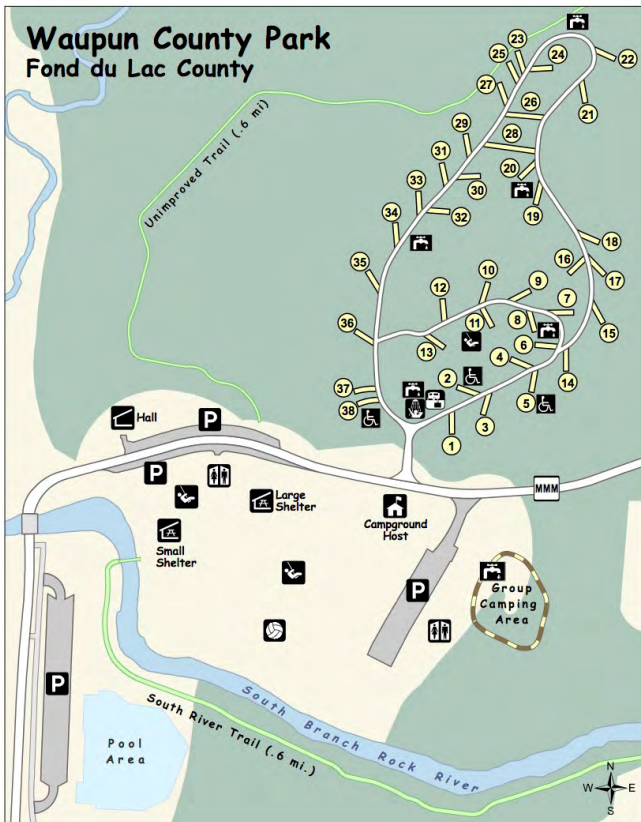
3.4 COUNTY FACILITIES

Waupun County Park

A 103-acre campground and park located on County Park Road. The park is owned and operated by Fond du Lac County. The northeastern 40 acres of the park is a State Natural Area, with hiking and skiing trails. The Rock River flows through the middle of the park southeast toward the City of Waupun. The park consists of 42 public campsites along with plenty of open space with recreational areas. The nature trails serve as cross-country ski trails in the winter and a snowmobile trail is also accessible from the southern portion of the park. The open space recreation area consists of a variety of playground equipment, picnic areas, shelter buildings, updated restrooms, an open playfield, and a campground bathhouse. The campground and playground area cover the western 63 acres of the park. Off-street parking is available. The park is also home to the 9-hole WARP Disc Golf Course.



Waupun Disc Golf Course
Source: waupunfestivals.com



Waupun County Park
Source: fdlcountyparks.com

3.5 REGIONAL PARKS AND RECREATIONAL FACILITIES

Waupun is in the northern portion of the WDNR’s South Central Region and the southern part of the Northeast Region and is well-served by regional parks and open spaces. There are several other park and recreational facilities within close proximity to the City of Waupun in public ownership. The following list provides the most significant facilities within the Waupun region that residents most likely would use. It is not an exhaustive list, but provides a variety of recreational activities. For more information, contact the representative websites.



Wild Goose State Trail
Source: service-life.com

Wild Goose State Trail

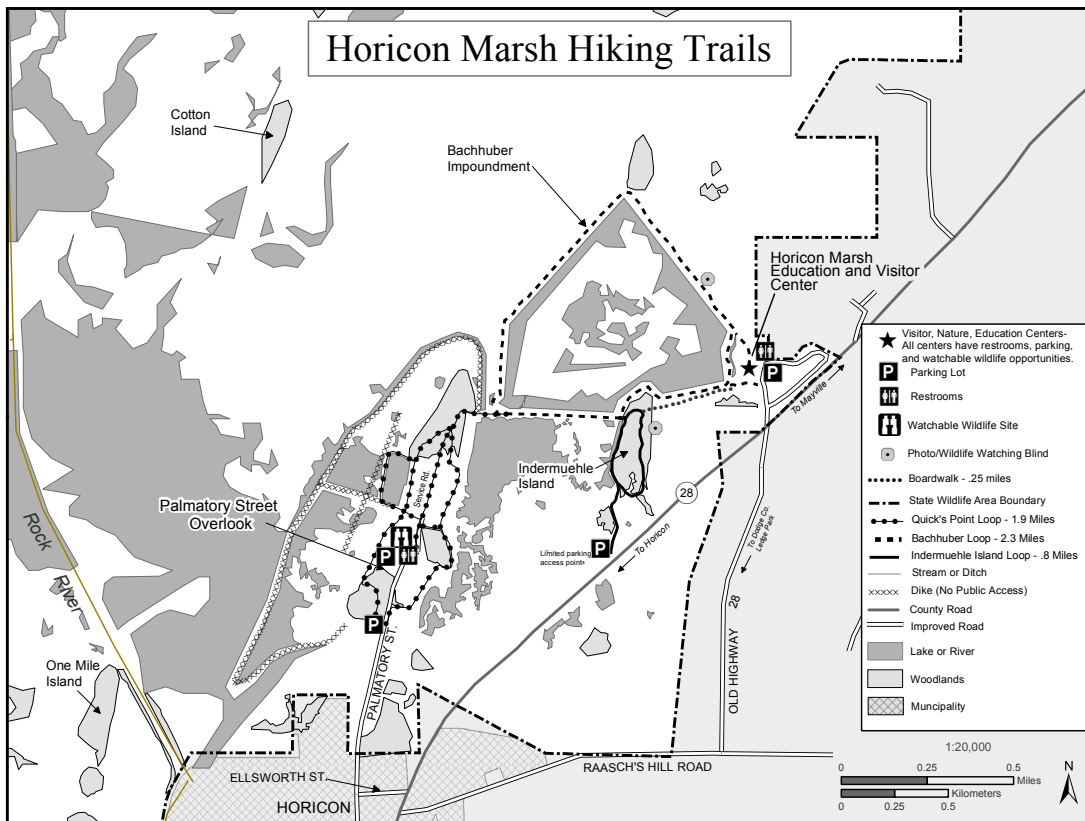
A 34-mile long multi-use recreation trail located on the former Chicago-Northwestern Railroad right-of-way two miles east of the City of Waupun. The trail runs from the City of Fond du Lac south to WIS 60, just south of the City of Juneau in Dodge County. The trail serves hiking, bicycling, cross-country

skiing, horseback riding, snowmobiling, and winter all-terrain vehicle use. The trail is owned by the WDNR and is operated by Dodge and Fond du Lac counties. Though located outside of the City, one of the City's goals is to connect a city-wide walk/bike trail to the Wild Goose State Trail.

Horicon State Wildlife Area

The Horicon State Wildlife Area makes up the southern one-third of the Horicon Marsh, totaling approximately 11,009 acres. This State-owned and WDNR-operated wildlife area provides a variety of recreational opportunities while still protecting nesting habitats and critical resource areas. Canoeing, fishing, hunting, wildlife watching, and hiking are the primary recreational activities available in this area. There are four WDNR managed boat landings that provide access to the marsh. The "Conservation Hill" area near the old Department of the Natural Resources field station contains hiking/cross country ski trails and scenic overlooks of the marsh. Hiking trails are also available nearby, on Indermuehle Island and One Mile Island.

The Marsh Haven Nature Center is located approximately three miles north of the Horicon Marsh (three miles east of Waupun). The Nature Center is a non-profit, volunteer supported center that features displays and exhibits that depict the history and wildlife of Horicon Marsh. The site also features a classroom/meeting room with full kitchen access for teaching and meeting needs, an outdoor amphitheater and indoor theater, bunkhouse/lodge for overnight adventures, and the only observation tower, campfire and group camping accommodations on the Horicon Marsh. Wildlife feeding stations are located on the side of the gift shop so visitors can see a variety of birds up close.

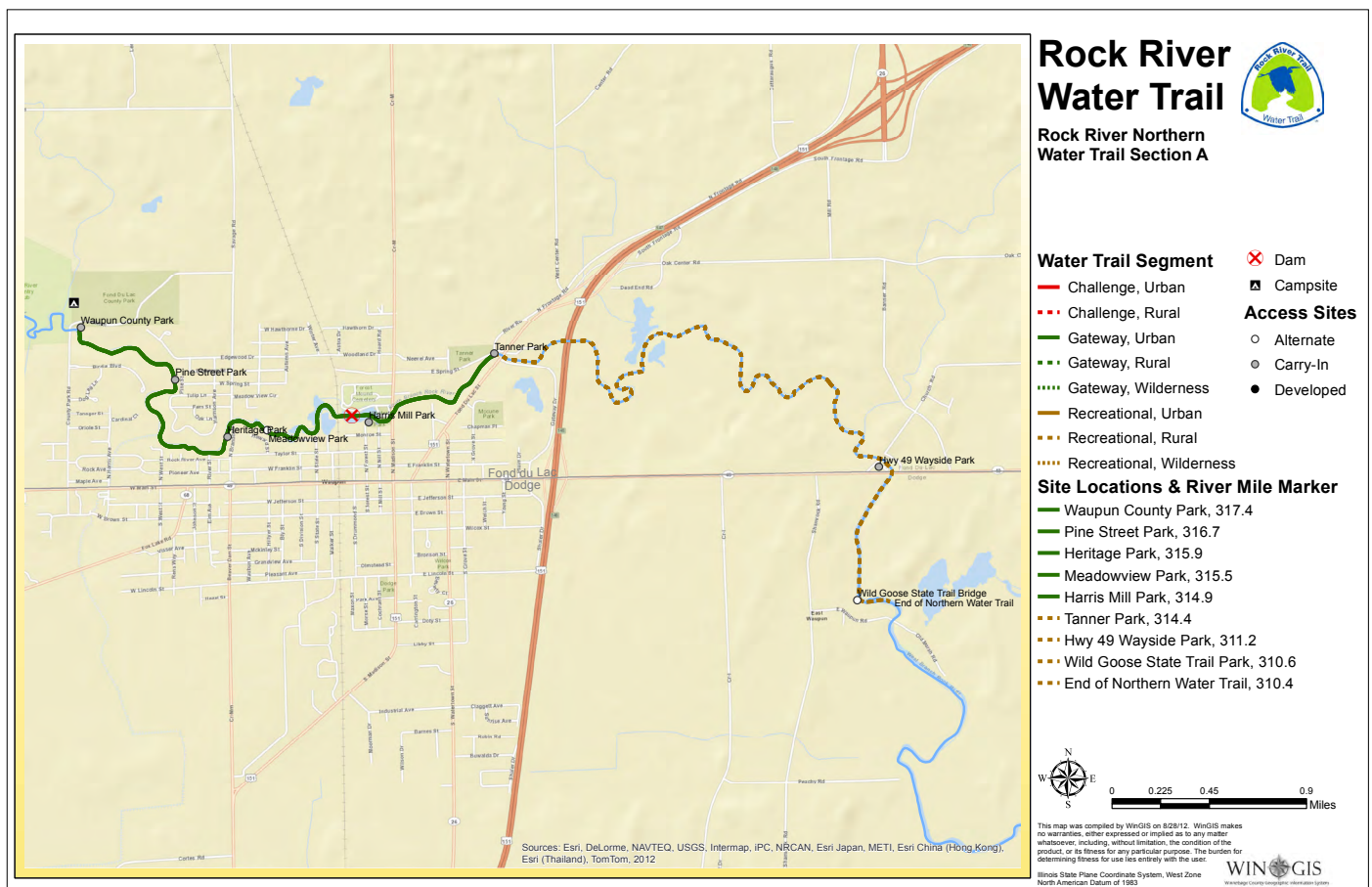


Horicon Marsh Hiking Trails
Source: horiconmarsh.org

Rock River Trail Initiative

A 320-mile multi-use river trail established in 2010 that runs through Wisconsin and Illinois and 11 counties. The trail runs from the headwaters in Fond du Lac County, Wisconsin, to the Mississippi River at Rock Island, Illinois and is recognized as a National Water Trail by the National Park Service. Visitors can hike, bike, paddle or drive the trail. There is a separate Rock River Route on roads and trails within the river corridor that provide access for all to the natural resources, recreational opportunities, scenic beauty and historic and cultural assets of the Rock River Valley.

The Rock River Trail Initiative is led by a Council which implements and sustains the vision for a trail system within the Rock River corridor and the achievement of trail goals through public and private partnerships. More information about the trail can be found at <https://rockrivertrail.com/>.



Rock River Water Trail
Source: WinGIS



Chapter 4:

ANALYSIS OF NEEDS & DEMANDS

- 4.1 Quantitative Analysis**
- 4.2 Geographic Analysis**
- 4.3 Qualitative Analysis**
- 4.4 Regional & State Trends**

This chapter presents an analysis of how well the City's existing park and recreational facilities satisfy current needs in the community. The adequacy of the City's existing park and recreation system are evaluated using the following methods:

- » Quantitative Analysis – a comparison of existing parkland acreage and population projections.
- » Geographic Analysis – an analysis of the geographic distribution of park facilities in the City.
- » Qualitative Analysis – a summary of public input regarding City parks and recreational facilities gathered through the community survey.
- » Regional & State Trends – a summary of the demand or trends in recreational amenities at the county and state level.

4.1 QUANTITATIVE ANALYSIS

An analysis of existing recreational land area is provided to determine if the recreational needs of residents are being met. This analysis is limited to an evaluation of the space, or land, devoted to recreational use.

It should be noted that the calculations below **exclude** Waupun’s prison population. Waupun is in a unique situation where a large portion of its population is institutionalized. There are three state prisons in Waupun: Burke Center, Dodge Correctional and Waupun Correctional. The estimated prison population in 2020 was 2,867 (2020 Census estimate for the adult institutionalized population living in group quarters correctional facilities).

Currently the City is providing approximately 83.5 acres of parkland, not counting school facilities, county facilities, or private facilities. This translates to .0098 acres of parkland per person, or 9.8 acres per 1,000 residents.

Table 4.1 City Park Acreage Existing and Projected Surplus/Deficit

Total Park Acreage Surplus/Deficit (in acres)					
Year	2020	2025	2030	2035	2040
Population	8,477	8,793	9,067	9,100	8,956
Total Supply (acres)	83.5	83.5	83.5	83.5	83.5
Demand (10.5 acres/1,000)	89.0	92.3	95.2	95.6	94.0
Surplus (10.5 acres/1,000)	-5.5	-8.9	-11.7	-12.1	-10.6

Table 4.1 summarizes the current and projected supply and demand for total parkland acreage based on the City’s population. For the purpose of calculating anticipated parkland demand, a level of service of 10.5 per 1,000 residents was assumed. A standard provided by National Recreation and Park Association (NRPA) is 10.5 acres of parkland per 1,000 residents (0.5 acres for Mini-Parks, 2.0 acres for Neighborhood Parks, and 8.0 acres for Community Parks). Since 2010 it has been the City’s policy to strive for 10.5 acres of parkland per 1,000 residents.

Using a level of service standard of 10.5 acres of parkland per 1,000 residents and the most recent census population figure, the City currently has a deficit of 5.5 acres. Assuming the population projections are correct, and the City does not add additional parkland, the total deficit will grow to 10.6 acres by the year 2040.

Figure 4.1 NRPA Park Acreage National Comparison

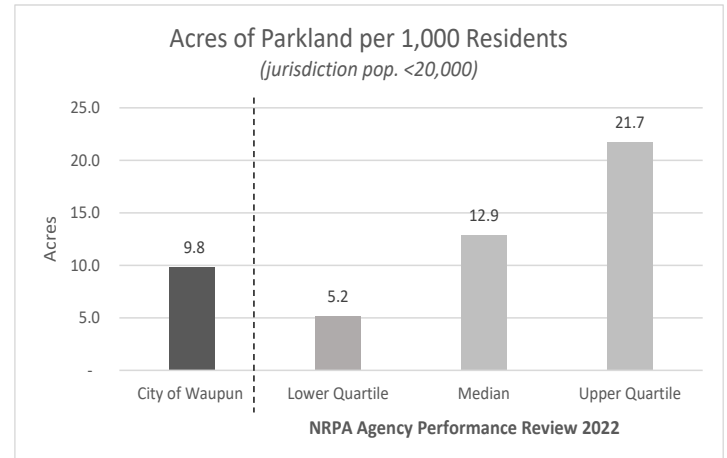


Figure 4.1 shows the existing park acreage per 1,000 residents for Waupun in comparison to other jurisdictions of similar size across the United States. The graph shows that the City is above the lower quartile, but below the median and upper quartile for parkland availability nationally among jurisdictions with less than 20,000 people.

4.2 GEOGRAPHIC ANALYSIS

Although the total acreage of park and recreation lands is an easy indicator of the presence of parks and recreation space, it is not the only indicator of whether a community is able to meet the park and recreation needs of its residents. The NRPA advocates that the location of parkland, and the types of recreational facilities offered on that land, are just as important as the total acres of parkland. A community with a lot of parkland, but few recreational facilities, is less likely to meet the needs of its residents than a community which has a lesser amount of parkland, but has a larger variety of recreational opportunities.

The NRPA, in partnership with the Trust for Public Land and the Urban Land Institute, promotes the 10-Minute Walk Campaign (<https://10minutewalk.org>) which advocates for “a great park within a 10-minute walk of every person, in every neighborhood, in every city across America.”

The area in green on the Park Service Area Map in Appendix C shows where in Waupun residents live within a roughly 10-minute walk of a city-owned park. The majority of the Waupun is covered by this area, indicating that this City’s parks are generally

well distributed geographically throughout the community.

The two large gaps in the southern portion of the City are occupied by the Dodge Correctional Institute and an area zoned primarily for open storage and heavy manufacturing with no adjacent residential districts, making them inappropriate locations for future parks.

Where the Park Service Map indicates a likely need for additional parkland to ensure residents have convenient access to parks are:

» The southern tip of the City, south of Country View Dr. A park in this area is needed to serve the residential land zoned for mobile homes.

» The south eastern section of land zoned as a Conservancy District.

» Northern portions of the City where there are existing residential neighborhoods and open areas for future development, such as north of Edgewood Dr.

Please refer to the Proposed Parks and Trails in Appendix C and section 6.3 for a list of new of new park facilities intended to help fill the gaps identified in the geographic analysis.

4.3 QUALITATIVE ANALYSIS

As part of the update to this plan, the Parks and Recreation Department administered an on-line community survey to gather residents' opinions regarding City park facilities and recreational programs. The survey was available online and hosted on Survey Monkey. A total of 77 people started; not every question was completed by each respondent. The following is a summary of responses to key questions. Refer to Appendix A for the complete results and number of respondents per question.

PARK ACTIVITIES

» 60% or more of survey respondents or members of their household commonly bike/walk or use playground equipment in the City's parks.

» 95% of respondents indicated they do not have any safety concerns with City parks; this rate was 89% for the 2017 CORP update. Of those that had



Photo credit: waupunfestivals.com

concerns, primary topics accessibility concerns for folks with mobility issues and a lack of lighting within the parks.

»The top five amenities respondents would like to see added, improved or expanded in Waupun include an **indoor pool, splash pad, ice skating/hockey rink, off-road walking/biking trails, and an indoor athletic complex.** An indoor pool was also the most popular new facility respondents would like to see added in the 2017 CORP. Other common open-ended responses included more better lighting in park shelters, electric car charging, and shuffleboard.

GENERAL USE - PARKS & OPEN SPACE

»The most common responses when asked what respondents' favorite park was included Waupun County Park, Johnson's West End Park, and Dodge Park.

»The most common responses when asked which park respondents frequent most often included Johnson's West End Park (25%), Waupun county Park (23%), and Pine Street Park (13%).

»36% of respondents' household participated in City-sponsored recreation programming in the last year. In 2017, that rate was 53%.

»61% of respondents' household visited/used the Community Center in the past year, one percentage point less than the rate of respondents in 2017.

»22% of respondents' household visited/used the Senior Center in the past year.

»60% of respondents' households visited/used the Aquatic Center in the past year. The rate was 73% in 2017.

»23% of respondents' household visit City parks three or more times per week, with an additional 29% visiting City parks 1-2 times per week.

»55% of respondents' households do not commonly travel (at least once per month) to other communities to use specific park and recreation facilities. Respondents that do travel out of Waupun listed Beaver Dam, Ripon, and several nearby lakes.

GENERAL USE - BIKE & PEDESTRIAN

»78% of respondents walk for exercise at least once per week and 22% bike for exercise at least once per week.

»58% of respondents feel safe using a paved off-road trail. 31% feel safe used a dedicated bike lane with no barrier from cars.



Photo credit: cityofwaupun.org

4.4 REGIONAL & STATE TRENDS

INSIGHTS FROM THE WISCONSIN STATEWIDE OUTDOOR COMPREHENSIVE RECREATION PLAN (SCORP), 2019-2023.

According to the 2019-2023 Wisconsin Statewide Outdoor Comprehensive Outdoor Recreation Plan (SCORP), 95% of Wisconsin residents participate in some form of outdoor recreation. The goals listed below are recommended to help provide Wisconsinites better access to outdoor recreation opportunities and to help improve public health and wellness:

1. Boost participation in outdoor recreation

Increase Wisconsin residents' participation and frequency of participation in outdoor recreation.

2. Grow partnerships

Continue to strengthen connections and partnerships across the spectrum of agencies, organizations, and businesses with vested interest in outdoor recreation.

3. Provide high-quality experiences

Provide opportunities and settings - across the full range of public and private recreation lands - that, collectively, meet the state's recreational needs.

4. Improve data to enhance visitor experiences and benefits

On an ongoing basis, gather, analyze, and distribute data on recreation participation in Wisconsin and associated economic, health, and social benefits.

5. Enhance funding and financial stability

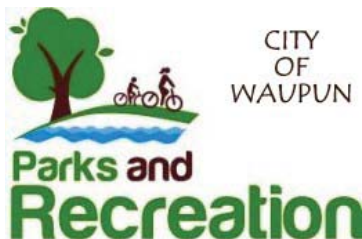
Broaden and strengthen the funding sources for developing and managing outdoor recreation facilities and lands.

The SCORP also features a Recreation Opportunities Analysis (ROA) for each region within the state. The ROA examines existing outdoor-recreation opportunities compared to future opportunities in eight regions throughout Wisconsin. Dodge County is located in the Southern Gateways region. The Southern Gateways region contains a variety of environments - rolling hills in the south, the centrally-located Wisconsin River, and large marshes in the east - the combination of which provides a wide array of recreational opportunities.

The region also has a number of important geologic features, including Devil's Lake - one of Wisconsin's most popular recreation destinations. The rapid development around Madison has also increased demand for urban-based recreation opportunities such as dog parks, bicycle trails and developed sports facilities.

The ROA found that residents of the Southern Gateways region participate in the following activities at higher rates than the State average:

- ATV/UTV riding
- Bicycling on surfaced trails, mountain biking and single track
- Tent camping
- Canoeing/kayaking
- Cross-country skiing/snowshoeing
- Fishing from shore, boat, canoe and kayak
- Hiking, walking and running on trails
- Big game hunting (deer, bear)



WE NEED YOUR INPUT!

Please take our Parks & Recreation Survey



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Chapter 5:

GOALS, OBJECTIVES & POLICIES

5.1 Goals, Objectives, Policies & Programs

This chapter describes the goals, objectives, policies and programs intended to provide context when making decisions regarding the development and maintenance of parks, recreation and open space.

MISSION STATEMENT

It is the mission of the City of Waupun Parks and Recreation Department to create recreational opportunities for growth and enhancement by developing diverse services and programs that promote citizen involvement and a strong sense of community while striving to increase the social, cultural, and physical well-being of its residents and visitors.

5.1 GOALS, OBJECTIVES, POLICIES & PROGRAMS

Goal 1: A city-wide systems of parks, recreation and open space that provides safe and accessible recreational opportunities to meet the needs and demands of the citizens of the City of Waupun and its visitors.

Objective 1: Acquire park and recreation sites and develop facilities to meet or exceed the recommended standards and community and surrounding area needs.

Objective 2: Provide recreational lands and facilities for all City residents within a readily accessible location and distance.

Objective 3: Acquire open space recreation corridors, where possible, to link developed areas with recreation facilities.

Objective 4: Provide a diversity of recreational opportunities so that residents of all age, race, creed, sex and economic status have an equal opportunity to enjoy the park and open space system.

Objective 5: Provide residential areas of the City with good pedestrian, bicycle and vehicular access to all Recreation Department facilities.

Objective 6: Provide opportunities for multi-seasonal recreation activities.

Objective 7: Continually monitor and maintain existing park equipment and vegetation to ensure its longevity and safety.

Policies & Programs

1. Maintain a minimum service level of 10.5 acres of parkland per 1,000 residents.
2. Seek to ensure that all residential homes are within a 1/3-mile or less distance from some type of public park and open space facility.
3. The park and recreation system should provide opportunities for all persons regardless of race, creed, age, sex or economic status.

4. Seek to grow the diversity of recreational facilities and amenities available in the City through parkland acquisition and development.
5. Facility development must be reviewed with safety in mind, adhering to accepted standards prior to installation including applicable Consumer Product Safety Commission (CPSC) standards, American Society for Testing Materials (ASTM) standards, and Americans with Disabilities (ADA) standards.
6. Make every effort to repair, replace, or remove park facilities that become broken or otherwise become a safety hazard. Upon learning of any defective park facility the City may post notice of a park closure or park facility closure until such time as corrective measures can be taken.

Goal 2: A system of recreation and open space areas that preserve significant natural, cultural or historical resources of the City.

Objective 1: Acquire or encourage other governmental acquisition of environmentally sensitive and unique lands for open space recreation to preserve them from damaging development.

Objective 2: Design park and recreational facilities with the natural environment in mind by considering project impacts to the environment.

Policies & Programs

1. Preserve natural features and conserve natural resources associated with the Rock River for the benefit of the community.
2. Preserve the role of wetlands as essential components of the hydrologic system and valuable wildlife habitat. Protect floodplain areas to emphasize their value to the City as potential focal points of natural beauty and recreation.
3. Encourage public awareness of environmental and cultural resources by installing interpretative signage or historical markers within City parks.

4. Continue to strengthen the City's brand as *the City of Sculpture* by commissioning additional installations of art within City parks.

Goal 3: Parks and open space areas used as a means to guide urban development and growth.

Objective 1: Proactively acquire lands for recreation and open space use in areas where development is likely to occur, seeking lands not well suited for development such as steep slopes, floodplains, wetlands and wooded areas.

Policies & Programs

1. Park and open space land should be located where it will most likely provide the greatest benefit to the population served. All parks should have multiple access points from surrounding neighborhoods.
2. Neighborhood parks should be sited and designed to enhance neighborhood cohesion and provide a common neighborhood gathering place.
3. All new residential development in the City shall meet the park and open space standards and recommendations as outlined in this plan and implemented by the City of Waupun Zoning Ordinance, Subdivision Ordinance, Official Map and Parkland Dedication Ordinance. This shall include sufficient land dedication for use as parkland or fees in lieu of.
4. Guide the location and design of development to minimize potential adverse impacts on the quality of ground and surface waters.
5. Park development should be planned to avoid creating nuisance situation between neighbors and park users. Private development near parks should do the same.

Goal 4: A City Park System utilizing input and resources from the public, organizations, and other agencies in the planning, development and operation.

Objective 1: Coordinate park activities/facilities with civic, private, City, County and State agencies and organizations to complement offerings without unnecessary duplication.

COMPLYING WITH THE AMERICANS WITH DISABILITIES ACT

The ADA, enacted in 1990, clearly states the right of equal access for persons to local government services, including parks. On September 15, 2010 the Department of Justice published revised final regulations implementing the Americans with Disabilities Act. The 2010 Standards included new provisions for accessible design for recreational facilities such as playgrounds, swimming pools, fishing and golf facilities. Similar to when the original 1991 ADA Standards were adopted for public buildings, a community is required to complete a self-evaluation of their recreational facilities for ADA compliance by March 15, 2012. Those communities with 50 or more full or part-time employees are also required to develop a Transition Plan, which identifies what corrective work will be completed, when it will be completed, and the individual responsible for the corrective work. Any new recreational facilities designed, constructed, or shaped after March 15, 2012 are subject to the 2010 Standards. Any alteration (not simple maintenance, but something that changes the way the site is used) must make the element altered accessible and must create an accessible path of travel through the site or facility to that element.

There are some fundamental differences in how accessibility in the outdoors is accommodated compared to indoors or the built environment. While restrooms, shelters, interpretive centers, and parking lots, for example, need to follow detailed ADA guidelines, other improvements such as trails or swimming beach areas, for example, do not necessarily need to follow indoor or built environment ramp grades or surfacing requirements. A good rule of thumb for the City to follow is that anything constructed must not make the outdoor experience anymore difficult than what occurs naturally. Mother Nature does not have to comply with ADA, but the City does.

Objective 2: Continue to work together with and assist municipalities and other organizations in recreation planning and development.

Objective 3: Update the City Park and Open Space Plan at least once every five years and solicit input from City residents.

Objective 4: Encourage the establishment and activities of “Friends” and local user groups as a means to obtain valuable comments, recommendations and resources.

Objective 5: Accommodate the special needs of the elderly and disabled to provide facilities with a variety of available activities

Policies & Programs

1. Park facilities and school facilities should be shared by both entities to be mutually beneficial to both when appropriate and feasible. This is most likely to occur through a cooperative relationship and through good communication between the Recreation Department and School District.

Goal 5: A City Park System developed, improved and operated in a cost effective manner.

Objective 1: Make use of this plan following the recommendations established for facility planning.

Objective 2: Make use of, to the extent possible, state and federal resources and grant programs to offset local expenditures to develop and maintain needed and quality facilities.

Objective 3: Make use of, where practical, a multi-jurisdictional approach to acquiring and developing park and open space areas.

Objective 4: Make use of, to the extent possible, local private resources such as friends groups, organizations and individuals willing to donate time, labor, money, land and other resources to develop and maintain needed and quality facilities.

Objective 5: Coordinate and utilize the resources and expertise of County officials, particularly where projects meet mutual goals and objectives.

Objective 6: Maintain a park and open space system that is sustainable with respect to annual maintenance and operations costs and servicing capacities of the community.

Objectives 7: Invest funds for the development of facilities that will maximize existing park and recreation areas and provide recreational programs, with the intention of increasing park use.

Policies & Programs

1. Maintain a capital improvements plan to replace worn or damaged recreational equipment and facilities. Use this plan as a guide to establishing future capital improvement plans and annual budgets.

Chapter 6:

RECOMMENDATIONS

- 6.1 Existing Park Facilities**
- 6.2 ADA Recommendations**
- 6.3 New Park Facilities**
- 6.4 Recreational Trails**
- 6.5 Other Recommendations**

The quantitative, qualitative, and geographic analysis discussed in Chapter 4 reveals the need for improvements to existing facilities, as well as, the acquisition and development of new sites for future recreational use. It should be noted that some of the recommendations in this chapter may require considerable cooperation with others, including the citizens of Waupun, local civic and business associations, neighboring municipalities, Dodge and Fond du Lac Counties, and State agencies. In nearly every case, more detailed planning, engineering, study, budgeting, and/or discussion will be necessary before decisions are made to actually acquire land or construct recreational facilities. Where identified, acquisition projects will be implemented through donation, dedication, purchase, or a combination thereof.

The recommendations of this plan are divided into five major sections: (1) recommendations for existing park facilities; (2) ADA recommendations; (3) recommendations for new park facilities; (4) recommendations for recreational trails; and (5) other miscellaneous recommendations.

The timeline for completion of the following recommendations is within the next five years, or the life of this plan. Due to budgetary constraints it is unlikely that all of the recommendations within this chapter will be implemented in the next five years. Maintenance and improvement projects to existing parks will be prioritized on an annual basis by the Public Works & Facilities Board in conjunction with the City Council as part of the City's annual budget. Many of the recommendations regarding locating new park facilities will be coordinated with the annexation or approval of development proposals; therefore, the timing is much more variable.

While adding new park facilities is important to enhancing the City's park system, the City is committed to maintaining existing parks in satisfactory condition and providing sufficient funding for operations. Such maintenance and operations include providing sufficient budget for the following:

- » Maintaining and replacing existing facilities and equipment, as needed,
- » Maintaining the landscape at existing parks in good condition,
- » Providing sufficient resources in support of recreational programs, and
- » Maintaining a safe and accessible environment at all City parks.

As new lands are added to the park system, the City will need to budget additional funds for maintenance and operations to maintain the same level of service and quality facilities.

6.1 EXISTING PARK FACILITIES

The following is a bullet list of recommendations for improvements to existing parks. Some of the recommendations identified within this section are remnants from the 2017 CORP. These recommendations have been highlighted (*) where they occur.

MINI PARKS

Heritage Park

- Add a couple of picnic tables*
- Make repairs to windmill
- Add more trees
- Repair or replace flag pole

Richard Holmes Park

- Weed control across the river*
- Add additional benches/tables*
- Possible canoe/kayak entry point (alternative to a facility at Shaler Memorial Park)*

NEIGHBORHOOD PLAYGROUNDS

Buwalda Park

- Add restrooms (or at least a portable restroom)*
- Replace playground equipment*
- Add more tables/benches*
- Reduce shelter light intensity, or fix orientation, to reduce light trespass to adjacent residential properties and to direct lighting to the playground area*

Pine Street Park

- Add permanent restrooms*
- Move shed closer to shelter*
- Possible canoe/kayak entry point (alternative to a facility at Shaler Memorial Park)*
- Add more trees
- Replace old bridge with new wider bridge to stop flooding washouts of path
- Area across river: add nature trails/paths, wild flowers, and clean up old trees

Tanner Park

- Add shade trees (~4 trees)*
- Any improvements to enhance the sledding hill*
- Add band shelter (work with Festival Committee)
- Resurface parking lot

Zoellner Park

- Replace missing step on playground*
- Repaint bathroom door*
- Add flower/butterfly garden*
- Replace playground equipment*

NEIGHBORHOOD PARKS

Dodge Park

- Add additional playground equipment*
- Add flowers to front sign*
- Replace swing set
- Add concrete gaming tables
- Remove old tennis court
- Add gaga ball pits
- Add outdoor gaming area (bag toss or other games)

Harris Mill Park

- Work with cemetery association to install additional fishing pier on other side of park, or at Shaler Memorial Park, or on west end of park*
- Add a canoe/kayak launch*
- Add bark/weed barrier in flower beds*
- Add canoe/kayak portage around dam with signage/map for the Rock River Water Trail (alternative to portage at Shaler Memorial Park)*
- Upgrade flower garden
- Replace roof on gazebo

Johnson's West End Park

- Remove backstop and fencing (when/if it becomes dilapidated or a hazard)*
- Add more trees
- Work with WFA to see if improvements are needed to hold concerts in park; consider building a band shell
- Add other gaming features
- Repair horse shoe pits

Wilcox Park

- Update shelter - replace (materials

only)*

- Replace older playground equipment*
- Decide whether to improve or remove baseball backstop/diamond*
- Add angled off-street parking stalls*
- Fix planter box or remove and have cement slab with signage*
- Add two benches by play area and one by swing area*
- Clean the memorial stone*
- Replace sand in horseshoe pits (or remove if new horseshoe pits are installed in McCune Park)*
- Add more trees

COMMUNITY PLAYFIELDS

Medema Ball Diamonds

- Parking Area on Rens Way*
- Add lights to Diamond #3*
- Replace concession stand*
- More bleachers at Diamond #3*
- Add fenced in bull pens to all 3 fields
- Explore new field lighting options
- Look into changing old chain-link back stop to a new net system
- Add a taller fence to Diamond #2 along 3rd base side to replace old net that protects playground area
- Add another permanent bathroom near batting cage area
- Add infield mix to Diamond #3

Schlieve Field

- Replace/install matting in batting cage*
- Per FDL County Inspection there appears to be some needs in the concession stand*
- Resurface & paint parking lot

E. Spring Street Diamond C

- Add shade trees (~5 trees)*

- Consider removal of diamond as part of potential improvements to the Community Center*

Waupun Baseball Complex

- Add shade area or roof-type shelter
- Replace turf as needed

COMMUNITY PARKS

McCune Park

- As part of the update of this plan the City developed a park master plan for this park, refer to Appendix D. The park master plan illustrates numerous potential improvement projects. The overall theme behind these improvements is to:
 - Diversify the types of recreational facilities offered at the park to enhance use of the park by all ages*
 - New recreational facilities include a unique

natural based playground (“dream park”), pickleball courts, fitness stations, and other unique facilities to Waupun (e.g. shuffle board courts, horseshoe pits, etc.)*

- Maintain the existing softball diamond, basketball court, volleyball courts, and shelter*
- Rehabilitate the former beach area as a naturalized pond with boardwalk and sculptural feature*
- Install low growing prairie and butterfly gardens with habitat housing for birds, butterflies, bees and bats*
- Add walking trails throughout the park and to adjacent residential neighborhoods*
- Replace the existing bathhouse with a new open air shelter equipped with restrooms*

These improvements offer facilities generally not found in other City parks and can



reinvigorate McCune Park as a family oriented park desired for everyday use and weekend family reunions.

NATURE PRESERVE

Meadow View Heights Park

- Add restrooms (or at least a portable restroom at the parking lot)*
- Possible canoe/kayak entry point (alternative to a facility at Waupun County Park)*
- Consider purchase of Spergers Bona Vista Farms property to expand park*
- Expand parking lot*
- Add more trees
- Add bench near walk path
- Replace bad boards on boardwalk
- Trim trees along boardwalk for better visibility

SPECIAL PURPOSE PARKS

Shaler Memorial Park

- Install fishing pier for better access to water's edge for fishing*
- Possible canoe/kayak entry point (alternative to a facility at Richard Holmes/Rock River Intermediate School)*
- Add a kayak rental cabinet

Waupun Family Aquatic Center

- Add picnic areas*
- Add climbing wall*
- Paint pool
- Add snow guard
- Add more trees
- Seal & paint parking lot
- Replace old shade with new 3-umbrella system

UNDEVELOPED PARKS

Oak Lane Park

- Create a master plan for the park with consideration to floodplain issues. Potential improvements:
 - ADA accessible walk path*

- Shrubs, flowers, trees*
- Benches and tables*
- Fountain*
- Add open air shelter*
- Add backstop*
- Add soccer goals*
- Add playground equipment*
- Add basketball court*
- Install park sign*
- Benches near retention pond

6.2 ADA RECOMMENDATIONS

The City has completed an ADA Facilities Assessment and Transition Plan. In 2012 new ADA standards became effective which required municipalities with over 50 employees to identify physical obstacles that limit accessibility of facilities to those with disabilities, provide a schedule for making these modifications, and appoint officials responsible to implement the Transition Plan. The following accessibility improvements are planned for the parks:

MINI PARKS

Heritage Park

- none

NEIGHBORHOOD PLAYGROUNDS

Buwalda Park

- Consider priority needs for playground accessibility*

Pine Street Park

- Consider priority needs for playground accessibility*

Tanner Park

- Consider priority and needs for playground accessibility*

Zoellner Park

- Consider priority needs for playground accessibility*

NEIGHBORHOOD PARKS

Dodge Park

- none

Harris Mill Park

- none

Johnson's West End Park

- none

Wilcox Park

- none

COMMUNITY PLAYFIELDS

Medema Ball Diamonds

- none

Schlieve Field

- Add further accessible routes to park amenities*
- Provide accessible picnic table at main shelter*
- Provide at least one accessible counter at the concession stand*
- Remodel restroom to eliminate barriers*
- Replace drinking fountain with high-low units*
- Add assistive listening systems and signage if there is an audio system used*

Waupun Baseball Complex

- Remove barrier at entrance door of easterly building single occupant men's and women's restroom or add signage to direct users to other accessible stalls in the park*
- Add high unit to easterly building drinking fountain*
- Add high unit to westerly building drinking fountain*
- Add assistive listening systems and signage if there is an audio system used*
- Consider priority needs for playground accessibility*

- Add Miracle Field for accessibility

COMMUNITY PARKS

McCune Park

- Add further accessible routes to park amenities*
- Provide at least one exterior and one at the interior concession service counter*
- Remodel restrooms for accessibility*
- Replace drinking fountain with high-low units*
- Add assistive listening systems and signage if there is an audio system used*

NATURE PRESERVE

Meadow View Heights Park

- none

SPECIAL PURPOSE PARKS

Shaler Memorial Park

- Add accessible route to memorial*
- Provide accessible route through memorial*

Waupun Family Aquatic Center

- none

UNDEVELOPED PARKS

Oak Lane Park

- Add stall and signage for accessible on-street parking*
- Add accessible curb ramp*

TRAILS

Rock River Trail

- none

6.3 NEW PARK FACILITIES

The City should develop new park and recreational facilities in areas that are under served by existing

facilities, where future City expansion is expected to occur, or where the acquisition of park and open space will advance the goals and policies of this plan or the City's Comprehensive Plan.

The Proposed Parks and Trails Map in Appendix C identifies the general location for potential new or expanded park facilities, based in-part on Waupun's future land use plan (see Section 2.6). These are generalized locations used for planning purposes only. Some of the recommendations identified within this section are remnants from the 2017 CORP. These recommendations have been highlighted (*) where they occur.

- **Site A** is in the area south of W. Brown and north of WIS 68 and west of West Street. This area is approximately 3.4 acres and is presently owned by the City of Waupun/Utilities. This land should be developed as a neighborhood park which contains a playground, benches, backstop, and landscaping.*
- **Site B** is located at 903 North Madison Street, north of the City Garage. The site is approximately 42.9 acres. The City should research the possibilities of developing recreation facilities on the former landfill site (e.g. disc golf) and use the old landfill for sledding/tobogganing to enhance winter activities.*
- **Site C** is approximately 70.4 acres and is located on City-owned land between WIS 151 and County I, south of the DOC. The City should develop a stormwater detention pond here, as this land was put into the North American Wetland Conservation Act (NAWCA).* The purpose of NAWCA is to protect, restore and enhance wetland habitats for birds. Areas should also be developed to be used for hiking, observation, cross country skiing and walking.* The City should also consider connecting this site via a recreation trail to the Wild Goose Trail along Libby Creek and to the Shaler Drive via an under pass of US 151 at Buwalda Drive.
- **Site D** refers to two vacant lots located near 417 E. Main Street. A site plan was developed to transform these lots into downtown plazas/mini parks; this site plan is included in Appendix E. Proposed site amenities include: a small stage/amphitheater, site furnishings (tables,

benches), lighting, a restroom, food truck parking for community events, restrooms, decorative water features, and ornamental planting.

- **Site E** is an approximately 321.7-acre area of undeveloped lands, north of City limits, east of the railroad, west of CTH M and south of Whooley Road. This area is identified as future Low-Density Residential development in the City's Comprehensive Land Use Plan (Map 8-3). As annexations and development occur in this area it will be important to build additional parks to serve future residential developments in this area and to connect via new trails future neighborhoods to existing parks and trails. Chapter 17.07(8) of the City's Municipal Code requires a minimum of 5% of any proposed plat be dedicated to the City for recreational purposes. Therefore, at least 16 acres of this planned residential area should be set aside for future park space. This may take the form of one large community park or several neighborhood parks. Priority should be given to preserve some of the woodland areas for passive recreational trails as well as dedication of other lands for traditional park facilities (e.g. playgrounds, shelters, tennis courts, ball diamonds, basketball courts, and general purpose field space). Parks and homes in this area should be connected to the existing Rock River Trail network via the dedication and construction of a new recreational trail along the east side of the railroad from Edgewood Drive/Atlas Drive.
- **Site F** is 84.1 acres, comprised of undeveloped lands north of City limits, east of Savage Road and west of the railroad. This area is identified as future Mixed-Use (PUD) development in the City's Comprehensive Land Use Plan (Map 8-3). As annexations and development occur in this area it will be important to build additional parks to serve future residential developments in this area and to connect via new trails future neighborhoods to existing parks and trails. Chapter 17.07(8) of the City's Municipal Code requires a minimum of 5% of any proposed plat be dedicated to the City for recreational purposes. Therefore, at least 4.2 acres of this planned residential area should be set aside for future park space. This will likely take the form of one neighborhood park. Priority should be given to centrally locating

this park within the planned neighborhood. Traditional park facilities should be constructed (e.g. playgrounds, shelters, tennis courts, and basketball courts, and general purpose field space). Given the size of the park space needed, a ball diamond may not be feasible at this location but a backstop could be constructed for informal play. Parks and homes in this area should be connected to the existing Rock River Trail network via the dedication and construction of a new recreational trail along the west side of the railroad from Edgewood Drive/Winter Ave.

- **Site G** is an approximately 56.8-acre area of undeveloped lands within existing City limits, west of Savage Road, east of Waupun County Park and south of CTH MMM. This area is identified as future Low-Density Residential development in the City's Comprehensive Land Use Plan (Map 8-3). As development occurs in this area it will be important to build additional parks to serve future residential developments in this area and to connect via new trails future neighborhoods to existing parks and trails. Chapter 17.07(8) of the City's Municipal Code requires a minimum of 5% of any proposed plat be dedicated to the City for recreational purposes. Therefore, at least 2.8 acres of this planned residential area should be set aside for future park space. This will likely take the form of one neighborhood park. Priority should be given to centrally locating this park within the planned neighborhood, or alternatively adjacent to Waupun County Park. Traditional park facilities should be constructed (e.g. playgrounds, shelters, tennis courts, and basketball courts, and general purpose field space). Given the size of the park space needed, a ball diamond may not be feasible at this location but a backstop could be constructed for informal play. Parks and homes in this area should be connected to the existing Rock River Trail network via the dedication and construction of a new north-south recreational trail connecting to Pine Street via Beske Street.
- **Site H** is an approximately 480.1-acre area of undeveloped lands located north of City limits, east of Town Alto/Waupun line, west of Savage Road and south of Whooley Road. This area is identified as future Low-Density Residential development in the City's Comprehensive Land Use Plan (Map 8-3). As annexations

and development occur in this area it will be important to build additional parks to serve future residential developments in this area and to connect via new trails future neighborhoods to existing parks and trails. Chapter 17.07(8) of the City's Municipal Code requires a minimum of 5% of any proposed plat be dedicated to the City for recreational purposes. Therefore, at least 24 acres of this planned residential area should be set aside for future park space. This may take the form of one large community park or several neighborhood parks. Priority should be given to preserve some of the woodland areas for passive recreational trails as well as dedication of other lands for traditional park facilities (e.g. playgrounds, shelters, tennis courts, ball diamonds, basketball courts, and general purpose field space). Parks and homes in this area should be connected to the existing Rock River Trail network via the dedication and construction of a new recreational trail along the north-south stream corridor running through this area into Waupun County Park and their existing trail network.

- **Site I** is an approximately 37-acre area of undeveloped lands east of N. Madison Street, south of the Dog Park and north of Neevel Ave. This area is identified as future Low-Density Residential development in the City's Comprehensive Land Use Plan (Map 8-3). As development occurs in this area it will be important to build additional parks to serve future residential developments in this area and to connect via new trails future neighborhoods to existing parks and trails. Chapter 17.07(8) of the City's Municipal Code requires a minimum of 5% of any proposed plat be dedicated to the City for recreational purposes. Therefore, at least 1.9 acres of this planned residential area should be set aside for future park space. This will likely take the form of one neighborhood park. Priority should be given to preserving the wooded areas of this site for passive recreational trails that would connect Schlieve Park to the Dog Park. A small playground could be constructed as part of the park. Parks and homes in this area should be connected to the existing Rock River Trail network via the dedication and construction of a new north-south recreational trail connecting to E. Spring Street via Home Ave. As an alternative, the City could also look to purchase the 15.2 acres of woodland in this area for construction

of a mountain biking course through the woodlands as a way to add diversity to the types of recreational facilities available in the community and as a way to attract mountain bike enthusiasts to the City.

- **Site J** is an approximately 29.3-acre that is an existing quarry south and west of Gateway Drive. This area is identified as future Mixed-Use (PUD) in the City's Comprehensive Land Use Plan (Map 8-3). Future reclamation of the quarry could provide opportunities for unique park and recreational facilities which take advantage of the terrain of the site. The site could also serve as an addition to McCune Park.
- **Site K** is the proposed location for the City's new Community and Senior Center. A facility audit of the existing building recommended construction of a new structure as opposed to renovation. As of 2023, the City is likely to receive nearly \$5 million in state grant money to help develop the new center, which is anticipated to be fully operational by the end of 2024.
- **Site L** is a general location for a new neighborhood park to serve city residents in the southeastern portion of the City. Further investigation of a viable parcel of land is need before site design can begin.

As new park lands are dedicated to the City individual park master plans should be developed in order to guide the installation of park facilities. All individual park master plans of the City should be adopted as appendices to this plan in order to maintain eligibility for state and federal park and recreational grants.

6.4 RECREATIONAL TRAILS

The City should develop a long-term bicycle and pedestrian transportation plan to help identify routes and facilities for multi-modal transportation options. This plan should consider extensions of the proposed system to future park locales within the planning area. Specific recommendations for the plan include:

- Extend trail along County Park Road from Oriole Street to West Main Street.
- Add directional signage to and from the Wild Goose and Rock River Trails with direction markings and mileage at the following intersections: WIS 49/WGT; CTH I/Peachy Road; CTH I/Milligan Road; WIS 26/Milligan Road; WIS 26/Buwalda Drive; and Buwalda Drive/Shaler Drive.
- Develop bicycle paths on street with a focus on linking schools and parks as part of a loop through existing and planned residential neighborhoods (refer to Proposed Parks and Trails Map). Mark the route with appropriate



signage and trail markers.

- Stripe on-road bike lanes on Gateway Drive and Shaler Drive from WIS 26 to E. Lincoln Street.
- Develop a bike/walk trail either over or under US 151 to connect to the Wild Goose State Trail south of the City of Waupun. Acquire right-of-ways or easements where necessary or appropriate.*
- Develop a bike/walk path from Waupun to Beaver Dam on the US 151 corridor. Acquire right-of-ways or easements where necessary or appropriate.*

Other trail improvements include:

- Develop a series of canoe/kayak launches and dam portage sites to facilitate canoeing in the City.* This plan recommends a western entry point at Waupun County Park and an eastern entry point at Richard Holmes Park/Rock River Intermediate School with a portage at Shaler Memorial Park. Alternative sites are discussed in the plan. Entry points should include ADA launches and signage/map of the Rock River Water Trail.
- Provide information regarding bicycle and water routes and trails via kiosks at strategic locations within the City, pamphlets and on the City website.*
- Cooperate with new businesses in the Business Park to enhance or develop pedestrian bike/walk trails.*

6.5 OTHER RECOMMENDATIONS

Other non-specific locational recommendations include:

- Revise the City's parkland dedication and fees in lieu of land dedication requirements for consistency with the policies of this plan (refer to Chapter 7).
- Develop a Safe Routes to School Plan.*
- Develop an online Waupun Parks and Trails Story Map to market area park and recreation amenities.
- Consider commissioning additional sculptures for existing or future park sites to reinforce the City's brand "City of Sculpture".
- The City of Waupun and the Waupun Area Chamber of Commerce/Waupun Area Recreation Project are working with the Rock River Country Club to develop cross country ski trails. These two groups are also looking into developing a community building to hold concessions, rentals (canoe/kayak/bike/cc skis) and meeting rooms.
- Work with Fond du Lac County to develop a formal ADA canoe/kayak launch at Waupun County Park with signage/map for the Rock River Water Trail.
- Other facilities to add include (sites undetermined at this time):
 - Sledding Hills* (possible site at old



- landfill)
- Bike, hike and ski paths*
- Natural areas and preserves*
- Shore fishing sites*
- Snowmobile trails*
- Picnic areas*
- Geocaching sites*
- Work with the School District to lease Veterans Memorial Field for use as a new soccer facility/complex. Develop a concept plan for the layout of soccer fields, seating areas, concessions areas, parking areas, sidewalks/paths, vehicular parking, landscaping, removal of any existing facilities, etc. If a lease cannot be worked out then complete a site selection study to identify alternative locations for the soccer complex including land acquisition and construction cost estimates. Develop concept plans for preferred site(s). In either case concept plans should include feedback from stakeholder users groups and guided by the Recreation Board.
- Complete a feasibility study for a new indoor recreation/community center. Study should include analysis of space needs, site selection (possibly replace existing community center), cost estimates, etc. Possible features to include:
 - Gym
 - Indoor Pool
 - Fitness rooms
 - General purpose rooms
 - Relocate senior center facilities
- Consider applying to become a Bird City. A Bird City is a community whose government educates its citizens about birds while implementing sound conservation practices. Bird City Wisconsin provides highly-visible public recognition to these communities, and guidance on future actions, to make Bird Cities better habitat for birds and people:





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Chapter 7:

IMPLEMENTATION

7.1 Tools and Mechanisms to Fund Implementation 7.2 Plan Adoption and Amendments

This chapter summarizes tools and mechanisms that the City can use to fund implementation of the park and open space recommendations discussed in Chapter 6 as well as plan adoption and amendment procedures.

7.1 TOOLS AND MECHANISMS TO FUND IMPLEMENTATION

Maintenance and operational expenses of the City's Parks and Recreation Department are generally funded through property taxes and user fees. As the park system grows the need to increase funding to meet the basic maintenance and operational costs also grows. Often there are insufficient funds to undertake major capital improvement projects. There are a wide variety of potential funding sources to assist with up-front capital costs, including acquisition of land and the development of new recreational facilities.

Table 7.1 Park and Recreation Grant Funding Programs

Funding Programs By Category	Maximum Award	Application Due Date	Granting Agency
Land and Water Conservation Fund (LAWCON)			
<ul style="list-style-type: none"> This fund is used to implement projects that are identified by both the local and the state Comprehensive Outdoor Recreation Plan. In general, land acquisition, development, and renovation projects for public outdoor recreation purposes are eligible LWCF projects. LWCF does not include the “nature-based outdoor recreation” restriction that the Stewardship Local Assistance Programs do. 	50% local match required	1-May	DNR
Recreational Trails Program Grant			
<ul style="list-style-type: none"> Eligible projects include: maintenance and restoration of existing trails, development and rehabilitation of trailside and trailhead facilities and trail linkages, construction of new trails, and acquisition of easement or property for trails. May only be used on trails which have been identified in or which further a specific goal of a local, county or state trail plan included or reference in a statewide comprehensive outdoor recreation plan required by the federal LAWCON. 	Up to 80% of the total project costs of a recreational trail project (20% match required). Payments are reimbursements on costs incurred after project approval.	1-May	DNR
Urban Forestry			
<p>Provides technical service and financial assistance to communities for developing urban forestry programs. Priorities include:</p> <ol style="list-style-type: none"> Communities needing to develop an urban forestry plan; Communities needing worker training; and Communities needing to conduct a street tree inventory. <p>Eligible projects include 1) Undertaking street tree inventories; 2) Training for Village tree workers; 3) Developing urban open space programs; 4) Developing urban forestry plans; 5) Developing a tree ordinance; 6) Developing a public awareness program; and, 7) Tree planting and maintenance</p>	<p>50% local match required.</p> <p>Grants range from \$1,000 to \$25,000.</p>	1-Oct	DNR
Lake Protection and Classification Grants			
<ul style="list-style-type: none"> Designed to assist lake users, lake communities and local governments as they undertake projects to protect and restore lakes and their ecosystems. Eligible projects include: <ul style="list-style-type: none"> Purchase of property or a conservation easement Restoration of wetlands Development of local regulations or ordinances Lake classification projects that allow counties to design and implement local land and water management programs that are tailored to specific classes of lakes in response to various development and recreational use pressures (these grants are limited to \$50,000). Lake protection projects recommended in a DNR-approved plan including watershed management, lake restoration, diagnostic feasibility studies, or any other projects that will protect or improve lakes. 	<p>25% local match required.</p> <p>\$200,000 maximum per project.</p>	1-May	DNR
Recreational Boating Facilities Grant			
<ul style="list-style-type: none"> Construction of capital improvements to provide safe recreational boating facilities and for feasibility studies related to the development of safe recreational facilities. Also includes purchase of navigation aids, dredging of channels of waterways, and chemically treating Eurasian water milfoil. 	50% local match required	Established quarterly	DNR
Sport Fish Restoration Funding			
<ul style="list-style-type: none"> Sport Fish Restoration - Fishing Pier (SFR-FP) grants may be used to construct fishing piers that are primarily designed to provide public access for shore fishing. Sport Fish Restoration - Boat Access (SFR-BA) grants may be used to construct motorboat access projects. Eligible components include boat ramp construction and renovation, along with related amenities such as parking lots, accessible paths, lighting, and restroom facilities. 	25%-50% local match required	<p>1-Oct</p> <p>1-Feb</p>	DNR

Table 7.1 Park and Recreation Grant Funding Programs

Funding Programs By Category	Maximum Award	Application Due Date	Granting Agency
Knowles-Nelson Stewardship Program			
The Stewardship Program was established in 1989 to preserve Wisconsin's most significant land and water resources for future generations and to provide the land base and recreational facilities needed for quality outdoor experiences. These goals are achieved by acquiring land and easements for conservation and recreation purposes, developing and improving recreational facilities, and restoring wildlife habitat. This is an umbrella program that funds the following grants:	50% local match required	1-May	DNR
Aids for the Acquisition and Development of Local Parks (ADLP)			
<ul style="list-style-type: none"> Helps to buy land or easements and develop or renovate local park and recreation area facilities for nature-based outdoor recreation purposed (e.g., trails, fishing access, and park support facilities). 			
Urban Green Space (UGS)			
<ul style="list-style-type: none"> Helps to buy land or easements in urban or urbanizing area to preserve the scenic and ecological values of natural open spaces for nature-based outdoor recreation, including non-commercial gardening. 			
Urban Rivers (UR)			
<ul style="list-style-type: none"> Helps to buy land on or adjacent to river flowing through urban or urbanizing areas to preserve or restore the scenic and environmental values of riverways for nature-based outdoor recreation. 			
Acquisition of Development Rights Grants (ADR)			
<ul style="list-style-type: none"> Helps to buy development rights (easements) for the protection of natural, agricultural, or forestry values, that would enhance nature-based outdoor recreation. 			

GRANT PROGRAMS

An important source of funding is grant programs offered by state and federal agencies, especially the Wisconsin Department of Natural Resources. Table 7.1 provides a summary of common state and federal park and recreation grant programs. The table is not an exhaustive list of grant programs, rather those that are typically used by municipalities. Other grant programs may exist and information regarding funding details shown in Table 7.1 should be verified with grant providers prior to seeking grant funding.

COMMUNITY FUND-RAISING & VOLUNTEER GROUPS

Community groups and civic organizations are sometimes willing to organize fundraising efforts to assist with these costs, and they may also be able to marshal volunteer labor to assist with small development projects such as trail creation or playground installations. Local business and corporate support should also be sought. Both non-profit and for-profit organizations can be rewarded for their support with acknowledgement on a plaque or sign at the site.

501(C)3 FOUNDATION

The City can set up an endowment fund as an additional means of providing continual financial support for park acquisition and development. An

endowment fund works like a permanent savings account. The amount individuals give, which is the principal, is never spent. Only the interest income is spent, thereby providing a continual source of monies. A park endowment fund can provide a means for residents to either bequeath money or provide ongoing donations to the City's park system, with the certainty that the money donated will only be used for the advancement of recreation in the community. Gifts to an endowment fund are typically tax deductible under federal and state law.

TAX INCREMENT FINANCING (TIF)

As part of a broader plan to redevelop an area, the City can use tax increment financing to assist with parkland or trail acquisition and development. There are some limitations to what revenues from a TIF district can be used to pay for, generally the costs of constructing public buildings can not be funded with TIF.

The City currently has five active TIF Districts, TID #1, 3, 4, 5, and 6. The TIDs were created for the purpose of stimulating redevelopment and new public and private investments.

Tax increment could be used for land acquisition, trail and site development, but could not be used for construction of park shelters or play equipment. Under state statute 66.1105 a municipality can use tax increment to complete public improvements

within a 0.5-mile radius of the TID, so long as the use of the funds supports and benefits the TID. This is generally useful for assisting in the costs to construct recreational trails.

PARKLAND DEDICATION, FEES IN LIEU, AND IMPACT FEES

The City's Municipal Code includes regulations regarding parkland dedication requirements. Within the corporate limits of the City subdividers are required to dedicate sufficient land to provide park, recreation, and general open space to meet the anticipated neighborhood needs of residential and development areas, as such park development is determined necessary or desirable by this plan.

Parkland Dedication Requirement

The City currently requires 5% of the total land area to be subdivided to be dedicated for parkland. A sample area (pictured below) was used to verify whether this requirement meets the City's stated policy to maintain a minimum of 10.5 acres of parkland per 1,000 residents (refer to Chapter 5). The area pictured below is a traditional single-family block of approximately 7.9 acres and containing 30 homes. Under the existing parkland dedication requirement a 0.4 acre park would be required to serve this block. Using the average household size of 2.38 persons, this block would have 71.4 persons. This therefore equates to 0.0056 acres of parkland per person which is 5.6 acres per 1,000 people, well below the City's stated policy.

Using another hypothetical example, a 40 acre single-family subdivision would require 2 acres of parkland. A typical single-family subdivision may have approximately 30% of the site acreage dedicated for roadways and stormwater management. This leaves 26 acres for development. Assuming an average lot size of



¼ acre would yield 104 single family lots. Using the average persons per household of 2.38 would result in 248 people. This translates to one acre of parkland per 127 people, or a ratio of 0.0079 acres per resident (7.9 acres per 1,000 people). This is below the minimum City policy.

Fees in Lieu

If parkland dedication is not possible, at the sole discretion of the Plan Commission a subdivider may satisfy the requirement for provisions of such park, recreation and general open space by payment of a fee in lieu of land. These fees are collected and used for purchase, development, improvement and maintenance of parks, playgrounds, open spaces and other recreational sites and facilities. Payments are required at the time the plat is submitted for final approval. The schedule for fees in lieu of dedication is as follows:

» \$200 per single-family residential lot

» \$200 per multi-family unit

Impact Fees

Waupun does not currently charge park impact fees. Impact fees are a one-time fee that is assessed and paid as a special charge for park development.

COMPARABLE COMMUNITIES

The land dedication requirement in Waupun is the same as in Beaver Dam and Portage, though Portage could instead require 1 acre for 25 proposed dwelling units if that requires a larger dedication than 5% of the land proposed to be subdivided. Fond du Lac requires 1 acre per 35 dwelling units.

Using 2020 census figures and total park acreages for each community, Beaver Dam, Fond du Lac, and Portage all have higher acreage per 1,000 rates than Waupun. Beaver Dam has the highest rate, with 17.2 acreage of parkland per 1,000 residents.

The cities of Beaver Dam, Fond du Lac, and Portage also require higher fees in lieu of land dedication than Waupun. Based on this analysis the City may want to consider revising its parkland dedication and fees in lieu of land dedication requirements.

Table 7.2 Parkland Dedication and Impact Fee Comparison

	City of Waupun	City of Beaver Dam	City of Fond du Lac	City of Portage
Park Impact Fees	N/A	N/A	N/A	N/A
Land Dedication Requirements	5% of the total land area to be subdivided	5% of the total land area to be subdivided	1 acre per 35 dwelling units	1 acre for each 25 proposed dwelling units or 5% of the land area being subdivided, whichever is greater
Fees in Lieu of Land Dedication	<ul style="list-style-type: none"> • \$200 per single-family residential lot • \$200 per multi-family unit 	<ul style="list-style-type: none"> • R-1 single family lot: \$250 per lot • R-2 two-family lot: \$250 per dwelling unit • Multifamily - 3 or more bedrooms: \$250 per dwelling unit • Multifamily - 2 bedrooms: \$200 per dwelling unit • Multifamily - 1 bedroom or efficiency: \$100 per dwelling unit 	\$400 per dwelling unit	Based on the parkland dedication and park improvement value that would have been completed.
Total Number of Parks	20	22	26	22
Total Park Acreage	84	288	722	110
Acres per 1,000 Residents	9.8	17.2	16.2	10.4
2020 Census Populaton	11,344	16,708	44,678	10,581

7.2 PLAN ADOPTION & AMENDMENTS

This plan will be adopted as a compliment to the Waupun Comprehensive Plan. The procedures for adopting this plan, and future amendments, should follow the procedures highlighted below:

Board of Public Works & Facilities (BPWF)

Waupun’s Board of Public Works & Facilities should meet to review the plan and pass a motion to recommend approval of the plan or plan amendment by the City Council.

Plan Commission Recommendation

Waupun’s Plan Commission can meet to review the plan and pass a motion to recommend approval of the plan or plan amendment; this is optional.

Public Hearing

Prior to adopting this plan, or plan amendment, Waupun can hold a public hearing to discuss the proposed plan or plan amendment, but it is not required to by the DNR. If a public hearing is held, at least 30 days prior to the hearing a Class 1 notice must be published.

The notice should also provide a method for submitting written comments, and those comments should be read or summarized at the public hearing. The public hearing may be held by either the Plan Commission or City Council.

Plan Adoption

The plan and any future amendments become official City policy when City Council pass, by a majority vote of all elected members, an adoption ordinance. The City Council may choose to revise the plan after it has been recommended by the BPWF and Plan Commission, and after any optional public hearing.

Plan Amendment vs. Plan Update

Amendments can be made at any time, but the City should not amend the plan more than once per year. A common recommended approach is to establish a consistent annual schedule for consideration of minor plan amendments as needed.

This plan should be updated every five years in order to maintain eligibility for Wisconsin Department of Natural Resources Stewardship Funding. Unlike an amendment, a plan update should revisit the entirety of the plan content and include more robust opportunities for public participation.

7.3 CAPITAL IMPROVEMENT PLANNING

The recommendations for each existing park, as seen in Chapter 6, are organized in the following table to help with capital improvement planning over the next five years. A cost estimate range and priority level (ideal time frame to be completed) has been assigned to each recommendation.

The priority Levels are as follows:

- High-Priority: 1-2 years (2023-2025)
- Medium-Priority: 3-5 years (2026-2028)
- Low-priority: 6+ years (beyond 2029)

The cost estimate ranges are as follows:

- \$= <\$5,000
- \$\$= \$5,000 - \$10,000
- \$\$\$= \$10,000 - \$50,000
- \$\$\$\$= >\$50,000
- Maint.= General Maintenance (assumed to be <\$2,000)

Mini Parks	Priority	Cost Estimate
Heritage Park		
Add a couple of aluminum picnic tables (2-3)	Medium	\$
Make repairs to windmill	High	\$
Add more trees	Medium	Maint.
Repair or replace flag pole	Medium	\$\$
Richard Holmes Park		
Weed control across the river	Low	Maint.
Add additional benches/tables	Low	\$
Possible canoe/kayak entry point (alternative to a facility at Shaler Memorial Park)	Low	\$\$\$
Neighborhood Playgrounds		
Buwalda Park		
Add restrooms (or at least a portable restroom)	Medium	\$\$\$\$
Replace playground equipment	Medium	\$\$\$\$
Add more aluminum tables/benches (2-3)	High	\$
Reduce shelter light intensity, or fix orientation, to reduce light trespass to adjacent residential properties and to direct lighting to the playground area	High	Maint.
Consider priority needs for playground accessibility	Medium	TBD
Pine Street Park		
Add permanent restrooms	Medium	\$\$\$\$
Move shed closer to shelter	High	Maint.
Possible canoe/kayak entry point (alternative to a facility at Shaler Memorial Park)	Medium	\$\$\$\$
Add more trees	High	\$
Work with the DNR to replace old bridge with new wider bridge to stop flooding washouts of path	Medium	\$\$\$\$
Area across river: add nature trails/paths, wild flowers, and clean up old trees	High	Maint.
Consider priority needs for playground accessibility	Low	TBD
Tanner Park		
Add shade trees (~4 trees)	Low	\$
Any improvements to enhance the sledding hill	Low	\$

Add band shelter (work with Festival Committee)	Low	\$\$\$\$
Resurface parking lot	High	\$\$\$\$
Zoellner Park		
Replace missing step on playground	High	Maint.
Repaint bathroom door	High	Maint.
Add flower/butterfly garden	Low	\$
Replace playground equipment	High	\$\$\$\$
Consider priority needs for playground accessibility	Low	TBD
Neighborhood Parks		
Dodge Park		
Add additional playground equipment	Medium	\$\$\$\$
Add flowers to front sign	Medium	Maint.
Replace swing set	High	\$\$
Add concrete gaming tables	High	\$\$
Remove old tennis court	High	\$\$\$\$
Add gaga ball pits	High	\$
Add outdoor gaming area (bag toss or other games)	High	\$
Harris Mill Park		
Work with cemetery association to install additional fishing pier on other side of park, or at Shaler Memorial Park, or on west end of park	Low	\$\$\$\$
Add bark/weed barrier in flower beds	High	Maint.
Add canoe/kayak portage around dam with signage/map for the Rock River Water Trail (alternative to portage at Shaler Memorial Park)	Medium	\$\$
Upgrade flower garden	Low	Maint.
Replace roof on gazebo	High	\$\$\$\$
Repair rip rap along Mill Pond	High	\$\$\$
Johnson's West End Park		
Remove backstop and fencing (when/if it becomes dilapidated or a hazard)	Medium	Maint.
Add more trees	High	\$
Work with WFA to see if improvements are needed to hold concerts in park; consider building a band shell	Low	\$\$\$\$
Add other gaming features	Medium	\$
Repair horse shoe pits	Medium	\$
Wilcox Park		
Update shelter - replace (materials only)	low	\$\$\$
Replace older playground equipment	High	\$\$\$\$
Decide whether to improve or remove baseball backstop/diamond	Low	\$\$\$
Add angled off-street parking stalls (3-5 stalls)	Medium	\$\$
Fix planter box or remove and have cement slab with signage	Medium	\$
Add two benches by play area and one by swing area	Medium	\$\$
Clean the memorial stone	High	Maint.

Replace sand in horseshoe pits (or remove if new horseshoe pits are installed in McCune Park)	Low	Maint.
Add more trees	High	\$
Community Ballfield		
Medema Ball Diamonds		
Parking Area on Rens Way	Medium	\$\$\$\$
Add lights to Diamond #3	Low	\$\$\$\$
Replace concession stand	Low	\$\$\$\$
More bleachers at Diamond #3	Medium	\$\$\$
Add fenced in bull pens to all 3 fields	Medium	\$\$\$
Explore new field lighting options	Low	\$\$\$\$
Look into changing old chain-link back stop to a new net system	Low	\$\$\$
Add a taller fence to Diamond #2 along 3rd base side to replace old net that protects playground area	Medium	\$\$\$
Add another permanent bathroom near batting cage area	Medium	\$\$\$\$
Add infield mix to Diamond #3	High	\$\$\$
Provide accessible picnic table at main shelter	High	\$
Provide at least one accessible counter at the concession stand		\$
Remodel restroom to eliminate barriers		\$\$\$
Replace drinking fountain with high-low units	Medium	\$\$
Add assistive listening systems and signage if there is an audio system used	Medium	\$
Schlieve Field		
Replace/install matting in batting cage	High	\$
Per FDL County Inspection there appears to be some needs in the concession stand	Medium	\$\$\$
Resurface & paint parking lot	High	\$\$\$\$
Spring Street Diamond C		
Add shade trees (~5 trees)	Low	\$
Consider removal of diamond as part of potential improvements to the Community Center	Low	TBD
Waupun Baseball Complex		
Add shade area or roof-type shelter	Medium	\$\$\$\$
Replace turf as needed; work with association.	Medium	Maint.
Add Miracle Field for accessibility	Low	\$\$\$\$
Add signage to direct users to other accessible stalls in the park	Medium	\$
Add high unit to easterly building drinking fountain	Low	\$
Add high unit to westerly building drinking fountain	Low	\$
Add assistive listening systems and signage if there is an audio system used	Low	\$
Consider priority needs for playground accessibility	Low	TBD
Community Parks		
McCune Park		
Diversify the types of recreational facilities offered at the park to enhance use of the park by all ages	Medium	TBD

New recreational facilities include a unique natural based playground (“dream park”), pickleball courts, fitness stations, and other unique facilities to Waupun (e.g. shuffle board courts, horseshoe pits,etc.)	Medium	\$\$\$\$
Maintain the existing consider adjust field size to accommodate high school baseball, basketball court, volleyball courts, and shelter	Medium	\$\$\$
Rehabilitate the former beach area as a naturalized pond with boardwalk and sculptural feature	Medium	\$\$\$\$
Install low growing prairie and butterfly gardens with habitat housing for birds, butterflies, bees and bats	Medium	\$
Add walking trails throughout the park and to adjacent residential neighborhoods	Medium	\$\$\$
Replace the existing bathhouse with a new open air shelter equipped with restrooms	Medium	\$\$\$
Add further accessible routes to park amenities	Medium	\$\$
Provide at least one exterior and one at the interior concession service counter	Medium	\$\$\$
Remodel restrooms for accessibility	Medium	\$\$\$\$
Replace drinking fountain with high-low units	Medium	\$\$
Add assistive listening systems and signage if there is an audio system used	Low	\$
Nature Preserve		
Meadow View Heights Park		
Add restrooms (or at least a portable restroom at the parking lot)	Medium	\$\$\$\$
Possible canoe/kayak entry point (alternative to a facility at Waupun County Park)	low	\$\$\$\$
Consider purchase of Spergers Bona Vista Farms property to expand park	Low	\$\$\$\$
Expand parking lot	Low	\$\$\$\$
Add more trees	High	\$
Add bench near walk path	Medium	\$
Replace bad boards on boardwalk	High	Maint.
Trim trees along boardwalk for better visibility	High	Maint.
Special Purpose Parks		
Shaler Memorial Park		
Install fishing pier for better access to water’s edge for fishing	Low	\$\$\$\$
Possible canoe/kayak entry point below dam(alternative to a facility at Richard Holmes/Rock River Intermediate School)	Low	\$\$\$\$
Add a kayak rental cabinet	Medium	\$\$
Add accessible route to and through memorial	High	\$\$\$
Waupun Family Aquatic Center		
Add picnic areas	Low	\$\$
Add climbing wall	Medium	\$\$\$
Paint pool (every 5 years)	High	\$\$

Add snow guard	High	\$
Add more trees	medium	\$
Seal & paint parking lot	Medium	\$\$\$
Relace old shade with new 3-umbrella system	High	\$\$\$
Dog Park		
None		-
Undeveloped Parks		
Oak Lane Park		
Create a master plan for the park with consideration to floodplain issues. Potential improvements could include:	Medium	\$\$\$
ADA accessible walk path	Medium	\$\$
Shrubs, flowers, trees	Medium	\$
Benches near retention pond and tables	Medium	\$\$
Fountain	Low	\$\$\$
Open air shelter	Medium	\$\$\$
Backstop	Low	\$\$
Soccer goals	Low	\$
Playground equipment	Medium	\$\$\$\$
Basketball court	Medium	\$\$\$\$
Install park sign	High	\$
Stall and signage for accessible on-street parking	Medium	\$\$
Accessible curb ramp	Medium	\$\$



AGENDA SUMMARY SHEET

MEETING DATE: May 9, 2023 **TITLE:** Award Quote for Purchase of a 2024 11' Wide Area Mower (DPW 5/9/23)

AGENDA SECTION: BOARD/COMMITTEE/COMMISSION RECOMMENDATIONS

PRESENTER: Jeff Daane, Public Works Director

DEPARMTENT GOAL(S) SUPPORTED <i>(if applicable)</i>	FISCAL IMPACT
	\$65,388 - \$87,783

ISSUE SUMMARY

We are looking at replacing our 2015 John Deere 1600 wide area mower (equipment #159-15). The mower currently has about 4,000 hours and is used daily all summer. The past few years, there has been significant repairs (approx. \$19,000 including labor/materials) to the unit and it is scheduled for replacement next year.

After talking with the dealers that sell units of this size, we would need to get this ordered now in hopes to see the unit before next mowing season. If approved, it would need to be factored into the 2024 budget.

Three companies make models of this size: John Deere, Toro and Jacobson. Quotes received with models requested: Ballweg Implement Co. Inc., Waupun \$65,388; Horst Distributing Inc., Chilton \$84,879, and Reinders, Elm Grove \$87,783.04.

STAFF RECCOMENDATION:

As it is the lowest quote and a local vendor approved by the purchasing policy, recommend awarding the quote of \$65,388 for the purchase of a 2024 John Deere 1600 Turbo wide area mower to Ballweg Implement Co. Inc.

ATTACHMENTS:

- 2015 John Deere 1600 wide area mower Service report
- Ballweg Implement Co. Inc. quote
- Reinders quote
- Horst Distributing Inc. quote

RECOMENDED MOTION:

1. Motion to award the quote for the purchase of a 2024 John Deere 1600 Turbo wide area mower from Ballweg Implement Co. Inc. for \$65,388
or
2. Motion to award the quote for the purchase of a 2024 Toro Groundsmaster 4000-D wide area mower from Reinders for \$87,783.04
or
3. Motion to award the quote for the purchase of a 2024 Jacobson HR600 rotary wide area mower from Horst Distributing Inc. for \$84,879

Maintenance Report

1/1/2020 - 5/1/2023

WO #	Request Date	Description	Labor Cost	Part Cost	PO Cost	Total Cost
Group: #159-15						
19311	2/14/2023	find leak and replace hose replace O-rings on proportional flow control valve cartridge replace lower hydro drain plug O-rings grease and service remove mulching kit sharpen blades change oil and filter change fuel air and hydraulic filters replace deck wheel on right wing	\$1,036.36	\$0.00	\$194.48	\$1,230.84
19229	10/11/2022	CHANGED ENGINE OIL AND INSTALLED MULTCHING KIT	\$80.14	\$17.45	\$0.00	\$97.59
19196	9/23/2022	replace hyd hose from filter to hydro pump	\$39.86	\$0.00	\$0.00	\$39.86
19184	9/9/2022	drill and rethread or helicoil all transaxle to frame mounting bolts in transaxle replace final drive gaskets replace hydraulic oil	\$2,869.92	\$0.00	\$158.14	\$3,028.06
19174	8/25/2022	REPLACED GASKETS AND SEALS THAT WERE LEAKING, REPLACED TANK, REPLACED HYRAULIC SENSOR, REPLACED BUSHINGS IN SPINDLES ON WINGS, WELDED FRAME	\$639.44	\$0.00	\$1,525.44	\$2,164.88
19173	8/24/2022	ordered new tires from Pomp's	\$0.00	\$0.00	\$222.84	\$222.84
19137	7/6/2022	CHANGED ENGINE OIL AND FILTER, GREASED, CHECKED	\$40.07	\$21.95	\$0.00	\$62.02
19118	6/13/2022	INSTALLED NEW WASHERS	\$40.07	\$0.00	\$15.87	\$55.94
19106	6/8/2022	CHANGED ENGINE OIL AND SHARPEN BLADES, GREASE	\$80.14	\$21.95	\$0.00	\$102.09
19097	5/25/2022	INSTALLED NEW YOKES AND U JOINTS. REPLACED POWER STEERING HOSE	\$318.88	\$0.00	\$462.87	\$781.75
19090	5/12/2022	LEFT FRONT TIRE FLAT. FOUND HOLE IN SIDEWALL. CAN NOT PATCH HAD TO PUT IN TUBE	\$40.07	\$0.00	\$36.99	\$77.06
19021	2/17/2022	LOCK LEVER ON COLUMN IS WORN OUT	\$0.00	\$0.00	\$79.97	\$79.97
18983	1/20/2022	CHANGED ENGINE OIL AND FILTER, FUEL FILTERS, HYDRAULIC FILTER, AIR FILTERS. TOOK OFF MULTCHING KIT. TIGHTEN BELTS, LUBE EVERYTHING. FOUND METAL IN REAR END TOOK APART AND FOUND BAD BEARINGS SO REPLACED. MOUNT TWO NEW TIRES ON REAR	\$400.70	\$40.36	\$75.58	\$516.64
18951	7/19/2021	CHANGED ENGINE OIL AND FILTER. CHECKED OVER AND GREASED	\$60.00	\$21.95	\$0.00	\$81.95
18950	6/28/2021	left side deck hitting body of tractor. Found slide frozen on top of wing on that side. Took apart and cleaned now works correctly and space between body and wing when up.	\$180.00	\$0.00	\$0.00	\$180.00
18949	6/9/2021	LOUD CLUNKING NOISE COMING FROM REAR WHILE BACKING UP. TOOK APART AND FOUND ON RIGHT REAR THE BEARING ON FOUR WHEEL DRIVE WAS BAD CAUSING GEAR TO HIT HOUSING AND DAMAGING IT. HAD TO TAKE APART AND REPLACE BEARING AND GEAR ALONG WITH GASKETS NEEDED. HAD TO FLUSH FLUID BECAUSE OF METAL IN DIFF.	\$420.00	\$0.00	\$357.95	\$777.95
18890	11/29/2021	CHANGED ENGINE OIL	\$0.00	\$17.45	\$8.21	\$25.66
18872	11/1/2021	REPLACED SEALS IN RIGHT SIDE HYDRAULIC MOTOR	\$240.42	\$0.00	\$284.40	\$524.82

18846	9/23/2021		\$0.00	\$0.00	\$222.40	\$222.40
18777	5/28/2021	CHANGED ENGINE OIL AND GRASED. ACTUATOR FOR BLADES LEAKING HYDRO OIL. REPLACED THAT ALSO.	\$360.00	\$40.36	\$0.00	\$400.36
18153	1/8/2021	fixed hyd leaks. had to pull engine and hyd pumps. resealed all o-rings. replaced all hi-pressure hyd hoses that showed signs of cracks and where. replaced hoses from turbo to air filter and to intake port. welded where bare on deck. fixed seat found cracks and welded up to fix and added support piece.	\$1,200.00	\$122.62		\$1,322.62
18023	12/10/2020	replaced all o-rings in fittings on pumps, new side cap o-rings on both pumps and both sides and shaft seals, replaced any hyd hoses that looked in bad shape. 2 new tires on wing mowers left and right.	\$0.00	\$1,301.92		\$1,301.92
17604	10/2/2020	oil filter change, new air filter, new bracket for swivel wheel on mower	\$120.00	\$228.15		\$348.15
17420	8/25/2020	replace tires	\$60.00	\$150.00		\$210.00
16819	7/15/2020	welded and straighten large crack in center mower deck. replaced center spindle assembly.	\$420.00	\$182.25		\$602.25
16711	6/24/2020		\$180.00	\$366.10		\$546.10
16564	5/28/2020	oil filter change, replaced bad hyd hose on left wing	\$120.00	\$91.03		\$211.03
16497	5/13/2020	new seat, new turbo oil drain hose.	\$120.00	\$1,574.10		\$1,694.10
16104	2/24/2020	fixed hyd leak. new cap o-ring and shaft seal on right side (mower hydro pump and hydro drive pump.	\$960.00	\$128.83		\$1,088.83
16069	2/11/2020	new hyd cylinder for hyd deck engage, new swivel joint, new cape o-rings on mower hyd pump LEFT side, new mower deck blades	\$960.00	\$518.78		\$1,478.78
			\$10,986.07	\$3,969.25	\$3,645.14	\$19,476.46

Total Records: 30

Quote Id: 28407214

Prepared For:
Jeff Daane
CITY OF WAUPUN



Prepared By: **Tery Scharschmidt**
Ballweg Implement Co., Inc.
W7246 Highway 68
Waupun, WI 53963
Tel: 920-324-3537
Fax: 920-324-2378
Email: tscharschmidt@ballweg.biz

Date: 16 March 2023

Offer Expires: 31 May 2023

Confidential

Quote Summary

Prepared For:

Jeff Daane
 CITY OF WAUPUN
 Jeff Daane
 16 E MAIN ST
 WAUPUN, WI 53963
 Business: 920-324-7911
 Mobile: 920-210-8200
 JEFF@CITYOFWAUPUN.ORG

Prepared By:

Tery Scharschmidt
 Ballweg Implement Co., Inc.
 W7246 Highway 68
 Waupun, WI 53963
 Phone: 920-324-3537
 tscharschmidt@ballweg.biz

Quote Id: 28407214
Created On: 16 March 2023
Last Modified On: 04 April 2023
Expiration Date: 31 May 2023

Equipment Summary	Suggested List	Selling Price	Qty	Extended
JOHN DEERE 1600 Turbo TerrainCut Commercial Wide-Area Mower with 2-Post Folding ROPS	\$ 89,927.02	\$ 65,388.00 X	1 =	\$ 65,388.00
Equipment Total				\$ 65,388.00

Quote Summary

Equipment Total	\$ 65,388.00
SubTotal	\$ 65,388.00
Total	\$ 65,388.00
Down Payment	(0.00)
Rental Applied	(0.00)
Balance Due	\$ 65,388.00

Salesperson : X _____

Accepted By : X _____



Selling Equipment

Quote Id: 28407214

Customer: CITY OF WAUPUN

JOHN DEERE 1600 Turbo TerrainCut Commercial Wide-Area Mower with 2-Post Folding ROPS

Hours:

Suggested List

Stock Number:

\$ 89,927.02

Selling Price

\$ 65,388.00

Code	Description	Qty	Unit	Extended
0735TC	1600 Turbo TerrainCut Commercial Wide-Area Mower with 2-Post Folding ROPS	1	\$ 88,129.00	\$ 88,129.00

Standard Options - Per Unit

001A	United States and Canada	1	\$ 0.00	\$ 0.00
0443	US English w/ Spanish (Bi-Lingual) Operator's Manual	1	\$ 0.00	\$ 0.00

Standard Options Total \$ 0.00

Dealer Attachments

TCA13825	Slow Moving Vehicle Sign Kit	1	\$ 64.18	\$ 64.18
NW785121	12 VOLT BATTERY DISCONNECT	1	\$ 48.84	\$ 48.84

Dealer Attachments Total \$ 113.02

Value Added Services Total \$ 0.00

Other Charges

Freight	1	\$ 1,285.00	\$ 1,285.00
Setup	1	\$ 400.00	\$ 400.00

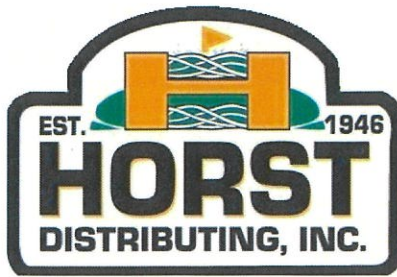
Other Charges Total \$ 1,685.00

Suggested Price \$ 89,927.02

Customer Discounts

Customer Discounts Total \$ -24,539.02

Total Selling Price \$ 65,388.00



QUOTE

444 N. Madison St. • PO Box 110 • Chilton, Wisconsin 53014
(920) 849-2341 • Fax (920) 849-9576 • www.horstdistributing.com
Turf Equipment Specialists Serving Wisconsin & Upper Michigan

TO: City of Waupun
Attn: Jeff
Waupun, WI

Date: 4/5/23

Attention: Jeff


Your Inquiry: Verbal

QTY	DESCRIPTION	UNIT PRICE	TOTAL
ONE(1)	2024/2025 Jacobsen HR600 "all hydraulic" rotary mower, 65HP Kubota diesel engine, 11 foot cutting width, deluxe suspension seat, folding ROPS system, suretrac 4 wheel drive system, complete with flashers and battery disconnect switch installed.		
	<i>Regular Price</i>	\$129,500.00	
	<i>Special Municipal Price (current availability looks like late 2024)</i>		<u>\$84,879.00</u>
	FOB	DELIVERY	PAYMENT TERMS
	Waupun—Assembled & Ready for operation	Our Truck	Net 30
			SALESMEN
			Dennis Dary

We are pleased to submit this quotation on our interpretation of your requirements. All quoted prices are subject to change after 30 days from date of this quotation. Sales and use tax, where applicable, payable by the buyer.

We appreciate the privilege of quoting on your requirements and hope for your favorable consideration.

Sincerely Horst Distributing, Inc.

By: 

THANK YOU FOR YOUR BUSINESS!

GRANT MORTIMER, PRESIDENT

HR600

LARGE AREA ROTARY MOWER



- **LOW MAINTENANCE, DIRECT DRIVE HYDRAULIC DECKS**
- **TILT SENSOR TECHNOLOGY (TST) WARNS OF UNSAFE WORKING ANGLE**
- **LOW WEIGHT FOR EFFICIENCY AND FUEL ECONOMY**

CUT WIDTH
137"
(3.5M)

CUT HEIGHT
1" - 4.75"
(25MM - 121MM)
0.25" (6.4MM)
INCREMENTS

CUTTING CAPACITY
13.8 AC
(5.6HA) / HR
AT 10MPH (16KM/H)

FUEL CAPACITY
20.4 GAL
(77.1L)

MOWER ENGINE
KUBOTA
65.2HP
(48.6KW) TURBODIESEL

TRANSPORT SPEED
15.5 MPH
(25KPH)

The HR600 large area rotary mower lets you take Jake's power anywhere. It cuts roughs, surrounds, around obstacles on golf courses, parks and sports fields effortlessly in all conditions. Fitted with MARBAIN[®] Boron Alloy Steel Blades, it will give you a first-class finish everytime.

Tilt Sensor Technology, will also warn you of safe working angles. The HR600 is low weight for efficiency and fuel economy, combined with zero maintenance decks and unrivalled operator comfort, it will keep you mowing until the work is done.



SINCERELY

Jake

For information and support:
www.jacobsen.com / +44 (0) 1473 270 000 / +1-888-438-3946



Actual operating power output may vary due to conditions of specific use.
Run time will vary based on conditions of specific use, accessories, and terrain.
NOTE: Specifications, while correct at time of printing, may change without notice.
© 2021 Textron Specialized Vehicles Inc.

HR600

LARGE AREA ROTARY MOWER



ISO mounted operator platform for comfortable, productive ride

Q Amp® variable rate steering system

Cruise control & adjustable travel speeds

Low-maintenance decks means less time greasing & no belt adjustments

Lightweight durable deck pan design made from high strength steel

Foldable ROPS as standard

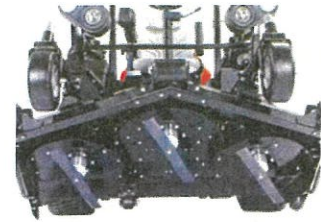
Hydraulically driven, temperature controlled reversing fan

Easy-access service bay

SureTrac™ 4WD parallel-cross-series traction system

Generous ground clearance

Maintenance free wet parking brakes



Low maintenance, direct drive hydraulic decks



Operator lift lower controls & onboard diagnostics



Trustworthy Kubota® engine & cooling reversing fan

DECKS & CUTTING UNITS

NUMBER AND SIZE	1 x 60" (1.52m) front deck; 2 x 44" (1.12m) wing units
BLADE MATERIAL	MARBAIN® boron alloy steel
DECK LIFT & LOWER	Individual via fingertip operated joysticks
WEIGHT TRANSFER	On demand electrically operated hydraulic weight transfer system
DECK CONSTRUCTION	11 gauge (3mm) Strenx, high strength steel shell

TRACTION, BRAKES & SPEED

TRACTION DRIVE	Hydrostatic closed loop parallel-cross-series SureTrac™ system
DECK DRIVE	Seven individual hydraulic motors with self lubricating integral bearings
HYDRAULIC SYSTEM	13.3 gal. (50.2L) reservoir with 10 micron remote charge filters and suction screening at tank. Oil cooler in side by side radiator.
SERVICE BRAKES	Dynamic through hydrostatic traction system
PARKING BRAKES	Automatic wet parking brakes integrated into wheel motors
STEERING	Power Steering
MOWING SPEED	10mph (16.4km/h)
REVERSE SPEED	4mph (6.4km/h)

WEIGHTS & DIMENSIONS

WEIGHT (excluding fuel)	3900lbs (1769kg), 4356lbs (1976kg) with cab
LENGTH (less catchers)	143" (3.62m) front deck down
OVERALL HEIGHT (ROPS up)	83" (2.1m)
WHEELBASE	64" (1.65m)
TRANSPORT WIDTH	65" (1.67m)
WORKING WIDTH	143" (3.63m)

WARRANTY

MOWER WARRANTY	2 Years
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ACCESSORIES

- Road light kit
- Canopy/sunshade
- Climate controlled cab
- Cab accessories - road light kit, Rear wiper kit



Prepared By:
 Derek Kastenschmidt
 Territory Manager
 13402 Watertown Plank Rd.
 Elm Grove, WI 53122-2229
 Cell (414) 313-5260
 Fax (262) 786-6111
dkastenschmidt@reinders.com

Acct #: 122040
 City of Waupun
 901 N. Madison St.
 Waupun, WI 53963

Quote ID GM041023	Price Subject to Change
Quote Date 4/10/23	Contract Quote

Attn: Jeff

Sourcewell #031121-TTC / Omnia #2017025

Qty	Code	Description	Suggested List	Selling Price
1	30609	Groundsmaster 4000-D (T4) Battery Disconnect Switch	\$110,558.00	\$86,235.24

"0" Inch uncut circle
 "SmartCool" Auto Reversing Fan
 Manufactured in Tomah WI



Equipment Subtotal: \$86,235.24
 Freight/Set-up/Delivery: \$1,547.80
 Trade Totals: \$0.00
Equipment Total: \$87,783.04



Order Acceptance Agreement

City of Waupun

- *A result of extreme volatility in commodity prices and logistics costs, Reinders is unable to guarantee pricing, lease rates or lease payments.*
- *Pricing will be reviewed prior to set-up of the product(s). You have the right to opt out of this purchase at any time prior to set-up, with no additional charges or penalties for cancelation.*
- *Reinders may require a signed UCC Form prior to delivery.*
- *1% service fee will be added to all credit card transactions.*
- *All financed products are a transaction between the lessee and the lease company. Reinders cannot ship any product until approved for shipment by the Lessor.*
- *Due to product availability, separate finance documents and schedules will be enforced when leasing multiple traction units.*
- *All applicable federal, state, and local taxes levied on the transaction as described in this quotation is the purchaser's responsibility. No tax exemptions will be recognized unless a valid tax exemption certificate is provided or is on file.*
- *Any changes requested by me in regard to the quantities, specifications, schedule, financing, or other aspects of the services described in this quotation are not binding unless accepted by Reinders in writing. Any requested changes may lead to additional charges, which the client agrees to pay when requesting and approving them.*

√ By signing below, confirms that you are giving Reinders permission to order the products on the quote I.D. listed below. I have also read the terms of the order acceptance.

Sourcewell #:

Omnia #:

Quote I.D # :

Print Name: _____

Signature: _____

Date: _____





AGENDA SUMMARY SHEET

MEETING DATE: 5/9/2023

TITLE: CONTRACTED IT SERVICES AND UPGRADE TO SERVER AND HARDWARE

AGENDA SECTION: CONSIDERATION - ACTION

PRESENTER: Casey Langenfeld, Finance Director

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

SUMMARY:

In 2021, the City identified the need to hire an IT provider. The City was notified that IT services that were provided by WPPI were no longer going to be available to the City of Waupun. The City sent out an RFP for IT services. The RFP's were analyzed and were narrowed down to two. These two companies were interviewed by Jeff Daane, Angie Hull and Casey Langenfeld. During the interview process, major deficiencies were identified in the current operating system that will need to be addressed immediately by Pros 4. Based on the information gathered from Pros4 and from previous experience with this vendor, we would like to move forward with hiring them to be our IT Service provider. The experience that Pros4 has with Wisconsin Municipalities will be an asset to keeping our systems operating and compliant with the changing laws with the Elections System and Cyber Security Insurance requirements. These upgrades to our operating system will allow our employees to be more productive as the current server slows down our daily operations. This project will also include a new computer for City Clerk and updated email addresses to a .gov extension.

The budget to pay for these new services will come from:
100-10-5153-3-38 - \$17,085 Consulting Services

The budget to pay for the upgrade to the server and hardware will come from:
410-10-5140-400 - \$14,951 Equipment Replacement

STAFF RECOMMENDATION:

Approve the contract to hire Pros4 Technologies as our IT Service Provider and to approve the project expenses to upgrade the hardware and software for the City Hall computer system.

ATTACHMENTS:

- PROS 4 TECHNOLOGY, INC MASTER CUSTOMER AGREEMENT
- HARDWARE OR SOFTWARE ADDENDUM – MASTER CUSTOMER AGREEMENT

RECOMMENDED MOTION:

Motion to approve the Pros 4 Technology, Inc. Master Customer Agreement and Addendum.

Motion to approve the Hardware, Software, and Labor project not to exceed \$14,951.00

PROS 4 TECHNOLOGY, INC. MASTER CUSTOMER AGREEMENT
GENERAL TERMS

This MASTER CUSTOMER AGREEMENT (the "**Agreement**") is entered into as of May 2, 2023, ("**Effective Date**") between Pros 4 Technology, Inc., a Corporation, located at 818 E. Clifford St. Plymouth, WI 53073 ("**MSP**") and City of Waupun a Wisconsin Municipality located 201 East Main Street, Waupun, WI 53963 ("**Customer**").

1. **SCOPE OF AGREEMENT.** This Agreement serves as a master agreement and applies to Customer's and its Affiliates' purchases from MSP, or any of its Affiliates, of services ("**Services**"), as well as licenses for software, hardware, support and maintenance services, and/or subscription services (collectively, "**Product**"). For purposes of this Agreement, "**Affiliate**" means any entity that, directly or indirectly through one or more intermediaries, controls or is controlled by or under common control with Customer or MSP, as the case may be. No Product or Services will be provided under this Agreement alone, but may require the execution of a written or electronic order form, or other mutually acceptable order documentation (including, without limitation, Statements of Work for Products and Services as further described below) (each, an "**Order**"), which contains terms relating to this Agreement, each of which must be executed by both parties and, upon such execution, is deemed incorporated in this Agreement for all purposes. Any Statement of Work will contain the information listed in and will be substantially in the form of Exhibit A attached hereto. The parties hereby further agree that the parties may execute multiple Orders and Statements of Work under this Agreement. In the event of any conflict between the terms of the Statement of Work and those of this Agreement, the terms of the Statement of Work will prevail.

2. **TERM AND TERMINATION.** This Agreement will begin on the Effective Date and will continue until each Order expires or is terminated. MSP may: (a) terminate a specific Order if Customer fails to pay any applicable fees due for that Order within 30 days after receipt of written notice from MSP of non-payment; and/or (b) terminate this Agreement or an Order if Customer commits any other material breach of this Agreement and fails to cure such breach within 30 days after receipt of written notice from MSP. Upon any termination of the right to use a Product, Customer will immediately uninstall (if the Product is software) and cease to use the terminated Product and, upon MSP's written request, immediately return such Product to MSP, together with all related documentation, and copies thereof. Upon written request of MSP, Customer will promptly certify in writing to MSP that all copies of the Product have been returned, and that any copies not returned have been destroyed. If an Order for Services is terminated, Customer will promptly pay MSP for Services rendered, and expenses incurred through the termination date. MSP may terminate any license granted for a Deliverable (as defined below) if (i) Customer does not pay MSP for that Deliverable in accordance with this Agreement, or (ii) if Customer materially breaches any part of Section 4 of this Agreement.

3. **PAYMENT AND DELIVERY.** Customer will pay MSP all fees due upon receipt of an invoice specifying the amounts due ("**Fees**"). All Fees payable under this Agreement are exclusive of sales, use, VAT, customs duties, excise, and any other applicable transaction taxes, which Customer will pay (excluding taxes based upon the net income of MSP). If payment is not received on or before any invoice due date, interest shall begin to accrue and be payable at the lesser of the maximum rate permitted under applicable law or at the rate of one and one-half percent (1.5%) per month from the date due until paid in full. Customer shall pay all expenses,

including actual attorneys' fees, incurred by MSP or its representatives in enforcing its rights under this Agreement, provided that MSP is successful on the merits. Customer's obligation to pay undisputed amounts due for Services and MSP's right to all such amounts are absolute and unconditional. Customer is not entitled to setoff of such amounts. All Product is FOB shipping point. All Fees will be detailed in an Order. Unless otherwise stated in a Statement of Work, Customer agrees to pay or reimburse MSP for all actual, necessary, and reasonable expenses incurred by MSP in performance of such Statement of Work, which are capable of verification by receipt. MSP will submit invoices to Customer for such fees and expenses either upon completion of the Services, or at stated intervals, in accordance with the applicable Statement of Work.

4. **PROPRIETARY RIGHTS AND CONFIDENTIALITY.**

4.1. **Proprietary Rights.** MSP, or its Affiliates or licensors, retains all right, title and interest in any and all intellectual property, informational, industrial property and moral rights in the Product, and copies thereof. MSP neither grants nor otherwise transfers any rights of ownership in the Product to Customer. The Product is protected by applicable copyright and trade secrets laws, and other forms of intellectual property, informational and industrial property protection.

4.2. **Product.** Customer may only use and disclose Product in accordance with the terms of this Agreement and applicable Order. MSP reserves all rights in and to the Product not expressly granted in this Agreement. Customer may not disassemble or reverse engineer any software Product, or decompile or otherwise attempt to derive any software Product's source code from executable code, except to the extent expressly permitted by applicable law despite this limitation, or provide a third party with the results of any functional evaluation, or benchmarking or performance tests on the Products, without MSP's prior written approval. Except as expressly authorized in this Agreement or an Order, Customer may not (a) distribute the Product to any third party (whether by rental, lease, sublicense or other transfer), or (b) operate the Product in an outsourcing or service provider business to process the data of third parties. Additional usage restrictions may apply to certain third-party files or programs embedded in the Product - applicable installation instructions or release notes will contain the relevant details.

4.3. **Services Deliverables licensed under this Agreement.**

(a) **License.** Subject to the terms of this Agreement, MSP grants Customer a perpetual, non-exclusive, non-transferable license to use and modify all programming, documentation, reports, and any other deliverables provided as part of the Services ("**Deliverables**") solely for its own internal use.

(b) **Pre-Existing License Agreements.** Any software product provided to Customer by MSP as a reseller for a third party, which is licensed to Customer

under a separate software license agreement with such third party (such agreement, an "SLA"), will continue to be governed by the SLA. The fulfillment of the Services will not relieve or alter the obligations or responsibilities of either party or of any third party in regards to the software product licensed under the SLA.

(c) **Ownership.** MSP owns all right, title and interest in the Deliverables, including all intellectual property rights embodied therein. Nothing in this Agreement is intended to or will have the effect of vesting in or transferring to Customer rights in MSP's or its affiliates' or its or their suppliers' software, methods, know-how or other intellectual property, regardless of whether such intellectual property was created, used or first reduced to practice or tangible form in the course of performance of the Services, whether solely by MSP or jointly with Customer.

4.4 Mutual Confidentiality. This Section sets out the terms for identification of information which is considered confidential and proprietary by a party (the "Discloser"), and restrictions against use and disclosure of such Confidential Information after disclosure to the other party (the "Recipient").

(a) **Definition.** The term "Confidential Information" means all proprietary or confidential information that is disclosed to the Recipient by the Discloser, and includes, among other things (i) any and all information relating to products or services provided by a Discloser, its customer-related and financial information, source and executable code, flow charts, drawings, techniques, specifications, development and marketing plans, strategies, forecasts, and sales and marketing materials; (ii) the Product; and (iii) the terms of this Agreement. Confidential Information does not include information that Recipient can show: (A) was rightfully in Recipient's possession without any obligation of confidentiality before receipt from the Discloser; (B) is or becomes a matter of public knowledge through no fault of Recipient; (C) is rightfully received by Recipient from a third party without violation of a duty of confidentiality; or (D) is or was independently developed by or for Recipient.

(b) **Disclosure Restrictions.** Recipient may not disclose Confidential Information of Discloser to any third party without the prior written consent of Discloser.

(c) **Proprietary Legends.** Recipient may not remove, obscure, or alter any proprietary legend relating to the Discloser's rights on or from any form of Confidential Information of the Discloser, without the prior written consent of the Discloser, except as expressly authorized in an Order.

5. ALLOCATION OF RISK

5.1. Disclaimer of Damages. EXCEPT FOR VIOLATIONS OF SECTION 4, NEITHER PARTY, NOR ITS AFFILIATES AND LICENSORS, ARE LIABLE TO THE OTHER PARTY, OR ITS AFFILIATES OR LICENSORS, FOR ANY SPECIAL, INDIRECT, INCIDENTAL, PUNITIVE OR CONSEQUENTIAL DAMAGES ARISING OUT OF OR RELATING TO THIS AGREEMENT OR THE PRODUCT (INCLUDING WITHOUT LIMITATION LOST PROFITS, LOST COMPUTER USAGE, AND DAMAGE OR LOSS OF USE OF DATA), EVEN IF THAT PARTY HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES, AND IRRESPECTIVE OF THE NEGLIGENCE OF EITHER PARTY OR WHETHER SUCH DAMAGES RESULT FROM A CLAIM ARISING UNDER TORT OR CONTRACT LAW.

5.2. Limitation of Liability. EXCEPT FOR VIOLATIONS OF SECTION 4, MSP'S LIABILITY FOR DIRECT DAMAGES ARISING OUT OF OR RELATING TO THIS AGREEMENT IS LIMITED TO THE GREATER OF THE AMOUNT PAID OR PAYABLE BY CUSTOMER FOR THE APPLICABLE PRODUCT.

5.3. Injunctive Relief. Both parties acknowledge that their violation of Section 4 may cause the other party immediate and irreparable harm. In the event of such breach, the breaching party agrees that the other party may seek, in addition to any and all other remedies available at law, an injunction, specific performance or other appropriate relief.

6. SERVICES-SPECIFIC TERMS.

6.1. All Necessary Rights. If, as part of MSP's performance of Services, MSP is required to use, copy or modify any third-party system (hardware, software or other technology) provided or licensed to Customer, then prior to MSP's performance of such Services, Customer will acquire all rights necessary for MSP to perform such Services.

6.2. Limited Warranty. MSP warrants that the Services performed will be of a quality conforming to generally accepted practices that are standard within the software services industry for a period of ninety (90) days from completion of the Services under the applicable Statement of Work. Customer's exclusive remedy and MSP's entire liability under this warranty will be for MSP to re-perform any non-conforming portion of the Services within a reasonable period of time, or if MSP cannot remedy the breach during such time period then refund the portion of the fee attributable to such non-conforming portion of the Services. This warranty will not apply to the extent Customer, its contractors or agents have modified any Deliverable, unless otherwise authorized by MSP in writing. THIS WARRANTY AND CONDITION IS IN LIEU OF ALL OTHER WARRANTIES AND CONDITIONS. THERE ARE NO OTHER EXPRESS OR IMPLIED WARRANTIES OR CONDITIONS, INCLUDING THE IMPLIED WARRANTY OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE.

6.3. Independent Contractor. Nothing in this Agreement will be construed to make either party an employer, employee, agent or partner of the other, and this Agreement will not be construed to create rights, express or implied, on behalf of or for the use of any party other than MSP and Customer. All of the Services performed by MSP will be performed as an independent contractor. MSP will perform such Services under the general direction of Customer, but MSP will have sole discretion to determine the manner, method and means of performing such Services subject to the provisions of this Agreement and applicable Statement of Work. Neither party will have any authority to make any contract in the name of or otherwise to bind the other party. MSP will be responsible for and will pay all unemployment, social security and other payroll taxes, and all worker's compensation claims, worker's compensation insurance premiums and other insurance premiums, with respect to MSP and MSP's employees.

6.4. Mutual Non-Solicitation. During the term of this Agreement and for a period of six (6) months thereafter, neither party will solicit or hire as an employee or as an independent contractor, under any circumstances, any employees of the other party or its affiliates who, within one year prior to such solicitation or hiring: (a) directly performed work under this Agreement, (b) had substantial contact with the hiring party in relation to this Agreement, or (c) the hiring party became aware of due to, or derived from information learned through the performance of this Agreement. The parties acknowledge and agree that a

breach of this "Non-Solicitation" clause will not give rise to a right of termination of this Agreement. The breach of this "Non-Solicitation" clause shall entitle the non-breaching party to recover damages against the breaching party for any and all damages incurred as a result of the breach.

6.5. Mutual Indemnity. Each party will indemnify, defend and hold harmless the other party from all claims, liabilities or expenses for physical damage to real property or tangible personal property and bodily injury, including death, to the extent caused by the gross negligence or willful misconduct of the indemnifying party's employees or contractors arising out of this Agreement and while at the Customers premises. The foregoing indemnities are contingent upon the party seeking indemnity giving prompt written notice to the indemnifying party of any claim, demand or action, and cooperating with the indemnifying party in the defense or settlement of any such claim, demand or action. Customer shall keep all settlements, agreements or other related actions related to this Agreement strictly confidential.

7. MISCELLANEOUS/OTHER PROVISIONS.

7.1. Severability. Should any provision of this Agreement be invalid, or unenforceable, the remainder of the provisions will remain in effect.

7.2. Notices. Unless otherwise provided, notices to either party will be in writing to the address indicated above, or as later amended, and deemed effective when received.

7.3. Verification. Upon MSP's written request, Customer will provide MSP with a certification signed by an officer of Customer verifying that Product is being used pursuant to the terms of this Agreement, including without limitation the licensed capacity of the Product. MSP may, at its expense, audit Customer's use of Product to confirm Customer's compliance with this Agreement. Any such audit will be conducted during regular business hours at Customer's facilities and will not unreasonably interfere with Customer's business activities. If an audit reveals that Customer has underpaid Fees to MSP, Customer will pay such underpaid Fees. If the underpaid Fees exceed five percent (5%) of the Fees paid, then Customer will also pay MSP's reasonable costs of conducting the audit.

7.4. Assignment. Customer may not assign this Agreement or any rights granted in this Agreement to any third party, except with the prior written consent of MSP.

7.5. No Waivers. Failure of a party to require performance by the other party under this Agreement will not affect the right of such party to require performance in the future. A waiver by a party of any breach of any term of this Agreement will not be construed as a waiver of any continuing or succeeding breach.

7.6. Force Majeure. Any delay or failure of any party to perform any obligation under this Agreement caused by governmental restrictions, labor disputes, storms or natural disasters, emergency, or other causes beyond the reasonable control of the party, will not be deemed a breach of this Agreement. This provision does not apply to the payment of monies or any breach of Section 4.

7.7. Independent Contractors. The parties are independent contractors of each other, and no partnership or joint venture is intended or created by this Agreement.

7.8. Entire Agreement. This Agreement, together with each Statement of Work and Order, constitutes the entire agreement between Customer and MSP, and supersedes any prior or contemporaneous negotiations or agreements, whether oral or written, concerning this subject matter. This Agreement, and each Statement of Work and Order, may be modified only in a mutually signed writing between Customer and MSP. In the event of a conflict between this Agreement, any Statement of Work or an Order, the terms of the Order will control, followed by the terms of the applicable Statement of Work and then this Agreement.

7.9. Export Controls. Customer will cooperate with MSP as reasonably necessary to permit MSP to comply with the laws and regulations of the United States and all other relevant countries, relating to the control of exports ("Export Laws"). Customer may not import, nor export or re-export directly or indirectly, including via remote access, any part of the Product into or to any country for which a validated license is required for such import, export or re-export under applicable Export Laws, without first obtaining such a validated license.

7.10. Referencing. Customer agrees that MSP and its Affiliates may refer to Customer as a customer of MSP, both internally and in externally published media. Customer also agrees to instruct appropriate personnel within its organization that Customer has agreed to receive and participate in calls, from time to time, with potential customers of MSP who wish to evaluate the technical specifications of Product.

7.11. Dispute Resolution and Governing Law. ANY CONTROVERSY OR CLAIM ARISING OUT OF OR RELATING TO THE PRODUCT AND/OR THIS AGREEMENT WILL BE SUBJECT TO ARBITRATION ADMINISTERED BY THE AMERICAN ARBITRATION ASSOCIATION UNDER ITS COMMERCIAL ARBITRATION RULES. THE AWARD AND ANY FINDINGS OF THE ARBITRATOR MUST BE FILED WITHIN THIRTY (30) DAYS OF THE FINAL ARBITRATION HEARING. JUDGMENT ON ANY AWARD RENDERED BY THE ARBITRATOR MAY BE ENTERED IN ANY COURT HAVING JURISDICTION THEREOF. NOTHING CONTAINED IN THIS SECTION WILL LIMIT EITHER PARTY'S ABILITY TO SEEK INJUNCTIVE RELIEF IN ANY COURT. THE PARTIES WILL ARBITRATE DISPUTES IN CONFIDENCE. THIS AGREEMENT WILL BE GOVERNED BY THE SUBSTANTIVE LAWS OF THE STATE OF WISCONSIN. THE CHOICE OF LAW RULES OF ANY JURISDICTION AND THE UNITED NATIONS CONVENTION ON CONTRACTS FOR THE INTERNATIONAL SALE OF GOODS WILL NOT APPLY.

7.12. Survival. Sections 2, 4, 5, 6 and 7 will survive the termination or expiration of this Agreement.

7.13. Open Records Exception. The parties to this Agreement understand that Customer is subject to the Wisconsin public records law including, but not limited to, the provisions set forth in Chapter 19 of the Wisconsin Statutes, the Wisconsin open meetings law set forth under Wisconsin law including, but not limited to, Chapter 19 of the Wisconsin Statutes, as well as any other applicable laws requiring the Customer not to keep matters confidential and Customer's requirement to comply with said laws takes precedence over any conflicting provisions in the Agreement including, but not limited to, Section 4 and Sections 4.2, 4.4 and 7.11 that may be contained in this Agreement. Any obligation for confidentiality or non-disclosure or other related topics that is

set forth upon Customer in this Agreement shall be complied with in good faith but is subject to and does not apply to any information, materials or documents that are required to be disclosed under any law including, but not limited to, the Wisconsin public records law set forth in Chapter 19 of the Wisconsin Statutes, the Wisconsin open meetings law set forth under Wisconsin law including, but not limited to, Chapter 19 of the Wisconsin Statutes, as well as any other applicable laws requiring the Customer not to keep matters confidential. The parties to this Agreement understand that Customer does not represent or guarantee that any information, materials or documents provided by MSP to Customer will be considered confidential or be subject to non-disclosure by Customer. The parties further understand that if Customer receives a good faith public records request or other valid request for any information, materials or documents that may be part of the Agreement or that has been provided by MSP, Customer may respond to such request without notice to or consent of MSP by disclosing any and all information, materials or documents. The parties understand that Customer shall be permitted to comply with any public records request or other legitimate request for any information, materials or documents and also be able to comply with the Wisconsin open meetings law as well as any other applicable law requiring Customer not to keep matters confidential without any liability to MSP under this

Agreement. Under this Agreement MSP waives and releases Customer from any and all claims or liabilities relating to Customer's release of any information, materials or documents pursuant to any good faith request for any such information, materials or documents pursuant to any applicable law including, but not limited to, the Wisconsin public records law set forth in Chapter 19 of the Wisconsin Statutes, the Wisconsin open meetings law set forth under Wisconsin law including, but not limited to, Chapter 19 of the Wisconsin Statutes, as well as any other applicable laws requiring Customer not to keep matters confidential. Under this Agreement MSP further waives and releases Customer from any and all claims or liabilities in regards to Customer's requirements to comply with the Wisconsin public records law set forth in Chapter 19 of the Wisconsin Statutes, the Wisconsin open meetings law set forth under Wisconsin law including, but not limited to, Chapter 19 of the Wisconsin Statutes, as well as any other applicable laws requiring Customer not to keep matters confidential.

This Agreement is effective only upon execution by MSP and Customer. Each party hereto warrants and represents that this Agreement constitutes the legal, valid and binding obligation of such party as of the Effective Date.

PROS 4 TECHNOLOGY, INC.

City of Waupun

Signature: _____

Signature: _____

Name: _____

Name: _____

Title: _____

Title: _____

Date: _____

Date: _____

EXHIBIT AStatement of Work (SOW)STATEMENT OF WORK No. 522023COW

This Statement of Work ("SOW No. 522023COW") dated **May 2, 2023** ("SOW Effective Date") supplements the Master Customer Agreement effective as of May 2, 2023, (the "Agreement") by and between Pros 4 Technology, Inc. ("MSP") and City of Waupun ("Customer"). This SOW 522023COW consists of the terms below, the signature page, and any unique attachments to this SOW No. 522023COW, which are all incorporated into the Agreement by this reference and are made a part of the Agreement by all intents and purposes.

Capitalized terms used herein, unless otherwise defined, will have the meanings given to them in the Agreement.

1. Services Description.

- a. The Service is designed to provide pro-active support services that anticipate and prevent IT problems before they occur. The Service is built upon the successful installation and configuration of technologies that MSP's Helpdesk Team, Professional Services Team, and Network Operations Center (NOC) Team utilize to monitor and maintain critical technology systems.

2. Deliverables Description.

- a. MSP will deliver the Service pursuant to the terms of this SOW. This SOW will serve to describe the on-going Services in detail
- b. Help Desk Support and Network Monitoring
Remote Help Desk for Customer's IT Network will be provided through remote means by MSP to Customer during business hours 8:00 am to 5:00 pm. Access to the MSP Help Desk by authorized personnel is made by emailing help@pros4technology.com or calling 920-400-1279. Network Monitoring Services will be provided 24/7/365. All services qualifying under these conditions, as well as Services that fall outside this scope will fall under the provisions of Section 6 of this SOW. Hardware costs of any kind are not covered under the terms of this Agreement.
- c. Support Tickets and Escalation
MSP will respond to Customer's Support Tickets under the provisions of attached Section 6.0, and with best efforts after hours or on holidays. Support Tickets begin at Level 1 and must be opened by the MSP Helpdesk Team which will also handle Level 2 Support Tickets. If the Helpdesk team is unable to remediate the issue, the Support Ticket is escalated to Level 3 at which time the MSP Professional Services Team will take over. Each Customer Issue will be assigned a Support Ticket number for tracking.
- d. Hardware and Software Licensing and Support
MSP shall provide support of all hardware and systems specified in Section 6.0, provided that all Hardware is covered under a currently active Vendor Support Contract; or replaceable parts are readily available, and all Software is Genuine, Currently Licensed and Vendor-Supported. Should any hardware or systems fail to meet these provisions, they will be excluded from this Service Agreement. Should 3rd Party Vendor Support Charges be required in order to resolve any issues, these will be passed on to the Customer after first receiving the Customer's authorization to incur them.
- e. Monitoring Services
MSP will provide on-going monitoring and security services of all critical devices as indicated in attached Section 6.0. MSP will document critical alerts, scans and event resolutions to Customer. Should a problem be discovered during monitoring, MSP shall make every attempt to rectify the condition in a timely manner through remote means.
- f. Project Services Outside Standard Business Hours
Emergency project based services performed outside of the hours of 8:00 am – 5:00 pm Monday through Friday, excluding public holidays, shall be subject to provisions of Section 6.0.

3. Delivery

- a. MSP will deliver the Service utilizing site evaluations, monitoring software installation, and finally server migration

4. SOW Terms

4.1 Minimum Compliance Standards

In order for Customer's existing environment to qualify for MSP Services, the following requirements must be met:

- a. All Servers with Microsoft Windows Operating Systems must be running Supported Version of Windows Server and have all of the latest Microsoft Service Packs and Critical Updates installed.
- b. All Desktop PC's and Notebooks/Laptops with Microsoft Windows Operating Systems must be running a Supported Windows Operating System and have all of the latest Microsoft Service Packs and Critical Updates installed.
- c. All Server and Desktop Software must be Genuine, Licensed and Vendor-Supported.
- d. The environment must have a currently licensed, up-to-date and Vendor-Supported Antivirus Solution protecting all Servers, Desktops, Notebooks/Laptops, and Email.
- e. The environment must have onsite and offsite monitored backup solution.

Costs required to bring Customer's environment to Minimum Standards are additional and outlined on the attached Proposal.

4.3 Included Services

Service rendered under this Agreement includes the following features:

- a. Helpdesk Hours 8:00 am to 5:00 pm
- b. Computer Monitoring
- c. Virus Definition Updates
- d. Microsoft Patch Management
- e. On-Site and Remote Backup Monitoring
- f. Offsite Data Only Backups up to 1 TB
- g. Online Support Portal (Monitor Support Tickets)
- h. Vendor Liaison
- i. Onsite Monthly Visits to City Hall Location and Remote Sites as Needed
- j. Includes Unlimited Hours for Doing Offsite Maintenance, Onsite Visits, and User Tickets
- k. Includes Employee Security Training

4.4 Excluded Services

Service rendered under this Agreement does not include:

- a. Parts, equipment or software not covered by vendor/manufacturer warranty or support.
- b. The cost of any parts, equipment, or shipping charges of any kind.
- c. The cost of any Software, Licensing, or Software Renewal or Upgrade Fees of any kind.
- d. The cost of any 3rd Party Vendor or Manufacturer Support or Incident Fees of any kind.
- e. The cost to bring Customer's environment up to minimum standards required for Service Compliance.
- f. Failure due to acts of God, building modifications, power failures or other adverse environmental conditions or factors.
- g. Service and repair made necessary by the alteration or modification of equipment other than that authorized by MSP, including alterations, software installations or modifications of equipment made by Customer's employees or anyone other than MSP.
- h. Maintenance of Application software packages, whether acquired from MSP or any other source unless as specified in Section 6.0.
- i. Programming (modification of software code) and program (software) maintenance unless as specified in Section 6.0.
- j. Travel Costs Outside of listed locations in this agreement.
- k. Training Services of any kind outside of the Employee Security Training
- l. POS Hardware will be serviced by 3rd Party Provider.

- 4.5 Travel costs to and from Customer's location of businesses for on-site is included within this agreement.

5.0 Service and Fee Schedule

Managed Services Fees for the Service will be a flat fee of \$2,785.00 per month. Invoices will be emailed to Customer monthly. Sales tax will be exempt. If Customer goes over 1 TB of included Offsite Backup Data space the Customer will be moved to the next level of needed storage space and will be billed additional amounts at current backup offsite backup plan rate. **The Service Start Date will begin on August 1, 2023.** The Service will be suspended if payment is not received within 30 days following date due.

5.1 Terms of Service

The parties agree that the Service will be provided for a term of **3 years** beginning on the start date (the "Initial Term"). After the Initial Term, the term will renew automatically for subsequent one year terms beginning on the day immediately following the end of the Initial Term (the "Renewal Terms") unless either party provides written notice to the other party not less than ninety (90) days prior to the end of the term of its intention not to allow for the automatic renewal. All terms and conditions shall remain the same for the Renewal Terms except that the fees for any Renewal Terms shall be set by MSP at MSP's current rates. The rate set by MSP at MSP's current rates for any Renewal Term may not exceed a 5% increase of the rates for the preceding term. MSP warrants its services as outlined in MSA section 6.2. Cancellation during any term will result in Customer paying MSP for the remaining balance of the term. Locations covered under this SOW are 201 East Main Street, DPW Building, and Senior Center. Locations added in addition to this the SOW will be updated and Fees adjusted as needed to cover additional locations. If the number of computers required shall rise above 19 computers, or if Additional Servers are added above the 1 physical server with up to 2 virtual servers for the City customer agrees the SOW shall be updated and/or revised by Pros4Technology, which shall include an increase in the monthly price.

5.2 *It is understood that any and all Services requested by Customer that fall outside of the terms of this Agreement will be considered projects, and will be quoted and outline in a separate SOW.*

6.0 Supported Technologies and Personnel

Supported Equipment:

Up to 19 Managed Desktops/Laptops, 1 Pros 4 Technology Physical Server with up to 2 Virtual Servers, and 3 Managed Switches, and 3 Routers.

Non-Supported Equipment:

1. Printer Repairs

Supported Applications:

1. Currently Supported Microsoft Office 365
2. Current Supported Version of Microsoft Windows Pro
3. Specialty Software (other Specialty Programs as Required for Employees to do their Job)

Installed

Virus Protection:
Bitdefender

Backup Solutions:

Server Backups will be done to local NAS drive. Data Will Be Backed up Offsite. Workstations on Domain Will Be Backed up to Server.

6.1 Included MSP Services

Changes or additional services not listed at the signing of this Agreement will be quoted billed as a separate, individual service.

6.2 3rd Party Supported Providers

Customer authorizes MSP to contact the 3rd party support providers on behalf of Customer. MSP will provide a Vendor Authorization Letter to Customer as Needed. It is the Customer's responsibility to send this Letter to 3rd party vendor in order to authorize MSP to make changes on behalf of Customer as Needed.

This SOW No. 522023COW is effective only upon execution by MSP and Customer. Each party hereto warrants and represents that this SOW, the Agreement constitute the legal, valid and binding obligation of such party as of the SOW Effective Date.

Pros 4 Technology, Inc.

City of Waupun

Signature: _____

Signature: _____

Name: _____

Name: _____

Title: _____

Title: _____

Date: _____

Date: _____

HARDWARE OR SOFTWARE ADDENDUM
MASTER CUSTOMER AGREEMENT

This **HARDWARE OR SOFTWARE ADDENDUM** ("**Addendum**") to the Master Customer Agreement, dated May 2, 2023 (the "**Agreement**") is effective as of May 2, 2023, ("**Addendum Effective Date**"), and is between Pros 4 Technology, Inc., a Corporation, located at 818 E. Clifford St. Plymouth, WI 53073 ("**MSP**") and City of Waupun a Wisconsin Municipality located at 201 East Main Street, Waupun, WI 53963. ("**Customer**"). Any capitalized terms used herein and not defined will have the meaning given them in the Agreement.

1. **SCOPE.** This Addendum, together with the Agreement and the applicable Orders, contains the terms applicable to Customer's purchase from MSP of Hardware or Software ("**Product**") and related support services. Either party may terminate this Addendum prospectively for purposes of new Orders, for its convenience, upon thirty (30) days written notice to the other party.

2. **LICENSE RIGHTS.** Customer is acquiring the Product from MSP as a reseller for a third party. All restrictions, and other terms pertaining to the Product are found only in the applicable agreement provided with the Product by the original manufacturer of the Product (the "**OEM Agreement**"), and such OEM Agreement is only between Customer and the third-party owner of the Product. Each Order for Product by Customer shall only be effective upon written acknowledgment and acceptance of such Order by MSP. Further, any additional or conflicting terms of Customer's purchase order with this Addendum or the Agreement are rejected by MSP.

3. **NO WARRANTY, EXCEPT FOR WARRANTIES PROVIDED BY THE PRODUCT OWNER IN THE OEM AGREEMENT, THE PRODUCT IS PROVIDED "AS IS", WITH ALL FAULTS. MSP SPECIFICALLY DISCLAIMS ALL WARRANTIES, INCLUDING WITHOUT LIMITATION THE IMPLIED WARRANTIES OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, NON-INFRINGEMENT AND QUIET ENJOYMENT. MSP DOES NOT WARRANT THAT THE OPERATION OF PRODUCT WILL BE UNINTERRUPTED OR ERROR FREE, OR THAT ALL PRODUCT DEFECTS CAN BE CORRECTED.**

4. **SUPPORT AND MAINTENANCE.** If the OEM Agreement provides for support and maintenance services, then support and maintenance will be provided by the third-party owner of the Product.

This Addendum is effective only upon execution by MSP and Customer. Each party hereto warrants and represents that this Addendum and the Agreement constitute the legal, valid, and binding obligation of such party as of the Addendum Effective Date.

PROS 4 TECHNOLOGY, INC.

City of Waupun

Signature: _____

Signature: _____

Name: _____

Name: _____

Title: _____

Title: _____

Date: _____

Date: _____



Managed IT Services Plan Options – City of Waupun

Plan Description	Premium Plan	Add: Security Plus Plan 2023
Unlimited Time Included for Service Tickets & Maintenance Business Hours: Monday – Friday, 7:30 a.m. – 5:00 p.m. No Overage Ever!	✓	✓
Remote Response Time 30 Minutes or Less	✓	✓
On-Site Emergency Response Time Within 2 Business Hours	✓	✓
Regular Scheduled On-Site Monthly Tech Maintenance Visits	✓	✓
Remote Server Monitoring and Management <ul style="list-style-type: none"> ✓ Server stability and performance ✓ Daily backup monitoring ✓ Monitoring for down/offline devices ✓ Server Maintenance 	✓	✓
Workstation Monitoring – Stability and Performance	✓	✓
Manage Microsoft Updates and Microsoft Security Patches	✓	✓
Manage Network Equipment Updates and Security Patches	✓	✓
Includes: Security Endpoint Bitdefender Anti-Virus Software Protection	✓	
Router Firewall Management and Updates	✓	✓
Daily Monitored Onsite Server Image Backups (30 Days of revisions) **	✓	✓
Daily Monitored Offsite Server Image Backups (30 Days of revisions)	✓	✓
Auto Elevate Security Software for All Workstations	✓	✓
Strategic Planning Meetings for New Technology	✓	✓
Vendor Liaison, ISP, VoIP, Managed Print, Software Provider	✓	✓
Network Documentation & Password Access Control/Logging	✓	✓
Manage Software Licenses – Assist in Microsoft Audits	✓	✓
Network Equipment Programming Backups	✓	✓
Monitor Workstation & Server Aging	✓	✓
Employee New Hire and Termination - IT Management	✓	✓
Manage Hosted Email - Office 365	✓	✓
Software Installation and Upgrades	✓	✓
Installation of New Computers & Data Transfers	✓	✓
Loaner Server Available If Needed	✓	✓
Loaner Network Equipment If Needed	✓	✓
Technology Business Reviews and Budget Planning	✓	✓
Recycling and Properly Disposing of Old Equipment	✓	✓
Security Awareness Training for Employees	✓	✓
Logging Security Information Event Management (SIEM)		✓
Endpoint Detection & Response (EDR)		✓
Next Generation Anti-Virus		✓
SIEM, EDR, and NGAV Monitored 24/7/365 by our Security Operations Center (SOC)		✓
Managed IT Service Agreement Billed Per Month	\$2,785.00	\$632.00

Above Quoted Monthly Rates Will Stay the Same During the 3 Year Period Unless You Exceed 19 Computers, 1 Server with 2 Virtual Servers and 3 Routers. This covers City Hall, DPW, and Senior Center Locations.



Lenovo ST50 Server **\$4,245.00**
32 GB Server Grade Memory
Intel Xeon 4 Core CPU 3.5 GHz with 4.7 GHz Turbo Boost
1.8 TB of Storage -RAID 1 Solid State Hard Drives
Includes 1 Minuteman 700 UPS Battery Backup for Server
1 - Windows Server Operating System License
20 - Windows Server User Licenses

Required NAS Backup Drive Backup for Server **\$499.00**
QNAP (2 x 4 TB Hard Drives) Mirrored Total 4 TB Storage

Required Routers
ZyXel VPN 100 (City Hall) **\$799.00**
ZyXel Flex 100 (DPW) **\$399.00**
ZyXel Flex 100 (Senior Center) **\$399.00**

Managed Switch
ZyXel 48 Port Managed POE Switch (City Hall) **\$799.00**
ZyXel 8 Port Managed POE Switch (DPW) **\$219.00**
ZyXel 8 Port Managed POE Switch (Senior Center) **\$219.00**

Wireless
ZyXel Wireless Access Point (DPW) Provide Basic Cover in 1 Area **\$249.00**
ZyXel Wireless Access Point (Senior CNTR) Provide Basic Cover in 1 Area **\$249.00**
Any Wiring to Mount Access Point to Determined Location **TBD**

Labor: Implement New Network **\$6,875.00**

Setup Network Security from Scratch, Configure Offsite/Onsite Backups, Configure End Point Security. Install Management Software on Servers. Transfer Data from Old Server. Work with Software Vendors to Move Software to New Server. Setup Router at City Hall, DPW, and Senior Center. Setup Site to Site VPN for DPW and Senior Center to City Hall to Share Server Access/Security. Program and Configure Switches so Everything is Separated in to Separate Networks for Security. Setup Quality of Service (QOS) for Proper Network Performance. Go Through Wireless and City Hall and Move Controller off the Server, Setup DPW and Senior Century WIFI. Install Advanced Security Software on all Computers and Servers and Setup with Security Operations Center (SOC).

Total for Hardware, Software, and Labor	\$14,951.00
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AGENDA SUMMARY SHEET

MEETING DATE: 5/9/2023

TITLE: \$2,345,000 Sale Day Report for the General Obligation Community Development Bonds, Series 2023A (*Informational*)

AGENDA SECTION: CONSIDERATION-ACTION

PRESENTER: Kathy Schlieve, Administrator

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

SUMMARY:

On April 27, 2023 we took bids on the City’s \$2,550,000 General Obligation Community Development Bonds, Series 2023A. Overall Ehlers classified this as a successful sale. Following are the high points:

Series 2023A:

- We received 6 bids with the winning bid coming from The Baker Group out of Oklahoma City with a True Interest Rate of 3.7384%.
- The winning bid included a premium, which we used to downsize the issue. As such, the final Issue Size will be \$205K less or \$2,345,000.
- Presale estimates were higher than the actual interest rates received, resulting in the overall P&I coming in **\$460,298 less** than the presale estimates. This strengthens the overall cash flow of TID No. 9.
- All parameters have been met to finalize the sale.

STAFF RECOMMENDATION:

ATTACHMENTS:

Sale Day Report for City of Waupun, Wisconsin \$2,345,000 GO Community Development Bonds, Series 2023 A

RECOMMENDED MOTION:

No action.

April 27, 2023

SALE DAY REPORT FOR:

City of Waupun, Wisconsin

**\$2,345,000 General Obligation Community
Development Bonds, Series 2023A**



Prepared by:

Ehlers
N19W24400 Riverwood Drive,
Suite 100
Waukesha, WI 53188

Philip Cosson,
Senior Municipal Advisor

Harry Allen,
Associate Municipal Advisor

BUILDING COMMUNITIES. IT'S WHAT WE DO.

Competitive Sale Results

PURPOSE: For the public purpose of paying the cost of providing financial assistance to community development projects under Section 66.1105 of the Wisconsin Statutes, by paying projects costs included in the project plans for City's Tax Incremental Districts.

RATING: Moody's Investor's Service "A1"

NUMBER OF BIDS: 6

LOW BIDDER: The Baker Group, Oklahoma City, Oklahoma

COMPARISON FROM LOWEST TO HIGHEST BID: (TIC as bid)

LOW BID:* 3.7384%

HIGH BID: 4.0001%

Summary of Sale Results:	
Principal Amount*:	\$2,345,000
Underwriter's Discount:	\$35,138
Reoffering Premium:	\$161,233
True Interest Cost:	3.7510%
Capitalized Interest:	\$262,775
Costs of Issuance:	\$59,167
Yields:	3.00%-3.85%
Total P&I	\$3,641,725

NOTES: Bond Trust Services Corporation, Roseville, Minnesota will serve as Paying Agent on the Bonds.

The Bonds maturing December 1, 2033 and thereafter are callable December 1, 2032 or any date thereafter.

* Subsequent to bid opening, the issue size was decreased to \$2,345,000.00.

CLOSING DATE: May 17, 2023

**DESIGNATED
OFFICIAL ACTION:**

Award the sale of \$2,345,000 General Obligation
Community Development Bonds, Series 2023A.

SUPPLEMENTARY ATTACHMENTS

- Bid Tabulation
- Sources and Uses of Funds
- Updated Debt Service Schedules
- Rating Report
- BBI Graph

BID TABULATION

\$2,550,000* General Obligation Community Development Bonds, Series 2023A

City of Waupun, Wisconsin

SALE: April 27, 2023

AWARD: THE BAKER GROUP

Rating: Moody's Investor's Service "A1"

Tax Exempt - Bank Qualified

NAME OF BIDDER	MATURITY (December 1)	RATE	REOFFERING YIELD	PRICE	NET INTEREST COST	TRUE INTEREST RATE
THE BAKER GROUP Oklahoma City, Oklahoma	2027	5.000%	3.000%	\$2,693,039.28	\$1,255,355.16	3.7384%
	2028	5.000%	3.000%			
	2029	5.000%	3.000%			
	2030	5.000%	3.000%			
	2031	5.000%	3.000%			
	2032	5.000%	3.100%			
	2033 ¹	5.000%	3.200%			
	2034 ¹	5.000%	3.200%			
	2035 ²	4.000%	3.500%			
	2036 ²	4.000%	3.500%			
	2037 ³	4.000%	3.600%			
	2038 ³	4.000%	3.600%			
	2039 ⁴	4.000%	3.800%			
	2040 ⁴	4.000%	3.800%			
	2041 ⁵	4.000%	3.850%			
	2042 ⁵	4.000%	3.850%			

* Subsequent to bid opening the issue size was decreased to \$2,345,000.

Adjusted Price - \$2,471,095.50 Adjusted Net Interest Cost - \$1,170,629.50 Adjusted TIC - 3.7510%

¹ \$280,000 Term Bond due 2034 with mandatory redemption in 2033.

² \$305,000 Term Bond due 2036 with mandatory redemption in 2035.

³ \$330,000 Term Bond due 2038 with mandatory redemption in 2037.

⁴ \$350,000 Term Bond due 2040 with mandatory redemption in 2039.

⁵ \$390,000 Term Bond due 2042 with mandatory redemption in 2041.

NAME OF BIDDER	MATURITY (December 1)	RATE	REOFFERING YIELD	PRICE	NET INTEREST COST	TRUE INTEREST RATE
NORTHLAND SECURITIES, INC. Minneapolis, Minnesota				\$2,621,130.00	\$1,260,691.67	3.8000%
TD SECURITIES (USA) LLC New York, New York				\$2,720,461.00	\$1,295,877.89	3.8358%
BAIRD Milwaukee, Wisconsin				\$2,649,491.50	\$1,281,594.61	3.8537%
BOK FINANCIAL SECURITIES, INC. Milwaukee, Wisconsin				\$2,632,065.00	\$1,283,212.78	3.8716%
BERNARDI SECURITIES, INC. Chicago, Illinois				\$2,626,305.50	\$1,322,088.94	4.0001%

City of Waupun, Wisconsin

Tax Increment District No. 9

Estimated Financing Plan

	Preliminary	FINAL	Municipal Revenue Obligation (MRO) 2025	State Trust Fund Loan 2024	Totals
	G.O. Bond 2023	G.O. Bond 2023			
Projects					
Wilson/Shaler	1,766,472	1,766,472			1,766,472
BayBerry	392,440	392,440			392,440
Incentive					
At Occupancy				1,300,000	1,300,000
Developer Incentive ("Pay As You Go")			2,500,000		2,500,000
Total Project Funds	<u>2,158,912</u>	<u>2,158,912</u>	<u>2,500,000</u>	<u>1,300,000</u>	<u>5,958,912</u>
Underwriter Premium (built into rates)	0	(161,233)			
Estimated Finance Related Expenses	96,450	94,304			
Municipal Advisor	32,500	28,500			
Bond Counsel	15,500	15,500			
Rating Agency Fee	17,000	14,500			
Paying Agent	850	667			
Underwriter Discount	30,600	35,137			
Debt Service Reserve					
Capitalized Interest	307,523	262,775			
Total Financing Required	2,562,885	2,354,758			
Estimated Interest	(13,000)	(13,000)			
Assumed spend down (months)		2			
Rounding	115	3,242			
Net Issue Size	2,550,000	2,345,000	2,500,000	1,300,000	6,145,000
Notes:					

City of Waupun, Wisconsin

Tax Increment District No. 9

Cash Flow Projection

Year	Projected Revenues			Expenditures										Balances			Year		
	Tax Increments	Capitalized Interest	Total Revenues	G.O. Bond 2,345,000 Dated Date: 05/17/23				Municipal Revenue Obligation (MRO) ¹	State Trust Fund Loan 1,300,000 Dated Date: 09/01/24			City Reimbursement	Property Tax Payments to Town of Chester ²		Total Expenditures	Annual		Cumulative	Principal/ Incentive Outstanding
				Principal	Rates	Interest	Total		Principal	Est. Rate	Interest		Admin. + 2%						
2023		262,775	262,775			55,775	55,775						275	2,500	58,550	204,225	204,225	4,845,000	2023
2024	0		0			103,500	103,500						275	5,000	108,775	(108,775)	95,450	4,845,000	2024
2025	1,649	0	1,649			103,500	103,500						275	5,100	108,875	(107,226)	(11,777)	6,145,000	2025
2026	354,543	0	354,543			103,500	103,500	98,953	25,000	5.00%	96,875	10,000	275	5,202	339,805	14,738	2,961	6,021,047	2026
2027	554,196		554,196	100,000	5.00%	103,500	203,500	201,092	30,000	5.00%	63,750	45,000	275	5,306	548,923	5,273	8,234	5,689,956	2027
2028	556,967		556,967	100,000	5.00%	98,500	198,500	200,644	40,000	5.00%	62,250	45,000		5,412	551,806	5,161	13,395	5,349,312	2028
2029	559,752		559,752	115,000	5.00%	93,500	208,500	188,385	50,000	5.00%	60,250	45,000		5,520	557,656	2,096	15,492	4,995,927	2029
2030	562,551		562,551	125,000	5.00%	87,750	212,750	189,136	50,000	5.00%	57,750	45,000		5,631	560,267	2,284	17,776	4,631,791	2030
2031	565,363		565,363	125,000	5.00%	81,500	206,500	194,296	55,000	5.00%	55,250	45,000		5,743	561,789	3,574	21,350	4,257,495	2031
2032	568,190		568,190	125,000	5.00%	75,250	200,250	199,665	60,000	5.00%	52,500	45,000		5,858	563,274	4,916	26,266	3,872,830	2032
2033	571,031		571,031	135,000	5.00%	69,000	204,000	197,244	65,000	5.00%	49,500	45,000		5,975	566,720	4,311	30,577	3,475,585	2033
2034	573,886		573,886	145,000	5.00%	62,250	207,250	195,433	70,000	5.00%	46,250	45,000		6,095	570,028	3,858	34,435	3,065,152	2034
2035	576,756		576,756	150,000	4.00%	55,000	205,000	198,231	75,000	5.00%	42,750	45,000		6,217	572,198	4,558	38,993	2,641,921	2035
2036	579,639		579,639	155,000	4.00%	49,000	204,000	200,239	80,000	5.00%	39,000	45,000		6,341	574,580	5,060	44,053	2,206,683	2036
2037	582,538		582,538	160,000	4.00%	42,800	202,800	202,616	85,000	5.00%	35,000	45,000		6,468	576,884	5,654	49,707	1,759,067	2037
2038	585,450		585,450	170,000	4.00%	36,400	206,400	201,362	90,000	5.00%	30,750	45,000		6,597	580,110	5,341	55,047	1,297,705	2038
2039	588,378		588,378	170,000	4.00%	29,600	199,600	32,705	95,000	5.00%	26,250	225,000		6,729	585,284	3,094	58,141	1,000,000	2039
2040	591,319		591,319	180,000	4.00%	22,800	202,800		100,000	5.00%	21,500	105,000		6,864	436,164	155,156	213,296	720,000	2040
2041	594,276		594,276	190,000	4.00%	15,600	205,600		105,000	5.00%	16,500			15,000	342,100	252,176	465,472	425,000	2041
2042	597,247		597,247	200,000	4.00%	8,000	208,000		110,000	5.00%	11,250				329,250	267,997	733,470	115,000	2042
2043	600,234		600,234						115,000	5.00%	5,750				120,750	479,484	1,212,953	0	2043
Total	10,163,965	262,775	10,426,740	2,345,000		1,296,725	3,641,725	2,500,000	1,300,000		773,125	880,000	1,376	117,560	9,213,787				Total

Preliminary 2,550,000 1,552,023 4,102,023
 Difference (205,000) (255,298) (460,298)

Projected TID Closure

Notes:

1) Per Section 6.4 of the Development Agreement entered into by the City and United Cooperative on June 14, 2022, 80% of the tax increment retained by the City after the payment of any debt service and other eligible project costs and/or expenses will be reimbursed to the Developer up to a maximum of \$2,500,000. Reimbursements will commence the year following completion of Phases 1, 2, and 3 but in no case prior to calendar year 2026.

2) Amount shown is the Town of Chester portion of the property tax bills for parcels 010-1315-0922-000, 010-1315-0932-000, and 010-1315-0843-001. The City will pay this amount to the Town for a period of five years following annexation.



Rating Action: Moody's assigns A1 to Waupun, WI's GO bonds

24 Apr 2023

New York, April 24, 2023 -- Moody's Investors Service has assigned an A1 rating to the City of Waupun, WI's General Obligation Community Development Bonds, Series 2023A with an expected par amount of \$2.6 million. Moody's maintains the city's A1 issuer rating and A1 rating on outstanding general obligation unlimited tax (GOULT) debt. Following the sale, the city will have roughly \$14.5 million in GOULT outstanding.

RATINGS RATIONALE

The A1 issuer rating reflects a solid economic growth trend in Dodge County, where the city is located, stable financial operations and modest fixed costs. These strengths are balanced with full value per capita that lags similarly rated peers and reserves that are below median because of advances to other funds.

The A1 GOULT rating is the same as the issuer rating. GOULT debt is backed by the city's full faith and credit pledge, and are paid from a dedicated property tax that is not limited by rate or amount.

RATING OUTLOOK

Moody's does not typically assign outlooks to local government issuers with this amount of debt outstanding.

FACTORS THAT COULD LEAD TO AN UPGRADE OF THE RATING

- Improved reserve position
- Improvement in economic indicators including full value per capita
- Decline in long-term liabilities relative to total annual revenue

FACTORS THAT COULD LEAD TO A DOWNGRADE OF THE RATING

- Deterioration of reserves or liquidity
- Significant increase in long-term liabilities

LEGAL SECURITY

The city's GOULT debt is supported by an unlimited ad valorem property tax and are backed by its full faith and credit.

USE OF PROCEEDS

Proceeds from the Series 2023A bonds will finance community development projects.

PROFILE

The city of Waupun is in Dodge County (Aa2) in eastern Wisconsin (Aa1 stable), approximately 50 miles northeast of Madison (Aaa stable).

METHODOLOGY

The principal methodology used in this rating was US Cities and Counties Methodology published in November 2022 and available at <https://ratings.moodys.com/api/rmc-documents/386953>.

Alternatively, please see the Rating Methodologies page on <https://ratings.moodys.com> for a copy of this methodology.

REGULATORY DISCLOSURES

For further specification of Moody's key rating assumptions and sensitivity analysis, see the sections Methodology Assumptions and Sensitivity to Assumptions in the disclosure form. Moody's Rating Symbols and Definitions can be found on <https://ratings.moodys.com/rating-definitions>.

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Lead Analyst

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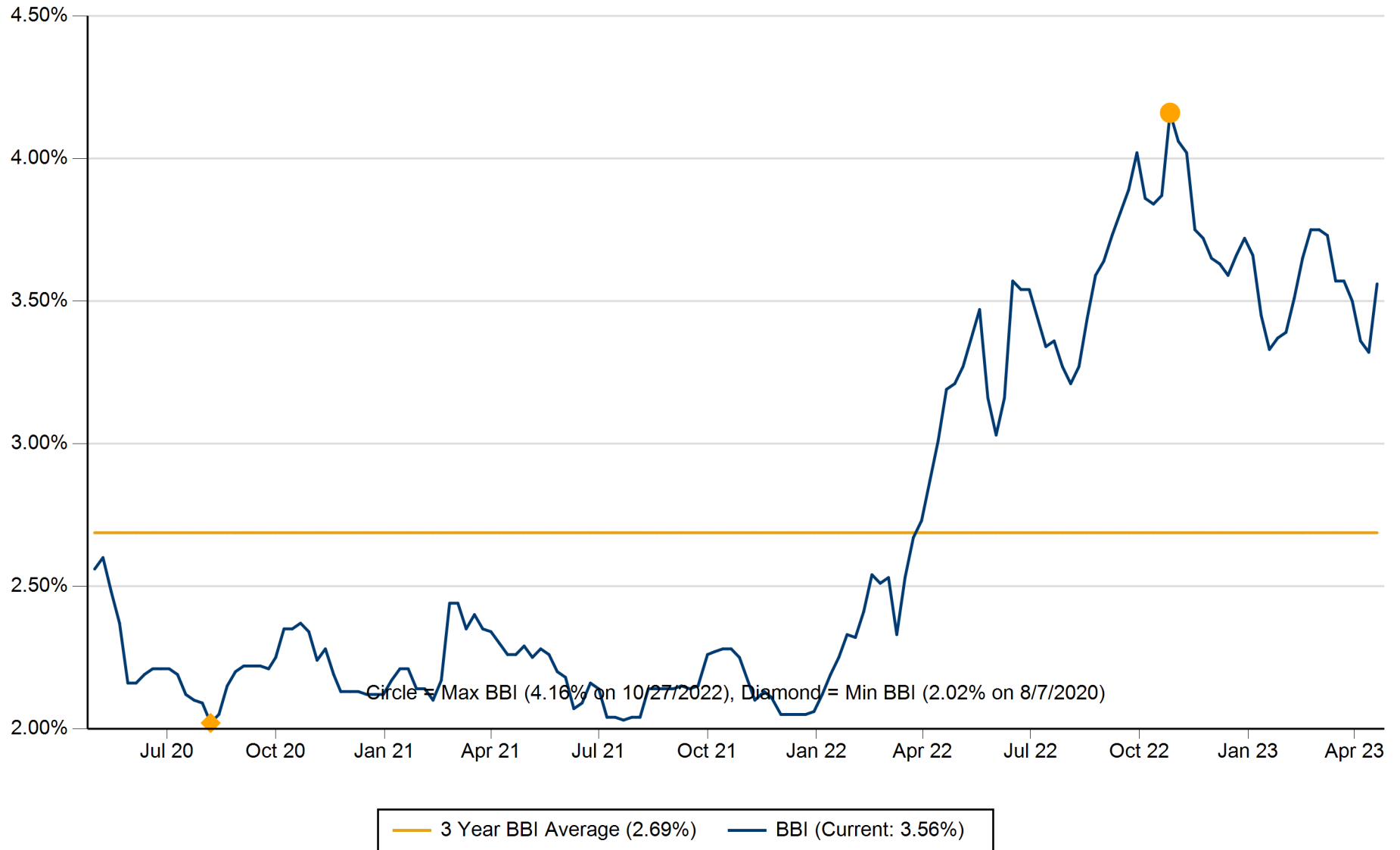
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3 YEAR TREND IN MUNICIPAL BOND INDICES

Weekly Rates April, 2020 - April, 2023



The Bond Buyer "20 Bond Index" (BBI) shows average yields on a group of municipal bonds that mature in 20 years and have an average rating equivalent to Moody's Aa2 and S&P's AA.

Source: The Bond Buyer





AGENDA SUMMARY SHEET

MEETING DATE: 5-9-23

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

AGENDA SECTION: CONSENT AGENDA

PRESENTER: Angela Hull, Clerk

ISSUE SUMMARY:

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

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

Tuesday, May 30, 2023	Committee of the Whole	6:00pm
Tuesday, June 13, 2023	Common Council	6:00pm
Tuesday, June 27, 2023	Committee of the Whole	6:00pm
Tuesday, July 11, 2023	Common Council	6:00pm
Tuesday, July 25, 2023	Committee of the Whole	6:00pm

License and Permit Applications

OPERATOR LICENSE:

Taylor Reif, Hannah Bader

TEMPORARY CLASS B:

Waupun Festival Inc.- Celebrate Waupun June 23-25, 2023

ATTACHMENTS:

Expense Report

Monthly Financial Report

RECOMENDED MOTION:

Motion to approve the Consent Agenda (*Roll Call*)

Report Criteria:

Report type: Summary

Invoice.Batch = "042723","A","050923"

Check Issue Date	Check Number	Payee	Amount
04/30/2023	140	CINTAS CORPORATION NO 2	549.24
04/30/2023	141	CREXENDO	451.91
04/30/2023	142	KWIK TRIP STORES	9,122.52
04/30/2023	143	WELLS FARGO PAYMENT REMITT	3,239.46
04/27/2023	105832	WATERTOWN MUNICIPAL COURT	427.00
05/04/2023	105833	AMAZON CAPITAL SERVICES	544.63
05/04/2023	105834	ALLIANT ENERGY/WP&L	1,919.18
05/04/2023	105835	ASSOCIATED APPRAISAL CONSULTA	3,186.36
05/04/2023	105836	AT & T	129.40
05/04/2023	105837	ATLAS FIRE & SECURITY	467.50
05/04/2023	105838	BAKER TILLY US LLP	15,205.00
05/04/2023	105839	BALLWEG IMPLEMENT	49.69
05/04/2023	105840	BATTERIES PLUS LLC	106.40
05/04/2023	105841	BENTZ AUTOMOTIVE INC	219.95
05/04/2023	105842	BUCHHOLZ, BAMBI	40.00
05/04/2023	105843	CAREW CONCRETE & SUPPLY INC	408.60
05/04/2023	105844	CARTRIDGE WORLD	250.99
05/04/2023	105845	CEDAR CORPORATION	44,196.45
05/04/2023	105846	CHARTER COMMUNICATIONS	149.98
05/04/2023	105847	CNA SURETY	30.00
05/04/2023	105848	DCEMSA	50.00
05/04/2023	105849	DESTINATION LAKE WINNEBAGO RE	6,174.50
05/04/2023	105850	DEVRIES WELDING LLC	43.00
05/04/2023	105851	DODGE COUNTY CLERK	706.49
05/04/2023	105852	EMERGENCY MEDICAL PRODUCTS	597.09
05/04/2023	105853	MARTENS ACE HARDWARE	361.85
05/04/2023	105854	FASSE DECORATING CENTER	1,501.65
05/04/2023	105855	FIRE CATT LLC	2,090.00
05/04/2023	105856	FOND DU LAC COUNTY	12,242.19
05/04/2023	105857	FOND DU LAC COUNTY	304.81
05/04/2023	105858	GFL ENVIRONMENTAL	44,920.98
05/04/2023	105859	GRAND VALLEY INSPECTION SERVIC	4,988.19
05/04/2023	105860	GREEN PRO SOLUTIONS	557.63
05/04/2023	105861	HAMMES FIRE & SAFETY	200.00
05/04/2023	105862	HEIDEMANN, TERESA	40.00
05/04/2023	105863	HERITAGE RIDGE TRAVEL PLAZA	236.81
05/04/2023	105864	HOMAN AUTO -GATEWAY	213.60
05/04/2023	105865	HOME CONTRACTORS & SUPPLY INC	59.74
05/04/2023	105866	HOPPERS SILK SCREENING	192.00
05/04/2023	105867	LYLE HULL & SON EQUIPMENT LLC	2,200.00
05/04/2023	105868	IIMC	185.00
05/04/2023	105869	J&H CONTROLS INC	144.60
05/04/2023	105870	LIFESTAR EMERGENCY MEDICAL	5,500.00
05/04/2023	105871	MENARDS - BEAVER DAM	154.99
05/04/2023	105872	NAPA AUTO PARTS-WAUPUN	501.53
05/04/2023	105873	NEVCO INC	106.37
05/04/2023	105874	O'REILLY AUTOMOTIVE INC	948.51
05/04/2023	105875	PETTY CASH-POLICE DEPT	4.22
05/04/2023	105876	PIGGLY WIGGLY DISCOUNT FOODS	334.72

Check Issue Date	Check Number	Payee	Amount
05/04/2023	105877	PIT-STOP PORTABLES	202.50
05/04/2023	105878	POMP'S TIRE	193.12
05/04/2023	105879	REGISTER OF DEEDS	30.00
05/04/2023	105880	FDL COUNTY REGISTER OF DEEDS	30.00
05/04/2023	105881	RHODES, TARA	40.00
05/04/2023	105882	ROET'S HOME HEATING	126.60
05/04/2023	105883	SSM HEALTH AT WORK	144.50
05/04/2023	105884	STAPLES CREDIT PLAN	248.54
05/04/2023	105885	STREICHER'S	1,140.80
05/04/2023	105886	THURMER, MIKE	40.00
05/04/2023	105887	TRESTER HOIST & EQUIPMENT, INC	1,710.91
05/04/2023	105888	TRUCK EQUIPMENT INC	63.25
05/04/2023	105889	TRU CLEANERS LLC	4,052.81
05/04/2023	105890	US CELLULAR	370.62
05/04/2023	105891	VANDEZANDE & KAUFMAN, LLP	3,485.00
05/04/2023	105892	WALMART COMMUNITY/CAPITAL ONE	187.24
05/04/2023	105893	WAUKESHA CTY TECH COLLEGE	268.76
05/04/2023	105894	WAUPUN AREA ANIMAL SHELTER INC	1,000.00
05/04/2023	105895	WAUPUN EQUIPMENT COMPANY INC	96.00
05/04/2023	105896	WAUPUN UTILITIES	1,071.75
05/04/2023	105897	WERNER ELECTRIC SUPPLY	97.50
05/04/2023	105898	WI DEPT OF JUSTICE	129.00
05/04/2023	105899	INSIGHT FS	30.94
05/04/2023	105900	VANDE ZANDE APPRAISAL LLC	1,150.00
05/04/2023	105901	BISHOP, ROHN	40.00
05/04/2023	105902	BETT, JOHN	40.00
Grand Totals:			182,244.57

Report Criteria:

Report type: Summary

Invoice.Batch = "042723","A","050923"

Report Criteria:

Report type: Invoice detail
 Check.Type = {<->} "Adjustment"
 Invoice.Batch = "A","050923","042723"

Payee	Description	Check Issue Date	Invoice Number	Invoice GL Account	Invoice Amount	Check Amount
ALLIANT ENERGYWP&L	CITY HALL MONTHLY FUEL CHARGES - MARCH 2023	05/04/2023	1780510000-	100-70-5410-3-32	1,919.18	1,919.18
Total ALLIANT ENERGYWP&L:						1,919.18
AMAZON CAPITAL SERVICES	BATTERY BACKUP FOR CITY HALL COMPUTER ROOM	05/04/2023	1MC9-1L77-D	100-10-5197-3-38	179.99	179.99
AMAZON CAPITAL SERVICES	HOLDER FOR HOUR SIGN ON DOOR AT CITY HALL	05/04/2023	1TPV-DT31-C	100-70-5410-3-36	36.49	36.49
AMAZON CAPITAL SERVICES	REPAIR AIR EXCHANGER - CITY GARAGE	05/04/2023	1L3L-P3VL-3K	100-70-5412-3-36	92.65	92.65
AMAZON CAPITAL SERVICES	OFFICE CLEANING TOOL-VACUUM	05/04/2023	1MDC-GYTT-1	100-40-5211-3-30	118.44	118.44
AMAZON CAPITAL SERVICES	SWITCH FOR FERTILIZER SPREADER #161-11	05/04/2023	161Q-R9WV-C	100-70-5411-3-36	6.99	6.99
AMAZON CAPITAL SERVICES	ALLEN WRENCHES FOR DOORS AT CITY HALL	05/04/2023	1C6H-YFF3-V	100-70-5410-3-36	16.98	16.98
AMAZON CAPITAL SERVICES	REPLACE REMOTE FOR SUCTION HOSE	05/04/2023	1JV7-CC76-FJ	700-10-5192-3-36	29.99	29.99
AMAZON CAPITAL SERVICES	AVERY ECONOMY SHOWCASE VIEW 3 RING BINDER, 3" ROUND RINGS, 1 BLACK BINDER (19750)	05/04/2023	1T3W-XK3C-P	100-10-5153-3-38	28.17	28.17
AMAZON CAPITAL SERVICES	WOMENS BATHROOM CHANGING TABLE SHOCK	05/04/2023	1PCJ-QWM3-	100-70-5410-3-36	34.93	34.93
Total AMAZON CAPITAL SERVICES:						544.63
ASSOCIATED APPRAISAL CONSULTAN	MONTHLY SERVICES-REVAL PROGRAM MAY 2023	05/04/2023	168230	100-30-5152-3-38	3,186.36	3,186.36
Total ASSOCIATED APPRAISAL CONSULTAN:						3,186.36
AT & T	POLICE DEPT MONTHLY PHONE CHARGES	05/04/2023	MAR20-APR1	100-40-5211-3-31	129.40	129.40
Total AT & T:						129.40
ATLAS FIRE & SECURITY	ANNUAL FIRE ALARM INSPECTION	05/04/2023	72177	100-70-5410-3-36	467.50	467.50
Total ATLAS FIRE & SECURITY:						467.50
BAKER TILLY US LLP	12/31/22 AUDIT FEES TID #9	05/04/2023	BT2404030	419-70-5435-3-39	15,205.00	15,205.00
Total BAKER TILLY US LLP:						15,205.00
BALLWEG IMPLEMENT	STARTING ISSUES - REPLACED SAFETY SWITCH #162-85	05/04/2023	P61472	100-70-5411-3-36	49.69	49.69
Total BALLWEG IMPLEMENT:						49.69
BATTERIES PLUS LLC	EMR BATTERY REPLACEMENT FOR					

Payee	Description	Check Issue Date	Invoice Number	Invoice GL Account	Invoice Amount	Check Amount
	EQUIPMENT	05/04/2023	P62044057	100-50-5230-3-36	106.40	106.40
Total BATTERIES PLUS LLC:						106.40
BENTZ AUTOMOTIVE INC						
BENTZ AUTOMOTIVE INC	INTERSTATE BATTERY	05/04/2023	26271	100-40-5212-3-36	219.95	219.95
Total BENTZ AUTOMOTIVE INC:						219.95
BETT, JOHN						
BETT, JOHN	4-25-23 PER DIEM - POLICE & FIRE COMMISSION	05/04/2023	04252023	100-10-5210-3-38	40.00	40.00
Total BETT, JOHN:						40.00
BISHOP, ROHN						
BISHOP, ROHN	REIMBURSEMENT FOR CELL PHONE - MAY 2023	05/04/2023	5-2-23	100-10-5131-3-31	40.00	40.00
Total BISHOP, ROHN:						40.00
BUCHHOLZ, BAMBI						
BUCHHOLZ, BAMBI	4-25-23 POLICE & FIRE COMMISSION PER DIEM	05/04/2023	04252023	100-10-5210-3-38	40.00	40.00
Total BUCHHOLZ, BAMBI:						40.00
CAREW CONCRETE & SUPPLY INC						
CAREW CONCRETE & SUPPLY INC	CURB REPAIR	05/04/2023	001162	100-70-5433-3-36	19.72	19.72
CAREW CONCRETE & SUPPLY INC	INLET REPAIR #EM-I7	05/04/2023	1264664	700-10-5192-3-36	388.88	388.88
Total CAREW CONCRETE & SUPPLY INC:						408.60
CARTRIDGE WORLD						
CARTRIDGE WORLD	USED & NEW PRINTER FOR EVIDENCE ROOMS	05/04/2023	91091	100-40-5211-3-30	250.99	250.99
Total CARTRIDGE WORLD:						250.99
CEDAR CORPORATION						
CEDAR CORPORATION	SENIOR CENTER DESIGN & PLANNING THRU 4-15-23	05/04/2023	115235	400-20-5513-8-00	44,196.45	44,196.45
Total CEDAR CORPORATION:						44,196.45
CHARTER COMMUNICATIONS						
CHARTER COMMUNICATIONS	CITY HALL - INTERNET	05/04/2023	13430-APR23	100-10-5197-3-31	149.98	149.98
Total CHARTER COMMUNICATIONS:						149.98
CINTAS CORPORATION NO 2						
CINTAS CORPORATION NO 2	GARAGE SHOP TOWELS/UNIFORMS - MAR 2023	04/30/2023	4149591210	100-70-5411-3-38	38.43	38.43
CINTAS CORPORATION NO 2	GARAGE SHOP TOWELS/UNIFORMS - MAR 2023	04/30/2023	4150278405	100-70-5411-3-38	38.40	38.40
CINTAS CORPORATION NO 2	GARAGE SHOP TOWELS/UNIFORMS - MAR 2023	04/30/2023	4151052665	100-70-5411-3-38	37.64	37.64
CINTAS CORPORATION NO 2	SAFETY BUILDING RUGS - APRIL 2023	04/30/2023	4151570021	100-70-5410-3-38	80.32	80.32
CINTAS CORPORATION NO 2	CITY HALL RUGS - APRIL 2023	04/30/2023	4151570130	100-70-5410-3-38	105.78	105.78
CINTAS CORPORATION NO 2	SENIOR CENTER RUGS - APRIL 2023	04/30/2023	4151570153	100-70-5410-3-38	48.37	48.37
CINTAS CORPORATION NO 2	LIBRARY RUGS - APRIL 2023	04/30/2023	4151570163	100-70-5410-3-38	94.91	94.91

Payee	Description	Check Issue Date	Invoice Number	Invoice GL Account	Invoice Amount	Check Amount
CINTAS CORPORATION NO 2	GARAGE SHOP TOWELS/UNIFORMS - APRIL 2023	04/30/2023	4151570299	100-70-5411-3-38	67.75	67.75
CINTAS CORPORATION NO 2	GARAGE SHOP TOWELS/UNIFORMS - APRIL 2023	04/30/2023	4152446575	100-70-5411-3-38	37.64	37.64
Total CINTAS CORPORATION NO 2:						549.24
CNA SURETY	NOTARY BOND - HULL	05/04/2023	5-3-22	100-10-5141-3-38	30.00	30.00
Total CNA SURETY:						30.00
CREXENDO	SENIOR CENTER PHONE CHARGES - APR 2023	04/30/2023	APR2023	100-20-5513-3-31	451.91	451.91
Total CREXENDO:						451.91
DCEMSA	DODGE COUNTY EMS ASSOCIATION DUES 2023	05/04/2023	2023	100-50-5230-3-34	50.00	50.00
Total DCEMSA:						50.00
DESTINATION LAKE WINNEBAGO REGION	70% OF ROOM TAX - MARCH 2023	05/04/2023	March 2023	430-70-5436-3-42	6,174.50	6,174.50
Total DESTINATION LAKE WINNEBAGO REGION:						6,174.50
DEVRIES WELDING LLC	REPAIR SNOW PLOW BUCKET #11-01	05/04/2023	02117	100-70-5411-3-36	43.00	43.00
Total DEVRIES WELDING LLC:						43.00
DODGE COUNTY CLERK	2-21-23 ELECTION SUPPLIES/BALLOTS	05/04/2023	7435	100-10-5142-3-38	706.49	706.49
Total DODGE COUNTY CLERK:						706.49
EMERGENCY MEDICAL PRODUCTS	HAND SANITIZER	05/04/2023	2513912	100-50-5230-3-38	40.50	40.50
EMERGENCY MEDICAL PRODUCTS	GLOVES/EMERG BLANKET/HWY BLANKET - EMS SUPPLIES	05/04/2023	2523608	100-50-5230-3-38	105.91	105.91
EMERGENCY MEDICAL PRODUCTS	GLOVES/SPLINTS/HWY BLANKETS/AIRWAY KIT/CANNULA/PATIENT MOVER/MASK - EMS SUPPLIES	05/04/2023	2548797	100-50-5230-3-38	110.13	110.13
EMERGENCY MEDICAL PRODUCTS	SUPRAGLOTTIC AIRWAY/CARDIAC PADS	05/04/2023	2549326	100-50-5230-3-38	317.85	317.85
EMERGENCY MEDICAL PRODUCTS	TESTING SOLUTION FOR RESPIRATOR FIT TESTING	05/04/2023	2550353	100-50-5230-3-38	22.70	22.70
Total EMERGENCY MEDICAL PRODUCTS:						597.09
FASSE DECORATING CENTER	STREET PAINT	05/04/2023	1-161257	100-70-5441-3-36	1,501.65	1,501.65
Total FASSE DECORATING CENTER:						1,501.65
FDL COUNTY REGISTER OF DEEDS	RECORDING - STORMWATER					

Payee	Description	Check Issue Date	Invoice Number	Invoice GL Account	Invoice Amount	Check Amount
	MAINTENANCE AGREEMENT - 103 GATEWAY DR	05/04/2023	101	700-10-5192-3-38	30.00	30.00
Total FDL COUNTY REGISTER OF DEEDS:						30.00
FIRE CATT LLC						
FIRE CATT LLC	ANNUAL NFPA HOSE TESTING - RE-ISSUE CK	05/04/2023	12043-REISS	100-50-5232-3-36	2,090.00	2,090.00
Total FIRE CATT LLC:						2,090.00
FOND DU LAC COUNTY						
FOND DU LAC COUNTY	SALT	05/04/2023	23610305	100-70-5435-3-36	12,242.19	12,242.19
FOND DU LAC COUNTY	CISCO MERAKI ENTERPRISE 5 YRS - CDW# 4853549	05/04/2023	NFMS732	100-40-5211-3-31	304.81	304.81
Total FOND DU LAC COUNTY:						12,547.00
GFL ENVIRONMENTAL						
GFL ENVIRONMENTAL	FUEL SURCHARGE CREDIT - APRIL 2023	05/04/2023	U9000013898	420-70-5436-3-38	44,920.98	44,920.98
Total GFL ENVIRONMENTAL:						44,920.98
GRAND VALLEY INSPECTION SERVICES						
GRAND VALLEY INSPECTION SERVIC	BLG INSPECTION-ZONING ADMIN APRIL 2023	05/04/2023	2023-73	230-30-5241-3-38	4,988.19	4,988.19
Total GRAND VALLEY INSPECTION SERVICES:						4,988.19
GREEN PRO SOLUTIONS						
GREEN PRO SOLUTIONS	RELEASE MATERIAL TO CLEAN OFF THE TRUCKS AFTER COLD PATCHING	05/04/2023	22938	100-70-5431-3-36	557.63	557.63
Total GREEN PRO SOLUTIONS:						557.63
HAMMES FIRE & SAFETY						
HAMMES FIRE & SAFETY	EXTINGUISHER INSPECTIONS - LIBRARY	05/04/2023	40241	100-70-5410-3-36	63.00	63.00
HAMMES FIRE & SAFETY	EXTINGUISHER INSPECTIONS - SENIOR CENTER	05/04/2023	40242	100-70-5410-3-36	47.00	47.00
HAMMES FIRE & SAFETY	EXTINGUISHER INSPECTIONS - SAFETY BUILDING	05/04/2023	40243	100-70-5410-3-36	90.00	90.00
Total HAMMES FIRE & SAFETY:						200.00
HEIDEMANN, TERESA						
HEIDEMANN, TERESA	4-25-23 POLICE & FIRE COMM PER DIEM	05/04/2023	04252023	100-10-5210-3-38	40.00	40.00
Total HEIDEMANN, TERESA:						40.00
HERITAGE RIDGE TRAVEL PLAZA						
HERITAGE RIDGE TRAVEL PLAZA	FD - FUEL	05/04/2023	22667	100-50-5232-3-38	95.19	95.19
HERITAGE RIDGE TRAVEL PLAZA	FD - FUEL	05/04/2023	22670	100-50-5232-3-38	141.62	141.62
Total HERITAGE RIDGE TRAVEL PLAZA:						236.81
HOMAN AUTO -GATEWAY						
HOMAN AUTO -GATEWAY	REPAIR POWER STEERING LEAKS #30-06	05/04/2023	1020636	100-70-5411-3-36	247.37	247.37
HOMAN AUTO -GATEWAY	REPAIR POWER STEERING LEAK					

Payee	Description	Check Issue Date	Invoice Number	Invoice GL Account	Invoice Amount	Check Amount
	#30-06	05/04/2023	1020663	100-70-5411-3-36	33.77-	33.77-
Total HOMAN AUTO -GATEWAY:						213.60
HOME CONTRACTORS & SUPPLY INC						
HOME CONTRACTORS & SUPPLY INC	FORM TRAILER	05/04/2023	32064	100-70-5433-3-36	59.74	59.74
Total HOME CONTRACTORS & SUPPLY INC:						59.74
HOPPERS SILK SCREENING						
HOPPERS SILK SCREENING	BUSINESS AWARDS FOR ECONOMIC DEV	05/04/2023	76927	100-80-5670-3-38	192.00	192.00
Total HOPPERS SILK SCREENING:						192.00
IIMC						
IIMC	ANNUAL MEMBERSHIP RENEWAL	05/04/2023	2023ANGIE	100-10-5141-3-34	185.00	185.00
Total IIMC:						185.00
INSIGHT FS						
INSIGHT FS	EROSION CONTROL	05/04/2023	220009109	700-10-5192-3-36	30.94	30.94
Total INSIGHT FS:						30.94
J&H CONTROLS INC						
J&H CONTROLS INC	CITY HALL - AC NOT WORKING	05/04/2023	10000024720	100-70-5410-3-36	144.60	144.60
Total J&H CONTROLS INC:						144.60
KWIK TRIP STORES						
KWIK TRIP STORES	DPW MONTHLY FUEL PURCHASES - MAR 2023	04/30/2023	DPW-MAR23	100-70-5411-3-38	5,668.62	5,668.62
KWIK TRIP STORES	FIRE DEPT MONTHLY FUEL - MAR 2023	04/30/2023	FD-MAR23	100-50-5232-3-38	402.02	402.02
KWIK TRIP STORES	POLICE DEPT MONTHLY FUEL - MAR 2023	04/30/2023	PD-MAR23	100-40-5212-3-38	3,051.88	3,051.88
Total KWIK TRIP STORES:						9,122.52
LIFESTAR EMERGENCY MEDICAL						
LIFESTAR EMERGENCY MEDICAL	ACLS SERVICE- APRIL 2023	05/04/2023	21-0172	100-10-5255-3-38	5,500.00	5,500.00
Total LIFESTAR EMERGENCY MEDICAL:						5,500.00
LYLE HULL & SON EQUIPMENT LLC						
LYLE HULL & SON EQUIPMENT LLC	RENTAL ROLLER FOR LAWNS	05/04/2023	110	100-70-5411-3-38	2,200.00	2,200.00
Total LYLE HULL & SON EQUIPMENT LLC:						2,200.00
MARTENS ACE HARDWARE						
MARTENS ACE HARDWARE	FASTENERS	05/04/2023	227362	100-70-5411-3-36	8.48	8.48
MARTENS ACE HARDWARE	CLEANER LUBRICANT/CLOTHS/GUN CLEANER	05/04/2023	227451	100-40-5215-3-38	48.97	48.97
MARTENS ACE HARDWARE	ULTRA PROTECTANT/CLEANING CLOTH	05/04/2023	227491	100-40-5215-3-38	15.97	15.97
MARTENS ACE HARDWARE	BUBBLE WRAP	05/04/2023	227513	100-40-5211-3-30	14.99	14.99
MARTENS ACE HARDWARE	STOP & WASTE VALVE	05/04/2023	227514	100-20-5525-3-36	17.99	17.99
MARTENS ACE HARDWARE	LUBRICANT/CAULK/LUBE LOCK EASE	05/04/2023	227545	100-70-5410-3-36	31.97	31.97
MARTENS ACE HARDWARE	OUTLET COVER/LOCKNUTS/OFFSET					

Payee	Description	Check Issue Date	Invoice Number	Invoice GL Account	Invoice Amount	Check Amount
	NIP	05/04/2023	227593	100-70-5410-3-36	38.71	38.71
MARTENS ACE HARDWARE	CONDUIT NIPPLE/WASH	05/04/2023	227600	100-70-5410-3-36	2.38	2.38
MARTENS ACE HARDWARE	TAPE MEASURE/TAPE	05/04/2023	227612	100-70-5410-3-36	35.57	35.57
	FLAGGING/MARK FLAG					
MARTENS ACE HARDWARE	FASTENERS	05/04/2023	227681	100-70-5411-3-36	14.50	14.50
MARTENS ACE HARDWARE	FLUSH SEAL KIT/FLUSH VALVE	05/04/2023	227685	100-20-5525-3-36	12.98	12.98
MARTENS ACE HARDWARE	UPS CHARGE	05/04/2023	227721	100-20-5525-3-36	23.95	23.95
MARTENS ACE HARDWARE	SPRAYPAINT	05/04/2023	227731	700-10-5193-3-36	6.99	6.99
MARTENS ACE HARDWARE	CAP CVC	05/04/2023	227752	100-70-5435-3-36	3.99	3.99
MARTENS ACE HARDWARE	SPRING SNAP LINK/CLICK N FLAME LIGHTER	05/04/2023	227828	100-20-5525-3-36	11.97	11.97
MARTENS ACE HARDWARE	SPRAY PAINT/THREAD SEAL/HEX NIP/HEX BUSHING/COUPLING	05/04/2023	227869	100-70-5411-3-36	34.74	34.74
MARTENS ACE HARDWARE	LEAD WIRE REP	05/04/2023	227876	100-70-5410-3-36	6.99	6.99
MARTENS ACE HARDWARE	FASTENERS	05/04/2023	227894	100-70-5441-3-36	5.32	5.32
MARTENS ACE HARDWARE	CREDIT	05/04/2023	2279061	100-70-5411-3-36	16.58	16.58
MARTENS ACE HARDWARE	ADHESIVE	05/04/2023	227970	100-20-5525-3-36	41.97	41.97
Total MARTENS ACE HARDWARE:						361.85
MENARDS - BEAVER DAM						
MENARDS - BEAVER DAM	PARK PROGRAM SUPPLIES	05/04/2023	32826	100-20-5525-3-39	67.17	67.17
MENARDS - BEAVER DAM	PARK PROGRAM SUPPLIES	05/04/2023	33326	100-20-5525-3-39	87.82	87.82
Total MENARDS - BEAVER DAM:						154.99
NAPA AUTO PARTS-WAUPUN						
NAPA AUTO PARTS-WAUPUN	AIR FILTERS/OIL FILTERS/HYDRAULIC FILTERS	05/04/2023	377023	100-70-5411-3-36	133.90	133.90
NAPA AUTO PARTS-WAUPUN	OIL FILTER - PD	05/04/2023	377144	100-40-5212-3-36	6.66	6.66
NAPA AUTO PARTS-WAUPUN	AIR FILTERS/FUEL FILTERS	05/04/2023	377230	100-70-5411-3-36	51.06	51.06
NAPA AUTO PARTS-WAUPUN	TRAILER WIRING HARNESS - REPLACE TRAILER PLUG	05/04/2023	377567	100-70-5411-3-36	39.17	39.17
NAPA AUTO PARTS-WAUPUN	REPLACE BATTERY	05/04/2023	377615	100-70-5411-3-36	141.61	141.61
NAPA AUTO PARTS-WAUPUN	TRANS FILTERS	05/04/2023	377692	100-70-5411-3-36	11.51	11.51
NAPA AUTO PARTS-WAUPUN	TIRE VALVES	05/04/2023	377890	100-70-5411-3-36	12.45	12.45
NAPA AUTO PARTS-WAUPUN	SWITCH	05/04/2023	377981	100-50-5232-3-36	22.31	22.31
NAPA AUTO PARTS-WAUPUN	HI POWER IND V-BELT	05/04/2023	378068	100-70-5410-3-36	17.86	17.86
NAPA AUTO PARTS-WAUPUN	COUPLER - REPAIR AIR LINES	05/04/2023	379111	100-70-5411-3-36	51.96	51.96
NAPA AUTO PARTS-WAUPUN	LAMP	05/04/2023	379331	100-70-5411-3-36	13.04	13.04
Total NAPA AUTO PARTS-WAUPUN:						501.53
NEVCO INC						
NEVCO INC	SCOREBOARD FIELD #1 - REPAIR CONTROLLER	05/04/2023	0000251534	100-20-5525-3-36	106.37	106.37
Total NEVCO INC:						106.37
O'REILLY AUTOMOTIVE INC						
O'REILLY AUTOMOTIVE INC	SHOP TOOL	05/04/2023	2391-100370	100-70-5411-3-38	24.99	24.99
O'REILLY AUTOMOTIVE INC	REPAIR STEERING GEAR #30-06	05/04/2023	2391-100503	100-70-5411-3-36	271.77	271.77
O'REILLY AUTOMOTIVE INC	SHOP TOOL	05/04/2023	2391-100520	100-70-5411-3-38	68.99	68.99
O'REILLY AUTOMOTIVE INC	REPAIR STEERING ARM #30-06	05/04/2023	2391-100521	100-70-5411-3-36	85.12	85.12
O'REILLY AUTOMOTIVE INC	REPAIR STEERING ARM #30-06	05/04/2023	2391-100525	100-70-5411-3-36	87.73	87.73
O'REILLY AUTOMOTIVE INC	REPAIR STEERING ARM & GEAR #30-06	05/04/2023	2391-100628	100-70-5411-3-36	167.48	167.48
O'REILLY AUTOMOTIVE INC	REPAIR BRAKES & FRONT AXLE #30-06	05/04/2023	2391-499957	100-70-5411-3-36	577.39	577.39

Payee	Description	Check Issue Date	Invoice Number	Invoice GL Account	Invoice Amount	Check Amount
Total O'REILLY AUTOMOTIVE INC:						948.51
PETTY CASH-POLICE DEPT						
PETTY CASH-POLICE DEPT	DOLLAR GENERAL - SYMPATHY CARDS	05/04/2023	04252023	100-40-5211-3-30	4.22	4.22
Total PETTY CASH-POLICE DEPT:						4.22
PIGGLY WIGGLY DISCOUNT FOODS						
PIGGLY WIGGLY DISCOUNT FOODS	ELECTION 4-4-23	05/04/2023	0297	100-10-5142-3-38	20.38	20.38
PIGGLY WIGGLY DISCOUNT FOODS	BREAK ROOM SUPPLIES - GARAGE	05/04/2023	8333	100-70-5410-3-38	85.62	85.62
PIGGLY WIGGLY DISCOUNT FOODS	ELECTION 4-4-23	05/04/2023	9434	100-10-5142-3-38	165.36	165.36
PIGGLY WIGGLY DISCOUNT FOODS	ELECTION 4-4-23	05/04/2023	9456	100-10-5142-3-38	13.14	13.14
PIGGLY WIGGLY DISCOUNT FOODS	FDL CTY CHIEFS REHAB	05/04/2023	5047	100-50-5232-3-38	50.22	50.22
Total PIGGLY WIGGLY DISCOUNT FOODS:						334.72
PIT-STOP PORTABLES						
PIT-STOP PORTABLES	PINE STREET PARK PORT A POTTY 4/3/23-4/30/23	05/04/2023	A-142201	100-20-5525-3-38	202.50	202.50
Total PIT-STOP PORTABLES:						202.50
POMP'S TIRE						
POMP'S TIRE	REPLACE TIRES #255	05/04/2023	520124776	100-70-5411-3-36	193.12	193.12
Total POMP'S TIRE:						193.12
REGISTER OF DEEDS						
REGISTER OF DEEDS	RECORDING - STORMWATER MAINTENANCE AGREEMENT - 103 GATEWAY DR	05/04/2023	100	700-10-5192-3-38	30.00	30.00
Total REGISTER OF DEEDS:						30.00
RHODES, TARA						
RHODES, TARA	4-25-23 POLICE & FIRE COMM PER DIEM	05/04/2023	04252023	100-10-5210-3-38	40.00	40.00
Total RHODES, TARA:						40.00
ROET'S HOME HEATING						
ROET'S HOME HEATING	FILTERS FOR BUILDINGS	05/04/2023	2987	100-70-5410-3-36	126.60	126.60
Total ROET'S HOME HEATING:						126.60
SSM HEALTH AT WORK						
SSM HEALTH AT WORK	DOT DRUG SCREEN/VACINES	05/04/2023	39680	100-70-5412-3-38	144.50	144.50
Total SSM HEALTH AT WORK:						144.50
STAPLES CREDIT PLAN						
STAPLES CREDIT PLAN	OFFICE SUPPLIES	05/04/2023	4-28-23	100-80-5670-3-30	248.54	248.54
Total STAPLES CREDIT PLAN:						248.54
STREICHER'S						
STREICHER'S	CLOTHING ALLOWANCE - HAGUE	05/04/2023	I1622605	100-12634	133.98	133.98

Payee	Description	Check Issue Date	Invoice Number	Invoice GL Account	Invoice Amount	Check Amount
STREICHER'S	AMMO - 9 MM PRACTICE/124GR SYNTECH TSJ , .223 CAL DUTY AMMO/T223A TRU/55 GR JSP	05/04/2023	11630626	100-40-5215-3-38	1,006.82	1,006.82
Total STREICHER'S:						1,140.80
THURMER, MIKE						
THURMER, MIKE	4-25-23 POLICE & FIRE COMMISSION PER DIEM	05/04/2023	04252023	100-10-5210-3-38	40.00	40.00
Total THURMER, MIKE:						40.00
TRESTER HOIST & EQUIPMENT, INC						
TRESTER HOIST & EQUIPMENT, INC	REPLACE HOIST CABLE OLD SHOP	05/04/2023	7263999	100-70-5411-3-36	1,710.91	1,710.91
Total TRESTER HOIST & EQUIPMENT, INC:						1,710.91
TRU CLEANERS LLC						
TRU CLEANERS LLC	CLEANING SERVICE FOR CITY OF WAUPUN - FOR APRIL 2023	05/04/2023	CW050123	100-70-5410-3-38	4,052.81	4,052.81
Total TRU CLEANERS LLC:						4,052.81
TRUCK EQUIPMENT INC						
TRUCK EQUIPMENT INC	REPAIR BRAKES #11-01	05/04/2023	1049009-00	100-70-5411-3-36	63.25	63.25
Total TRUCK EQUIPMENT INC:						63.25
US CELLULAR						
US CELLULAR	ECONOMIC DEVELOPER/ADMINISTRATOR CELL PHONE - APRIL 2023	05/04/2023	0574744077	100-10-5191-3-31	370.62	370.62
Total US CELLULAR:						370.62
VANDE ZANDE APPRAISAL LLC						
VANDE ZANDE APPRAISAL LLC	LAND APPRAISAL - 1.14 ACRE WATERTOWN ST	05/04/2023	TOT10010103	100-80-5670-3-38	575.00	575.00
VANDE ZANDE APPRAISAL LLC	LAND APPRAISAL - NW CORNER OF S WATERTOWN ST & LIBBY ST	05/04/2023	TOT10010103	100-80-5670-3-38	575.00	575.00
Total VANDE ZANDE APPRAISAL LLC:						1,150.00
VANDEZANDE & KAUFMAN, LLP						
VANDEZANDE & KAUFMAN, LLP	MONTHLY CITY ATTORNEY FEES - APRIL 2023	05/04/2023	APRIL2023	100-10-5161-3-38	3,485.00	3,485.00
Total VANDEZANDE & KAUFMAN, LLP:						3,485.00
WALMART COMMUNITY/CAPITAL ONE						
WALMART COMMUNITY/CAPITAL ON FC		05/04/2023	4-28-23	100-20-5525-3-38	187.24	187.24
Total WALMART COMMUNITY/CAPITAL ONE:						187.24
WATERTOWN MUNICIPAL COURT						
WATERTOWN MUNICIPAL COURT	PAID WARRANT - MAZURKIEWICZ	04/27/2023	4-27-23	100-13850	427.00	427.00
Total WATERTOWN MUNICIPAL COURT:						427.00
WAUKESHA CTY TECH COLLEGE						
WAUKESHA CTY TECH COLLEGE	TRAINING - CEDARQUIST & DUMKE -					

Payee	Description	Check Issue Date	Invoice Number	Invoice GL Account	Invoice Amount	Check Amount
	SEXUAL ASSLT INVST	05/04/2023	S0799144	100-40-5215-3-37	268.76	268.76
Total WAUKESHA CTY TECH COLLEGE:						268.76
WAUPUN UTILITIES						
WAUPUN UTILITIES	VERIZON CHARGES - DPW I-PADS - MARCH 2023	05/04/2023	5821	100-70-5420-3-31	60.00	60.00
WAUPUN UTILITIES	WPPI SUPPORT - APRIL 2023	05/04/2023	5845	100-10-5197-3-38	137.25	137.25
WAUPUN UTILITIES	STORMWATER BILLING & COLLECTION FEES - APRIL 2023	05/04/2023	5846	700-10-5192-3-38	874.50	874.50
Total WAUPUN UTILITIES:						1,071.75
WAUPUN AREA ANIMAL SHELTER INC						
WAUPUN AREA ANIMAL SHELTER IN	MONTHLY CONTRACT - MAY 2023	05/04/2023	MAY2023	100-40-5343-3-38	1,000.00	1,000.00
Total WAUPUN AREA ANIMAL SHELTER INC:						1,000.00
WAUPUN EQUIPMENT COMPANY INC						
WAUPUN EQUIPMENT COMPANY INC	INSTALL CUTTING EDGE ON BUCKET #107-23	05/04/2023	24072W	100-70-5411-3-36	96.00	96.00
Total WAUPUN EQUIPMENT COMPANY INC:						96.00
WELLS FARGO PAYMENT REMITT						
WELLS FARGO PAYMENT REMITT	WELLS FARGO CASH BACK CREDIT	04/30/2023	ANGIE-FEB23	400-48-4813-0-00	431.83	431.83
WELLS FARGO PAYMENT REMITT	SHINY WASH - VEHLCE WASH	04/30/2023	BJ-FEB23/MA	100-50-5231-3-38	1,503.23	1,503.23
WELLS FARGO PAYMENT REMITT	WI LIBRARY ASSOC - CONFERENCE REGISTRATION	04/30/2023	BRET-MAR23	210-60-5511-3-31	479.97	479.97
WELLS FARGO PAYMENT REMITT	DO MY OWN - ANT BAIT STATIONS	04/30/2023	JEFF-FEB23/	100-70-5410-3-36	37.83	37.83
WELLS FARGO PAYMENT REMITT	LOCAL GOV EDUCATION - 2023 WGFOA ACTIVE MEMBERSHIP DUES - LANGENFELD	04/30/2023	KATHY-FEB23	100-10-5153-3-38	391.12	391.12
WELLS FARGO PAYMENT REMITT	FIVE BELOW - PARK PROGRAM GAMES, SPORTS EQUIP & PRIZES	04/30/2023	RACHEL-FEB	100-20-5525-3-39	263.50	263.50
WELLS FARGO PAYMENT REMITT	DOT - REG SUSPENSION FOR UNPAID PARKING TICKETS	04/30/2023	SCOTT-MAR2	100-40-5211-3-38	131.98	131.98
Total WELLS FARGO PAYMENT REMITT:						3,239.46
WERNER ELECTRIC SUPPLY						
WERNER ELECTRIC SUPPLY	TIMER FOR OUTSIDE BUILDING LIGHTS - SAFETY BUILDING	05/04/2023	S7078067.001	100-70-5410-3-36	97.50	97.50
Total WERNER ELECTRIC SUPPLY:						97.50
WI DEPT OF JUSTICE						
WI DEPT OF JUSTICE	G3369 - BACKGROUND CHECKS - APRIL 2023	05/04/2023	G3369-APRIL	100-40-5213-3-38	129.00	129.00
Total WI DEPT OF JUSTICE:						129.00
Grand Totals:						182,244.57

Summary by General Ledger Account Number

GL Account	Debit	Credit	Proof
100-10-5110-3-37	320.00	.00	320.00
100-10-5131-3-30	35.50	.00	35.50
100-10-5131-3-31	40.00	.00	40.00
100-10-5141-3-30	35.51	.00	35.51
100-10-5141-3-31	74.47	.00	74.47
100-10-5141-3-34	185.00	.00	185.00
100-10-5141-3-38	30.00	.00	30.00
100-10-5142-3-38	1,094.41	.00	1,094.41
100-10-5153-3-38	238.67	.00	238.67
100-10-5157-3-38	11,760.00	.00	11,760.00
100-10-5161-3-38	3,485.00	.00	3,485.00
100-10-5191-3-30	35.50	.00	35.50
100-10-5191-3-31	74.48	.00	74.48
100-10-5191-3-37	36.06	.00	36.06
100-10-5191-3-38	42.00	.00	42.00
100-10-5197-3-31	483.10	.00	483.10
100-10-5197-3-38	495.28	.00	495.28
100-10-5210-3-38	200.00	.00	200.00
100-10-5255-3-38	5,500.00	.00	5,500.00
100-12634	207.82	.00	207.82
100-13850	427.00	.00	427.00
100-20-5513-3-30	35.51	.00	35.51
100-20-5513-3-31	65.28	.00	65.28
100-20-5513-3-38	52.42	.00	52.42
100-20-5525-3-36	215.23	.00	215.23
100-20-5525-3-38	205.14	.00	205.14
100-20-5525-3-39	550.67	.00	550.67
100-21100	217.83	76,200.53-	75,982.70-
100-30-5152-3-38	3,186.36	.00	3,186.36
100-40-5211-3-30	388.64	.00	388.64
100-40-5211-3-31	434.21	.00	434.21
100-40-5211-3-38	58.14	.00	58.14
100-40-5212-3-36	226.61	.00	226.61
100-40-5212-3-38	3,051.88	.00	3,051.88
100-40-5213-3-38	129.00	.00	129.00
100-40-5215-3-37	268.76	.00	268.76
100-40-5215-3-38	1,071.76	.00	1,071.76
100-40-5343-3-38	1,000.00	.00	1,000.00
100-50-5230-3-34	50.00	.00	50.00
100-50-5230-3-36	106.40	.00	106.40
100-50-5230-3-38	1,136.25	.00	1,136.25
100-50-5231-3-30	13.98	.00	13.98
100-50-5231-3-38	228.55	.00	228.55
100-50-5232-3-36	2,213.15	.00	2,213.15
100-50-5232-3-38	823.85	.00	823.85
100-50-5234-3-34	60.00	.00	60.00
100-50-5234-3-37	225.00	.00	225.00
100-50-5234-3-38	200.90	.00	200.90
100-70-5410-3-32	1,919.18	.00	1,919.18
100-70-5410-3-36	1,295.91	.00	1,295.91
100-70-5410-3-38	4,467.81	.00	4,467.81
100-70-5411-3-36	3,944.76	217.83-	3,726.93
100-70-5411-3-38	7,441.27	.00	7,441.27
100-70-5412-3-31	94.99	.00	94.99
100-70-5412-3-36	92.65	.00	92.65
100-70-5412-3-38	144.50	.00	144.50
100-70-5420-3-30	35.51	.00	35.51
100-70-5420-3-31	198.71	.00	198.71

GL Account	Debit	Credit	Proof
100-70-5431-3-36	557.63	.00	557.63
100-70-5433-3-36	79.46	.00	79.46
100-70-5435-3-36	12,246.18	.00	12,246.18
100-70-5441-3-36	1,506.97	.00	1,506.97
100-80-5670-3-30	35.51	.00	35.51
100-80-5670-3-38	1,342.00	.00	1,342.00
210-21100	.00	521.45-	521.45-
210-60-5511-3-31	521.45	.00	521.45
230-21100	.00	4,988.19-	4,988.19-
230-30-5241-3-38	4,988.19	.00	4,988.19
400-20-5513-8-00	44,196.45	.00	44,196.45
400-21100	117.19	44,196.45-	44,079.26-
400-48-4813-0-00	.00	117.19-	117.19-
401-21100	.00	575.00-	575.00-
401-70-5436-3-39	575.00	.00	575.00
405-21100	.00	575.00-	575.00-
405-70-5436-3-39	575.00	.00	575.00
407-21100	.00	575.00-	575.00-
407-70-5436-3-39	575.00	.00	575.00
408-21100	.00	575.00-	575.00-
408-70-5436-3-39	575.00	.00	575.00
418-21100	.00	575.00-	575.00-
418-70-5436-3-39	575.00	.00	575.00
419-21100	.00	570.00-	570.00-
419-70-5435-3-39	570.00	.00	570.00
420-21100	95.29	12,138.27-	12,042.98-
420-70-5436-3-38	12,138.27	95.29-	12,042.98
425-21100	358.46	33,236.46-	32,878.00-
425-70-5476-3-38	33,236.46	358.46-	32,878.00
430-21100	.00	6,174.50-	6,174.50-
430-70-5436-3-42	6,174.50	.00	6,174.50
700-10-5191-3-38	120.27	.00	120.27
700-10-5192-3-36	449.81	.00	449.81
700-10-5192-3-38	1,555.42	.00	1,555.42
700-10-5193-3-36	6.99	.00	6.99
700-21100	.00	2,132.49-	2,132.49-
Grand Totals:	<u>183,822.11</u>	<u>183,822.11-</u>	<u>.00</u>

Dated: _____

Mayor: _____

City Council: _____

City Recorder: _____

Report Criteria:

Report type: Invoice detail

Check.Type = {<>} "Adjustment"

Invoice.Batch = "A","050923","042723"



**MONTHLY FINANCIAL REPORT
2023**

January

Revenues	Expenses
\$22,215 - Library Board approved to move 2022 surplus from Library Fund to the Capital Project fund in 2023.	

February

Revenues	Expenses
\$55,389 Municipal Services Payment \$4,103 Parking Violation Revenue \$20,666 Interest Income	

March

Revenues	Expenses
\$30,819 Fond du Lac County Sales & Use Tax	\$175,192 Payment for Land Purchase
\$15,365 DOA Law Enforcement Agency Grant (Fund 220)	\$105,797 Payment to Stone & Suede from WEDC Grant
\$199,548 & \$22,215 year end transfers from GF and Library to Capital (Fund 400)	
\$210,452 transfer from GF to Bus Park (Fund 404) pay remaining loan payment to utilities	
\$134,200 WEDC CDI Grant Payment (Fund 405)	
\$80,000 assigned funds transfer in for Ambulance (Fund 410)	
\$16,956.14 DOT FED Grant (Fund 501)	



**MONTHLY FINANCIAL REPORT
MARCH 31, 2023**

A B C D E
 % of Year Past
25%

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2 **FUND 100**

3 **General Operations Fund**

3/31/2023 3/31/2023 3/31/2023 3/31/2023
 Month Activity YTD Actual Budget Amount Unearned Percent

REVENUE	3/31/2023 Month Activity	3/31/2023 YTD Actual	3/31/2023 Budget Amount	3/31/2023 Unearned	Percent
TAXES	1,339,014	1,441,115	2,405,770	964,655	59.90
SPECIAL ASSESSMENTS	2	2	100	98	1.95
INTERGOVERNMENTAL AIDS	31,088	223,837	3,340,523	3,116,686	6.70
LICENSES & PERMITS	692	1,143	58,160	57,017	1.96
PENALTIES, FOREFEITURES	4,590	12,563	45,500	32,937	27.61
PUBLIC CHARGES FOR SERVICE	44,610	88,324	266,368	178,044	33.16
INTERGOVERNMENTAL CHARGES	-	-	-	-	
MISCELLANEOUS REVENUE	30,684	71,938	50,000	(21,938)	143.88
SPECIAL FUNDS ACTIVITY	-	-	710,046	710,046	0.00
TOTAL REVENUE	1,450,680	1,838,921	6,876,467	5,037,546	

EXPENDITURES	3/31/2023 Month Activity	3/31/2023 YTD Actual	3/31/2023 Budget Amount	3/31/2023 Unearned	Percent
GENERAL GOVERNMENT	575,629	824,754	1,880,661	1,055,907	43.85
ECO DVLP/ADMIN	3,587	24,421	37,161	12,740	65.72
RECREATION	17,986	41,358	385,944	344,586	10.72
ASSESSOR/INSPECTOR	3,186	9,559	39,875	30,316	23.97
POLICE	150,245	473,796	2,288,462	1,814,666	20.70
FIRE	22,108	77,649	522,597	444,948	14.86
PUBLIC WORKS	148,363	388,710	1,721,767	1,333,056	22.58
TOTAL EXPENDITURES	921,104	1,840,247	6,876,467	5,036,219	

NET REVENUE OVER EXPENDITURES	529,576	(1,327)	0	1,327	
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41 **FUND 200**

42 **Trust Fund**

	A	B	C	D	E
	Month Activity	YTD Actual	Budget Amount	Unearned	Percent
44 REVENUE					
45 ST AID-WINNEFOX/MID-WISC	-	-	-	-	0.00
46 INTEREST/DIVIDEND/GRANT	-	-	75	75	0.00
47 UNREALIZED GAINS	-	-	-	-	0.00
48 TOTAL REVENUE	-	-	75	75	

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51 EXPENDITURES					
52 OPERATING TRANSFER OUT	-	-	-	-	0.00
53 LIBRARY EXPENSES	-	-	-	-	0.00
54 TOTAL EXPENDITURES	-	-	-	-	

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56 NET REVENUE OVER EXPENDITURES	-	-	75	75	
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62 **FUND 210**

63 **Library Fund**

	Month Activity	YTD Actual	Budget Amount	Unearned	Percent
64 REVENUE					
65 GENERAL PROPERTY TAXES	391,049	391,049	516,792	125,743	0.00
66 INTEREST/DIVIDEND/GRANT	4,012	54,910	213,938	159,028	25.67
67 FEES	36	320	1,200	880	26.68
68 DIVIDEND/REVENUE/DONATIONS	756	3,272	11,000	7,728	29.75
69 TOTAL REVENUE	395,853	449,551	742,930	293,379	

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73 EXPENDITURES					
74 LIBRARY EXPENSES	53,024	146,755	742,930	596,175	19.75
75 TRANSFER OUT - CAPITAL FUND	-	-	-	-	0.00
76 TOTAL EXPENDITURES	53,024	146,755	742,930	596,175	

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78 NET REVENUE OVER EXPENDITURES	342,829	302,797	-	(302,797)	
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FUND 220

A B C D E

Grants and Donations Fund

	Month Activity	YTD Actual	Budget Amount	Unearned	Percent
REVENUE					
PSC/FEDERAL GRANT	-	-	-	-	0.00
GRANTS	<u>7,150</u>	<u>8,203</u>	<u>6,010</u>	<u>(2,193)</u>	136.49
TOTAL REVENUE	<u>7,150</u>	<u>8,203</u>	<u>6,010</u>	<u>(2,193)</u>	

EXPENDITURES					
GEN GOVERNMENT	-	-	-	-	0.00
GRANT EXPENSES - RECREATION	-	-	-	-	0.00
GRANT EXPENSES - POLICE	9,862	10,992	5,000	(5,992)	219.84
GRANT EXPENSES - FIRE/EMR	-	-	-	-	0.00
GRANT EXPENSES - DPW	-	-	-	-	0.00
ECONOMIC DEVELOPMENT EXPENSES	<u>-</u>	<u>-</u>	<u>1,000</u>	<u>1,000</u>	0.00
TOTAL EXPENDITURES	<u>9,862</u>	<u>10,992</u>	<u>6,000</u>	<u>(4,992)</u>	

NET REVENUE OVER EXPENDITURES	(2,712)	(2,789)	10	2,799	
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FUND 230

Building Inspection Fund

	Month Activity	YTD Actual	Budget Amount	Unearned	Percent
REVENUE					
GENERAL PROPERTY TAXES-BLDG IN	-	-	-	-	0.00
PERMITS-BUILDING	3,869	9,257	75,000	65,743	12.34
FEES	<u>960</u>	<u>2,260</u>	<u>9,150</u>	<u>6,890</u>	24.70
TOTAL REVENUE	<u>4,829</u>	<u>11,517</u>	<u>84,150</u>	<u>72,633</u>	

EXPENDITURES					
OPERATING SUPPLIES/WAGES	<u>2,770</u>	<u>8,730</u>	<u>86,816</u>	<u>78,086</u>	10.06
TOTAL EXPENDITURES	<u>2,770</u>	<u>8,730</u>	<u>86,816</u>	<u>78,086</u>	

NET REVENUE OVER EXPENDITURES	2,059	2,787	(2,666)	(5,453)	
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FUND 240

ARPA Fund

A **B** **C** **D** **E**
Month Activity **YTD Actual** **Budget Amount** **Unearned** **Percent**

REVENUE					
FED GRANT (PD BY STATE)-ARPA	-	-	-	-	0.00
INTEREST INCOME-ARPA	<u>4,703</u>	<u>13,175</u>	<u>7,500</u>	<u>(5,675)</u>	175.66
TOTAL REVENUE	<u>4,703</u>	<u>13,175</u>	<u>7,500</u>	<u>(5,675)</u>	

EXPENDITURES					
ARPA POLICE OPERATING EXP	-	-	-	-	0.00
ARPA EXPENSES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.00
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	

NET REVENUE OVER EXPENDITURES	4,703	13,175	7,500	(5,675)	
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FUND 300

Debt Fund

Month Activity **YTD Actual** **Budget Amount** **Unearned** **Percent**

REVENUE					
PAID TO ESCROW AGENT	-	-	-	-	0.00
GENERAL PROPERTY TAXES	596,329	596,329	788,080	191,751	75.67
FUNDS APPLIED	124	341	375	34	90.82
DEBT SERVICE SURPLUS APPLIED	<u>-</u>	<u>59,785</u>	<u>827,080</u>	<u>767,295</u>	7.23
TOTAL REVENUE	<u>596,453</u>	<u>656,454</u>	<u>1,615,535</u>	<u>959,081</u>	

EXPENDITURES					
ROCK NEWTON 2021 P&I	-	11,175	137,350	126,175	8.14
PRINCIPAL AND INTEREST PAYMENTS	<u>-</u>	<u>72,350</u>	<u>1,478,185</u>	<u>1,405,835</u>	4.89
TOTAL EXPENDITURES	<u>-</u>	<u>83,525</u>	<u>1,615,535</u>	<u>1,532,010</u>	

NET REVENUE OVER EXPENDITURES	596,453	572,929	-	(572,929)	
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FUND 400
Capital Fund

A **B** **C** **D** **E**
Month Activity YTD Actual Budget Amount Unearned Percent

REVENUE					
GENERAL PROPERTY TAXES-CIF	257,273	257,273	340,000	82,727	75.67
SIDEWALKS	-	-	100,000	100,000	0.00
STATE SHARED REVENUES-EXP REST	-	289,686	2,574,434	2,284,748	11.25
FEES-REC FACILITY MAINTENANCE	-	500	15,000	14,500	3.33
CO & MUNIC-STREET & HIGHWAYS	-	-	-	-	0.00
INTEREST AND MISC	1,693	8,991	8,000	(991)	112.39
TRANSFERS IN FROM OTHER FUNDS	221,763	221,763	680,000	458,237	32.61
TOTAL REVENUE	480,729	778,213	3,717,434	2,939,221	

EXPENDITURES					
CITY HALL	-	-	-	-	
RECREATION	38,191	51,123	2,530,000	2,478,877	2.02
PUBLIC SAFETY	175,192	175,192	255,095	79,903	68.68
LIBRARY AND DPW	-	-	-	-	0.00
STREETS	1,118	3,201	450,000	446,799	0.71
TRANSFER OUT	-	-	-	-	0.00
TOTAL EXPENDITURES	214,501	229,515	3,235,095	3,005,580	

NET REVENUE OVER EXPENDITURES	266,229	548,698	482,339	(66,359)	
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FUND 401
TID 5 Fund

Month Activity YTD Actual Budget Amount Unearned Percent

REVENUE					
TAXES-TAX INCREMENTAL DISTRICT	302,337	309,490	408,345	98,855	75.79
DEVELOPER GUARANTEES	24,735	24,735	-	(24,735)	0.00
FEES-MISCELLANEOUS	-	-	-	-	0.00
TIF 5 INTEREST REVENUE	-	-	-	-	0.00
PROCEEDS OF LONG-TERM DEBT	-	-	-	-	0.00
TOTAL REVENUE	327,072	334,225	408,345	74,120	

EXPENDITURES					
TID 5 OPERATING EXPENSES	338	52,363	381,050	328,688	13.74
TOTAL EXPENDITURES	338	52,363	381,050	328,688	

NET REVENUE OVER EXPENDITURES	326,734	281,862	27,295	(254,567)	
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FUND 404

Business Park Fund

A	B	C	D	E
Month Activity	YTD Actual	Budget Amount	Unearned	Percent

REVENUE					
TAX INCREMENT	-	-	-	-	0.00
INTEREST INCOME	-	-	-	-	0.00
LEASES/FUND BALANCE	211,831	219,526	224,103	4,577	97.96
TOTAL REVENUE	<u>211,831</u>	<u>219,526</u>	<u>224,103</u>	<u>4,577</u>	

EXPENDITURES					
OPERATING EXPENSES	-	70	15,109	15,039	0.46
TOTAL EXPENDITURES	-	70	15,109	15,039	

NET REVENUE OVER EXPENDITURES	211,831	219,456	208,994	(10,462)	
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FUND 405

TID 3 Fund

Month Activity	YTD Actual	Budget Amount	Unearned	Percent
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REVENUE					
TAXES-TAX INCREMENTAL DISTRICT	95,112	95,112	150,598	55,486	0.00
PAYMENT IN LIEU OF TAX	9,762	9,762	9,000	(762)	0.00
GRANTS	134,200	134,200	-	(134,200)	0.00
PERMITS	-	-	-	-	0.00
DONATIONS	-	-	-	-	0.00
PROCEEDS LONG TERM DEBT	-	-	-	-	0.00
TOTAL REVENUE	<u>239,074</u>	<u>239,074</u>	<u>159,598</u>	<u>(79,476)</u>	

EXPENDITURES					
TID 3 OPERATING EXPENSES	109,077	116,715	159,083	42,368	73.37
TRANSFER TO A DIF FUND	-	-	-	-	0.00
TOTAL EXPENDITURES	<u>109,077</u>	<u>116,715</u>	<u>159,083</u>	<u>42,368</u>	

NET REVENUE OVER EXPENDITURES	129,997	122,360	515	(121,845)	
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FUND 407
TID 7 Fund

A **B** **C** **D** **E**
Month Activity YTD Actual Budget Amount Unearned Percent

REVENUE					
TAXES-TAX INCREMENTAL DISTRICT	37,796	37,796	45,000	7,204	0.00
PERMITS-BUILDING-TIF 7	-	-	-	-	0.00
STATE GRANT	-	-	-	-	0.00
PERMITS	-	-	-	-	0.00
DONATIONS	-	-	-	-	0.00
TOTAL REVENUE	<u>37,796</u>	<u>37,796</u>	<u>45,000</u>	<u>7,204</u>	

EXPENDITURES					
INTEREST ON ADVANCES OTHER FUNDS	-	-	131,138	131,138	0.00
TID 7 OPERATING EXPENSES	<u>338</u>	<u>338</u>	<u>6,500</u>	<u>6,163</u>	0.00
TOTAL EXPENDITURES	<u>338</u>	<u>338</u>	<u>137,638</u>	<u>137,301</u>	

NET REVENUE OVER EXPENDITURES	37,458	37,458	(92,638)	(130,096)	
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FUND 408
TID 6 Fund

Month Activity YTD Actual Budget Amount Unearned Percent

REVENUE					
TAXES-TAX INCREMENTAL DISTRICT	74,569	74,569	98,488	23,919	0.00
STATE/FEDERAL GRANT-TIF 6	-	-	-	-	0.00
PERMITS	-	-	-	-	0.00
DONATIONS/TRANSFERS	-	-	-	-	0.00
TOTAL REVENUE	<u>74,569</u>	<u>74,569</u>	<u>98,488</u>	<u>23,919</u>	

EXPENDITURES					
INTEREST ON ADVANCES OTHER FUNDS	-	-	65,630	65,630	0.00
TID 6 OPERATING EXPENSES	<u>1,331</u>	<u>3,239</u>	<u>30,266</u>	<u>27,027</u>	10.70
TOTAL EXPENDITURES	<u>1,331</u>	<u>3,239</u>	<u>95,896</u>	<u>92,657</u>	

NET REVENUE OVER EXPENDITURES	73,237	71,330	2,592	(68,738)	
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FUND 410

Equipment Fund

A **B** **C** **D** **E**
 Month Activity YTD Actual Budget Amount Unearned Percent

REVENUE					
GENERAL PROPERTY TAXES-ERF	170,254	170,254	225,000	54,746	0.00
GRANT REVENUE-ERF	-	-	-	-	0.00
MISCELLANEOUS	850	2,336	5,000	2,664	0.00
TRANSFERS	<u>80,000</u>	<u>80,000</u>	<u>-</u>	<u>(80,000)</u>	0.00
TOTAL REVENUE	<u>251,104</u>	<u>252,590</u>	<u>230,000</u>	<u>(22,590)</u>	

EXPENDITURES					
EQUIPMENT ADMINISTRATION	-	-	7,000	7,000	0.00
EQUIPMENT RECREATION	3,973	3,973	5,000	1,027	0.00
EQUIPMENT POLICE	27,838	109,492	130,187	20,695	21.38
EQUIPMENT FIRE	-	1,392	30,500	29,108	0.00
EQUIPMENT LIBRARY	-	-	-	-	0.00
EQUIPMENT DPW	<u>-</u>	<u>57,450</u>	<u>141,500</u>	<u>84,050</u>	0.00
TOTAL EXPENDITURES	<u>31,811</u>	<u>172,307</u>	<u>314,187</u>	<u>141,880</u>	

NET REVENUE OVER EXPENDITURES	219,293	80,283	(84,187)	(164,470)	
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FUND 418

TID 8 Fund

Month Activity YTD Actual Budget Amount Unearned Percent

REVENUE					
TAXES-TAX INCREMENTAL DISTRICT	104,702	104,702	125,000	20,298	0.00
PERMITS-BUILDING-TIF 8	-	-	-	-	0.00
FEES-MISCELLANEOUS	-	-	-	-	0.00
TIF 8 INTEREST REVENUE	-	-	-	-	0.00
PROCEEDS OF LONG-TERM DEBT	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.00
TOTAL REVENUE	<u>104,702</u>	<u>104,702</u>	<u>125,000</u>	<u>20,298</u>	

EXPENDITURES					
TRANSFER OUT	-	-	15,405	15,405	0.00
TID 8 OPERATING EXPENSES	<u>338</u>	<u>130,338</u>	<u>131,150</u>	<u>813</u>	0.26
TOTAL EXPENDITURES	<u>338</u>	<u>130,338</u>	<u>146,555</u>	<u>16,218</u>	

NET REVENUE OVER EXPENDITURES	104,365	(25,635)	(21,555)	4,080	
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327 **FUND 419**
 328 **TID 9 Fund**

A **B** **C** **D** **E**
 Month Activity YTD Actual Budget Amount Unearned Percent

330	REVENUE				
331	TAXES-TAX INCREMENTAL DISTRICT	-	-	-	0.00
332	TIF 9 INTEREST REVENUE	<u>9</u>	<u>24</u>	<u>-</u>	<u>(24)</u>
333	TOTAL REVENUE	<u>9</u>	<u>24</u>	<u>-</u>	<u>(24)</u>

336	EXPENDITURES				
337	TRANSFER OUT	-	-	-	0.00
338	TID 9 OPERATING EXPENSES	<u>12,611</u>	<u>32,594</u>	<u>115,116</u>	<u>82,522</u>
339	TOTAL EXPENDITURES	<u>12,611</u>	<u>32,594</u>	<u>115,116</u>	<u>82,522</u>

341	NET REVENUE OVER EXPENDITURES	(12,603)	(32,570)	(115,116)	(82,546)
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345 **FUND 420**
 346 **Recycling Fund**

Month Activity **YTD Actual** **Budget Amount** **Unearned** **Percent**

348	REVENUE				
349	STATE GRANT-RECYCLING	-	-	50,000	50,000
350	FEES-RECYCLING	<u>11,879</u>	<u>23,756</u>	<u>99,561</u>	<u>75,805</u>
351	INTEREST REVENUE	<u>391</u>	<u>1,075</u>	<u>750</u>	<u>(325)</u>
352	TOTAL REVENUE	<u>12,270</u>	<u>24,831</u>	<u>150,311</u>	<u>125,480</u>

355	EXPENDITURES				
356	OPERATING	<u>12,255</u>	<u>28,015</u>	<u>148,828</u>	<u>120,813</u>
357	TOTAL EXPENDITURES	<u>12,255</u>	<u>28,015</u>	<u>148,828</u>	<u>120,813</u>

359	NET REVENUE OVER EXPENDITURES	16	(3,184)	1,483	4,667
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FUND 425

Solid Waste Fund

A **B** **C** **D** **E**
Month Activity **YTD Actual** **Budget Amount** **Unearned** **Percent**

REVENUE					
FEES-SOLID WASTE	<u>35,638</u>	<u>71,267</u>	<u>441,689</u>	<u>370,422</u>	0.00
TOTAL REVENUE	<u>35,638</u>	<u>71,267</u>	<u>441,689</u>	<u>370,422</u>	

EXPENDITURES					
OPERATING	<u>33,844</u>	<u>68,016</u>	<u>436,846</u>	<u>368,830</u>	15.57
TOTAL EXPENDITURES	<u>33,844</u>	<u>68,016</u>	<u>436,846</u>	<u>368,830</u>	

NET REVENUE OVER EXPENDITURES	<u>1,793</u>	<u>3,251</u>	<u>4,843</u>	<u>1,592</u>	
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FUND 430

Tourism Fund

Month Activity **YTD Actual** **Budget Amount** **Unearned** **Percent**

REVENUE					
LOCAL ROOM TAX-TOURISM FUND	<u>4,437</u>	<u>8,745</u>	<u>60,000</u>	<u>51,255</u>	14.58
MISCELLANEOUS REVENUE-TOURISM	<u>-</u>	<u>-</u>	<u>10,000</u>	<u>10,000</u>	0.00
TOTAL REVENUE	<u>4,437</u>	<u>8,745</u>	<u>70,000</u>	<u>61,255</u>	

EXPENDITURES					
OPERATING EXPENSES	<u>4,308</u>	<u>4,308</u>	<u>70,000</u>	<u>65,692</u>	0.00
TOTAL EXPENDITURES	<u>4,308</u>	<u>4,308</u>	<u>70,000</u>	<u>65,692</u>	

NET REVENUE OVER EXPENDITURES	<u>129</u>	<u>4,437</u>	<u>-</u>	<u>(4,437)</u>	
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FUND 501
Taxi Fund

A **B** **C** **D** **E**
Month Activity YTD Actual Budget Amount Unearned Percent

REVENUE					
GENERAL PROPERTY TAXES	34,051	34,051	45,000	10,949	0.00
FED GRANT (PD BY ST)-TRANSPORT	-	16,956	109,930	92,974	15.42
SALE OF CITY PROPERTY-TAXI	-	-	-	-	0.00
OPERATING TRANSFER IN-GF	-	-	-	-	0.00
TOTAL REVENUE	<u>34,051</u>	<u>51,007</u>	<u>154,930</u>	<u>103,923</u>	

EXPENDITURES					
OPERATING EXPENSES	<u>20,718</u>	<u>21,339</u>	<u>163,303</u>	<u>141,964</u>	13.07
TOTAL EXPENDITURES	<u>20,718</u>	<u>21,339</u>	<u>163,303</u>	<u>141,964</u>	

NET REVENUE OVER EXPENDITURES	13,332	29,668	(8,373)	(38,041)	
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FUND 509
CDBG Fund

Month Activity YTD Actual Budget Amount Unearned Percent

REVENUE					
INTEREST REVENUE	4	12	20	8	57.65
TOTAL REVENUE	<u>4</u>	<u>12</u>	<u>20</u>	<u>8</u>	

EXPENDITURES					
OPERATING EXPENSES	-	-	73,000	73,000	0.00
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>73,000</u>	<u>73,000</u>	

NET REVENUE OVER EXPENDITURES	4	12	(72,980)	(72,992)	
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431

432 **FUND 700**433 **StormWater Fund**

434

	A	B	C	D	E
	Month Activity	YTD Actual	Budget Amount	Unearned	Percent
REVENUE					
GRANT REVENUE-STORMWATER	-	-	-	-	0.00
FEES-MISCELLANEOUS	-	-	-	-	0.00
STORMWATER REVENUES	50,237	101,756	588,800	487,044	17.28
PROCEEDS FROM LONG-TERM NOTES	-	-	-	-	0.00
TOTAL REVENUE	<u>50,237</u>	<u>101,756</u>	<u>588,800</u>	<u>487,044</u>	

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EXPENDITURES					
ADMIN WAGES/BENEFITS	3,028	9,597	42,815	33,219	22.41
STREET WAGES/BENEFITS	-	457	27,493	27,035	1.66
STREET OPERATING EXPENSES	-	-	3,200	3,200	0.00
REPAIR AND MAIN WAGES/BENEFITS	1,404	4,087	79,906	75,819	5.12
UTILITIES	13,736	39,058	141,900	102,842	27.52
LEAF PICK UP WAGES/BENEFITS	-	586	45,626	45,040	1.28
OPERATING EXPENSES	<u>48</u>	<u>8,599</u>	<u>196,020</u>	<u>187,421</u>	4.39
TOTAL EXPENDITURES	<u>18,216</u>	<u>62,384</u>	<u>536,960</u>	<u>474,576</u>	

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NET REVENUE OVER EXPENDITURES	32,021	39,372	51,840	12,468	
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MINUTES—CITY OF WAUPUN BOARD OF PUBLIC WORKS & FACILITIES

Tuesday, 14-March-2023 – City Council Chambers

CALL TO ORDER

Chairman Peter Kaczmarki called the meeting to order at 4:30 PM

ROLL CALL

Roll call was taken:

Alders—Peter Kaczmarki, William Langford, Mike Matoushek

Citizens—Dale Heeringa, Dave Rens, Andrew Sullivan, Gregg Zonnefeld

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

PERSON WISHING TO ADDRESS THE BOARD OF PUBLIC WORKS & FACILITIES COMMITTEE

No citizens were present.

FUTURE MEETINGS AND GATHERINGS OF THE BOARD OF PUBLIC WORKS & FACILITIES COMMITTEE

Next meeting will be on Tuesday, April 11th at 4:30PM.

CONSIDERATION - ACTION

1. Approve minutes of the February 14th, 2023 Board of Public Works & Facilities Meeting.
Minutes of the February 14, 2023 meeting were presented. Motion (Matoushek/Sullivan) to approve minutes as presented. **MOTION CARRIED (7-0)**
2. City of Waupun 2022 Annual MS4 Report (Informational)
DPW Director Jeff Daane shared updates on our annual MS4 Report and how it impacts our city. This meets our requirements for our MS4 required permit reporting for the Department of Natural Resources. These involve inspections, site visits, monitoring of inlets and outlets. This report was received for information
3. Leaf Collection & Street Sweeping Water Quality Assessment Agreement with MSA
With not being compliant with the storm water requirements, instead we need to achieve ordinance update to match stipulations laid out in our plan. Motion (Zonnefeld/Matoushek) to recommend a Leaf Collection & Street Sweeping water quality assessment agreement with MSA for \$15,000. **MOTION CARRIED (7-0).**
4. 2023 Spring Cleanup Dates
Bulk cleanup will be April 3-5, with spring cleanup dates from April 10th through May 1st. Motion (Matoushek/Heeringa) to approve the dates as presented. **MOTION CARRIED (7-0).**
5. Notice of award for Wilson & Shaler Drive extension project for the City of Waupun
There were four bids received for the Wilson & Shaler Drive extension in the Industrial Park area. Motion (Rens/Matoushek) to award the bid to Wondra Construction at a cost of \$1,657,831.73 and pass this approval on to the Common Council. **MOTION CARRIED (7-0).**
6. Community Garden new site location options
Last year's Community Garden location on Moorman Drive did not work out well last year due to soil conditions and other factors. Terri Respalje shared concerns with last year's location. has recommended three options for new locations for the Community Garden. Motion (Zonnefeld/Matoushek) to locate the Community Garden at the Welch Street location as laid out by DPW Director Daane. **MOTION CARRIED (7-0).**
7. Shaler Park Fountain
Last year the Shaler Park Fountain broke down, and even after exploring repairs, the previous pump was not fixable. The Waupun Community Fund has expressed interest in reimbursing the City for the new fountain. Five quotes were procured by the City. Motion (Matoushek/Langford) to recommend to the Common Council the low bid from Municipal Well & Pump / Pumpstation Professionals for the project proposal at a cost of \$18,585.46 provided a reimbursement agreement with the Waupun Community Foundation is in place. **MOTION CARRIED (7-0).**

8. City of Waupun-CORP Update 2023

Emily Soderberg from MSA shared the process on the updates to the CORP plan. Soderberg laid out a timeline for the survey, adjustments on the plan, and pathway for approvals in May. Some new guidelines that are currently in place will need some updating of the standards for the plan to be acceptable. The BPW reviewed the current survey and scope of the study, sharing ideas. Administrator Schlieve suggested breaking up the master plan at McCune into smaller portions that may make a phased, prioritization strategy there successful. Downtown could create some community gathering spaces that could be attractive to stewardship/development grants. DPW Director Daane led a discussion of suggestions and ideas for extending services in our parks, and other facilities around the city. These will be shared with MSA as they prepare the survey and plan. Next month the BPW will review the new plan. The survey will be opened up next Monday to begin to collect data from our community.

9. No Mow May.

There are communities in Wisconsin who participate in No Mow May, with varied reactions from their community. DPW Director Daane had fielded phone calls from community members asking about if Waupun was going to participate. Some alternatives to No Mow May would include adding flowers that could be planted to help the bee population. Motion (Heeringa/Sullivan) to not do a structured No Mow May. **MOTION CARRIED (7-0).**

/ADJOURNMENT

Motion (Matoushek/Langford) to adjourn the meeting of the BPW & Facilities at 4:54PM. **MOTION CARRIED (7-0).**

Respectfully submitted,



Gregg Zonnefeld, BPW Clerk



MINUTES
CITY OF WAUPUN PLAN COMMISSION MEETING
Waupun City Hall – 201 E. Main Street, Waupun WI
Wednesday, March 29, 2023 at 4:30 PM

CALL TO ORDER

Chairman Bishop called the meeting to order at 4:30 pm

ROLL CALL

Members Present: Elton TerBeest, Jerry Medema, Jeff Daane, Rohn Bishop, Jill Vanderkin, Jason Whitford, and Mike Matoushek

Staff Present: Kathy Schlieve, Susan Leahy, Dan VandeZande, and Steve Brooks

PERSONS WISHING TO ADDRESS THE PLAN COMMISSION—

None

FUTURE MEETINGS AND GATHERING INVOLVING THE PLAN COMMISSION

The next Plan Commission meeting will be Wednesday, April 26, 2023 at 4:30 pm

CONSIDERATION - ACTION

1. Approve minutes of the February 22, 2023 meeting.
Motion by Medema, 2nd by Whitford to approve the February 22, 2023 minutes. Motion carried, unanimously.

2. Site Plan Review - City of Waupun - 520 McKinley St.
Jeff Daane presented the site plan for the new Senior Center that will be located at 520 McKinley St. The site will be almost completely filled with the building and parking lot and what is left will be used for storm water. There will be 2 parking lots. Other entities may be tenants renting in the building. The building will have a gym. The exterior will be pre-cast, similar to Meadowview School. It was brought up that we need to make sure that lighting isn't a hindrance to neighboring properties. Storm water plans are not complete yet and approval of the site plan should be contingent on meeting storm water requirements. The City is looking to break ground in August on the building.

Motion by TerBeest, 2nd by Matoushek to approve the site plan for the City of Waupun at 520 McKinley St. contingent on storm water compliance. Motion carried, unanimously.

ADJOURNMENT

Motion by Medema, 2nd by Vanderkin to adjourn the meeting. Motion carried, meeting adjourned at 4:36 pm.

Minutes prepared by Trista Steinbach

**Minutes of a Regular Meeting of the
Waupun Utilities Commission
Monday, April 10, 2023**

Meeting called to order by Vice President Daane at 4:00 p.m.

Commissioners Daane, Homan, Kaczmarski, Kunz and Westphal were present. Commissioners Heeringa and Thurmer absent with notice.

Motion made by Homan, seconded by Kaczmarski and unanimously carried, to approve minutes from March 13, 2023 meeting.

Motion by Westphal, seconded by Kunz and unanimously carried, bills for month of March 2023 approved as presented.

On motion by Westphal, seconded by Kunz and unanimously carried, year-to-date financial reports through February 2023 approved as presented by Finance Director Stanek. Electric operating income was \$109,700. Water operating income was \$135,900. Sewer operating income was \$86,100.

General Manager Brooks reported on an electric outages and current projects for electric crew. Electric operations staff continue working with United Cooperative on infrastructure design, placement and time of installation. Crew began overhead re-conductor project on S Madison St, which entails replacement of select poles and old copper weld conductor. On April 10th, Ross Hackbarth joined our team as Journey Level – Line Technician within the electric department. Winter moratorium ends April 15th. Customers who have a balance in arrears of \$75 or greater are subject for service disconnection if payment or arrangements have not been made.

Treatment Facilities and Operations Superintendent Schramm reported on operations at Water and Wastewater Treatment Facilities and current projects of Distribution/Collection crew. Treatment facilities staff replaced chlorine lines for iron removal and disinfections systems, now working to upgrade chlorine-monitoring equipment at water treatment facility. Facilities staff also has been working on preventative maintenance at the wastewater treatment facility in preparation of several process startups that will take place in the coming weeks. Distribution/collection crew repaired a water main break in the area of N Grove St/ Chapman Pl. Crew focus has been conducting manhole inspections for infiltration that flows into collection system, then working to seal cracks and holes around manhole found through inspection using a polyurethane resin. Purpose of inspection/repair is to help reduce infiltration and capacity within collection system and wastewater treatment facility.

Jason Whitford, present as guest via Zoom.

Aaron Worthman, Partner and Ryan Theiler, Manager of Baker Tilly, presented the 2022 financial audit draft report. Financial audit is performed in accordance with Generally Accepted Auditing Standards and Government Auditing Standards. Audit objective is to provide reasonable assurance that financial statements are free from material misstatement. Financial statements of Waupun Utilities received an unmodified opinion, which is highest level of assurance to receive. Utility is in good financial standing. In conclusion, Worthman commended Finance Director Stanek and team for a job well done and thanked everyone for their hard work. On motion by Kaczmarski, seconded by Homan and unanimously carried, 2022 financial audit draft report approved as presented.

On motion by Homan, seconded by Westphal and unanimously carried, meeting adjourned at 4:42 p.m.

The next regular commission meeting is scheduled on May 8, 2023, at 4:00 p.m.

Jen Benson
Office & Customer Service Supervisor



MINUTES
CITY OF WAUPUN COMMON COUNCIL
Waupun City Hall – 201 E. Main Street, Waupun WI
Tuesday, April 18, 2023 at 5:30 PM

CALL TO ORDER

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

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-person: Mayor Bishop, Alderman Westphal, Alderman Kaczmarski, Alderman Langford, Alderman Matoushek, Alderman Siebers, Alderman Kunz

Management in-person: Attorney VandeZande, City Clerk Hull, Administrator Schlieve, Director of Public Works Daane, Fire Chief Demaa, General Utility Manager Brooks, Recreation Director Kaminski, Police Chief Loudon, Library Director Jaeger

Management Virtual: None

Management absent and excused: Utility Finance Director Stanek, Finance Director Langenfeld

Audience in-person: Mike Thurmer, Jaedon Buchholz, Tyler Loomans, Kevin & Joann Hamus, Todd Dahl, Pat Reifsnider, Lucas Dawson, Brittany Falk, David Rens, Anthony Kimble

Audience Virtual: Jason Whitford

Media: None

OATH OF OFFICE TO NEWLY SEATED COUNCIL MEMBERS

Clerk Hull offers the Oath of Office to newly elected Alderman of District 1 Westphal, District 3 Langford, and District 5 Siebers.

NOMINATION AND ELECTION OF COMMON COUNCIL PRESIDENT

Motion Matoushek to nominate Siebers. Siebers declines. Motion Westphal to nominate Kaczmarski. Second by Siebers. No other nominations are heard and nominations close.

Motion Matoushek, second Westphal to appoint Kaczmarski as Common Council President. Motion carried 6-0.

ESTABLISH DAY OF MONTH AND TIME FOR COMMON COUNCIL AND COMMITTEE OF THE WHOLE MONTHLY MEETINGS

Motion Matoushek, second Langford to hold the Common Council meeting on the 2nd Tuesday of each month at 6pm and the Committee of the Whole meeting on the last Tuesday of each month at 6pm. Motion carried 6-0.

DESIGNATION OF OFFICIAL CITY NEWSPAPER

Motion Siebers, second Kaczmarski to designate Capital Newspapers as the Official City Newspaper. Motion carried 6-0.

MAYORAL APPOINTMENT TO BOARDS, COMMITTEES, COMMISSIONS 2023-2024

Motion Matoushek, second Kunz to accept the 2023-2024 Mayoral Boards, Committees, and Commissions. Motion carried 6-0.

PERSONS WISHING TO ADDRESS COUNCIL

Welch Street home owners (Hamus, Dahl, Reifsnider) appeared in opposition of the community garden that is being constructed in their neighborhood. Council consensus for this item to go before the Committee of the Whole for further discussion.

RESOLUTIONS AND ORDINANCES:

Resolution Designating Public Depositories and Authorizing Withdrawal of City Monies

Motion Siebers, second Matoushek to adopt Resolution 04-18-23-01 Designating Public Depositories and Authorizing Withdrawal of City Monies. Motion carried 6-0 on roll call.

Resolution Suspending Waupun Common Council Standing Committee Rules through April 15, 2024

Motion Matoushek, second Kunz to adopt Resolution 04-18-23-02 Suspending Waupun Common Council Standing Committee Rules through April 15, 2024. Motion carried 6-0 on roll call.

BOARD/COMMITTEE/COMMISSION RECOMMENDATIONS

Award Asphalt Paving Contract – Shoot Range Pad (Board of Public Works 4-11-23)

Sealed bids for a new shooting range to be located at the City Garage were received until Wednesday, March 29, 2023 at 11:00am, at which time there were publically opened and read aloud. Two bids were received for this project: Northeast Asphalt \$10,260 and Kartechner Brothers \$12,720.

Motion Matoushek, second Langford to award the Asphalt Paving Contract for a Shoot Range Pad to Northeast Asphalt in the amount of \$10,260. Motion carried 6-0 on roll call.

Waupun Youth Hockey Association and Rink-Tec International Inc. Contract- Installation of new concrete rink floor system at 510 E. Spring Street, Waupun (Board of Public Works 4-11-23)

The Waupun Youth Hockey Association has been working on a fund raising campaign to support floor replacement at the Community Center. The Association would like to enter into a contract with Rink-Tec to complete this project in the summer of 2025. As this is a City-owned building, a lien could be placed on the building.

Motion Kunz, second Matoushek to grant permission to Waupun Youth Hockey Association to enter into a contract with Rink-Tec International Inc. for the purpose of installing a new concrete floor system at the Community Center, located at 510 E Spring Street, Waupun, contingent on review and final approval by the City Council prior to January 2, 2025 and before authorizing contracted work to commence on city-owned property. Motion carried 6-0 on roll call.

CONSIDERATION - ACTION

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

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

Motion Matoushek, second Siebers the Hero's Hunt for Veterans to hunt on City land. Motion carried 6-0.

Establish City of Waupun 2023 Halloween Trick or Treating Date and Hours

As the Downtown Promotions Committee wishes to hold "Halloween on Main" for Saturday, October 28th from 1pm-4pm. Prior years, the City considers City wide trick or treating directly following Halloween on Main until 6pm.

Motion Kunz, second Matoushek to establish City of Waupun 2023 City Wide celebration of Trick or Treating on Saturday, October 28th from 4pm-6pm. Motion carried 6-0.

Fire Department Emergency Medical Responder Job Description

Motion Westphal, second Matoushek to approve the Fire Department Emergency Medical Responder Job Description. Motion carried 6-0.

MAYORAL CORRESPONDENCE/PRESENTATIONS

Recognition of National Public Safety Telecommunications Week (April 9-15)

Recognition of Municipal Treasurers Week (April 16-22) and Municipal Clerks Week (April 30-May 6)

Recognition of National Library Week (April 23-29)

Recognition of National Firefighters Day (May 4)

Recognition of Drinking Water Week (May 7-13)

Mayor provides the departmental recognitions and proclamations supporting Telecommunications, City Clerk/Treasurer, Library, Fire Fighters and Drinking Water Week.

CONSENT AGENDA

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

ADJOURNMENT

At 6:23pm, Motion Matoushek, second by Kunz to call the meeting adjourned. Motion carried 6-0.

**Minutes of the Waupun Public Library Board Meeting
Wednesday, April 19, 2023**

The Waupun Public Library Board was called to order by Bev Martens, President, at 4:30 p.m. on Wednesday, April 19, 2023. Present were, Siebers, Gehl, Beer, Rohrer, and Jaeger. Sullivan and Hintze present via Zoom. Schultz was absent.

ARTICLE I: Motion by Siebers, supported by Gehl, to accept the minutes of March 15, 2023 meeting as written. Motion carried.

ARTICLE II: No visitor appearance.

ARTICLE III: Monthly statistics.

- a. Circulated/downloaded/loaned: 35,033 items through the end of March.
- b. 12,899 people visited the library through the end of March.

ARTICLE IV: Budget reviewed with no concerns noted.

ARTICLE V:

- a. Motion by Hintze, supported by Rohrer, to pay April 2023 bills. Motion carried 7-0 on roll call.

ARTICLE VI: No committee reports.

ARTICLE VII: Librarians' Report.

- a. National Library Week 2023 is April 23-29. Programs:
 1. April 25....3:30-5:30....Tech Take-a-part for kids.
 2. April 26 at 6pm.... Waupun Historical Society will present Waupun Public Library: A History.
 3. April 27....A movie, The Fablemans, at 3:30 pm and 6 pm.
- b. Other Programs:
 1. April 20 at 6pm.....Real Sportscards: a program on the history of their business.
 2. May 9 at 6pm....Crafter will stencil or free-form paint a canvas bag.
- c. WAPL Conference will be held in Oshkosh April 27-28.
- d. Staff evaluations will begin shortly.

ARTICLE VIII: No Old Business.

ARTICLE IX: New Business:

- a. Motion by Siebers, supported by Rohrer, to accept the revised Internet Acceptable Use Policy as presented. Motion carried.
- b. Gehl and Rohrer were appointed to the Director Evaluation Committee.

ARTICLE X: Motion by Gehl, supported by Siebers/Sullivan, to adjourn at 4:55 p.m. Motion carried.

*Next tentative meeting: Wednesday, May 17, 2023 at 4:30 p.m.

SANDRA ROHRER Secretary
SR/bkj



MINUTES
CITY OF WAUPUN SPECIAL COUNCIL MEETING
Waupun City Hall – 201 E. Main Street, Waupun WI
Tuesday, April 25, 2023 at 5:30 PM

CALL TO ORDER

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

ROLL CALL

Council in-person: Mayor Bishop, Alderman Westphal, Alderman Kaczmariski, Alderman Langford, Alderman Matoushek, Alderman Siebers, Alderman Kunz

Management in-person: Attorney VandeZande, Administrator Schlieve, Director of Public Works Daane, Fire Chief Demaa, General Utility Manager Brooks, Recreation Director Kaminski, Police Chief Loudon, Library Director Jaeger, Finance Director Langenfeld

Management Virtual: City Clerk/Treasurer Hull

Management absent and excused: Utility Finance Director Stanek

Audience in-person: Jason Whitford, Gary Chase, Jaedon Buchholz, Charles Layman, Teri Respalje

Audience Virtual: Jamie Gilson, Nick Thanos, Sandy Cowan, Andria Kimble, Justin

Media Virtual: Addison Lathers of Daily Citizen

CONSIDERATION – ACTION

Community Garden Location

At the April 18, 2023 Common Council meeting, residents from the Welch Street neighborhood appeared in opposition of placement of the community garden in their area. The following members of the audience appeared before the Council for this discussion: Jason Whitford, Gary Chase, Charles Layman, Teri Respalje, and Jaedon Buchholz. Overall discussion heard is to suspend a City community garden for the 2023 season to allow time to establish a permanent location next year.

As the placement of a community garden was approved by the Board of Public Works, this will go back to the next Board of Public Works meeting for consideration and/or action.

Grant Request- UNPS&SW Programming – Planning Grant

A stormwater quality master plan revealed that the City is not current in compliance with Total Maximum Daily Loads (TMDL) requirements within the city limits. The identified Best Management Practices (BMPs) were sufficient to achieve TMDL requirements for Reach R4 but were insufficient to satisfy requirements for Reaches R2 or R3. To address these shortfalls, the City of Waupun is seeking grant funding to revise its current Stormwater Quality Management Plan, with special attention in regards to Reaches R2 and R3.

Motion Matoushek, second Siebers to approve a stormwater grant application, which if awarded, a local match requirement of \$25,000 will be committed from storm water, for UNPS&SW Programming Planning Grant. Motion carried 6-0 on roll call.

Resolution for Grant Approval for Knowles-Nelson Stewardship Grant for Local Units of Government Application

The CDA and BID have been working on economic vitality efforts in the downtown. In the 2018 Streetscaping plan, a lack of downtown gathering space was identified as a gap and the groups have been working to address this. This request has been integrated into the update to the Comprehensive Outdoor Recreation Plan (CORP) that is being finalized now. Staff identified that the WI-DNR Knowles Stewardship Grant for Local Units of Government could provide substantial funding for this project. If awarded, this would impact the 2024-2025 capital outlay budgets for TID 3. If approved, staff will submit an application to the Knowles-Nelson Stewardship Local Units of Government Grant Fund in the amount not to exceed \$250,000.

Motion Siebers, second Langford to approve Resolution #04-25-23-01 Support for Knowles-Nelson Local Assistance Grant Application to develop downtown plaza park space in the City of Waupun. Motion carried 6-0 on roll call.

DISCUSSION

Overview of Near-Site Clinic and Possible Partnership with Waupun Area School District

Jamie Gilson of USI Benefits Consultant and Nick Thanos and Sandy Cowan of SSM provide an overview of a proposed Waupun Near Site Clinic for City/Utilities employees and their family. Location of this site clinic is at the Waupun Hospital.

Application Overview Ordinance Review Process and List of Priorities

We have several ordinances which are being reviewed and updated which will go before Boards/Commissions and Council for consideration.

Countywide EMS Discussion for Dodge County Update

Dodge County held a regional EMS meeting on April 20, 2023 to discuss current challenges within the County. Alderman Kaczmarek and Siebers attended.

CONSENT AGENDA

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

Motion Siebers, second Matoushek to approve the monthly financial report. Motion carried 6-0.

CLOSED SESSION

At 7:17p, Motion Matoushek, second Westphal to adjourn to closed session under Section 19.85 (1) (e) of the WI Statutes for purposes of Investing Public Funds in TID 3 for Redevelopment of 434 E Main Street and Investing Public Funds to Acquire Land off Rosewood Drive. Motion carried 6-0.

RECONVENE TO OPEN SESSION

Motion Matoushek, second Westphal to reconvene in 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 7:51pm, Motion Matoushek, second by Kunz to call the meeting adjourned. Motion carried 6-0.



MINUTES
CITY OF WAUPUN POLICE & FIRE COMMISSION (PFC)
Waupun Safety Building – 16 E. Main Street, Waupun WI
Tuesday, April 25, 2023 at 5:00pm

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 5:00pm by PFC President in the Waupun Safety Building.

ROLL CALL

Present: John Bett, Bambi Buchholz, Teresa Heidemann, Tara Rhodes, Mike Thurmer, Waupun Fire Department (WFD) Chief BJ DeMaa

Member(s) absent (excused): Bobbi Jo Kunz, Waupun Police Department (WPD) Chief Scott Louden

Guests: N/A

RECOGNITION OF MAYORAL APPOINTMENT AND NOMINATION OF APPOINTMENTS

The following annual Commission Nomination and Appointments were recognized:

- Welcome/Recognition of Mayoral Appointment of Ex-Officio Bobbi Jo Kunz.
- Nomination and motion by J. Bett, second by Tara Rhodes for M. Thurmer as President; all in favor, motion passed.
- Nomination and motion by T. Heidemann, second by B. Buchholz for J. Bett as Vice President; all in favor, motion passed.
- Nomination and motion by T. Heidemann second by J. Bett for T. Rhodes as Secretary; all in favor, motion passed.

Motion at 5:04 by J. Bett, second by B. Buchholz for Commission to meet on quarterly basis with dates to be established due to wanting to align meetings with interview needs of Fire and Police departments; all in favor, motion passed.

MINUTES FROM PREVIOUS MEETINGS

Minutes from the February 15, 2023 meeting were presented for approval. Motion to approve minutes as submitted at 5:05pm by J. Bett (B. Buchholz second; all in favor, motion passed).

CLOSED SESSION

The Waupun Police and Fire Commission adjourned into closed session under Section 19.85 (1) (c) of the WI Statutes to conduct interviews with qualified applicants for employment for open Firefighter positions.

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

Motion to go into Closed Session at 5:05pm was made by J. Bett, second by B. Buchholz; all in favor, motion passed.

OPEN SESSION

The Waupun Police and Fire Commission reconvened in open session under Section 19.85(2) of the WI Statutes at 7:32pm after motion from J. Bett, second by T. Heidemann; all in favor, motion passed.

ACTION FROM CLOSED SESSION

Motion at 7:33pm to recommend candidate L. Thomas (current EMR) eligible to move into dual-trained position (addition of firefighter) by J. Bett, second by T. Heidemann; all in favor, motion passed.

Motion at 7:36pm to extend conditional offer to top four candidate(s) A. Wilborn, D. Brock, J. Wojahn and N. Duer was made by J. Bett, second by T. Heidemann; all in favor, motion passed.

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.

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.

ADJOURNMENT

Motion to adjourn meeting at 7:35pm made by T. Rhodes, second by T. Heidemann; all in favor, motion passed.

Respectfully submitted,
Tara Rhodes, Secretary



Waupun Police Department Total Call Report



From: April 01, 2023 To: April 30, 2023

Agency	Incident Type	Total Incidents	WP	DRUGS/NARCOTICS	3
WP	911 CHECK	74		EXTRA PATROL	53
	ABANDONED VEHICLE	2		FIREWORKS COMPLAINT	1
	ACCIDENT	7		FOLLOW UP	38
	ACCIDENT W/BLOCKAGE	1		FOOT PATROL	11
	ACCIDENT W/INJURY	2		FOUND ANIMAL	3
	AMBULANCE	45		FOUND PROPERTY	4
	ANIMAL ABUSE	1		FRAUD COMPLAINT	2
	ANIMAL BITE	1		FUNERAL ESCORT	6
	ANIMAL COMPLAINT	8		GAS DRIVE OFF	3
	ASSIST AGENCY	19		HARASSMENT	5
	ASSIST CITIZEN	34		HIT AND RUN	4
	ASSIST MOTORIST	3		HOUSE WATCH REQUEST	1
	ATTEMPT TO LOCATE	7		INFORMATION TO DOCUMENT	6
	ATV COMPLAINT	1		INTOXICATED DRIVER	1
	ATV UTV TRAFFIC	2		INTRUSION ALARM	4
	BATTERY	1		JUVENILE PROBLEM	11
	BUILDING CHECK	40		LEWD/LACIVIOUS	1
	BURGLARY	1		LOITERING	2
	CHECK WELFARE	33		LOST ANIMAL LOCATED	2
	CHILD CUSTODY	3		LOST PROPERTY	1
	CHILD LET AT SCHOOL	1		MISSING ADULT	2
	CIVIL PROBLEM	3		MISSING JUVENILE	1
	COURT ORDER VIOLATION	1		NEIGHBOR DISPUTE	1
	DIRECTED AREA PATROL	171		NEIGHBORHOOD POLICING	1
	DISABLED VEHICLE	1		NOISE COMPLAINT	3
	DISORDERLY CONDUCT	12		NOTIFY MED EXAMINER	2
DOMESTIC	12				



Waupun Police Department Total Call Report



From: April 01, 2023 To: April 30, 2023

WP	OFFICER STANDBY	4
	OPEN DOOR	1
	ORDINANCE VIOLATION	10
	PARKING ENFORCEMENT	9
	PATROL ASSIST FIRE	14
	PRISONER TRANSPORT	2
	RECKLESS DRIVER	1
	RUNAWAY	3
	SCAM COMPLAINT	3
	SEXUAL ASSAULT	1
	SPECIAL ASSIGNMENT	17
	SUBJECT STOP	4
	SUBJECT WITH A WEAPON	1
	SUSPICIOUS ACTIVITY	15
	SUSPICIOUS VEHICLE	9
	TAVERN CHECK	3
	THEFT	2
	TRAFFIC PROBLEM	9
	TRAFFIC STOP	169
	TRESPASSING	1
	TRUANCY	3
	VANDALISM	5
	WARRANT	1
	WARRANT OTHER AGENCY	1
	Total	946
Total		946

Waupun Police Department Update –April Report

Training:

Officer Adam Schnell is in Field Training. Officer Dumke and Officer Cedarquist attended Sexual Assault Training. Officer AJ Halverson attended K9 Handler Training. Officer Warner and Officer Knudson received PBT training.

Events/Reports:

Two squads sold on Wisconsin Surplus for \$7475 and \$8650.

School Safety Check at all Waupun Schools

Tested out Kenwood Radios

Participated in Drug Take Back with a total of 22.6 pounds of miscellaneous pharmaceuticals disposed of by DCI

Staffing/Hiring Process:

Currently hiring one position. We have received eight applications and the deadline for application is May 12th.

Briefs:

Calls for Service: 946

Traffic Stops: 169

Code Enforcement	Warnings	Citations
January	10	5
February	10	6
March	5	10
April	8	1

Complaints:

On 4/1/23 at approximately 8:11pm, police responded to a residence on S Watertown for a report of a disturbance. On 4/2/23 police located the suspect in the incident, a 36-year-old man, and took him into custody. The man was transported to the Dodge County Jail on a charge of Domestic Disorderly Conduct.

On 4/2/23 at approximately 6:03pm, police responded to a tavern on E Main St for a report of an unwanted patron. A 54-year-old man was previously issued a no trespass order and the man was removed from the tavern.

On 4/2/23 at approximately 8:21pm, police responded to a residence on Sunset Ave for a report of a disturbance. Charges of Domestic Disorderly Conduct and Criminal Damage to Property are being referred to the Dodge County DA's Office.

On 4/3/23 at approximately 1:32pm, police responded to a residence on Rock Ave for a damaged van window. The cause of damage was undetermined and the complaint is under investigation.

On 4/3/23 at approximately 3:11pm, police received a phone call about a suicidal 46-year-old woman. Police located the woman in the city of Waupun and Dodge County Crisis put a Safety Plan in place.

On 4/6/23 at approximately 5:08pm, police responded to a residence on Grandview Ave for a report of a physical disturbance. The suspect, a 19-year-old man, left the scene prior to law enforcement's arrival. A Disorderly Conduct charge is being referred to the Dodge County DA's Office against the man.

On 4/6/23 at approximately 7:43pm, police conducted a traffic stop in the first block of Brandon St. A 17-year-old male was cited for Operating w/out a Valid Driver's License.

On 4/8/23 at approximately 2:25am, police responded to a residence on E Franklin St for a report of a physical domestic disturbance. A 42-year-old man was taken into custody on Charges of Substantial Battery, Resisting/Obstructing an Officer, and Disorderly Conduct. The man was transported to the Fond du Lac County Jail. A charge of Disorderly Conduct is also being referred to the Fond du Lac DA's Office against a 37 year old woman.

On 4/8/23 at approximately 11:40am, police responded to a residence on Fox Lake Rd to assist the Fond du Lac Police Department with a Retail Theft incident. A 25-year-old man was taken into custody and turned over to the Fond du Lac Police Department.

On 4/10/23 at approximately 8:23pm, police conducted a traffic stop in the 300 block of Bly St. An 18-year-old man was taken into custody on a Failure to Appear warrant through Portage Police Department. The man was turned over to Portage Police. A 17-year-old male was also cited for Operating w/out a Valid Driver's License.

On 4/12/23 at approximately 3:29pm, police responded to a residence on E Franklin St for a report of a disturbance. A 46-year-old man was taken into custody on a Probation and Parole Hold and was transported to the Fond du Lac County Jail.

On 4/13/23 at approximately 8:12pm, police responded to a residence on Fond du Lac St for a report of a disturbance. A 40-year-old woman was taken into custody on a charge of Domestic Disorderly Conduct. The woman was transported to the Fond du Lac County Jail.

On 4/15/23 at approximately 8:45pm, police responded to residence on W Franklin St for a check welfare complaint. A 20-year-old man was cited for Possession of Controlled Substances, Possession of Drug Paraphernalia, and Underage Alcohol Consumption 2nd Offense.

On 4/17/23 at approximately 1:15pm, police responded to a residence on Rock Ave for a check welfare complaint. A 19-year-old man was taken into custody on a Bail Jumping charge. The man was transported to the Fond du Lac County Jail.

On 4/17/23 at approximately 5:19pm, police conducted a traffic stop on W Brown St at S Division St. A 29-year-old woman was cited for Operating After Suspension.

On 4/18/23 at approximately 7:12pm, police responded to a residence on Buwalda Dr for a harassment complaint. Charges of Harassment and Bail Jumping were referred to the Dodge County DA's Office against a 54-year-old man.

On 4/19/23 at approximately 8:47pm, police conducted a traffic stop on E Main St at N Watertown St. A 16-year-old male was cited for travelling 51mph within the 25mph zone. He was also cited for Operating w/out a Valid Driver's License.

On 4/22/23 at approximately 8:23am, police conducted a traffic stop on W Main St at River Rd. A 21-year-old man was cited for Operating w/out a Valid Driver's License.

On 4/22/23 at approximately 9:31pm, police conducted a traffic stop in the 500 block of E Brown St. A 24-year-old man was taken into custody on a Probation and Parole warrant. Charges of Operating After Revocation 7th Offense and Bail Jumping were also referred to the Dodge County DA's Office against the man. The man was transported to the Dodge County Jail.

On 4/23/23 at approximately 6:52pm, police conducted a traffic stop on Hwy 151 at Oak Center Rd. A 23-year-old man was cited for Operating w/out a Valid Driver's License.

On 4/24/23 at approximately 9:16am, police responded to a residence on Mayfair St for a report of a disturbance. A 42-year-old man was taken into custody for Domestic Disorderly Conduct and Criminal Damage to Property charges. The man was transported to the Dodge County Jail.

On 4/25/23 at approximately 1:09am, police responded to a bar on E Main St for a report of a disturbance. A 35-year-old man was taken into custody on a Probation and Parole Hold, Disorderly Conduct, Criminal Damage to Property, and Possession of Cocaine. The man was transported to the Fond du Lac County Jail.

On 4/25/23 at approximately 3:36pm, a 54-year-old woman came to the police department to pick up found property. The woman had a Failure to Pay Arrest Warrant through Watertown Police Department. The woman posted bond and was released.

On 4/25/23 at approximately 7:32pm, police responded to a residence on Buwalda Dr for a report of a court order violation. A charge of Bail Jumping was referred to the Fond du Lac County DA's Office against a 54 year old man.

On 4/27/23 at approximately 5:36am, police conducted a traffic stop on W Main St at N West St. A 31-year-old man was cited for Operating After Suspension.

On 4/28/23 at approximately 2:07am, police responded to a bar on E Main St for a theft complaint. While investigating, police located the suspect operating a motor vehicle. The 51-year-old man was taken into custody for Operating While Intoxicated. The man was later released to a responsible party.



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 5, 2023
 To: Mayor, Council, City Administrator, and PFC
 From: Fire Chief, B.J. DeMaa
 Re: April report

Fire Calls:

There were seventeen (17) fire & rescue calls in the month of April for a total of fifty-four (54) year-to-date. EMRs ran a total of forty-eight (48) medical calls in the month of April for a total of one hundred eighty-six (186) year-to-date.

Average Fire Personnel Response (excluding mutual aid & shift calls):		
	Avg # of Responders	% of Total Department
4A – 8P	9.7	37%
8P – 4A	9.3	36%

* Current roster is 26 members.

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

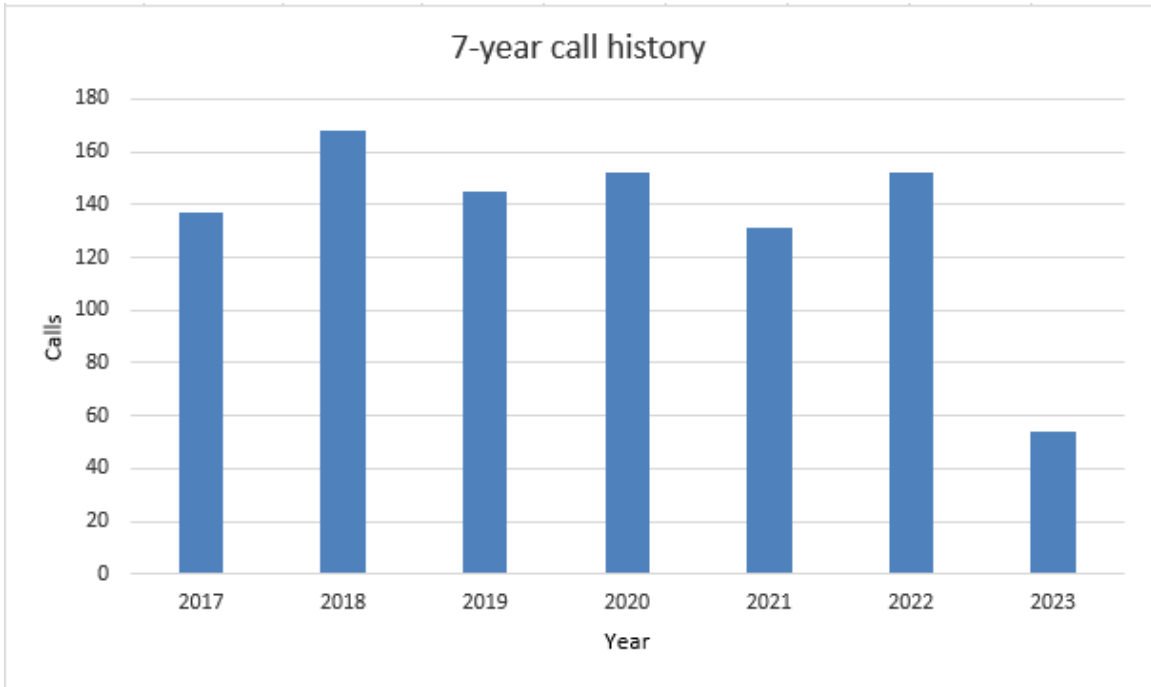
RED = below recommended industry best practices

GREEN = meets industry best practices

Average Fire Personnel Response (excluding mutual aid & shift calls) YTD:												
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
4A – 8P	9.0	8.7	10.8	9.7								
8P – 4A	9.0	8.0	8.3	9.3								

Notes:

- 1 mutual aid calls for the month – Black River Falls/WI DNR (Arcadia Fire)
- Staffing:
 - o Firefighters: 26 (can go up to 33); interviews conducted (4 candidates)
 - o EMRs: 9 (can go up to 15); interviews scheduled for early May
- Response numbers suggest staffing is a 24/7 issue.



EMR Call Summary:

Emergency Medical Responder Calls YTD:												
Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
48	45	45	48									186

Notes:

- **Total calls EMRs first on scene – 13 (27%)**
- **Avg. arrival time before contracted service – 2.1 minutes (does not include mutual aid calls)**
- **Mutual aid requests by Lifestar – 1 (Beaver Dam provided coverage)**
- **Shift calls – 23 (48%)**
- **Calls not covered by EMRs for the month – 5**

2023 Fire Department Strategic Initiatives Update:

#1 – Implement grant programs to strengthen ambulance response:	
Healthcare Infrastructure Grant progress	In progress
EMS Flex Grant progress	In progress

#2 – Complete staffing study for fire and EMR to form recommendations for sustainable emergency response model:	
Work with contractor on study	Working on compiling information needed for study

#3 – Command Staff restructuring to balance call response and workload:	
Work with existing staff on structure	
Post vacancies	
Fill vacancies and train	

#4 – Determine need for public safety referendum and timing:	
Dependent on staffing study and other inputs	See Initiative #2

#5 – Conclude fire consolidation discussions with townships and define long-term strategy for cost containment by Q1 of 2022:	
Set meeting with townships	On hold – staff capacity
Discuss long-term strategies	On hold – staff capacity

#6 – Establish baseline schedule and process for Lexipol policy implementation:	
Put together schedule for policy edits	
Put together schedule for policy releases	

#7 – Integrate EMI AAR into overall Emergency Response Plan (Emergency Mgmt.):	
Resolve and implement identified gaps in program	

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

LIBRARY	MONTHLY REPORT May 2023
Subject	Summary
Statistics	Through the end of April, the library circulated/downloaded/loaned 45,329 items, up 12%, and 17,162 people walked through our doors, up 34%. Program attendance is up 218 %, and meeting room use is up 236 %.
May program	The Container Gardening program will be held Tuesday, May 23, at 6 p.m.
WAPL Conference	Two staff and one Library Board Trustee attended the Wisconsin Association of Public Libraries Conference April 27 and 28 in Oshkosh.

RECREATION DEPARTMENT	MONTHLY REPORT TO COMMON COUNCIL	
	May 9, 2023	
Activity/Project	Status	Notes/Other
Senior Center Attendance – April	1,156 participants signed in Average daily attendance - 60 participants	Open 19 days.
Senior Center Rentals – April	3 rentals	3 rentals in April 2022
Senior Center Meals – April	107 Curbside & indoor dining meals 313 Mobile meals	Average daily attendance curbside meals/indoor dining – 6 meals Average daily attendance mobile meals – 15 meals
Senior Center Special Activities/Events – April	April 3-6 – Spring Break Mini Golf and Bean Bag Toss April 28 – Derby Day	18 participants 28 participants
Upcoming Senior Center Special Activities/Events	May 1 – Indoor lunch dining & mobile meals only May 22 – SSM Health Home Exercise Presentation May 23 - Lunch & Learn by Prairie Ridge Assisted Living May 25 – Yoga at Harris Mill Park	Dining site is open Monday – Wednesday for indoor dining. Looking for volunteers for Thursday and Friday.
Park Program	Promotion and information distribution	April 17 - Meadow View Primary Learning Celebration May 2 - Rock River Intermediate School ELL Family Night May 18 - SAGES Family Night
Aquatic Center	Staff is hired. 20 family passes sold in the month of April. Spots open in swimming lessons and SOS. Concession stand initial cleaning and set up on May 8.	24 passes sold in April 2022
Park Rentals - April	Dodge Park - 1 rental	0 rentals in April 2022

DATE: May 9th, 2023			
Project	Status		Other
Safety Building roof	This is currently out for bids		
Wilson Dr. and Shaler Dr. Street construction	Crews started top soil removal and will continue to start on utility work		
Storm Sewer Compliance	We will be starting pond inspections this month along with outfall inspections		
New Senior Center Grant	The project should be out for bid May 10 th and final plans should be available May 15 th .		
Street projects	We dug out a small bad spot on the North end of Home Av. We are starting on the soft spot on the East side of the community Center. Both these areas are scheduled for blacktop the middle of June Letters have been sent out to residents and business owners on Main St. explaining the project and the street closure		
Mill and Overlay projects	Taylor St from Howard to Brandon Rensway from Fox Lake to W. Lincoln Are scheduled for the middle of June		
Ash tree notices	We sent out the next round of notices for trees that could affect public right of ways		
Staff projects	Street ratings have started Street sweeping Work at the Aquatic Center has started. We will plan to begin filling May 15 th We have started on berm work for the shooting range Updating capital plans		

Bayberry Lane

Storm sewer is complete and they will start the street grading this week





TO: Waupun Utilities Commissioners
FROM: Steve Brooks, General Manager
DATE: May 8, 2023
SUBJECT: General Manager Report

Electric Department Update:

Call-Ins

- April 17th for downed wire behind 315 E. Main St. (Communications Line)
- April 25th for downed wire behind 500 block of E. Main St. (Communications Line)

United Cooperative

- We continue to work with United Cooperative on infrastructure design, placement, and timing of installation. Staff is also working to complete the Construction Authorization Agreement, a requirement of the Wisconsin Public Service Commission.

South Madison Street (County Road M)

- The South Madison Street re-conductor project is in progress. Project is expected to be complete in May.

Porcelain Cutout Replacement

- The crew replaced 28 porcelain cutouts on Feeder #6 Main Substation.

General Manager Update:

Drinking Water Week

- Mayor Bishop signed a proclamation recognizing Drinking Water Week, May 7-13th. Drinking water week is a celebration of Waupun Utilities' year-round service of providing drinking water to Waupun. In addition to the Proclamation, Waupun Utilities is promoting its best tasting water in the state, along with highlighting our dedicated staff.

Staff Update

- Todd Flegner's last working day is May 12th.
- Ross is becoming more acclimated to our distribution system. We plan to have Ross start to participate in the on-call rotation starting in June.
- A part-time temporary employee has committed to work this summer to help cover the office while employees are on extended leave.

WPPI Board of Directors Meeting

- Jeff Stanek and I attended the WPPI Board meeting April 27th. We received updates from Legal, Government Affairs, and Energy Services. Power Supply provided an overview of MISO (Midcontinent Independent System Operator) energy markets, and transmission planning for tranche 1. Approved projects include (18) new 345 kV lines, with estimated construction cost of \$10.5 billion.
- Boarder States, one of our electrical equipment suppliers, provided a presentation about the current status of the supply chain and what to expect for lead times into 2024.

Electric Disconnects

- The winter moratorium ended April 15, 2023, allowing utilities to disconnect electric services for those customers in arrears. On March 31, 2023, 442 disconnection notices and 89 friendly reminders were generated. On April 19, 2023, total of 24 electric service disconnections took place due to non-payment.

Orientation to WPPI

- WPPI is hosting an “Orientation to WPPI Energy” event on June 8th. This half-day educational program is optimal for new utility staff and governing body members. Through staff presentations, attendees will learn more about the three functions of WPPI: Power Supply, Government Relations, and Support Services. Any commissioner interested in attending the educational program about our joint action agency, please let WU staff know and we will take care of the rest.

Large Business Customer Survey

- In late April, WPPI launched the membership’s market research focusing on large business customers. On a three-year rotating basis, WPPI undertakes such studies for members targeting one of their three main customer segments: residential, small-to-midsize businesses, and large businesses. This year’s effort will gather insight from local managed accounts on how to most successfully meet their most important needs. WPPI again partnered with energy industry marketing firm E Source to conduct the survey, which will be branded from each participating member utility.

Electric Rate Case

- Staff continues to work to provide information required for filing the electric rate case with the Wisconsin Public Service Commission.

This concludes my report for May 2023. Please contact me at 324-7920 or sbrooks@waupunutilities.org with any questions or concerns.



TO: Waupun Utilities Commissioners
FROM: Steve Schramm
DATE: May 4, 2023
SUBJECT: Monthly Operation Report

Water Treatment Facility:

There are no call-ins to report this month.

Veolia completed Tower 1 and Tower 2 routine tank condition assessment as part of our tank maintenance contract. This assessment consists of reviewing the safety, sanitation, structure, security and coatings condition of the tower to help address any minor failures before they become a major problem. After the inspection, a detailed report is provided for code compliance and recommend targeted solutions to remediate critical issues. I am pleased to report, that there are no critical issues.

Wastewater Treatment Facility:

There are no call-ins to report this month.

Xylem Sanitaire completed annual cleaning of the aeration diffusers. Regular cleaning and maintenance of the diffusers will ensure optimal equipment performance, consistently effective treatment of wastewater, and substantial energy savings.

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

Sabel Trucking has completed spring biosolids land application. Our nutrient management plan allowed 1800 cubic yards of biosolids to be applied to 62 acres of DNR approved agriculture land.

Water/Sewer Crew:

There are no call-ins to report this month.

During the annual leak detection survey, the crew identified and correlated three service leaks that were not surfacing. The leaks are located on West Franklin Street, Roosevelt Street, and Monroe Street. In addition to the service leaks, there was one main line valve leak located on South Harris.

Visu-Sewer has completed lining combined total of 945 feet of sanitary sewer main line on Park Avenue, East Jefferson Street, and West Lincoln Street. The lining process rehabilitates pipes by installing a new fully structural cured-in-place pipe inside the host pipe from above ground. The new pipe "inside the old pipe" will provide maximum strength and flow capacity without the need for digging.

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



TO: Waupun Utilities Commissioners
FROM: Jeff Stanek, CPA, Finance Director
DATE: May 8, 2023
SUBJECT: March 2023 Financial Report

CONSTRUCTION AND PLANT ADDITIONS

Construction for all three utilities was minimal as is typical for the early spring months. Electric crews work on maintenance projects such as tree trimming and the water/sewer crews work on televising mains to identify failing infrastructure. Construction at the WWTP continues with monthly Disbursement Requests processed through the USDA.

Plant addition activity for the month consisted of \$10,519 for water SCADA upgrades for towers 1 & 2.

MONTHLY OPERATING RESULTS – March 2023 Monthly and Year-To-Date (YTD)

Sales

Electric

- Monthly kWh sales were **4.7% above** budget & **2.1% higher** than March 2022 on lower sales to Residential & General Service customers.
- YTD kWh sales were **2.6% above** budget & **0.3% lower** than March 2022 YTD actual sales.

Water

- Monthly sales units of 100 cubic feet were **6.2% above** budget & **6.0% lower** than March 2022 sales on a change in sales to Industrial customers.
- YTD water sales were **6.0% above** budget & **1.5% lower** than March 2022 YTD actual sales.

Sewer

- Monthly sales units of 100 cubic feet were **28.4% above** budget & **28.4% higher** than March 2022 from increased volumes to public authority customers.
- YTD sewer sales were **22.8% above** budget & **22.8% higher** than March 2022 YTD actual sales.

Income Statement

Electric

- Operating revenues and purchased power expense were **above** budget \$154,300 and \$147,700, respectively, due to overall higher purchased power costs from increased sales and continued high market energy prices.
- Gross margin was \$6,600 **below** budget.
- Operating expenses were \$52,900 **below** budget primarily due to lower tree trimming costs than budgeted.
- Operating income was \$130,000 or \$124,000 **above** budget from increased revenues and lower operating costs than budgeted.
- Net income was \$143,700 or \$145,800 **above** budget primarily from increased sales and lower than budgeted distribution expenses.

Water

- Operating revenues were \$14,700 *above* budget due to overall higher consumption for industrial customers.
- Operating expenses were \$47,800 *below* budget on lower supply and distribution expenses.
- Operating income was \$201,600 or \$74,500 *above* budget from lower than budgeted operating expenses.
- Net income was \$193,600 or \$103,200 *above* budget.

Sewer

- Operating revenues were \$135,700 *above* budget from increased consumption and high strength charges to public authority customers.
- Operating expenses were \$16,300 *above* budget due to the payment timing associated with software licenses and utility-paid contributions to employees Health Savings accounts at the beginning of the year.
- Operating income was 139,200 or 110,700 *above* budget.
- Received \$795,000 in grant contributions related to USDA disbursement draws.
- Net income was \$887,400 or \$41,300 *below* budget largely due to the timing and dollar value of grant contributions compared to budget. Without grant contributions, net income was \$92,400 or \$70,900 above budget.

Balance Sheets

Electric

- Balance sheet *decreased* \$117,300 from February 2023 due to a decrease in receivables associated with higher sales in the previous month and a debt payment that was made during the month.
- Restricted cash *decreased* \$170,500 from February 2023 from a principal and interest payment on the Utilities debt for \$175,000.
- Long-term debt decreased \$175,000 from the aforementioned annual debt payment above.
- Net position *increased* \$30,100 from February 2023.

Water

- Balance sheet *decreased* \$426,100 from February 2023 due to a principal and interest payment made on the Utility's debt.
- Restricted cash *decreased* \$446,700 from February 2023 from a principal and interest payment on the Utilities debt for \$440,000.
- Long-term debt decreased \$440,000 from the aforementioned annual debt payment above.
- Net position *increased* by \$66,700.

Sewer

- Balance sheet *increased* \$73,200 from February 2023 largely from monthly restricted cash transfers for the 5/1/2023 debt payments.
- Unrestricted cash *decreased* \$17,100 because of increase A&G expenses for the month.
- Net position *increased* \$46,800.

Cash and Investments

The monthly metrics dashboard for cash and investments provide a monthly comparison of cash and investment balances and graphs that present long-term investments by maturity, type, and rating. The Utility's investments are typically fixed-income and held-to-maturity unless called before maturity by the issuer. Held to maturity investments recognize monthly mark to market adjustments that ultimately are not realized when the investment matures.

- Total cash and investments *decreased* \$440,400 or **4.4%** from February 2023 primarily from principal and interest payments on Electric & Water Utility debt totaling \$570,144.
- Received interest and distributions of \$6,700 and recorded unrealized *positive* market adjustments of \$20,400, along with (\$500) in management fees, resulting in a net portfolio *gain* of \$26,600 for the month.
- Total interest and investment income earned (excluding market value adjustments) on all accounts for the month was \$22,000 and \$55,600 year-to-date.

OTHER FINANCIAL MATTERS

WWTP Upgrade – Construction Update and Progress

Listed below is a summary of the costs incurred and paid for with USDA loan proceeds requested to date:

Total Project Budget <i>(As of 4/14/2022):</i>	\$ 37,508,000
Total Project Costs to Date <i>(Thru 5/1/2023):</i>	\$ 33,391,693
Loan Draws – Project to Date <i>(Thru 4/4/2023):</i>	\$ 27,807,000
Grants Provided <i>(Thru 5/1/2023):</i>	\$ 5,356,000
Disburse Request #25 Requested <i>(4/4/2023):</i>	\$ 269,921
Disburse Request #24,25 – Paid <i>(4/24/2023):</i>	\$ 676,000

Electric Rate Study – Test Year 2023

Utility staff is finalizing a draft of the Test Year 2023 Electric Rate study with WPPI staff to present recommendations to the Utility Commission at the June 2023 Commission meeting. Current electric rates were effective as of September 2016. The rate study is being completed to address changes in the utility's cost and cost recovery structure since the prior rate case in 2016 including; changes in the customer base, utility plant infrastructure, operation, and maintenance expenses. Utility Commission approval is required prior to the submittal of the rate case to the Public Service Commission for their review.

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

Administrative Report for March 2023

Prepared by K Schlieve, 3/8/23

Personnel

- Recruitment process open to hire an 18th police officer training position.
- Held kick off meeting with PAA on fire staffing study. An intergovernmental meeting is planned for Thursday, May 11 a.m. to overview the project with townships served for fire and ems. PAA will be interviewing council members on May 30.

ARPA/Policy:

- Creation of ARPA spending planning underway based on most recent discussion at March COW.

Planning:

- Work on CORP update complete. The draft plan will appear before the Board of Public Works in May and before the Council on May 9 for review and adoption.

Grants Work:

- Senior Center: Final designs expected to release for bid the week of May 8. Work continues on facility-operating plan and policies to support center operations. Additionally, work has occurred on a sponsorship and donations policy and fundraising platform to support furnishing of the new facility.
- Stone + Suede received an award for best redevelopment project in a Connect Community over 5,000 at the annual State Main Street award banquet in La Crosse.
- New Grant submitted: WI-DNR Knowles Nelson Stewardship Grant for a Downtown Plaza. Final grant submission was \$208K.
- Pending grants: Vibrant Spaces grant - \$49K, AARP Community Challenge grant - \$12K; and BIL grant for Wilcox St - \$100K.

Administration:

- Significant progress on the creation of near-site clinic as part of the health insurance benefit offered to staff. Met with WASD Board and general agreement that this is a strategy to appear to help control costs and improve access to care for employees.
- Debt issuance for TID 9 (industrial park and Heritage Ridge Business Park) infrastructure complete. The winning bid came from The Baker Group out of Oklahoma City with a True Interest Rate of 3.7384%. This bid included a premium, which we used to downsize the issue. As such, the final Issue Size will be \$205K less or \$2,345,000. Presale estimates were higher than the actual interest rates received, resulting in the overall P&I coming in \$460,298 less than the presale estimates. This strengthens the overall cash flow of TID No. 9.
- Presented on economic development in the county to Envision Greater Fond du Lac's Leadership program.
- Attended Countywide EMS discussion with Dodge County communities. No clear direction was provide but there will be ongoing work to determine what can be done to improve service. Dodge County has ARPA dollars reserved to support this work.

Ordinances:

- Plan Commission provided feedback at their monthly meeting on an ordinance that limits parking in front yards of residential neighborhood. Ordinance draft is being refined and will be presented at a public hearing to the Plan Commission in May.
- Additional work on a Sexting ordinance occurred and will be coming to COW meeting for review and discussion before being put in draft form for consideration by the Council.