

THE CITY OF PLATTEVILLE, WISCONSIN COMMON COUNCIL AGENDA

PUBLIC NOTICE is hereby given that a regular meeting of the Common Council of the City of Platteville shall be held on Tuesday, June 28, 2022 at 6:00 PM in the Council Chambers at 75 North Bonson Street, Platteville, WI.

***Please note - this meeting will be held in-person.**

The following link can be used to view the livestream of the meeting:

<https://us02web.zoom.us/j/89465034744>

I. CALL TO ORDER

II. ROLL CALL

III. PRESENTATION – 2021 Audited Financial Statements – Johnson Block and Company, Inc

IV. CONSIDERATION OF CONSENT AGENDA – The following items may be approved on a single motion and vote due to their routine nature or previous discussion. Please indicate to the Council President if you would prefer separate discussion and action.

- A. Council Minutes – 6/14/22 Special and Regular
- B. Payment of Bills
- C. Appointments to Boards and Commissions
- D. Licenses
 - 1. Temporary Class “B” to serve Fermented Malt Beverages to Rountree Gallery at 120 W Main Street on Thursday, July 21 from 4:00 PM to 7:00 PM for Coloring and Craft Brews
 - 2. Temporary Class “B” to serve Fermented Malt Beverages to Rountree Gallery at 120 W Main Street on Friday, August 26 from 4:00 PM to 7:00 PM for Tiffany Lange Artist Reception
 - 3. Temporary Class “B” to serve Fermented Malt Beverages to Rountree Gallery at 120 W Main Street on Saturday, August 27 from 2:00 PM to 7:00 PM for Chalk & Cheese
 - 4. Change of Agent for “Class A” Combination Beer and Alcohol License for Kwik Trip Inc, Platteville (Kimberly M Davis, Agent), for premises at 430 S Water Street (Kwik Trip #795)
 - 5. One-Year and Two-Year Operator License to Sell/Serve Alcohol
- E. Street Closing Permit – N Bonson and Court Streets between Main and Irving Streets for Platteville Night Market on Saturday, July 16 from 2:00 PM to 7:00 PM
- F. Resolution 22-13 Application for Exemption from the Levy of any County Library Tax

V. CITIZENS’ COMMENTS, OBSERVATIONS and PETITIONS, if any – Please limit comments to no more than five minutes.

VI. REPORTS

- A. Board/Commission/Committee Minutes (Council Representative)
 - 1. Tourism Committee (Parrott) 1/27/22
 - 2. Community Safe Routes Committee (Artz) 4/18/22

VII. ACTION

- A. Resolution 22-14 Providing for the Sale of Approximately \$2,720,000 Water and Sewer System Revenue Bonds, Series 2022B
- B. Resolution 22-15 Compliance Maintenance Annual Report (CMAR) [6/14/22]
- C. Resolution 22-16 DOT TAP Grants [6/14/22]
- D. CDBG-CV Grant – Fair Housing Proclamation [6/14/22]

VIII. INFORMATION AND DISCUSSION

- A. Short-term Financing for Airport Hanger Project
- B. Request for Proposal - Financial Advising Services
- C. Award Fire Department Mobile Radio Upgrade CIP Project Bid
- D. Resolution Requesting City Staff to be Permitted to Serve/Sell Fermented Malt Beverages at Designated Events
- E. 2023 Proposed Budget Timeline

IX. ADJOURNMENT

***Please note - this meeting will be held in-person.**

Please click the link below to join the webinar to view the livestream:

<https://us02web.zoom.us/j/89465034744>

or visit zoom.us, select "Join a Meeting" and enter the Webinar ID: 894 6503 4744

Connect by phone:

877 853 5257 (Toll Free) or

888 475 4499 (Toll Free)

Webinar ID: 894 6503 4744

If your attendance requires special accommodation, write City Clerk, P.O. Box 780, Platteville, WI 53818 or call (608) 348-9741 Option 6.

**THE CITY OF PLATTEVILLE, WISCONSIN
COUNCIL SUMMARY SHEET**

COUNCIL SECTION: PRESENTATION ITEM NUMBER: III.	TITLE: 2021 Draft Audited Financial Statements and Required Audit Communication by Johnson Block and Company, Inc	DATE: June 28, 2022 VOTE REQUIRED: None
PREPARED BY: Nicola Maurer, Administration Director		

Description:

Brent Nelson, CPA, Audit Partner with Johnson Block & Company, Inc will present an overview of the 2021 City of Platteville draft audited financial statements.

Attachments:

- 2021 Draft Audited Financial Statements
- 2021 Draft Audit Communication

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PLATTEVILLE

W I S C O N S I N

CITY OF PLATTEVILLE, WISCONSIN
FINANCIAL STATEMENTS
Including Independent Auditor's Report
As of and for the year ended December 31, 2021

Johnson Block and Company, Inc.
Certified Public Accountants
2500 Business Park Road
Mineral Point, Wisconsin 53565
(608) 987-2206

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CITY OF PLATTEVILLE, WISCONSIN
DECEMBER 31, 2021

TABLE OF CONTENTS

Independent Auditor’s Report.....	1
Management’s Discussion and Analysis	4
<u>Basic Financial Statements</u>	
Government-Wide Financial Statements:	
Exhibit A-1 Statement of Net Position	14
Exhibit A-2 Statement of Activities.....	16
Fund Financial Statements:	
Exhibit A-3 Balance Sheet – Governmental Funds.....	17
Exhibit A-4 Reconciliation of the Governmental Funds Balance Sheet with the Statement of Net Position	18
Exhibit A-5 Statement of Revenues, Expenditures and Changes in Fund Balance -Governmental Funds.....	19
Exhibit A-6 Reconciliation of Statement of Revenues, Expenditures and Changes in Fund Balance of Governmental Funds to the Statement of Activities	20
Exhibit A-7 Statement of Net Position – Proprietary Funds.....	22
Exhibit A-8 Statement of Revenues, Expenses and Changes in Fund Net Position -Proprietary Funds.....	24
Exhibit A-9 Statement of Cash Flows – Proprietary Funds	25
Exhibit A-10 Statement of Fiduciary Net Position.....	27
Exhibit A-11 Statement of Changes in Fiduciary Net Position	28
Notes to the Basic Financial Statements	29
<u>Required Supplementary Information:</u>	
Exhibit B-1 Budgetary Comparison Schedule for the General Fund	75
Exhibit B-2 Local Retiree Life Insurance Fund Schedules.....	76
Exhibit B-3 Schedule of Changes in the City’s Total OPEB Liability and Related Ratios.....	77
Exhibit B-4 Wisconsin Retirement System Schedules	78
Notes to the Required Supplementary Information.....	79
<u>Supplementary Information:</u>	
Exhibit C-1 Combining Balance Sheet – Nonmajor Governmental Funds.....	81
Exhibit C-2 Combining Statement of Revenues, Expenditures and Changes in Fund Balance -Nonmajor Governmental Funds	82
Schedule 1 Schedule of Insurance	83
Schedule 2 Other Utility Information	84

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INDEPENDENT AUDITOR'S REPORT

To the City Council
City of Platteville, Wisconsin

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City, as of December 31, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis of Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the 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 these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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.

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Auditor's 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 auditor's 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 generally accepted auditing standards and *Government Auditing Standards* 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 general accepted auditing standards and *Government Auditing Standards* 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 management's discussion and analysis, the budgetary comparison information, the Local Retiree Life Insurance Fund schedules, the Schedule of Changes in the City's Total OPEB Liability and Related Ratios, and Wisconsin Retirement System schedules, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Platteville, Wisconsin's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are 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 information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the schedules of insurance and other utility information, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Report on Summarized Comparative Information

We have previously audited the City's 2020 financial statements, and we expressed unmodified audit opinions on the respective financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information in our report dated June 24, 2021. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2020, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we will also issue a report 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 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 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.

Johnson Block & Company, Inc.

Johnson Block & Company, Inc.
_____, 2022

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MANAGEMENT'S DISCUSSION AND ANALYSIS

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Management's Discussion and Analysis

On behalf of Platteville's management team, I am pleased to offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended December 31, 2021. We encourage readers to consider the information presented here in conjunction with additional information that can be found in our annual audit report issued by Johnson Block and Company, Inc. Copies may be obtained at the Municipal Building at 75 North Bonson St. or the City Web Site at www.platteville.org.

Financial Highlights

- The assets of the City of Platteville exceeded its liabilities as of December 31, 2021. The total net position of the City is categorized by investment in capital assets (i.e. land, buildings, infrastructure, machinery and equipment), net of related debt used to acquire these assets still outstanding, restricted net position (resources subject to external restrictions on how they may be used) and unrestricted net position (may be used to meet the City's ongoing obligations to citizens and creditors). Over the last two years, the following changes have occurred:

<u>Year</u>	<u>Net Position*</u>	<u>\$ Change (+/-)</u>
2021	\$70,857,546	\$ 1,913,912
2020	\$68,943,634	\$ 537,289

**see net position-pg 15*

- As of December 31, 2021, the City of Platteville's governmental activities reported total current assets of \$15,324,478 (page 14, Exhibit A-1). This compares to the prior year as follows:

<u>Year</u>	<u>Current Assets</u>	<u>\$ Change (+/-)</u>
2021	\$15,324,479	\$ 1,707,341
2020	\$13,617,138	\$ 192,841

About 64.52 percent of this total, or \$9,888,026 represents cash and investments.

- The City's general fund balance increased by \$70,456 from 2020 to 2021. In the past 2 years, changes have been as follows:

<u>Year</u>	<u>General Fund Bal.</u>	<u>% Change (+/-)</u>
2021	\$4,630,494	1.5%
2020	\$4,560,038	5.2%

**Exhibit A-3, Page 17*

- In 2021, the City's long-term obligations decreased by \$585,232, as compared to a decrease of \$869,117 during 2020 (page 47). General obligation bonds of \$1,975,000 and utility revenue bonds of \$1,890,000 were issued in 2021.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an overview of the City of Platteville's basic financial statements. These basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. In addition, this report contains supplementary information.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the City of Platteville's finances, in a manner similar to a private-sector business.

The *statement of net position (Exhibit A-1)* presents information on all of the City of Platteville's assets and liabilities, with the difference between the two reported as *net position (page 15)*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City of Platteville is improving or deteriorating.

The *statement of activities (Exhibit A-2)* presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation and sick leave).

Both of the government-wide financial statements distinguish functions of the City of Platteville that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City of Platteville include general government, public safety, public works, community enrichment services, and conservation and development. The business-type activities of the City of Platteville include the Water and Wastewater Utility.

The government-wide financial statements include not only the City of Platteville itself (known as the *primary government*), but also a legally separate Housing Authority for which the City of Platteville is financially accountable. Financial information for this *component unit* is reported separately from the financial information presented for the primary government itself. A separate audited financial statement report is also issued for the Housing Authority.

The government-wide financial statements can be found on pages 14-16 of this report. Supplementary information is included starting on page 81.

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 of Platteville, 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 of Platteville 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*.

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The City of Platteville maintains several 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. Major categories include the General Fund, the Capital Projects Fund, and Debt Service.

The basic governmental fund financial statements can be found on pages 17-21 of this report.

Proprietary funds. Proprietary funds are used to report the same functions presented as *business-type activities* in the government-wide financial statements. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Platteville Water and Wastewater Utility, which is considered to be a major fund of the City of Platteville.

The basic proprietary fund financial statements can be found on pages 22-26 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 statement because the resources of those funds are not available to support the City of Platteville's programs. The fiduciary fund maintained by the City of Platteville is the Tax Collection Fund which records the tax roll and tax collections for other taxing jurisdictions within the City of Platteville.

The basic fiduciary fund financial statements can be found on pages 27-28 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 29-74 of this report.

Other information. In addition to the basic financial statements and accompanying notes, *required supplementary information* presents a detailed budgetary comparison schedule for the General Fund, information on the Wisconsin Retirement System pension plan, and information on the City's OPEB plans for the Local Retiree Insurance Fund and retiree health insurance. The budgetary comparison schedules, Wisconsin Retirement System Schedules, and OPEB Schedules are on pages 75-80. The budgetary comparison schedules demonstrate compliance with the budget and complements the statement included in the basic governmental fund financial statements. The Wisconsin Retirement System, Local Retiree Life Insurance Fund, and retiree health insurance schedules present 10-year plan trend information.

The combining statements referred to earlier in connection with non-major governmental funds and other information related to the individual funds is presented immediately following the required supplementary information. Individual fund statements and schedules can be found on pages 81-82 of this report.

Government-wide Financial Analysis

Changes in net position can serve as a useful indicator of a government's financial position over time. In the case of the City of Platteville, assets and deferred outflows of resources exceeded liabilities and deferred inflow of resources by \$68,943,634 at the close of 2020, which increased to \$70,857,546 at the end of 2021.

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TABLE 1: CITY OF PLATTEVILLE'S NET POSITION

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Current/other assets	\$ 18,978,980	\$ 16,558,128	\$ 8,837,752	\$ 7,873,826	\$ 27,816,732	\$ 24,431,954
Capital Assets	55,773,080	56,528,004	37,742,457	36,907,875	93,515,537	93,435,879
Total Assets	\$ 74,752,060	\$ 73,086,132	\$ 46,580,209	\$ 44,781,701	\$121,332,269	\$117,867,833
Deferred outflows of resources	\$ 2,987,366	\$ 2,192,337	\$ 727,356	\$ 516,772	\$ 3,714,722	\$ 2,709,109
Current Liabilities	\$ 4,660,078	\$ 3,590,640	\$ 1,378,434	\$ 1,170,001	\$ 6,038,512	\$ 4,760,641
Other Liabilities	20,411,175	21,372,175	16,282,778	15,463,032	36,693,953	36,835,207
Total Liabilities	\$ 25,071,253	\$ 24,962,815	\$ 17,661,212	\$ 16,633,033	\$ 42,732,465	\$ 41,595,848
Deferred inflows of resources	\$ 10,800,801	\$ 9,563,701	\$ 656,179	\$ 473,759	\$ 11,456,980	\$ 10,037,460
Net Position:						
Net investment in capital assets	\$ 37,456,902	\$ 36,923,102	\$ 21,379,455	\$ 21,355,461	\$ 58,836,357	\$ 58,278,563
Restricted	4,021,388	3,209,131	5,183,999	4,727,183	9,205,387	7,936,314
Unrestricted	389,082	619,720	2,426,720	2,109,037	2,815,802	2,728,757
Total Net Position	\$ 41,867,372	\$ 40,751,953	\$ 28,990,174	\$ 28,191,681	\$ 70,857,546	\$ 68,943,634

Source: Rows 1-3 Exhibit A-1 page 14, Rows 4-6 page 15, Rows 7-10 page 15

The largest portion of the City of Platteville's net position reflects its investment in capital assets (e.g., land, buildings, infrastructure, machinery, and equipment) less any related outstanding debt against those assets (approximately 83 percent). The City uses these capital assets to provide services to citizens; subsequently these assets are not available for future spending. Although Platteville'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 come from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City of Platteville's net position (approximately 13 percent) represents resources that are subject to external restrictions on how they may be used. Any remaining balance of unrestricted net position may be used to meet the City's ongoing obligations to citizens and creditors.

Governmental Activities. Governmental activities have the potential to increase or decrease the City’s net position during the course of the year. The following chart establishes baseline numbers for comparison in future years.

TABLE 2: CITY OF PLATTEVILLE’S PRIMARY GOVERNMENT STATEMENT OF ACTIVITIES

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Revenues						
Program Revenues						
Charges for Service	\$ 1,625,782	\$ 1,310,607	\$ 4,908,937	\$ 4,675,675	\$ 6,534,719	\$ 5,986,282
Operating grants and contributions	1,944,604	2,311,447			1,944,604	2,311,447
Capital grants and contributions	920,896	88,302		53,450	920,896	141,752
Property taxes	6,641,467	6,670,553			6,641,467	6,670,553
Other taxes	296,947	223,379			296,947	223,379
Intergovernmental rev’s not restricted to specific programs	2,657,382	2,644,819			2,657,382	2,644,819
Investment income	21,920	81,116	6,576	45,344	28,496	126,460
Other	(30,574)	(134,989)	16,265	18,753	(14,309)	(116,236)
Total revenues	14,078,424	13,195,234	4,931,778	4,793,222	19,010,202	17,988,456
Expenses						
General Gov’t	1,463,225	1,447,421			1,463,225	1,447,421
Public safety	3,120,482	3,549,055			3,120,482	3,549,055
Public works	5,173,989	5,006,636			5,173,989	5,006,636
Hlth & Hum Serv.	144,341	124,682			144,341	124,682
Leisure Activities	2,167,320	2,108,800			2,167,320	2,108,800
Conservation and Development	762,423	721,272			762,423	721,272
Interest and Fiscal Charges	540,081	693,853			540,081	693,853
Water and Sewer			3,724,429	3,799,448	3,724,429	3,799,448
Total expenses	13,371,861	13,651,719	3,724,429	3,799,448	17,096,290	17,451,167
Incr.(Decr.) in net position before Transfers	706,563	(456,485)	1,207,349	993,774	1,913,912	537,289
Transfers	408,856	428,674	(408,856)	(428,674)		
Incr.(Decr.) in net position	1,115,419	(27,811)	798,493	565,100	1,913,912	537,289
Net position – beginning of year	40,751,953	40,779,764	28,191,681	27,626,581	68,943,634	68,406,345
Net position – end of year	\$ 41,867,372	\$ 40,751,953	\$ 28,990,174	\$ 28,191,681	\$ 70,857,546	\$ 68,943,634

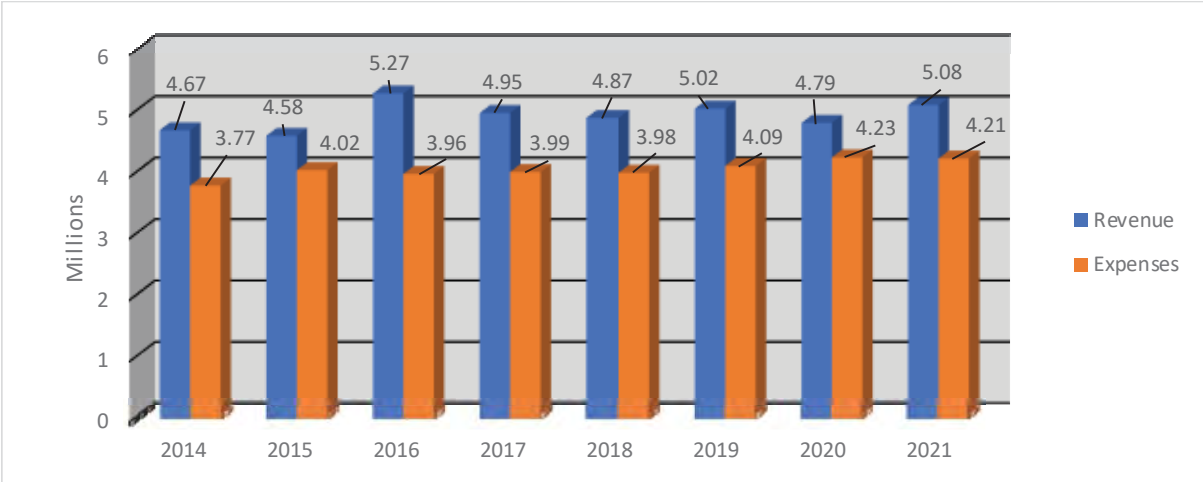
Source: Exhibit A-2, Page 16

General Government expenses increased by \$15,804, or 1% from 2020. Public Safety expenses decreased by \$428,573, or 12% from 2020. Public works expenditures increased by \$167,353, or 3% from 2020. Health and Human Services expenses increased by \$19,659, or 16% from 2020. Leisure expenses increased by \$58,520, or 3% from 2020. Conservation and development expenses increased by \$41,151, or 6% from 2020.

Business-type activities (Proprietary Funds).

In 2021, net position in the proprietary funds increased by \$866,438. This compares to a \$565,100 increase in 2020. Major water and sewer line replacements and improvements and upgrades to the utility’s facilities increased net position. The Platteville Water and Wastewater Utility is fairly unique in that it is a combined utility. While rates are established separately for water and sewer, revenues and expenses are combined into a single operating unit. Rates are monitored and set according to the policies of the Wisconsin Public Service Commission. In 2020, the PSC approved deregulation of the Wastewater Utility. A sewer rate increase took effect on September 1, 2021. The water rate in effect in 2021 was approved and went into effect on January 15, 2013. The PSC approved a water rate that took effect on March 16, 2022.

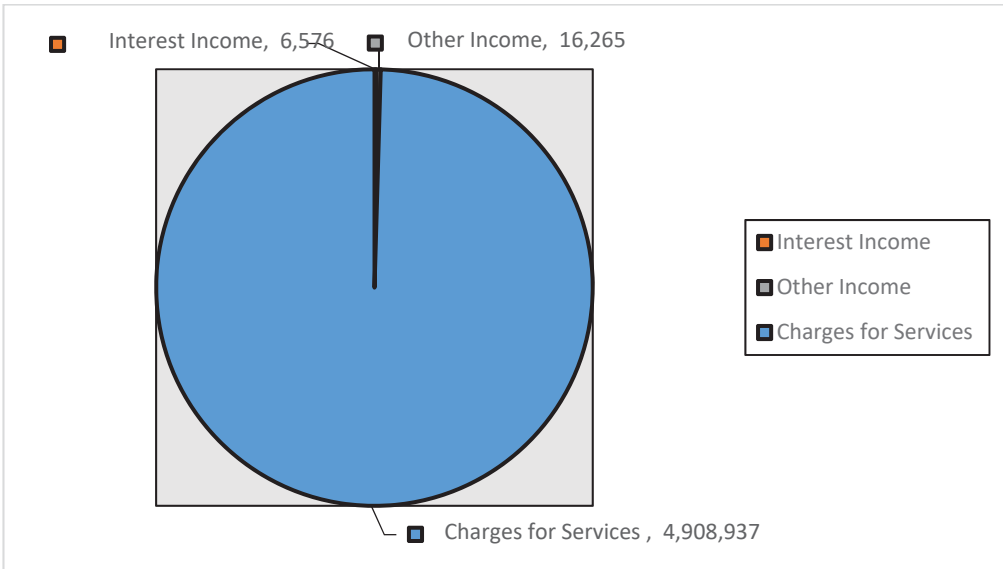
Figure 3: Comparison of Utility Revenues to Expenses, By Year



Source: Exhibit A-2, Page 16

As shown on the following chart, the revenues of the Platteville Water and Wastewater Utility consisted primarily of charges for services (operating revenues). Any investment income and miscellaneous revenues are not identified specifically to an individual program but to the fund as a whole.

Figure 4: Revenues by Source - Business-type Activities



Source: Exhibit A-2, Page 16

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Financial Analysis of the Government's Funds

As noted earlier, the City of Platteville uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the City of Platteville'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 of Platteville's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. Please note that major funds may change from year to year depending on whether the fund meets the definition of major fund for the year or established by governmental standards.

Over the last 2 years, the governmental funds have reported the following balances (*Exhibit A-5, page 19*):

<u>Year</u>	<u>Governmental Fund Balance as of year-end</u>	<u>\$ Change (+/-)</u>
2021	\$6,635,680	\$ 959,281
2020	\$5,676,399	\$ 407,257

The fund balance gives the overall total funds, and includes positive and negative balances in individual allocations. This is a useful tool for examining the fiscal changes in the City's major funds, which may otherwise be masked by being included in totals. The primary reasons for the increase in fund balance as of December 31, 2021 was due to actual revenues exceeding budget and actual expenditures being under budget. The primary reason for the increase in fund balance as of December 31, 2020 was due to actual revenues exceeding budget and actual expenditures being under budget.

The *General Fund* is the main operating fund of the City of Platteville. In the past two years this fund has seen the following changes (*Exhibit A-5, page 19*):

<u>Year</u>	<u>General Fund Balance as of year-end</u>	<u>\$ Change (+/-)</u>
2021	\$4,630,494	\$ 70,456
2020	\$4,560,038	\$ 226,127

The balance in the general fund accounts for 70% of the overall governmental funds balance.

The *Capital Projects Fund* provides funding for capital projects of the City of Platteville or other unique expenditures, which are not normal operating or maintenance type expenditures reportable within the general fund or other governmental funds (example-large equipment acquisition). The total fund balance as of December 31, 2021 was \$861,977. This is an increase of \$737,228 from 2020 (*Exhibit A-5, page 19*). In September 2021, the City issued \$1,975,000 in bonds. A significant amount of the debt proceeds was unspent as of December 31, 2021, which led to an increase in 2021 fund balance.

Proprietary fund. The City of Platteville's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. The net position of the Water and Wastewater Utility at the end of 2021 amounted to \$28,990,174, up \$798,493 from the year before. The financial statements and a statement of cash flows for the enterprise funds can be found on pages 22-26 of this report.

General Fund Budgetary Highlights

Differences between the original budget and the final amended budget were relatively minor. Actual revenue exceeded budget by \$204,261. Actual expenditures were under budget by \$307,642.

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Capital Asset and Debt Administration

Capital assets- The City of Platteville's investment in capital assets for its governmental and business type activities is considerable. Recent changes are as follows (*Notes to Financial Statements-Page 45-46*):

Year	Capital Assets	\$ Change (+/-)
2021	\$93,515,537	\$ 79,658
2020	\$93,435,879	\$(1,085,276)

Capital assets include land, buildings, improvements other than buildings, machinery and equipment, infrastructure, and construction in progress.

TABLE 3: CITY OF PLATTEVILLE’S GOVERNMENTAL CAPITAL ASSETS

	Governmental Activities		Business Activities		Total	
	2021	2020	2021	2020	2021	2020
Land**	\$ 3,558,698	\$ 3,558,698			\$ 3,558,698	\$ 3,558,698
Land improvements	3,646,500	3,646,500			3,646,500	3,646,500
Buildings and improvements	10,078,245	10,058,965			10,078,245	10,058,965
Machinery and Equipment	6,252,103	5,915,178			6,252,103	5,915,178
Vehicles	5,194,559	5,035,784			5,194,559	5,035,784
Infrastructure	67,267,010	66,123,772			67,267,010	66,123,772
Intangible Plant			8,978	8,978	8,978	8,978
Land & Land Rights			40,438	40,438	40,438	40,438
Const. in Progress	589,080	77,190	228,300	134,788	817,380	211,978
Water:						
Source of supply			1,349,323	1,349,323	1,349,323	1,574,639
Pumping			2,290,168	2,290,168	2,290,168	2,064,852
Water treatment			1,413,694	1,413,694	1,413,694	1,413,694
Transmis. & Distr.			21,474,944	20,897,304	21,474,944	20,897,304
General plant			811,591	811,591	811,591	811,591
Sewer:						
Collection system			17,628,880	17,226,270	17,628,880	17,226,270
Treatment and disp.			11,062,872	10,585,519	11,062,872	10,585,519
General plant			1,164,761	1,148,061	1,164,761	1,148,061
Total capital assets	96,586,195	94,416,087	57,473,949	55,906,134	154,060,144	150,322,221
Less accumulated depreciation	(40,813,115)	(37,888,083)	(19,731,492)	(18,998,259)	(60,544,607)	(56,886,342)
Capital assets net of depreciation	\$ 55,773,080	\$ 56,528,004	\$ 37,742,457	\$ 36,907,875	\$ 93,515,537	\$ 93,435,879

Source: Notes to the Basic Financial Statements-Note 4, pages 45-46

**Note that land is not depreciated.

The total decrease in the City of Platteville’s governmental-type activities capital assets totals \$754,924 net of depreciation, or a 1% decrease. Depreciation on these assets was \$3,417,061.

In Business Type Activities, the biggest gains have been seen in the investment into the water distribution and sewer collection and treatment systems. The water transmission and distribution plant had additions of \$646,060. The sewer collection system and sewer treatment and disposal had additions of \$473,357 and \$718,009, respectively.

Long-term debt. At the end of 2021, the City of Platteville had total bonded debt outstanding of \$20,492,021 entirely backed by the full faith and credit of the government (general obligation bonds).

The City of Platteville issued general obligation debt in 2021, in the amount of \$1,975,000 to pay the cost of street and stormwater improvement projects. The City issued \$1,890,000 of Utility Revenue Bonds for improvements to water and wastewater infrastructure. The City refinanced \$4,965,000 of Utility Revenue Bonds in 2021, taking advantage of low interest opportunities.

TABLE 4: CITY OF PLATTEVILLE OUTSTANDING DEBT

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2019
G.O. debt	\$20,492,021	\$20,549,975	\$	\$	\$20,492,021	\$20,963,398
Revenue Bonds –						
Utility			16,860,623	15,785,149	16,860,623	15,221,974
Tax Increment	1,443,308	1,949,390			1,443,308	2,440,982
Other Long-term liabilities	423,257	415,850	111,370	131,843	534,627	524,565
Total	\$22,358,586	\$22,915,215	\$16,971,993	\$15,916,992	\$39,330,579	\$39,150,829

Source: Notes to the Basic Financial Statements, Note 5, pages 47-51

The City of Platteville maintains an "AA-" rating from Standards and Poor's for general obligation debt.

State statutes limit the amount of general obligation debt a governmental entity may issue to 5 percent of its total equalized valuation. The debt limitation as of 12/31/21 for the City of Platteville was \$38,061,210 which significantly exceeds the City of Platteville's current outstanding general obligation debt. As of December 31, 2021, the City of Platteville's outstanding general obligation debt equaled 53.8 percent of the state authorized debt limit.

The Platteville Water and Wastewater Utility generally have used borrowed funds for capital improvements. A replacement fund that was established as part of the 1982 bond issue will be continued voluntarily, and proceeds from it are used to pay for allowable costs of maintenance and improvement. This allows the utility to undertake larger projects while reducing debt load.

Additional information of the City of Platteville's long-term debt can be found in note 5 beginning on page 47.

Economic Factors and Next Year's Budgets and Rates

- In early 2020, a novel strain of coronavirus (COVID-19) spread throughout the world, including in the United States and Wisconsin. The extent to which COVID-19 impacts the financial condition of the City will depend on future developments at the federal and state level as well as with the virus itself. The City proactively monitored changes to revenues and expenditures in 2020 and took measures to restrain spending where possible. The City also submitted COVID-19 related eligible expenses for reimbursement through programs including the Coronavirus Aid, Relief and Economic Security (CARES) Act. In 2021 and beyond the City will continue to monitor and respond to impacts from the pandemic on revenues and expenses, and will apply for federal and state resources made available by those entities in response to financial pressures on municipalities.
- The unemployment rate as of December 2020, for Grant County, which includes the City of Platteville, was 1.7 percent. This compares to a rate of 3.1 percent for the State of Wisconsin. (Source: Bureau of Labor Statistics)
- The rate of inflation for 2021 was 2.26 percent before seasonal adjustment. The equalized tax rate for taxes collected for 2022 operations (2021 tax bill) decreased from 7.51 to 7.51 per thousand of equalized valuation. The taxes to be collected increased by 2.4 percent.

Requests for Information. This financial report is designed to provide a general overview of the City of Platteville's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of the Administration Director or the Office of the City Manager, 75 N. Bonson Street, PO Box 780, Platteville, WI 53818. General information relating to the City of Platteville, Wisconsin, can be found at the City's website, <http://www.platteville.org>.

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BASIC FINANCIAL STATEMENTS

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Exhibit A-1
City of Platteville, Wisconsin
Statement of Net Position
December 31, 2021

(With summarized financial information as of December 31, 2020)

	Governmental Activities	Business-Type Activities	Total Governmental and Business-Type activities		Component Unit Housing Authority	
			2021	2020	2021	2020
ASSETS						
Current assets:						
Cash and investments	\$ 9,888,026	\$ 2,214,185	\$ 12,102,211	\$ 10,357,758	\$ 43,087	\$ 36,301
Receivables						
Taxes	4,541,779		4,541,779	4,364,546		
Customer		763,312	763,312	742,483		
Due from other governmental units	561,055		561,055	443,101		
Other	50,727	11,749	62,476	183,313	3,656	3,264
Special assessments	20,018		20,018	11,031		
Prepaid expenses	115,634	22,558	138,192		115	268
Internal balances	107,561	(107,561)				
Inventory	39,679	38,992	78,671	54,701		
Total current assets	15,324,479	2,943,235	18,267,714	16,156,933	46,858	39,833
Noncurrent assets:						
Restricted assets:						
Net pension asset	1,667,991	276,054	1,944,045	1,003,358		
Cash and investments	42,935	5,618,463	5,661,398	5,237,265	15,952	28,344
Other assets:						
Mortgages receivable	1,406,701		1,406,701	1,457,726		
Loans receivable	536,874		536,874	576,672		
Capital assets:	96,586,195	57,473,949	154,060,144	150,322,221		
Less: Accumulated depreciation	40,813,115	19,731,492	60,544,607	56,886,342		
Net book value of capital assets	55,773,080	37,742,457	93,515,537	93,435,879		
Total noncurrent assets	59,427,581	43,636,974	103,064,555	101,710,900	15,952	28,344
Total assets	74,752,060	46,580,209	121,332,269	117,867,833	62,810	68,177
DEFERRED OUTFLOWS OF RESOURCES						
Deferred pension outflows	2,763,337	457,336	3,220,673	2,351,963		
OPEB - group life insurance plan outflows	121,535	49,016	170,551	135,725		
OPEB - City health insurance plan outflows	102,494	16,419	118,913	92,367		
Unamortized major repairs		96,790	96,790	129,054		
Unamortized loss on advance refunding		107,795	107,795			
Total deferred outflows of resources	2,987,366	727,356	3,714,722	2,709,109		
Total assets and deferred outflows of resources	\$ 77,739,426	\$ 47,307,565	\$ 125,046,991	\$ 120,576,942	\$ 62,810	\$ 68,177

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Exhibit A-1 (Continued)
City of Platteville, Wisconsin
Statement of Net Position
December 31, 2021

(With summarized financial information as of December 31, 2020)

	Governmental Activities	Business-Type Activities	Total Governmental and Business-Type activities		Component Unit Housing Authority	
			2021	2020	2021	2020
LIABILITIES						
Current liabilities:						
Accounts payable	\$ 625,277	\$ 134,764	\$ 760,041	\$ 794,699	\$ 488	\$ 2,406
Accrued wages	77,734	15,325	93,059	73,794	1,795	2,262
Accrued interest	162,929		162,929	170,583		
Unearned revenue	623,169		623,169	6,375		
Current portion of:						
Long-term debt	3,004,196		3,004,196	2,539,586		
Compensated absences	165,998	30,025	196,023	167,763		
Deposits	775		775	630		
Total current liabilities	4,660,078	180,114	4,840,192	3,753,430	2,283	4,668
Current liabilities payable from restricted assets:						
Accrued interest		60,910	60,910	77,685		
Current portion of revenue bonds		1,137,410	1,137,410	929,526		
Total current liabilities payable from restricted assets		1,198,320	1,198,320	1,007,211		
Noncurrent liabilities:						
General obligation debt	20,492,021		20,492,021	20,549,975		
Tax increment revenue bonds	1,443,308		1,443,308	1,949,390		
Water and sewer revenue bonds		16,860,623	16,860,623	15,785,149		
Unamortized bond premium	269,508	173,198	442,706	532,548		
OPEB - group life insurance plan	298,118	120,234	418,352	345,365		
OPEB - City health insurance plan	655,157	184,788	839,945	761,962		
Compensated absences	423,257	111,370	534,627	547,693		
Less current portion of long-term debt	(3,170,194)	(1,167,435)	(4,337,629)	(3,636,875)		
Total noncurrent liabilities	20,411,175	16,282,778	36,693,953	36,835,207		
Total liabilities	25,071,253	17,661,212	42,732,465	41,595,848	2,283	4,668
DEFERRED INFLOWS OF RESOURCES						
Deferred pension inflows	3,654,538	604,830	4,259,368	3,009,199		
OPEB - group life insurance plan inflows	73,766	29,751	103,517	103,493		
OPEB - City health insurance plan inflows	76,574	21,598	98,172	110,750		
Deferred revenue	6,995,923		6,995,923	6,814,018		9,144
Total deferred inflows of resources	10,800,801	656,179	11,456,980	10,037,460		9,144
NET POSITION						
Net investment in capital assets	37,456,902	21,379,455	58,836,357	58,278,563		
Restricted for:						
Redevelopment authority	281,377		281,377	271,084		
Housing conservation	84,993		84,993	84,951		
Donor specified	411,648		411,648	335,487		
Community development receivables	1,465,169		1,465,169	1,482,258		
Perpetual care	532,080		532,080	527,896		
Taxi/bus	175,296		175,296	164,254		
TIF expenditures	42,935		42,935	42,910		
Affordable housing	194,213		194,213	214,763		
Other	56,887		56,887	85,528		
Debt service - revenue bond funds		2,007,434	2,007,434	1,980,182		
Equipment replacement		3,048,005	3,048,005	2,747,001		
Net pension asset	776,790	128,560	905,350	346,122		
Housing assistance payments					15,952	19,200
Unrestricted	389,082	2,426,720	2,815,802	2,382,635	44,575	35,165
Total net position	41,867,372	28,990,174	70,857,546	68,943,634	60,527	54,365
Total liabilities, deferred inflows of resources, and net position	\$ 77,739,426	\$ 47,307,565	\$ 125,046,991	\$ 120,576,942	\$ 62,810	\$ 68,177

Exhibit A-2
City of Platteville, Wisconsin
Statement of Activities
For the Year Ended December 31, 2021
(With summarized financial information for the year ended December 31, 2020)

Functions/Programs	Expenses	Program Revenues			Net (Expenses) Revenue and Changes in Net Position					
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Totals		Component Unit Housing Authority	
							2021	2020	2021	2020
Primary Government:										
Governmental activities:										
General government	\$ 1,463,225	\$ 38,485	\$ 3,476	\$ 12,330	\$ (1,408,934)	\$	\$ (1,408,934)	\$ (1,058,371)	\$	\$
Public safety	3,120,482	562,188	242,579		(2,315,715)		(2,315,715)	(2,867,078)		
Public works	5,173,989	733,294	1,316,638	315,612	(2,808,445)		(2,808,445)	(2,970,384)		
Health and human services	144,341	32,997	2,831		(108,513)		(108,513)	(64,782)		
Leisure activities	2,167,320	236,256	379,080	521,419	(1,030,565)		(1,030,565)	(1,644,600)		
Conservation and development	762,423	22,562		71,535	(668,326)		(668,326)	(642,295)		
Interest, issuance costs, and fiscal charges	540,081				(540,081)		(540,081)	(693,853)		
Total governmental activities	<u>13,371,861</u>	<u>1,625,782</u>	<u>1,944,604</u>	<u>920,896</u>	<u>(8,880,579)</u>		<u>(8,880,579)</u>	<u>(9,941,363)</u>		
Business-type activities:										
Water and sewer	3,724,429	4,908,937				1,184,508	1,184,508	929,677		
Total business-type activities	<u>3,724,429</u>	<u>4,908,937</u>				<u>1,184,508</u>	<u>1,184,508</u>	<u>929,677</u>		
Total primary government	<u>\$ 17,096,290</u>	<u>\$ 6,534,719</u>	<u>\$ 1,944,604</u>	<u>\$ 920,896</u>	<u>(8,880,579)</u>	<u>1,184,508</u>	<u>(7,696,071)</u>	<u>(9,011,686)</u>		
Component Unit:										
Housing Authority	500,097		506,234						6,137	32,992
Total component unit	<u>500,097</u>		<u>506,234</u>						<u>6,137</u>	<u>32,992</u>
General revenues and transfers:										
Property taxes										
General purposes					3,205,611		3,205,611	3,118,799		
Debt service					1,527,955		1,527,955	1,501,998		
Tax Increments					1,907,901		1,907,901	2,049,756		
Other taxes					296,947		296,947	223,379		
Federal and State aid not restricted for specific purposes										
General					2,657,382		2,657,382	2,644,819		
Interest and investment earnings					21,920	6,576	28,496	126,460	25	34
Loss on sale/disposal of fixed assets					(79,776)		(79,776)	(196,537)		
Miscellaneous					49,202	16,265	65,467	80,301		
Transfers					408,856	(408,856)				
Total general revenues and transfers					<u>9,995,998</u>	<u>(386,015)</u>	<u>9,609,983</u>	<u>9,548,975</u>	<u>25</u>	<u>34</u>
Changes in net position					1,115,419	798,493	1,913,912	537,289	6,162	33,026
Net position - beginning of year					40,751,953	28,191,681	68,943,634	68,406,345	54,365	21,339
Net position-end of year					<u>\$ 41,867,372</u>	<u>\$ 28,990,174</u>	<u>\$ 70,857,546</u>	<u>\$ 68,943,634</u>	<u>\$ 60,527</u>	<u>\$ 54,365</u>

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Exhibit A-3
City of Platteville, Wisconsin
Balance Sheet
Governmental Funds

December 31, 2021

(With summarized financial information as of December 31, 2020)

	General	Capital Projects	Debt Service	Other Governmental Funds	Total Governmental Funds	
					2021	2020
ASSETS						
Cash and investments	\$ 6,063,599	\$ 1,036,857	\$ 155,000	\$ 2,632,570	\$ 9,888,026	\$ 8,491,230
Restricted cash and investments				42,935	42,935	42,910
Receivables:						
Taxes	3,297,437			1,244,342	4,541,779	4,364,546
Other accounts	16,792	8,110		25,825	50,727	167,220
Other governments	214,022			347,033	561,055	443,101
Special assessments	20,018				20,018	11,031
Mortgages				1,406,701	1,406,701	1,457,726
Loans	224,285			312,589	536,874	576,672
Prepaid expenses	97,301			18,333	115,634	
Inventory				39,679	39,679	24,387
Due from other funds	538,538			29,700	568,238	449,203
Advances to other funds	378,724		32,697		411,421	450,749
Total assets	\$ 10,850,716	\$ 1,044,967	\$ 187,697	\$ 6,099,707	\$ 18,183,087	\$ 16,478,775
LIABILITIES						
Accounts payable	\$ 404,563	\$ 153,290	\$ 1,518	\$ 65,906	\$ 625,277	\$ 671,761
Accrued payroll	77,682			52	77,734	62,190
Due to other funds	36,437	29,700		129,682	195,819	55,722
Advances from other funds				676,279	676,279	728,607
Unearned revenue	395			622,774	623,169	6,375
Deposits	775				775	630
Total liabilities	519,852	182,990	1,518	1,494,693	2,199,053	1,525,285
DEFERRED INFLOWS OF RESOURCES						
Deferred revenues	5,700,370			3,647,984	9,348,354	9,277,091
FUND BALANCES						
Nonspendable	491,187		32,697	58,012	581,896	490,747
Restricted	458,412	861,977	153,482	1,498,474	2,972,345	1,876,515
Assigned	626,081				626,081	558,659
Unassigned (deficit)	3,054,814			(599,456)	2,455,358	2,750,478
Total fund balance	4,630,494	861,977	186,179	957,030	6,635,680	5,676,399
Total liabilities, deferred outflow of resources and fund balance	\$ 10,850,716	\$ 1,044,967	\$ 187,697	\$ 6,099,707	\$ 18,183,087	\$ 16,478,775

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Exhibit A-4
City of Platteville, Wisconsin
Reconciliation of the Governmental Funds Balance Sheet
with the Statement of Net Position
December 31, 2021

(With summarized financial information as of December 31, 2020)

	2021	2020
Total fund balances-governmental funds:	\$ 6,635,680	\$ 5,676,399
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 fund statements. Amounts reported for governmental activities in the statement of net position:		
Governmental capital asset	96,586,195	94,416,087
Governmental accumulated depreciation	(40,813,115)	(37,888,083)
	55,773,080	56,528,004
The net pension asset is not a current financial resource and is, therefore, not reported in the fund statements		
	1,667,991	863,682
Pension and OPEB deferred outflows and inflows of resources are actuarially determined by the plans. These items are reflected in the statement of net position and are being amortized with pension and OPEB expense in the statement of activities. The deferred outflows of resources and deferred inflows of resources are not financial resources or uses and therefore are not reported in the fund statements.		
Deferred outflows of resources	2,987,366	2,192,337
Deferred inflows of resources	(3,804,878)	(2,749,683)
Other long-term assets that are not available to pay for current-period expenditures and therefore are deferred inflows for the fund statements.		
Long-term notes and loans	1,943,575	2,034,399
Subsequent year tax equivalent from utility	408,856	428,674
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds statements. Long-term liabilities reported in the statement of net position that are not reported in the funds balance sheet are:		
Bonds and notes payable	(20,492,021)	(20,549,975)
Tax increment revenue bonds	(1,443,308)	(1,949,390)
Bond premium	(269,508)	(298,111)
Accrued interest	(162,929)	(170,583)
OPEB - group life insurance plan	(298,118)	(243,620)
OPEB - City health insurance plan	(655,157)	(594,330)
Compensated absences	(423,257)	(415,850)
Net position of governmental activities	\$ 41,867,372	\$ 40,751,953

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Exhibit A-5
City of Platteville, Wisconsin
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds

For the Year Ended December 31, 2021

(With summarized financial information for the year ended December 31, 2020)

	General	Capital Projects	Debt Service	Other Governmental Funds	Total Governmental Funds	
					2021	2020
REVENUES						
Taxes	\$ 3,138,373	\$ 364,185	\$ 1,527,955	\$ 1,907,902	\$ 6,938,415	\$ 6,893,932
Special assessments	16,741				16,741	25,245
Intergovernmental	3,805,833	168,767		649,450	4,624,050	4,847,221
Licenses and permits	113,506				113,506	126,676
Fines and forfeitures	119,675			5,599	125,274	92,944
Public charges for services	758,377	115,111		523,116	1,396,604	1,094,641
Interest income	13,663		359	6,112	20,134	78,660
Loan repayments	12,565			75,435	88,000	46,894
Miscellaneous	193,409	313,342	1,787	1,697	510,235	225,870
Total revenues	8,172,142	961,405	1,530,101	3,169,311	13,832,959	13,432,083
EXPENDITURES						
Current:						
General government	1,369,451			408	1,369,859	1,281,738
Public safety	3,120,230				3,120,230	3,201,298
Public works	1,469,668			950,969	2,420,637	2,208,245
Health and social services	108,224			1,050	109,274	119,159
Leisure activities	1,822,845			17,332	1,840,177	1,693,871
Conservation and development	318,962			362,830	681,792	630,331
Capital outlay	38,242	2,472,501		151,531	2,662,274	2,703,923
Debt service:						
Principal retirement			1,275,000	1,264,037	2,539,037	2,133,272
Interest and fiscal charges			291,569	303,408	594,977	685,525
Debt issuance costs		38,825	16,513		55,338	87,277
Total expenditures	8,247,622	2,511,326	1,583,082	3,051,565	15,393,595	14,744,639
Excess (deficiency) of revenues over over expenditures	(75,480)	(1,549,921)	(52,981)	117,746	(1,560,636)	(1,312,556)
OTHER FINANCING SOURCES (USES)						
Long-term debt proceeds		1,975,000			1,975,000	1,170,000
Other financing source—refunding bonds						1,265,000
Current refunding of debt principal						(1,205,541)
Debt premium			72,379		72,379	68,203
Proceeds from sale of capital assets	43,864				43,864	711
Transfer to other funds	(326,602)	(29,700)		(547,165)	(903,467)	(1,331,270)
Transfer from other funds		341,849		561,618	903,467	1,331,270
Transfer from utility-tax equivalent	428,674				428,674	421,440
Total other financing sources (uses)	145,936	2,287,149	72,379	14,453	2,519,917	1,719,813
Net change in fund balances	70,456	737,228	19,398	132,199	959,281	407,257
Fund balance-beginning of year	4,560,038	124,749	166,781	824,831	5,676,399	5,269,142
Fund balance-end of year	\$ 4,630,494	\$ 861,977	\$ 186,179	\$ 957,030	\$ 6,635,680	\$ 5,676,399

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 Exhibit A-6
 City of Platteville, Wisconsin
 Reconciliation of Statement of Revenues, Expenditures and Changes
 in Fund Balance of Governmental Funds to the Statement of Activities

For the Year Ended December 31, 2021

(With summarized financial information for the year ended December 31, 2020)

	2021	2020
Net change in fund balances-total governmental funds	\$ 959,281	\$ 407,257
<p>Amounts reported for governmental activities in the statement of activities are different because:</p> <p>The acquisition of capital assets are reported in the governmental funds as expenditures. However, for governmental activities those costs are shown in the statement of net position and allocated over their estimated useful lives as annual depreciation expenses in the statement of activities.</p>		
Capital outlay reported in governmental fund statements	2,539,077	2,270,483
Depreciation expenses reported in the statement of activities	<u>(3,417,061)</u>	<u>(3,422,314)</u>
Amount by which capital outlays are greater (less) than depreciation in the current period	(877,984)	(1,151,831)
<p>The net effect of various miscellaneous transactions involving capital assets (i.e. sales, trade-ins, donations, and disposals) is to increase/decrease net position:</p>		
	123,060	(209,748)
<p>Compensated absences and OPEB are reported in the governmental funds when amounts are paid. The statement of activities reports the amount earned during the year.</p>		
Change in OPEB - group life insurance plan liability and related deferred outflows and inflows of resources	(29,466)	(9,728)
Change in OPEB - City health insurance plan liability and related deferred outflows and inflows of resources	(20,568)	(37,413)
Change in compensated absences	(7,407)	(35,808)
<p>Repayment of principal on long-term debt is reported in the governmental funds as an expenditure, but is reported as a reduction in long-term debt in the statement of net position and does not affect the statement of activities</p>		
The amount of long-term debt principal payments in the current year is:	2,539,036	3,339,925
<p>The issuance of long-term debt (e.g. bonds, notes) provides current financial resources to governmental funds but does not affect the statement of activities</p>		
	(1,975,000)	(2,435,000)
<p>Repayments of economic development loans receivable are reflected as revenue in governmental funds, but are reported as a reduction of notes receivable in the statement of net position and does not affect the statement of activities</p>		
	(73,357)	(38,814)
<p>Economic development loans written off are reflected as a reduction of deferred revenue in governmental funds but are reported as an expense in the statement of net position.</p>		
	(17,467)	
<p>Additional economic development loans are reflected as expenditures in governmental funds, but are reported as additions to loans receivable in statement of net position and does not affect the statement of activities</p>		
		140,000

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 Exhibit A-6 (Continued)
 City of Platteville, Wisconsin
 Reconciliation of Statement of Revenues, Expenditures and Changes
 in Fund Balance of Governmental Funds to the Statement of Activities

For the Year Ended December 31, 2021

(With summarized financial information for the year ended December 31, 2020)

	2021	2020
Debt premiums are reported in the governmental funds as revenues when those amounts are received. However, the premium is shown in the statement of net position and allocated over the life of the debt issue as amortization expense in the statement of activities		
Amount of debt premium received in the current year		(68,203)
Amount of debt premium amortized in the current year	28,603	25,573
In governmental funds, the current year utility tax equivalent is deferred and recognized as revenue in the subsequent year. In the statement of activities, this amount is recognized as a transfer in the year accrued.		
Prior year utility tax equivalent recognized as revenue in current year in the governmental funds	(428,674)	(421,440)
Current year utility tax equivalent recognized as a transfer in for the statement of activities	408,856	428,674
	(19,818)	7,234
In governmental funds, interest payments on outstanding debt are reported as an expenditure when paid. In the statement of activities, interest is reported as incurred.		
The amount of interest paid during the current period	593,177	683,614
The amount of interest accrued during the current period	(585,523)	(634,003)
Interest paid is greater (less) than interest expensed by	7,654	49,611
Pension expense reported in the governmental funds represents current year required contributions into the defined benefit pension plan. Pension expense in the statement of activities is actuarially determined by the defined benefit pension plan as the difference between the net pension liability from the prior year to the current year, with some adjustments.		
Difference between the required contributions into the defined benefit plan and the actuarially determined change in net pension liability between years, with adjustments	478,852	(10,866)
Change in net position-governmental activities	\$ 1,115,419	\$ (27,811)

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Exhibit A-7
City of Platteville, Wisconsin
Statement of Net Position
Proprietary Funds
December 31, 2021

(With summarized financial information as of December 31, 2020)

	Water and Sewer Utility	
	2021	2020
ASSETS		
Current assets:		
Cash	\$ 2,213,985	\$ 1,866,328
Petty cash	200	200
Customer accounts receivable	763,312	742,483
Other accounts receivable	11,749	16,093
Due from other funds	36,437	35,193
Prepaid expenses	22,558	
Inventories	38,992	30,314
Total current assets	3,087,233	2,690,611
Noncurrent assets:		
Restricted assets:		
Net pension asset	276,054	139,676
Cash and Investments:		
Bond proceeds - unspent	563,024	467,172
Replacement fund	3,048,005	2,747,001
Depreciation fund	854,529	854,034
Debt reserve fund	1,152,905	1,126,148
Total restricted assets	5,894,517	5,334,031
Capital assets:		
Property and plant	57,473,949	55,906,134
Less: accumulated provision for depreciation	19,731,492	18,998,259
Net property and plant	37,742,457	36,907,875
Other assets:		
Advances due from other funds	264,858	277,858
Total noncurrent assets	43,901,832	42,519,764
DEFERRED OUTFLOWS OF RESOURCES		
Deferred pension outflows	457,336	327,413
OPEB - Group life insurance plan outflows	49,016	39,984
OPEB - City health insurance plan outflows	16,419	20,321
Unamortized major repairs	96,790	129,054
Unamortized loss on advance refunding	107,795	
Total deferred outflows of resources	727,356	516,772
Total assets and deferred outflows of resources	\$ 47,716,421	\$ 45,727,147

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Exhibit A-7 (Continued)
 City of Platteville, Wisconsin
 Statement of Net Position
 Proprietary Funds
 December 31, 2021

(With summarized financial information as of December 31, 2020)

	Water and Sewer Utility	
	2021	2020
LIABILITIES		
Current liabilities:		
Accounts payable	\$ 134,764	\$ 122,938
Accrued payroll	15,325	11,604
Current portion of:		
Compensated absences	30,025	28,248
Due to other funds	408,856	428,674
Total current liabilities	588,970	591,464
Current liabilities payable from restricted assets:		
Accrued interest	60,910	77,685
Current portion of revenue bonds	1,137,410	929,526
Total current liabilities payable from restricted assets	1,198,320	1,007,211
Non-current liabilities		
Revenue bonds	16,860,623	15,785,149
Unamortized bond premium	173,198	234,437
OPEB - Group life insurance plan	120,234	101,745
OPEB - City health insurance plan	184,788	167,632
Compensated absences	111,370	131,843
Less current portion of long-term debt	(1,167,435)	(957,774)
Total non-current liabilities	16,282,778	15,463,032
DEFERRED INFLOWS OF RESOURCES		
Deferred pension inflows	604,830	418,905
OPEB - Group life insurance plan inflows	29,751	30,489
OPEB - City health insurance plan inflows	21,598	24,365
Total deferred inflows of resources	656,179	473,759
NET POSITION		
Net investment in capital assets	21,379,455	21,355,461
Restricted		
Debt service - revenue bond funds	2,007,434	1,980,182
Equipment replacement	3,048,005	2,747,001
Net pension asset	128,560	48,184
Unrestricted	2,426,720	2,060,853
Total net position	28,990,174	28,191,681
Total liabilities, deferred inflows of resources, and net position	\$ 47,716,421	\$ 45,727,147

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Exhibit A-8
City of Platteville, Wisconsin
Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Funds

For the Year Ended December 31, 2021

(With summarized financial information for the year ended December 31, 2020)

	Water	Sewer	Total	
			2021	2020
OPERATING REVENUES				
Metered sales	\$ 1,331,456	\$	\$ 1,331,456	\$ 1,334,878
Private fire protection	89,020		89,020	89,001
Public fire protection	625,625		625,625	625,252
Public authorities	223,383		223,383	185,273
Measured sewer service		2,451,992	2,451,992	2,272,868
Forfeited discounts	4,805	4,727	9,532	2,299
Miscellaneous	150,751	27,178	177,929	166,104
Total operating revenues	2,425,040	2,483,897	4,908,937	4,675,675
OPERATING EXPENDITURES				
Pumping expenses	199,930		199,930	185,185
Treatment expenses	102,596	458,547	561,143	581,556
Transmission and distribution	292,221		292,221	226,061
Customer accounts expense	57,439	11,668	69,107	60,512
Administrative and general	322,774	370,655	693,429	824,163
Rent	1,080	7,268	8,348	7,608
Transportation expenses	625	25,863	26,488	22,877
Maintenance of sewage system		232,442	232,442	187,337
Depreciation	550,695	589,111	1,139,806	1,142,513
Taxes	12,236	48,241	60,477	62,971
Total operating expenses	1,539,596	1,743,795	3,283,391	3,300,783
Operating income	\$ 885,444	\$ 740,102	1,625,546	1,374,892
NONOPERATING REVENUES (EXPENSES)				
*Interest and dividends on investments			6,576	45,344
*Interest expense			(436,078)	(475,753)
*Amortization of debt premium			161,631	18,753
*Amortization of debt expense			(4,960)	
*Debt issuance costs			(145,366)	(22,912)
*Transfer of tax equivalent			(408,856)	(428,674)
Total nonoperating revenues (expenses)			(827,053)	(863,242)
Income before contributions			798,493	511,650
*Capital contributions				53,450
Change in net position			798,493	565,100
Net position - beginning of year			28,191,681	27,626,581
Net position-end of year			\$ 28,990,174	\$ 28,191,681

* Not allocated

The notes to the basic financial statements are an integral part of this statement

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Exhibit A-9
City of Platteville, Wisconsin
Statement of Cash Flows
Proprietary Funds

For the Year Ended December 31, 2021

(With summarized financial information for the year ended December 31, 2020)

	2021	2020
CASH FLOWS FROM (USED BY) OPERATING ACTIVITIES		
Received from customers	\$ 4,892,452	\$ 4,681,334
Payments to employees	(829,674)	(791,440)
Payment for employee benefits	(313,446)	(319,443)
Payment to suppliers	(1,078,791)	(999,444)
	2,670,541	2,571,007
CASH FLOWS FROM (USED BY) NONCAPITAL FINANCING ACTIVITIES		
Repayment of advanced funds from TIF #7	13,000	50,000
Paid to municipality for tax equivalent	(408,856)	(428,674)
	(395,856)	(378,674)
CASH FLOWS FROM (USED BY) CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition and construction of capital assets	(1,974,388)	(1,615,837)
Contributed capital received		53,450
Debt retired	(814,526)	(856,825)
Debt issuance costs	(145,366)	(22,912)
Debt proceeds	1,890,000	1,420,000
Payment to refunding escrow agent	(180,700)	
Premium from debt issue	100,392	
Interest paid	(384,908)	(474,914)
Payment for major repair		(161,318)
	(1,509,496)	(1,658,356)
CASH FLOWS FROM (USED BY) INVESTING ACTIVITIES		
Receipt of investments maturing	10,405	754,090
Investment income	6,576	45,344
	16,981	799,434
Net change in cash and cash equivalents	782,170	1,333,411
Cash and cash equivalents - beginning of year	6,054,591	4,721,180
Cash and cash equivalents - end of year	\$ 6,836,761	\$ 6,054,591
Reconciliation of cash and cash equivalents to statement of net position accounts		
Cash	\$ 2,213,985	\$ 1,866,328
Petty cash	200	200
Restricted cash and investments	5,618,463	5,194,355
Less: long-term investments	(95,887)	(1,006,292)
Total cash and cash equivalents	\$ 6,836,761	\$ 6,054,591

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Exhibit A-9 (Continued)
 City of Platteville, Wisconsin
 Statement of Cash Flows
 Proprietary Funds

For the Year Ended December 31, 2021

(With summarized financial information for the year ended December 31, 2020)

	2021	2020
Reconciliation of operating income to net cash provided		
by operating activities:		
Operating income	\$ 1,625,546	\$ 1,374,892
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation expense	1,139,806	1,142,513
Pension expense	(80,376)	10,212
Life insurance OPEB expense	8,719	5,626
Health insurance OPEB expense	18,291	1,041
Amortization of major repairs	32,264	32,264
Changes in assets and liabilities:		
(Increase) decrease in customer accounts receivable	(20,829)	14,806
(Increase) decrease in other accounts receivable	4,344	(9,147)
(Increase) decrease in other prepaid expenses	(22,558)	
(Increase) decrease in due from other funds	(1,244)	(20,717)
(Increase) decrease in inventories	(8,678)	1,109
Increase (decrease) in accounts payable	11,826	51,659
Increase (decrease) in accrued payroll	3,721	(27,805)
Increase (decrease) in due other funds	(19,818)	7,234
Increase (decrease) in compensated absences	(20,473)	(12,680)
	\$ 2,670,541	\$ 2,571,007
Net cash provided by operating activities	\$ 2,670,541	\$ 2,571,007

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Exhibit A-10
 City of Platteville, Wisconsin
 Statement of Fiduciary Net Position
 Fiduciary Funds
 December 31, 2021

(With summarized financial information as of December 31, 2020)

	Custodial Fund		
	Tax Collection	Total	
	Fund	2021	2020
ASSETS			
Cash and investments	\$ 2,948,735	\$ 2,948,735	\$ 3,138,991
Taxes receivable	5,361,630	5,361,630	5,561,951
Total assets	\$ 8,310,365	\$ 8,310,365	\$ 8,700,942
LIABILITIES			
Due to other taxing units	\$ 8,310,365	\$ 8,310,365	\$ 8,700,942
NET POSITION			
Restricted			
Total liabilities and net position	\$ 8,310,365	\$ 8,310,365	\$ 8,700,942

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Exhibit A-11
City of Platteville, Wisconsin
Statement of Changes in Fiduciary Net Position

Fiduciary Funds

December 31, 2021

(With summarized financial information as of December 31, 2020)

	Custodial Fund	Total	
	Tax Collection	2021	2020
	Fund		
ASSETS			
Property tax collections for other governments	\$ 5,709,592	\$ 5,709,592	\$ 6,549,491
DEDUCTIONS			
Property tax collections paid or owed to other governments	5,709,592	5,709,592	6,549,491
Net increase (decrease) in fiduciary net position			
Net position - beginning of year			
Net position - end of year	\$	\$	\$

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NOTES TO THE BASIC FINANCIAL STATEMENTS

City of Platteville, Wisconsin
 December 31, 2021
 Index to Notes to the Financial Statements

	<u>Page</u>
Note 1. <u>Summary of Significant Accounting Policies</u>	29
A. Reporting Entity	29
B. Government-Wide and Fund Financial Statements	29 – 32
C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation	32 – 33
D. Cash and Cash Equivalents/Investments	34
E. Receivables.....	34
F. Inventories and Prepaid Items	35
G. Restricted Assets.....	35
H. Capital Assets	35
I. Unearned Revenue.....	36
J. Compensated Absences	36
K. Long-Term Obligations/Conduit Debt	36
L. Claims and Judgments	36
M. Risk Management	37
N. Equity Classifications	37 – 38
O. Transfers	38
P. Housing Conservation and Community Development Block Grant.....	38
Q. Summarized Comparative Information	39
R. Pensions	39
S. Other Postemployment Benefits	39
T. Deferred Outflows and Inflows of Resources.....	40
U. Unamortized Major Repairs	40
Note 2. <u>Explanation of Certain Differences Between Governmental Fund Statements and Government-Wide Statements</u>	40
Note 3. <u>Cash and Investments</u>	41 – 44
Note 4. <u>Capital Assets</u>	45 – 46
Note 5. <u>Long-Term Obligations</u>	47 – 51
Note 6. <u>Long-Term Advances</u>	52
Note 7. <u>Other Postemployment Benefits – Multiple Employer Life Insurance Plan</u>	52 – 56
Note 8. <u>Other Postemployment Benefits – Single Employer Health Insurance Plan</u>	57 – 59
Note 9. <u>Defined Benefit Pension Plan</u>	59 – 65
Note 10. <u>Contingent Liabilities</u>	65
Note 11. <u>Compensated Absences</u>	65
Note 12. <u>Tax Incremental Districts</u>	66 – 67
Note 13. <u>Governmental Activities Net Position/Fund Balances</u>	67 – 71
Note 14. <u>Deferred Inflows of Resources</u>	71
Note 15. <u>Restricted Assets</u>	71 – 72
Note 16. <u>Interfund Receivables/Payables and Transfers</u>	72
Note 17. <u>Subsequent Events</u>	73
Note 18. <u>Tax Abatements</u>	73
Note 19. <u>Tax Levy Limit</u>	74
Note 20. <u>Component Unit-Housing Authority</u>	74
Note 21. <u>Effect of New Accounting Standards on Current Period Financial Statements</u>	74

NOTE 1

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the City of Platteville, Wisconsin have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting principles and policies utilized by the City are described below:

A. Reporting Entity

The City is a municipal corporation governed by an elected seven-member council. This report includes all of the funds of the City of Platteville. The reporting entity for the City consists of the (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) 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 or incomplete. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. The primary government is financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits to or burdens on the primary government. The primary government may be financially accountable if an organization is fiscally dependent on the primary government. The City has identified the following component unit that is required to be included in the financial statements in accordance with standards established in GASB standards.

Discretely Presented Component Unit

The Platteville Housing Authority was created by the City of Platteville under the provisions of Section 66.40 to 66.404 of the Wisconsin Statutes. The central purpose of the Platteville Housing Authority is to provide the opportunity for the City of Platteville residents to live in decent, affordable and standard housing. The programs at the Platteville Housing Authority are created to enable Platteville families to improve their housing conditions. Its governing board is appointed by the City Council.

B. Government-Wide and Fund 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 a legally separate component unit 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.

NOTE 1

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Government-Wide and Fund Financial Statements (Continued)

Fund Financial Statements

Financial statements of the reporting entity 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 equity, revenues, and expenditure/expenses.

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.

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

Major Governmental Funds:

The City reports the following major governmental funds:

General Fund – Accounts for the City’s primary operating activities. It is used to account for all financial resources except those required to be accounted for in another fund.

Capital Improvements Capital Project Fund – Accounts for financial resources to be used for the acquisition or construction of equipment and/or major capital facilities.

General Debt Service Fund – Accounts for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

Major Enterprise Funds:

The City reports the following major enterprise funds:

Water and Sewer Utility – Accounts for operations of the water and sewer system.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Government-Wide and Fund Financial Statements (Continued)

Non-Major Governmental Funds:

The City reports the following non-major governmental funds:

Special Revenue Funds – Accounts for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes.

- Airport
- Community Development Block Grant
- Redevelopment Authority
- Housing Conservation Program
- Library (Littlefield)
- Zeigert Trust
- Boll Cemetery
- Taxi/Bus
- Affordable Housing
- Broske Center
- Local Fiscal Recovery Fund

TIF District No. 5 – Accounts for the activity of tax incremental district No. 5, including the payment of general long-term debt principal, interest and related costs.

TIF District No. 6 – Accounts for the activity of tax incremental district No. 6, including the payment of general long-term debt principal, interest and related costs.

TIF District No. 7 – Accounts for the activity of tax incremental district No. 7, including the payment of general long-term debt principal, interest and related costs.

Permanent Funds – Are used to account for resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the City’s programs.

-Cemetery perpetual care

Fiduciary Funds (Not included in Government-Wide Statements)

Fiduciary funds consist of pension (and other employee benefit) trust funds, private-purpose trust funds, investment trust funds, and custodial funds. Fiduciary funds should be used only to report resources held for individuals, private organizations, or other governments. A fund is presented as a fiduciary fund when all of the following criteria are met: a) the government controls the assets that finance the activity, b) assets are not generated from the government’s own-source revenues or from government-mandated or voluntary nonexchange transactions, c) assets are administered through a qualifying trust or the government does not have administrative involvement and the assets are not generated from the government’s delivery of goods or services to the beneficiaries, or the assets are for the benefit of entities that are not part of the government’s reporting entity.

NOTE 1

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Government-Wide and Fund Financial Statements (Continued)

The City reports the following fiduciary fund:

Custodial Funds - used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, and/or other governmental units. The City accounts for tax collections payable to overlying taxing jurisdictions in the Tax Collection Fund.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Government-Wide Financial Statements

The government-wide statement of net position and statement of activities are reported using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Property taxes are recognized as revenues in the year for which they are levied. Taxes receivable for the following year are recorded as receivables and deferred inflows of resources. 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 water and 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.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

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.

NOTE 1

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

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

Intergovernmental aids and grants are recognized as revenues in the period the City is entitled the resources and the amounts are available. Amounts owed to the City which are not available are recorded as receivables and deferred inflows of resources. Resources (typically cash) received before all eligibility requirements have been met are reported as assets and offset by unearned revenue (a liability) unless only a time requirement has not been met. In that case, deferred inflows of resources are reported rather than a liability.

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 deferred inflows of resources.

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.

The City reports deferred inflows of resources on its governmental funds balance sheet. Deferred inflows of resources arise from taxes levied in the current year, which are for subsequent year's operations. For governmental fund financial statements, deferred inflows of resources arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. In subsequent periods, when both revenue recognition criteria are met, the deferred inflows of resources are removed from the balance sheet and revenue is recognized.

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 water and sewer utility are charges to customers for sales and services. Operating expenses for proprietary funds include the cost of sales and services, administration expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Revenues and expenditures arising from non-exchange transactions, such as property and sales taxes, fines, and grants are recorded according to the standards in Governmental Accounting Standards.

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities 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.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Cash and Cash Equivalent/Investments

All deposits of the City are made in board designated official depositories and are secured as required by State Statute. The City may designate, as an official depository, any bank or savings association. Also, the City may establish time deposit accounts such as NOW and SuperNOW accounts, money market accounts, and certificates of deposit.

Investments with remaining maturities at the time of purchase of one year or less are stated at amortized cost, which approximates fair value. Investments with a maturity of more than one year at acquisition and non-money market investments are carried at fair value as determined by quoted market prices.

For purposes of the statement of cash flows, all cash deposits and highly liquid investments with an original maturity of three months or less (including restricted assets) are considered to be cash equivalents.

E. Receivables

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

Property tax calendar - 2021 tax roll:

Lien date and levy date	December 2021
Tax bills mailed	December 2021
Payment in full, or	January 31, 2022
First installment due	January 31, 2022
Second installment due	July 31, 2022
Personal property taxes in full	January 31, 2022
Tax sale- 2021 delinquent real estate taxes	October 2025

No provision for uncollectible accounts receivable has been made for customer accounts receivable since the Water and Sewer Utility has the right by law to place delinquent bills on the tax roll.

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 government-wide financial statements as "internal balances."

In the governmental fund financial statements, advances to other funds are offset equally by nonspendable fund balance which indicates that they do not constitute expendable available financial resources and, therefore, are not available for appropriation.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Inventories and Prepaid Items

Inventories of governmental fund types consist of airport fuel and expendable supplies held for consumption. Expendable supplies, which are not material, are considered expenditures when purchased and, accordingly, are not reflected on the Balance Sheet-Governmental Funds.

Inventories of proprietary fund types are valued at cost using the first-in, first-out method and are charged as expenses or are capitalized when used.

G. 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.

H. Capital Assets

Government-Wide Statements

In the government-wide financial statements, fixed assets are accounted for as capital assets. Capital assets are defined by the government as assets with an initial cost of more than \$10,000 and an estimated useful life in excess of three years. All capital assets are valued at historical cost, or estimated historical cost if actual amounts are unavailable. Donated fixed assets are reported at acquisition value.

Additions to and replacements of capital assets of business-type activities are recorded at original cost, which includes material, labor, overhead, and an allowance for the cost of funds used during construction when significant. 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 fixed 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 of depreciation. The range of estimated useful lives by type of asset is as follows:

Buildings	20-50 Years
Machinery and Equipment	3-40 Years
Utility System	10-100 Years

Fund Financial Statements

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

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. Unearned Revenue

The City reports unearned revenue on its governmental funds balance sheet. Unearned revenue arises when resources are received before the City has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when the City has legal claim to the resources, the unearned revenue is removed from the balance sheet and revenue is recognized.

J. 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, or are payable with expendable available resources.

Payments for vacation and sick leave will be made at rates in effect when the benefits are used. Accumulated vacation and sick leave liabilities at December 31, 2021 are determined on the basis of current salary rates and include salary related payments.

K. Long-Term Obligations/Conduit Debt

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.

The City has approved the issuance of industrial revenue bonds (IRB) for the benefit of private business enterprises. IRB's are secured by mortgages or revenue agreements on the associated projects, and do not constitute indebtedness of the City. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. The total amount of IRB's outstanding at the end of the year is approximately \$22,098,306, made up of two issues.

L. Claims and Judgments

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. Claims and judgments that would normally be liquidated with expendable available financial resources are recorded during the year as expenditures in the governmental funds. If they are not to be liquidated with expendable available financial resources, no liability is recognized in the governmental fund statements. The related expenditure is recognized when the liability is liquidated. Claims and judgments are recorded in the government-wide statements and proprietary funds as expenses when the related liabilities are incurred.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

M. Risk Management

The City is exposed to various risks of loss related to tort; theft of, damage to, and destruction of assets; errors and omission; injuries to employees; and natural disasters. The City maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the City. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

N. 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 of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of net investment in capital 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 position that does not meet the definition 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.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

N. Equity Classifications (Continued)

Fund Statements

The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- Non-Spendable – includes amounts that are not in a spendable form (such as inventory and advances) or are required to be maintained intact.
- Restricted – includes amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government) through constitutional provisions, or by enabling legislation.
- Committed – includes amounts constrained to specific purposes by the City Council, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the City Council takes the same highest level action to remove or change the constraint.
- Assigned – includes amounts the City Council intends to use for a specific purpose; intent can be expressed by the City Council or by an official or body to which the City Council delegates the authority. All remaining positive spendable amounts in governmental funds, other than the general fund, that are neither restricted nor committed may be assigned. Assignments may take place after the end of the reporting period.
- 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.

The City’s fund balance policy is to strive to maintain an unassigned fund balance equal to 20% of the General Fund budget.

The Council may, from time to time, commit additional amounts of fund balance to a specific purpose. Such action shall be taken in open meeting and require the approval of a majority of the Council. Commitments of fund balance, once made, can be modified only by majority vote of the Council.

When an expenditure is incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) amounts are available, it shall be the policy of the City to consider restricted amounts to have been reduced first. When an expenditure is incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used, it shall be the policy of the City that committed amounts would be reduced first, followed by assigned amounts and then unassigned amounts.

O. Transfers

Transfers include the payment in lieu of taxes from the water and sewer utility to the general fund.

P. Housing Conservation and Community Development Block Grant

Long-term loans receivable under the Housing Conservation and Community Development Block Program are shown as loans receivable and deferred inflows of resources in the governmental fund statements.

NOTE 1

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Q. Summarized Comparative Information

The basic financial statements include certain prior year summarized comparative information in total, but not at the level of detail for a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the government's financial statements for the year ended December 31, 2020, from which the summarized information was derived.

R. Pensions

For purposes of measuring the net pension liability (asset), deferred outflows of resources, and deferred inflows of resources related to pensions, and pension expense (revenue), 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 for WRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefits terms. Investments are reported at fair value.

S. Other Postemployment Benefits

Group life insurance plan

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 (revenue), 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 member contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

City health insurance plan

For purposes of measuring the OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information of the City's Other Postemployment Benefit Plan (the Plan) has been determined on the same basis as they are reported by the Plan. For this purpose, the Plan recognizes benefit payments when due and payable in accordance with the benefit terms.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

T. Deferred Outflows and Inflows of Resources

In addition to assets, the statement of net position reports a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expenditure) until then. The City has items that qualify for reporting in this category. The deferred outflows of resources were derived from the OPEB plans, the WRS pension system, deferred amount on refunding revenue bond, and unamortized major repairs as approved by the Public Service Commission.

In addition to liabilities, the statement of net position reports a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until then. The City has items that qualify for reporting in this category. Deferred inflows of resources related to the OPEB plans are discussed in Note 7 and Note 8, deferred inflows of resources related to the WRS pension system are discussed in Note 9, and the remaining deferred inflows of resources are discussed in Note 14.

U. Unamortized Major Repairs

The water utility incurred \$161,318 of water tower painting and repair costs in 2020. This amount is being amortized to expense over five years per authorization from the Public Service Commission. The balance at December 31, 2021 was \$96,790.

NOTE 2 EXPLANATION OF CERTAIN DIFFERENCES BETWEEN GOVERNMENTAL FUND STATEMENTS
AND GOVERNMENT-WIDE STATEMENTS

Due to the differences in the measurement focus and basis of accounting used on the government fund statements and district-wide statements certain financial transactions are treated differently. The basic financial statements contain a full reconciliation of these items.

Explanation of Differences between Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances and the Statement of Activities

Differences between the governmental funds statement of revenues, expenditures and changes in fund balance and the statement of activities fall into one of three broad categories.

- a. Long-term revenue differences arise because governmental funds report revenues only when they are considered “available”, whereas the statement of activities reports revenues when earned. Differences in long-term expenses arise because governmental funds report on a modified accrual basis whereas the accrual basis of accounting is used on the statement of activities.
- b. Capital related differences include (1) the difference between proceeds for the sale of capital assets reported on governmental fund statements and the gain or loss on the sale of assets as reported on the statement of activities, and (2) the difference between recording an expenditure for the purchase of capital items in the governmental fund statements, and capitalization and recording depreciation expense on those items as recorded in the statement of activities.
- c. Long-term debt transaction differences occur because long-term debt proceeds are recorded as revenue and both interest and principal payments are recorded as expenditures in the governmental fund statements. In the statement of activities, long-term debt proceeds are recorded as a liability, interest expense is recorded as incurred, and principal payments are recorded as a reduction of liabilities.

NOTE 3

CASH AND INVESTMENTS

At December 31, 2021, the cash and investments included the following:

Deposits with financial institutions	\$	5,619,452
Wisconsin Local Government Investment Pool		15,091,362
Petty cash		1,530
Total		\$ 20,712,344

Cash and investments as of December 31, 2021 are classified in the accompanying financial statements as follows:

Exhibit A-1:		
Cash and investments	\$	12,102,211
Restricted cash and investments		5,661,398
Exhibit A-10:		
Cash and investments		2,948,735
Total cash and investments		\$ 20,712,344

Investments Authorized by Wisconsin State Statutes

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

- Time deposits in any credit union, bank, savings bank, trust company or savings and loan association.
- 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, or by the University of Wisconsin Hospitals and Clinics Authority.
- Bonds or securities issued or guaranteed by the federal government.
- The local government investment pool.
- Any security maturing in seven years or less and having the highest or second highest rating category of a nationally recognized rating agency.
- Securities of an open-end management investment company or investment trust, subject to various conditions and investment options.
- Repurchase agreements with public depositories, with certain conditions.
- Bond issued by a local football stadium district.
- Bonds issued by a local arts district.
- Bonds issued by the Wisconsin Aerospace Authority.

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates.

The City's investment policy limits investments to securities with maturities of less than five years from the date of purchase.

NOTE 3

CASH AND INVESTMENTS (CONTINUED)

Information about the sensitivity of the fair values of the City’s investments to market interest rate fluctuations is provided by the following table that shows the distribution of the City’s investments by maturity:

Investment Type	Amount	12 months or less	13 to 24 months	25 to 36 months	Over 37 months
Certificates of deposit	\$ 2,127,919	\$ 1,879,590	\$	\$	\$ 248,329
Local Government Investment Pool	15,091,362	15,091,362			
Totals	<u>\$17,219,281</u>	<u>\$16,970,952</u>	<u>\$</u>	<u>\$</u>	<u>\$ 248,329</u>

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. State law limits investments in commercial paper, corporate bonds and mutual bond funds to the top two ratings issued by nationally recognized statistical rating organizations. The City’s investment policy limits investments to those authorized by Wisconsin State Statues. As of December 31, 2021, the City’s investments were rated as follows:

	<u>Amount</u>	<u>Rating</u>
Wisconsin Local Government Investment Pool	\$ 15,091,362	Not Rated

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the City would not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial risk for investments is the risk that, in the event of failure of the counterparty (e.g. broker-dealer) to a transaction, the City would not be able to recover the value of its investment of collateral securities that are in possession of another party.

Federal Deposit Insurance Corporation (FDIC) Insurance

The insurance coverage of public unit accounts depends upon the type of deposit and the location of the insured depository institution. All time and savings deposits owned by a public unit and held by the public unit's official custodian in an insured depository institution within the State in which the public unit is located are added together and insured up to \$250,000. Separately, all demand deposits owned by a public unit and held by the public unit's official custodian in an insured depository institution within the State in which the public unit is located are added together and insured up to \$250,000. For the purpose of these rules, the term 'time and savings deposits' includes NOW accounts and money market deposit accounts but does not include interest bearing demand deposit accounts. The term 'demand deposits' means both interest-bearing and noninterest-bearing deposits that are payable on demand and for which the depository institution does not reserve the right to require advance notice of an intended withdrawal.

NOTE 3

CASH AND INVESTMENTS (CONTINUED)

Collateralization of Public Unit Deposits

Depending on applicable state or federal law, public unit deposits may be secured by collateral or assets of the bank. In the event of the failure of the bank, the FDIC will honor the collateralization agreement if the agreement is valid and enforceable under applicable law. The FDIC does not guarantee, however, that the collateral will be sufficient to cover the amount of the uninsured funds. As such, although it does not increase the insurance coverage of the public unit deposits, collateralization provides an avenue of recovery in the event of the failure of an insured bank.

Bank accounts and the local government investment pool are also insured by the State Deposit Guarantee Fund in the amount of \$400,000. However, due to the relatively small size of the Guarantee Fund in relationship to the total deposits covered and other legal implications, recovery of material principal losses may be significant to individual organizations. Additionally, deposits in each local and area credit union are insured by the NCUA in the amount of \$250,000 for interest bearing accounts and \$250,000 for non-interest bearing accounts.

The City's investment policy requires collateralization on certificate of deposits which exceed the FDIC and State Deposit Guaranty Fund insurance limits and on repurchase agreements. The collateral is limited to securities of the U.S. Treasury and its agencies.

As of December 31, 2021, \$2,411,361 of the City's deposits were insured by the FDIC or NCUA, \$1,476,762 were insured by a federal home loan bank letter of credit, and \$1,206 were in excess of federal depository insurance limits, national credit union insurance limits, and pledged collateral. The Wisconsin State Guaranty Fund would provide coverage for this amount, providing funds are available at the time of any potential loss.

Fluctuating cash flows during the year due to tax collections, receipt of state aids and proceeds from borrowing may have resulted in temporary balances during the year significantly exceeding uninsured amounts at the balance sheet date.

NOTE 3

CASH AND INVESTMENTS (CONTINUED)

Wisconsin Local Government Investment Pool

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 (SWIB). 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. All investments are valued at amortized cost by the SIF for purposes of calculating earnings to each participant. Specifically, the SIF distributes income to pool participants monthly, based on their average daily share balance. Distributions include interest income based on stated rates (both paid and accrued), amortization of discounts and premiums on a straight-line basis, realized investment gains and losses calculated on an amortized cost basis, and investment expenses. This method does not distribute to participants any unrealized gains or losses generated by the pool's investments.

Detailed information about the SIF is available in separately issued financial statements available at <https://doa.wi.gov/Pages/StateFinances/LGIP.aspx>. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2021, the fair value of the City's share of the LGIP's assets was substantially equal to the amount reported above. Information on derivatives was not available to the City.

SWIB may invest in obligations of the U.S. Treasury and its agencies, Commercial Paper, Bank Time Deposits/Certificates of Deposit, Bankers' Acceptances, Asset Backed Securities and Repurchase Agreements secured by the U.S. Government or its agencies and other instruments authorized under State Investment Fund Investment guidelines.

Investment allocation in the local government investment pool as of December 31, 2021 was: 81.0% in U.S. Government Securities, 3.0% in Bankers' Acceptances and 16.0% in commercial paper and corporate notes. The Wisconsin State Treasurer updates the investment allocations on a monthly basis.

Concentration of Credit Risk

The City places no limit on the amount the City may invest in any one issuer.

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 City of Platteville, Wisconsin
 Notes to the Basic Financial Statements
 December 31, 2021

NOTE 4

CAPITAL ASSETS

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

	Balance 1/1/21	Additions	Deletions	Balance 12/31/21
<u>Governmental Activities:</u>				
Capital assets not being depreciated:				
Land	\$ 3,558,698	\$	\$	\$ 3,558,698
Construction in progress	77,190	515,542	(3,652)	589,080
Total capital asset not being depreciated	3,635,888	515,542	(3,652)	4,147,778
Other capital assets				
Land improvements	3,646,500			3,646,500
Buildings and improvements	10,058,965	19,280		10,078,245
Machinery and equipment	5,915,178	571,439	(234,514)	6,252,103
Vehicles	5,035,784	284,898	(126,123)	5,194,559
Infrastructure	66,123,772	1,513,270	(370,032)	67,267,010
Total other capital assets at historical costs	90,780,199	2,388,887	(730,669)	92,438,417
Less accumulated depreciation for:				
Land improvements	1,264,697	166,442		1,431,139
Buildings and improvements	4,733,667	235,602		4,969,269
Machinery and equipment	3,374,325	421,134	(154,610)	3,640,849
Vehicles	2,958,367	315,563	(126,123)	3,147,807
Infrastructure	25,557,027	2,278,320	(211,296)	27,624,051
Total accumulated depreciation	37,888,083	3,417,061	(492,029)	40,813,115
Net other capital assets	52,892,116	(1,028,174)	(238,640)	51,625,302
Total net capital assets	\$ 56,528,004	\$ (512,632)	\$ (242,292)	\$ 55,773,080

Depreciation expense was charged to functions as follows:

Governmental Activities	
General government	\$ 111,047
Public safety	245,183
Public works, which includes the depreciation of infrastructure	2,651,961
Leisure activities	400,089
Health and human services	4,862
Conservation and development	3,919
Total governmental activities depreciation expense	\$ 3,417,061

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 City of Platteville, Wisconsin
 Notes to the Basic Financial Statements
 December 31, 2021

NOTE 4

CAPITAL ASSETS (CONTINUED)

	Beginning Balance	Additions	Removals	Ending Balance
<u>Business-type Activities:</u>				
Capital assets not being depreciated:				
Intangible plant	\$ 8,978	\$	\$	\$ 8,978
Land and land rights	40,438			40,438
Construction in progress	134,788	228,300	(134,788)	228,300
Total capital assets not being depreciated	184,204	228,300	(134,788)	277,716
Capital assets being depreciated:				
Water:				
Source of supply	1,349,323			1,349,323
Pumping	2,290,168			2,290,168
Water treatment	1,413,694			1,413,694
Transmission and distribution	20,897,304	646,060	(68,420)	21,474,944
General plant	811,591			811,591
Sewer:				
Collection system	17,226,270	473,357	(70,747)	17,628,880
Treatment and disposal	10,585,519	718,009	(240,656)	11,062,872
General plant	1,148,061	115,950	(99,250)	1,164,761
Total capital assets being depreciated	55,721,930	1,953,376	(479,073)	57,196,233
Less: accumulated depreciation for:				
Water:				
Source of supply	233,384	30,333		263,717
Pumping	1,136,465	88,636		1,225,101
Water treatment	500,482	44,206		544,688
Transmission and distribution	4,771,891	399,762	(68,420)	5,103,233
General plant	728,707	27,677		756,384
Sewer:				
Collection system	2,134,374	205,523	(70,747)	2,269,150
Treatment and disposal	8,617,678	294,699	(240,656)	8,671,721
General plant	875,278	48,970	(26,750)	897,498
Total accumulated depreciation	18,998,259	1,139,806	(406,573)	19,731,492
Net capital assets being depreciated	36,723,671	813,570	(72,500)	37,464,741
Total net capital assets	\$ 36,907,875	\$ 1,041,870	\$ (207,288)	\$ 37,742,457

Depreciation expense consisted of the following:

Business-Type Activities:

Water and sewer depreciation (Per Exhibit A-8) \$ 1,139,806

NOTE 5

LONG-TERM OBLIGATIONS

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

	<u>Beginning</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending</u>	<u>Amounts</u>
	<u>Balance</u>			<u>Balance</u>	<u>Due within</u>
					<u>One Year</u>
<u>Governmental Activities</u>					
General obligation debt-nondirect	\$ 20,420,000	\$ 1,975,000	\$ (2,025,000)	\$ 20,370,000	\$ 2,360,000
Bonds and Notes from direct borrowings and direct placements	129,975		(7,954)	122,021	122,021
Tax increment revenue bonds-direct borrowings and direct placements	1,949,390		(506,082)	1,443,308	522,175
Other liabilities:					
Unamortized debt premium	298,111		(28,603)	269,508	
Compensated absences	415,850	7,407		423,257	165,998
Total other liabilities	<u>713,961</u>	<u>7,407</u>	<u>(28,603)</u>	<u>692,765</u>	<u>165,998</u>
Total governmental activities long-term liabilities	<u>\$ 23,213,326</u>	<u>\$ 1,982,407</u>	<u>\$ (2,567,639)</u>	<u>\$ 22,628,094</u>	<u>\$ 3,170,194</u>
<u>Business-type Activities</u>					
Revenue bonds - nondirect	\$ 12,430,000	\$ 6,855,000	\$ (5,450,000)	\$ 13,835,000	\$ 337,410
Revenue bonds - direct borrowings and direct placements	3,355,149		(329,526)	3,025,623	800,000
Less: deferred amount on refunding		(112,755)	4,960	(107,795)	
Other liabilities:					
Unamortized debt premium	234,437	100,392	(161,631)	173,198	
Compensated absences	131,843		(20,473)	111,370	30,025
Total other liabilities	<u>366,280</u>	<u>100,392</u>	<u>(182,104)</u>	<u>284,568</u>	<u>30,025</u>
Total business-type activities long-term liabilities	<u>\$ 16,151,429</u>	<u>\$ 6,842,637</u>	<u>\$ (5,956,670)</u>	<u>\$ 17,037,396</u>	<u>\$ 1,167,435</u>

The compensated absences liability attributed to governmental activities are typically being liquidated in the general fund. In addition to the City's governmental debt service fund, debt service payments are also being made by the City's redevelopment authority fund and TIF District funds.

General Obligation Debt

All general obligation notes and bonds payable are backed by the full faith and credit of the City. In accordance with Wisconsin statutes, notes and bonds in the governmental funds will be retired by future property tax levies or tax increments. Business-type activities debt is payable by revenues from user fees of those funds or, if the revenues are not sufficient, by future tax levies.

NOTE 5

LONG-TERM OBLIGATIONS (CONTINUED)

General Obligation Debt (Continued)

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 per Wisconsin Statutes as of December 31, 2021 was \$38,061,210. Total general obligation debt outstanding at year-end was \$20,492,021. City policy limits general obligation indebtedness to 3.5% of the equalized value of taxable property within the city's jurisdiction, or \$26,642,847. As of December 31, 2021, outstanding general obligation debt was within the limits established by Wisconsin Statutes and City policy.

	Date of Issue	Final Maturity	Interest Rates	Original Amount	Balance 12/31/2021
<u>Governmental Activities</u>					
General obligation debt:					
General obligation bonds	3/7/2012	3/1/2023	3.0%	\$ 1,725,000	\$ 575,000
General obligation bonds	3/28/2013	10/1/2028	2.25-3.0	3,240,000	3,240,000
General obligation notes	10/1/2013	10/1/2023	3.0-3.25	5,000,000	1,175,000
General obligation notes	4/6/2015	4/6/2022	1.98	172,000	122,021
General obligation bonds	12/29/2015	3/1/2033	2.35-3.8	3,790,000	3,065,000
General obligation bonds	6/2/2016	12/1/2025	1.3-1.85	2,520,000	1,740,000
General obligation bonds	6/1/2017	9/1/2036	1.55-3.35	1,375,000	1,325,000
General obligation bonds	10/4/2017	10/1/2029	2.0-3.0	2,975,000	2,575,000
General obligation bonds	5/10/2018	3/1/2026	3.0-3.25	1,245,000	1,200,000
General obligation bonds	5/30/2019	9/1/2034	3.0-4.0	1,125,000	1,125,000
General obligation bonds	7/30/2020	3/1/2038	0.6-2.4	1,265,000	1,205,000
General obligation bonds	9/10/2020	3/1/2030	1.0-2.0	1,170,000	1,170,000
General obligation bonds	9/16/2021	3/1/2031	1.0-2.0	1,975,000	1,975,000
Total governmental activities – general obligation debt					<u>\$ 20,492,021</u>

NOTE 5

LONG-TERM OBLIGATIONS (CONTINUED)

General Obligation Debt (Continued)

Debt service requirements to maturity are as follows:

Years	Governmental Activities					
	Bonds and Notes - Nondirect			Bonds and Notes from Direct Borrowings and Direct Placements		
	Principal	Interest	Total	Principal	Interest	Total
2022	\$ 2,360,000	\$ 474,234	\$ 2,834,234	\$ 122,021	\$ 797	\$ 122,818
2023	2,350,000	420,191	2,770,191			
2024	2,040,000	364,249	2,404,249			
2025	2,045,000	318,188	2,363,188			
2026	2,030,000	269,180	2,299,180			
2027-2031	6,300,000	730,240	7,030,240			
2032-2036	3,085,000	153,450	3,238,450			
2036-2038	160,000	3,840	163,840			
Totals	\$ 20,370,000	\$ 2,733,572	\$ 23,103,572	\$ 122,021	\$ 797	\$ 122,818

Tax Increment Revenue Bonds

Tax increment revenue bonds are not a general obligation of the City and are payable solely from available tax increments. Available tax increments consist of the annual gross tax increment revenue which is generated by the increment value of the property (as noted in the development agreements underlying the bond issues) in the Tax Incremental Districts which said revenue is in excess value of the property plus any supplemental payment as defined in the development agreements.

Tax increment revenue bonds payable at December 31, 2021 consist of the following:

	Date of Issue	Final Maturity	Interest Rates	Original Amount	Balance 12/31/2021
Tax increment revenue bonds	9/12/2013	9/12/2026	4.303%	\$ 2,000,000	\$ 904,661
Tax increment revenue bonds	3/29/2018	3/31/2023	2.49%	1,720,000	538,647
Total governmental activities – tax increment revenue bonds					\$ 1,443,308

NOTE 5 LONG-TERM OBLIGATIONS (CONTINUED)

Tax Increment Revenue Bonds (Continued)

Debt service requirements to maturity are as follows:

Governmental Activities			
Tax Increment Revenue Debt - Direct			
Borrowing and Direct Placements			
Years	Principal	Interest	Total
2022	\$ 522,175	\$ 49,960	\$ 572,135
2023	354,205	33,905	388,110
2024	179,842	24,229	204,071
2025	187,581	16,491	204,072
2026	199,505	8,419	207,924
Totals	\$ 1,443,308	\$ 133,004	\$ 1,576,312

Water and Sewer Revenue Debt

Revenue bonds are payable only from revenues derived from the operation of the utility. Revenue debt payable at December 31, 2021 consists of the following:

	Date of Issue	Final Maturity	Interest Rates	Original Amount	Balance 12/31/2021
Clean water revenue bonds	12/10/2008	5/1/2028	2.339%	\$ 2,473,498	\$ 1,005,696
Clean water revenue bonds	11/1/2010	5/1/2030	2.428	3,964,010	2,019,927
Revenue bonds	6/24/2015	5/1/2035	3.0-4.0	5,425,000	4,125,000
Revenue bonds	12/4/2019	5/1/2038	2.0-4.0	1,625,000	1,495,000
Revenue bonds	5/1/2020	5/1/2039	1.15-2.0	1,420,000	1,360,000
Revenue bonds	9/16/2021	5/1/2034	2.0	1,890,000	1,890,000
Taxable refunding revenue bonds	9/16/2021	5/1/2031	.15-1.60	4,965,000	4,965,000
Total					\$ 16,860,623

Advance Refunding

On September 16, 2021, the City issued \$4,965,000 of water and sewer system revenue refunding bonds with interest rates of 0.15-1.6% to advance refund \$4,850,000 of bonds issued in 2012 with interest rates of 3.0-4.0%. Cash flow requirements of the old debt totaled \$6,101,781 and cash flow requirements of the new debt totals \$5,380,418. The refunding resulted in savings of \$721,363 and an economic gain (difference between present value of the debt service payments on the old and new debt) of \$585,927. As of December 31, 2021, the 2012 bonds of \$4,850,000 are considered defeased. These bonds were called and paid in full with escrow assets on May 1, 2022.

NOTE 5 LONG-TERM OBLIGATIONS (CONTINUED)

Debt service requirements to maturity are as follows:

Years	Business-type Activities					
	Revenue Bonds - Nondirect			Revenue Bonds from Direct Borrowings and Direct Placements		
	Principal	Interest	Total	Principal	Interest	Total
2022	\$ 800,000	\$ 307,924	\$ 1,107,924	\$ 337,410	\$ 68,530	\$ 405,940
2023	820,000	282,770	1,102,770	345,483	60,361	405,844
2024	830,000	268,051	1,098,051	353,750	51,995	405,745
2025	845,000	252,660	1,097,660	362,214	43,430	405,644
2026	860,000	236,280	1,096,280	370,881	34,659	405,540
2027-2031	5,255,000	881,439	6,136,439	1,255,885	54,066	1,309,951
2032-2036	3,900,000	292,518	4,192,518			
2037-2039	525,000	14,805	539,805			
Totals	\$ 13,835,000	\$ 2,536,447	\$ 16,371,447	\$ 3,025,623	\$ 313,041	\$ 3,338,664

Water and Sewer System Mortgage Revenue Bonds

Under the terms of the bond resolutions, local officials must comply with certain requirements specified therein as discussed below:

Section 4 provides that income and revenues of the water and sewer utility shall be set aside into separate and special funds as follows:

Account	Amount	Purpose
Operation and Maintenance Fund		Paying current expenses in the operation and maintenance of system.
Special Redemption Fund	Amount sufficient to pay principal and interest on all revenue bonds and notes and to meet the reserve requirement.	Paying current interest and principal on bonds and maintaining minimum reserve requirement.
Depreciation Fund	Amount determined by the Governing Body to be sufficient to provide a proper and adequate depreciation account for the system.	New construction, repairs, replacements, extensions, or additions to the system

Section 6 requires that the "net revenues" of the system for each year be not less than 1.25 times the sum of the annual debt service requirement and the annual debt service on all other revenue bonds and notes. For the year ended December 31, 2021, the "net revenues" of the system were \$2,771,928 or 1.83 times the annual debt service requirement.

NOTE 6

LONG-TERM ADVANCES

The following is a schedule of interfund advances at December 31, 2021:

Receivable Fund	Payable Fund	Amount
Debt service	Airport	\$ 32,697
General	TIF #6	378,724
Water and sewer utility	TIF #6	65,552
Water and sewer utility	TIF #7	199,306
	Total	<u>\$ 676,279</u>

On December 31, 2021 the airport was obligated to the debt service fund for \$32,697 on long-term advances for improvements which matures as follows:

Year	Principal	Interest	Total
2022	\$ 15,993	\$ 1,107	\$ 17,100
2023	16,704	396	17,100
Total	<u>\$ 32,697</u>	<u>\$ 1,503</u>	<u>\$ 34,200</u>

The final payment on the \$32,697 advance is due December 1, 2023 with monthly payments of \$1,425 at 4.35% interest until maturity.

The City has also advanced funds to the TIF districts to pay for project costs incurred over and above amounts that had been originally borrowed to pay for these project costs. No repayment schedule has been established for these advances. The repayment of these advances is subject to the tax incremental financing districts generating sufficient increments to pay the debt service for funds borrowed and advanced.

NOTE 7 OTHER POSTEMPLOYMENT BENEFITS – MULTIPLE EMPLOYER LIFE INSURANCE PLAN

Plan description. The Local Retiree Life Insurance Fund (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 members.

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

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

NOTE 7 OTHER POSTEMPLOYMENT BENEFITS – MULTIPLE EMPLOYER LIFE INSURANCE PLAN (CONTINUED)

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

Contribution rates as of December 31, 2021 are:

Coverage Type	Employer 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 year ended December 31, 2020 are as listed below:

Life Insurance Employee Contribution Rates* For the year ended December 31, 2020		
Attained Age	Basic	Supplemental
Under 30	\$0.05	\$0.05
30-34	0.06	0.06
35-39	0.07	0.07
40-44	0.08	0.08
45-49	0.12	0.12
50-54	0.22	0.22
55-59	0.39	0.39
60-64	0.49	0.49
65-69	0.57	0.57
*Disabled members under age 70 receive a waiver-of-premium benefit.		

During the reporting period, the LRLIF recognized \$1,516 in contributions from the employer.

NOTE 7 OTHER POSTEMPLOYMENT BENEFITS – MULTIPLE EMPLOYER LIFE INSURANCE PLAN (CONTINUED)

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

At December 31, 2021, the City reported a liability (asset) of \$418,352 for its proportionate share of the net OPEB liability (asset). The net OPEB liability (asset) was measured as of December 31, 2020, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an actuarial valuation as of January 1, 2020 rolled forward to December 31, 2020. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The City's proportion of the net OPEB liability (asset) was based on the City's share of contributions to the OPEB plan relative to the contributions of all participating employers. At December 31, 2020, the City's proportion was 0.076054%, which was a decrease of 0.005052% from its proportion measured as of December 31, 2019.

For the year ended December 31, 2021, the City recognized OPEB expense (revenue) of \$39,615.

OPEB amounts have been allocated to the proprietary funds and business-type activities. Allocations were based on the proportionate share of current year contributions to the OPEB plan made by the proprietary fund and business-type activities relative to the total contributions made by the City.

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$	\$ (19,962)
Net differences between projected and actual earnings on plan investments	6,091	
Changes in actuarial assumptions	162,745	(28,705)
Changes in proportion and differences between employer contributions and proportionate share of contributions		(54,850)
Employer contributions subsequent to the measurement date	1,715	
Totals	\$ 170,551	\$ (103,517)

\$1,715 reported as deferred outflows related to OPEB resulting from the City employer's contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability (asset) in the year ended December 31, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

DRAFT
 City of Platteville, Wisconsin
 Notes to the Basic Financial Statements
 December 31, 2021

NOTE 7 OTHER POSTEMPLOYMENT BENEFITS – MULTIPLE EMPLOYER LIFE INSURANCE PLAN (CONTINUED)

Year Ended December 31:	Net Deferred Outflows (Inflows) of Resources
2022	\$ 10,917
2023	10,258
2024	9,580
2025	7,670
2026	18,454
Thereafter	8,440
Total	\$ 65,319

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

Actuarial Valuation Date:	January 1, 2020
Measurement Date of Net OPEB Liability (Asset)	December 31, 2020
Actuarial Cost Method:	Entry Age Normal
20 Year Tax-Exempt Municipal Bond Yield:	2.12%
Long-Term Expected Rate of Return:	4.25%
Discount Rate:	2.25%
Salary Increases	
Inflation:	3.00%
Seniority/Merit:	0.1% - 5.6%
Mortality:	Wisconsin 2018 Mortality Table

Actuarial assumptions are based upon an experience study conducted in 2018 that covered a three-year period from January 1, 2015 to December 31, 2017. The total OPEB liability for December 31, 2020 is based upon a roll-forward of the liability calculated from the January 1, 2020 actuarial valuation.

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

NOTE 7 OTHER POSTEMPLOYMENT BENEFITS – MULTIPLE EMPLOYER LIFE INSURANCE PLAN (CONTINUED)

Local OPEB Life Insurance Asset Allocation Targets and Expected Returns As of December 31, 2020			
Asset Class	Index	Target Allocation	Long-Term Expected Geometric Real Rate of Return
US Credit Bonds	Barclays Credit	50%	1.47%
US Mortgages	Barclays MBS	50%	0.82%
Inflation			2.20%
Long-Term Expected Rate of Return			4.25%

The long-term expected rate of return and expected inflation rate remained unchanged from the prior year at 4.25% and 2.20% respectively. The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation.

Single Discount rate. A single discount rate of 2.25% was used to measure the total OPEB liability for the current year, as opposed to a discount rate of 2.87% for the prior year. The significant change in the discount rate was primarily caused by the decrease in the municipal bond rate from 2.74% as of December 31, 2019 to 2.12% as of December 31, 2020. The Plan’s fiduciary net position was projected to be insufficient to make all projected future benefit payments of current active and inactive 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 City’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 2.25 percent, 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 (1.25 percent) or 1-percentage-point higher (3.25 percent) than the current rate:

	1% Decrease to Discount Rate (1.25%)	Current Discount Rate (2.25%)	1% Increase to Discount Rate (3.25%)
City's proportionate share of the net OPEB liability (asset)	\$ 569,078	\$ 418,352	\$ 304,362

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

NOTE 8 OTHER POSTEMPLOYMENT BENEFITS – SINGLE EMPLOYER HEALTH INSURANCE PLAN

Plan Description – The City operates a single-employer retiree benefit plan that provides postemployment health insurance benefits to eligible employees. Benefits and eligibility are established and amended by the City Council. The plan does not issue stand-alone financial statements. Current approved benefits are as follows:

Employees Retiring from the City that are also eligible for the Wisconsin Retirement System: Retirees may choose to remain on the City’s group medical plan until age 65 provided they self-pay the full (100%) amount of all required premiums. Eligible retirees also receive an HRA benefit for reimbursement of a portion of the high deductible health plan up to \$1,100 for single and \$2,200 for family coverage.

Funding Policy – The City will fund the OPEB with a pay-as-you go basis. There are no assets accumulated in a trust that meet the criteria in Governmental Accounting Standards to pay related benefits.

Employees Covered by Benefit Terms – At December 31, 2019, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	9
Inactive employees entitled to but not yet receiving benefit payments	
Active employees	67
	76

Total OPEB Liability – The City’s total OPEB liability of \$839,945 was measured at December 31, 2020, and was determined by an actuarial valuation as of December 31, 2019.

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

Valuation date	December 31, 2019
Measurement date	December 31, 2020
Actuarial cost method	Entry age normal (level percent of salary)
Inflation	2.0 percent
Salary increases	3.0 percent, average, including inflation
Discount rate	2.25 percent
Healthcare cost trend rates	7.50% decreasing by 0.50% per year down to 6.50%, then by 0.10% per year down to 5.0%, and level thereafter
Retirees' share of benefit-related costs	Retirees are responsible for the full (100%) amount of premiums.

The discount rate is based on the Bond Buyer GO 20-Year AA Bond Index published by the Federal Reserve as of the week of the measurement date.

Mortality rates were based on the Wisconsin 2018 Mortality Table.

The actuarial assumptions used in the December 31, 2019 valuation were based on a study conducted in 2018 using the Wisconsin Retirement System (WRS) experience from 2015-2017.

NOTE 8 OTHER POSTEMPLOYMENT BENEFITS – SINGLE EMPLOYER HEALTH INSURANCE PLAN (CONTINUED)

Changes in the Total OPEB Liability:

	Total OPEB Liability
Balance at 12/31/2019	\$ 761,962
Changes for the year:	
Service cost	65,445
Interest	21,320
Changes of benefit terms	
Differences between expected and actual experience	
Changes in assumptions or other inputs	30,009
Benefit payments	(38,791)
Net Changes	77,983
 Balance at 12/31/2020	 \$ 839,945

There were no changes of benefit terms.

The discount rate was changed to be reflective of a 20-year AA municipal bond rate (2.25%) as of the measurement date in order to be compliant with GASB 75. All other assumptions and methods remained unchanged from the valuation performed as of December 31, 2019.

Sensitivity of the total OPEB liability to changes in the discount rate

The following presents the total OPEB liability of the City, as well as what the City’s total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.25 percent) or 1-percentage-point higher (3.25 percent) than the current discount rate:

		1% Decrease 1.25%	Current Discount Rate 2.25%	1% Increase 3.25%
Total OPEB liability	12/31/2020	\$ 903,434	\$ 839,945	\$ 781,094

Sensitivity of the total OPEB liability to changes in healthcare cost trend rates

The following presents the total OPEB liability of the City, as well as what the City’s total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (6.5 percent decreasing to 4.0 percent) or 1-percentage-point higher (8.5 decreasing to 6.0 percent) than the current healthcare cost trend rates:

		1% Decrease (6.5% decreasing to 4.0%)	Healthcare Cost Trend Rates (7.5% decreasing to 5.0%)	1% Increase (8.5% decreasing to 6.0%)
Total OPEB liability	12/31/2020	\$ 751,256	\$ 839,945	\$ 947,669

NOTE 8 OTHER POSTEMPLOYMENT BENEFITS – SINGLE EMPLOYER HEALTH INSURANCE PLAN (CONTINUED)

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

For the year ended December 31, 2021, the City recognized OPEB expense of \$83,141.

OPEB amounts have been allocated to the proprietary funds and business-type activities. Allocations were based on the proportionate share of current year contributions to the OPEB plan made by the proprietary fund and business-type activities relative to the total contributions made by the City.

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experiences	\$	\$ 81,075
Changes of assumptions or other inputs	74,631	17,097
Contributions after the measurement date	44,282	
Total	\$ 118,913	\$ 98,172

\$44,282 reported as deferred outflows of resources related to OPEB resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the OPEB liability in the year ended December 31, 2022. Other amounts reported as deferred outflows and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended December 31:	
2021	\$ (3,624)
2022	(3,624)
2023	(3,624)
2024	(3,624)
2025	(3,624)
Thereafter	(5,421)
Total	\$ (23,541)

NOTE 9 DEFINED BENEFIT PENSION PLAN

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

NOTE 9

DEFINED BENEFIT PENSION PLAN (CONTINUED)

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 occupations and 62 for elected officials and executive service retirement plan participants, if hired on or before 12/31/2016) are entitled to a retirement benefit based on a formula factor, their final average earnings, and creditable service.

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

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

The WRS also provides death and disability benefits for employees.

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

Year	Core Fund Adjustment (%)	Variable Fund Adjustment (%)
2011	(1.2)	11.0
2012	(7.0)	(7.0)
2013	(9.6)	9.0
2014	4.7	25.0
2015	2.9	2.0
2016	0.5	(5.0)
2017	2.0	4.0
2018	2.4	17.0
2019	0.0	(10.0)
2020	1.7	21.0

NOTE 9

DEFINED BENEFIT PENSION PLAN (CONTINUED)

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, and 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 \$363,395 in contributions from the employer.

Contribution rates as of December 31, 2021 are:

Employee Category	Employee	Employer
General (including teachers, executives and elected officials)	6.75%	6.75%
Protective with Social Security	6.75%	11.75%
Protective without Social Security	6.75%	16.35%

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

At December 31, 2021, the City reported a liability (asset) of (\$1,944,045) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of December 31, 2020, and the total pension liability (asset) used to calculate the net pension liability (asset) was determined by an actuarial valuation as of December 31, 2019 rolled forward to December 31, 2020. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The City’s proportion of the net pension liability (asset) was based on the City’s share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2020, the City’s proportion was 0.03113892%, which was an increase of 0.00002178% from its proportion measured as of December 31, 2019.

For the year ended December 31, 2021, the City recognized pension expense (revenue) of (\$206,478).

Pension amounts have been allocated to the proprietary funds and business-type activities. Allocations were based on the proportionate share of current year contributions to the pension plan made by the proprietary funds and business-type activities relative to the total contributions made by the City.

DRAFT

 City of Platteville, Wisconsin

 Notes to the Basic Financial Statements

 December 31, 2021

NOTE 9

DEFINED BENEFIT PENSION PLAN (CONTINUED)

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 2,813,631	\$ (606,051)
Net differences between projected and actual earnings on pension plan investments		(3,649,788)
Changes in assumptions	44,094	
Changes in proportion and differences between employer contributions and proportionate share of contributions	9,542	(3,529)
Employer contributions subsequent to the measurement date	353,406	
Total	\$ 3,220,673	\$ (4,259,368)

\$353,406 reported as deferred outflows related to pension resulting from the WRS Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended December 31, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ended December 31:	Net Deferred Outflows (Inflows) of Resources
2022	\$ (357,592)
2023	(96,528)
2024	(659,643)
2025	(278,338)
Total	\$ (1,392,101)

NOTE 9

DEFINED BENEFIT PENSION PLAN (CONTINUED)

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

Actuarial Valuation Date:	December 31, 2019
Measurement Date of Net Pension Liability (Asset):	December 31, 2020
Actuarial Cost Method:	Entry Age Normal
Asset Valuation Method:	Fair Value
Long-Term Expected Rate of Return:	7.0%
Discount Rate:	7.0%
Salary Increases:	
Inflation	3.0%
Seniority/Merit	0.1% - 5.6%
Mortality:	Wisconsin 2018 Mortality Table
Post-Retirement Adjustments	1.9%*

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

Actuarial assumptions are based upon an experience study conducted in 2018 that covered a three-year period from January 1, 2015 to December 31, 2017. The total pension liability for December 31, 2020 is based upon a roll-forward of the liability calculated from the December 31, 2019 actuarial valuation.

Long-term expected Return on Plan Assets. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

NOTE 9

DEFINED BENEFIT PENSION PLAN (CONTINUED)

Asset Allocation Targets and Expected Returns			
As of December 31, 2020			
Core Fund Asset Class	Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %
Global Equities	51	7.2	4.7
Fixed Income	25	3.2	0.8
Inflation Sensitive Assets	16	2.0	(0.4)
Real Estate	8	5.6	3.1
Private Equity/Debt	11	10.2	7.6
Multi-Asset	4	5.8	3.3
Total Core Fund	115	6.6	4.1
Variable Fund Asset Class			
U.S. Equities	70	6.6	4.1
International Equities	30	7.4	4.9
Total Variable Fund	100	7.1	4.6

New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.4%
 Asset Allocations are managed within established ranges; target percentages may differ from actual monthly allocations

Single Discount rate. A single discount rate of 7.00% was used to measure the total pension liability for the current and prior year. This single discount rate is based on the expected rate of return on pension plan investments of 7.00% and a municipal bond rate of 2.00% (Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index’s “20-year Municipal GO AA Index” as of December 31, 2020. In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities.). Because of the unique structure of WRS, the 7.00% expected rate of return implies that a dividend of approximately 1.9% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the municipal bond rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

NOTE 9 DEFINED BENEFIT PENSION PLAN (CONTINUED)

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

	1% Decrease to Discount Rate (6.00%)	Current Discount Rate (7.00%)	1% Increase to Discount Rate (8.00%)
City's proportionate share of the net pension liability (asset)	\$ 1,850,462	\$ (1,944,045)	\$ (4,731,084)

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>.

NOTE 10 CONTINGENT LIABILITIES

The City has identified the following items as potential liabilities not recorded on the financial statements:

1. The City participates in a number of federal and state assistance programs. These programs are subject to program compliance audits by the grantors or their representatives. Accordingly, the City’s compliance with applicable grant requirements will be established at some future date. The amount of expenditures which may be disallowed by the granting agencies cannot be determined at this time although the City expects such amounts, if any, to be immaterial.
2. From time to time, the City is party to various claims and legal proceedings. Although the outcome of such matters cannot be forecast with certainty, it is the opinion of management and the City Attorney that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the City’s financial position or results of operations.

NOTE 11 COMPENSATED ABSENCES

Under terms of employment, employees are granted sick leave and vacations in varying amounts. Upon termination or retirement, a City employee is paid any vested accrued vacation or sick leave benefits. As of December 31, 2021, the compensated absences consisted of:

Sick leave	\$ 338,604
Vacation	196,023
Total	\$ 534,627

DRAFT

City of Platteville, Wisconsin
Notes to the Basic Financial Statements
December 31, 2021

NOTE 12

TAX INCREMENTAL DISTRICTS

Transactions of the tax incremental district to December 31, 2021 are summarized below:

	TIF #5	TIF #6	TIF #7
Project expenditures to 12/31/21	\$ 13,232,381	\$ 9,564,223	\$ 13,005,226
Accumulated credits to project expenditures:			
Tax increments collected	12,536,349	4,562,744	2,213,457
Developer agreement payments		112,247	562,987
EDA grant		382,667	178,808
Community development block grant			909,276
WEDC grants			400,000
Tax exempt computer aid	120,326	7,471	55,380
Tax exempt personal property aid	12,861	6,948	19,268
Interest income		215,010	92,400
Miscellaneous income	24,198	16,196	107,506
Transfer from other funds			2,873,125
Total accumulated credits	12,693,734	5,303,283	7,412,207
Excess of project expenditures over accumulated credits to 12/31/21	\$ 538,647	\$ 4,260,940	\$ 5,593,019
Notes payable			
outstanding 12/31/21	\$ 538,647	\$ 3,860,771	\$ 5,455,000
Fund balance (positive) 12/31/21		400,169	138,019
Project expenditures to be recovered subsequent to 12/31/21	\$ 538,647	\$ 4,260,940	\$ 5,593,019

Tax Incremental Financing Districts were created under the provisions of Wisconsin Statute Section 66.46. The purpose of that section is to allow a municipality to recover development and improvements costs in a designated area from the property taxes generated on the increased value of the property after the creation date of the district. The tax on the increased value is called a tax increment.

In 2017, TIF #5 began increment sharing with TIF #7. The increment sharing is recorded as a TIF #5 project expenditure in the table above and reflected as a transfer in the statement of revenues, expenditures, and changes in fund balances for the governmental funds.

DRAFT
 City of Platteville, Wisconsin
 Notes to the Basic Financial Statements
 December 31, 2021

NOTE 12 TAX INCREMENTAL DISTRICTS (CONTINUED)

Project costs may be incurred up to five years before the District’s mandatory termination date. The statutes allow the municipality to collect tax increments until the net project cost has been fully recovered, or for a maximum of years. Project cost uncollected at the dissolution date are absorbed by the municipality.

	<u>Creation Date</u>	<u>Last Date to Incur Project Costs</u>	<u>Final Dissolution Date</u>
District #5	6/28/05	6/28/20	6/28/25
District #6	3/28/06	3/28/21	3/28/32
District #7	3/28/06	3/28/28	3/28/33

NOTE 13 GOVERNMENTAL ACTIVITIES NET POSITION/FUND BALANCES

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

GOVERNMENTAL ACTIVITIES

Net investment in capital assets	
Land and construction work in progress	\$ 4,147,778
Other capital assets, net of accumulated depreciation	51,625,302
Less: long-term capital debt outstanding	(18,046,670)
Less: unamortized bond premium	(269,508)
Total net investment in capital assets	37,456,902
Restricted for:	
Redevelopment authority	281,377
Housing conservation	84,993
Donor specified	411,648
Impact fees	46,764
Community development grant restricted	1,465,169
Library endowment	7,286
Perpetual care	532,080
Taxi/Bus	175,296
Affordable housing	194,213
Broske Center	2,837
TIF expenditures	42,935
Net pension asset	776,790
Total restricted	4,021,388
Unrestricted	389,082
Total governmental activities net position	\$ 41,867,372

NOTE 13 GOVERNMENTAL ACTIVITIES NET POSITION/FUND BALANCES (CONTINUED)

GOVERNMENTAL FUND BALANCES

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

Nonspendable:	
Major Funds:	
General Fund:	
Advances to other funds	\$ 378,724
Prepays	97,301
Delinquent taxes	15,162
Debt Service:	
Advances to other funds	32,697
Total major funds	523,884
Non-Major Funds:	
Airport:	
Fuel inventory	39,679
TIF No. 7:	
Prepays	18,333
Total non-major funds	58,012
Total nonspendable	\$ 581,896

NOTE 13 GOVERNMENTAL ACTIVITIES NET POSITION/FUND BALANCES (CONTINUED)

GOVERNMENTAL FUND BALANCES (CONTINUED)

Restricted:

Major Funds:

General Fund:

Donor restricted:

Parking spaces	\$	52,229
Parks Beining Trust:		
Parks		21,489
Museum		20,452
Museum donations		24,489
New park		8,918
Swim team		20,061
Park camping		300
Legion Park Trust		64,964
Tree		2,452
Automated external defibrillator		321
Recreation scholarships		12,937
Family theatre		745
Fireworks		6,426
Splash playground		2,480
Police		4,213
Cyril Clayton Trust		35,417
Cemetery		5,691
Senior Center		116,830
Historic Preservation Commission		984
Sports complex		8,950
Animal care		1,300
Park impact fees		46,764
Total General Fund		458,412
Capital projects		861,977
Debt service		153,482
Total Major Funds		1,473,871

NOTE 13 GOVERNMENTAL ACTIVITIES NET POSITION/FUND BALANCES (CONTINUED)

GOVERNMENTAL FUND BALANCES (CONTINUED)

Restricted (Continued):

Non-Major Funds:

Airport	309,557
Community development block grant	130,281
Redevelopment authority	90,809
Perpetual care	532,080
Housing conservation	13,180
Library	7,286
Taxi/Bus	175,296
Affordable housing	194,213
Broske Center	2,837
TIF District No. 7	42,935
Total Non-Major Funds	1,498,474
Total restricted	\$ 2,972,345

Assigned:

Major Funds:

General Fund:

Police funds	\$ 912
Museum funds	39,739
Fire department	13,059
Library building	18,448
Ambulance outlay	6,463
Ambulance services	23,586
Friends of the Museum	12,234
Administration outlay	3,850
City manager contingency	4,760
City manager grant writing	2,180
Police maintenance	850
Capital outlay	500,000
Total assigned	\$ 626,081

DRAFT
 City of Platteville, Wisconsin
 Notes to the Basic Financial Statements
 December 31, 2021

NOTE 13 GOVERNMENTAL ACTIVITIES NET POSITION/FUND BALANCES (CONTINUED)

The following funds had (deficit) unassigned fund balances at December 31, 2021:

Non-Major Funds:	
TIF District No. 6	\$ (400,169)
TIF District No. 7	(199,287)
Total (deficit)	<u> \$ (599,456)</u>

Deficits are expected to be eliminated by increment revenues in future years.

NOTE 14 DEFERRED INFLOWS OF RESOURCES

Governmental funds report deferred inflows of resources in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Property taxes receivable 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 December 31, 2021 the various components of deferred inflows of resources reported in the governmental funds were as follows:

Property tax receivable and tax roll special charges	\$ 5,067,230
Tax increment receivable	1,928,693
Tax equivalent	408,856
Loans receivable	536,874
Mortgages receivable	1,406,701
Total deferred inflows of resources for governmental funds	<u> \$ 9,348,354</u>

The mortgages receivable of \$1,406,701 represent loans to local businesses originally financed from economic development grants received by the City from the State of Wisconsin. Repayment of principal and interest on the mortgages is recorded as revenue in the community development block grant and housing conservation program special revenue funds and is used to finance additional development loans.

The loans receivable of \$536,874 represents various economic development loans that are being paid to the City, including interest, on an installment basis. Repayment of principal and interest on the loans is recorded as revenue when received in the funds statements.

NOTE 15 RESTRICTED ASSETS

DNR Replacement Account

The Wisconsin Department of Natural Resources required as a condition of the sewer grant that a replacement fund be established and funded on an annual basis. The balance in this account at December 31, 2021 was \$3,048,005.

DRAFT
 City of Platteville, Wisconsin
 Notes to the Basic Financial Statements
 December 31, 2021

NOTE 15 RESTRICTED ASSETS (CONTINUED)

Tax Incremental Financing Borrowed Funds

Restricted cash and investments in the governmental activities and governmental fund statements represents funds that were borrowed by Tax Incremental Financing District #7 which have yet to be expended.

NOTE 16 INTERFUND RECEIVABLES/PAYABLES AND TRANSFERS

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>	<u>Purpose</u>
Governmental Funds:			
General	Water and sewer	\$ 408,856	Tax Equivalent
General	Taxi/bus	129,682	Cash flow
Airport	Capitla projects	29,700	Cash flow
	Total	<u>\$ 568,238</u>	
Enterprise Funds:			
Water and sewer	General Fund	<u>\$ 36,437</u>	Tax roll items

For the statement of net position, interfund balances which are owned within the governmental activities or business-type activities are netted and eliminated.

The following is a schedule of interfund transfers:

<u>Fund Transfer To</u>	<u>Fund Transfer From</u>	<u>Amount</u>	<u>Purpose</u>
Governmental Funds:			
Capital projects	General	\$ 326,602	Various outlays
Airport	Capital projects fund	29,700	Various outlays
Capital projects	Local fiscal recovery fund	12,330	City hall outlay
Capital projects	Broske center	2,917	Reimbursement of donation
TIF #7	TIF #5	531,918	Tax increment sharing
	Total	<u>\$ 903,467</u>	
Proprietary Funds:			
General	Water utility	<u>\$ 408,856</u>	Tax equivalent

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) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations and (3) move fund balances whose designated purpose has been removed.

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City of Platteville, Wisconsin
Notes to the Basic Financial Statements
December 31, 2021

NOTE 17

SUBSEQUENT EVENTS

Subsequent to December 31, 2021, the City:

- Was awarded a Community Development Block grant from the State of Wisconsin for the construction of an Inclusive playground in the amount of \$2,221,970. As of ____, 2022, the City approved a contract for the equipment for approximately \$999,000.
- Was awarded a Neighborhood Investment grant from the Department of Administration for \$3,500,000. This grant will be passed through the City and on to a nonprofit organization for a new domestic violence and homeless shelter.
- Received a \$7,000,000 appropriation from the federal budget for a new fire facility. The estimated total cost of the new fire facility is \$10,000,000.
- Approved Hickory & Gridley Streets reconstruction for approximately \$975,000.
- Approved Cedar Street reconstruction for approximately \$1,270,000.
- Approved West Main Street culvert reconstruction for approximately \$442,000.

Subsequent to December 31, 2021, the City approved the sale of \$1,325,000 General Obligation Street Improvement Bonds with interest rates of 2.5 – 3.35%. Debt repayment is as follows:

Years	Principal	Interest	Total
2022	\$	\$	\$
2023	100,000	46,998	146,998
2024	100,000	36,038	136,038
2025	100,000	33,388	133,388
2026	100,000	30,637	130,637
2027-2031	525,000	107,530	632,530
2032-2035	400,000	26,600	426,600
Totals	\$ 1,325,000	\$ 281,191	\$ 1,606,191

NOTE 18

TAX ABATEMENTS

Tax abatements are a reduction in tax revenues that result from an agreement between one or more governments and an individual or entity in which (a) one or more governments promise to forgo tax revenues to which they are otherwise entitled and (b) the individual or entity promises to take a specific action after the agreement has been entered into that contributes to economic development or otherwise benefits the governments or the citizens of those governments.

The City of Platteville, through its Tax Incremental Financing District No. 6, has entered into a tax abatement agreement with a developer in the form of tax incremental financing incentives to stimulate economic development. The abatements are authorized through the Tax Incremental Financing District No. 6 project plan. The agreement requires the City to make annual repayments of property taxes collected within the TID to the developer based upon the terms of the agreements.

For the year ended December 31, 2021, the City abated property taxes totaling \$69,102 related to a Tax Incremental Financing District No. 6 agreement.

NOTE 19

TAX LEVY LIMIT

Wisconsin Act 32 imposes a limit on the property tax levies for all Wisconsin cities, villages, towns and counties. Under 2011 Wisconsin Act 32, in 2011 and all future years, a municipality is allowed to increase its levy over the amount it levied in the prior year by the percentage increase in equalized value from net new construction or zero percent. All of the exceptions and modifications to levy limits that existed under previous law continue to apply.

In addition, as part of Wisconsin's Act 20 (2013), legislation was passed that further limits future tax levies. If the City adopts a new fee or a fee increase for covered services (which were partly or wholly funded by property tax levy), the City must reduce its levy limit in the current year by the amount of the new fee or fee increase, less any previous reductions. Covered services include garbage collection, snow plowing, and street sweeping.

The City has the ability to increase tax levies through the debt service adjustment that the City has historically underutilized.

NOTE 20

COMPONENT UNIT – HOUSING AUTHORITY

A. Cash and Investments

At year-end, the carrying amount of the housing authority's deposits was \$59,039 and the bank balance was \$64,508. All the bank balance was covered by federal depository insurance.

B. Line of Credit

The Housing Authority has a \$10,000 line of credit with a local bank. No draws on the line of credit were made during the year.

NOTE 21 EFFECT OF NEW ACCOUNTING STANDARDS ON CURRENT PERIOD FINANCIAL STATEMENTS

The Governmental Accounting Standards Board (GASB) has adopted GASB Statement No. 87, *Leases*, effective for periods beginning after June 15, 2021, and GASB Statement No. 91, *Conduit Debt Obligations*, effective for periods beginning after December 15, 2021. When these become effective, application of these standards may restate portions of these financial statements.

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Required Supplementary Information

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Exhibit B-1
Required Supplementary Information
City of Platteville, Wisconsin

Budgetary Comparison Schedule for the General Fund
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variances- Positive (Negative)	
	Original	Final		Original to Actual	Final to Actual
REVENUES					
Taxes	3,054,479	\$ 3,054,479	\$ 3,138,373	\$ 83,894	\$ 83,894
Special assessments	18,680	18,680	16,741	(1,939)	(1,939)
Intergovernmental	3,803,818	3,803,818	3,805,833	2,015	2,015
Licenses and permits	105,540	105,540	113,506	7,966	7,966
Fines and forfeitures	84,700	84,700	119,675	34,975	34,975
Public charges for services	728,195	728,195	758,377	30,182	30,182
Interest income	73,100	73,100	13,663	(59,437)	(59,437)
Loan repayments	12,565	12,565	12,565		
Miscellaneous	74,569	86,804	193,409	118,840	106,605
Total revenues	<u>7,955,646</u>	<u>7,967,881</u>	<u>8,172,142</u>	<u>216,496</u>	<u>204,261</u>
EXPENDITURES					
General government	1,319,823	1,346,309	1,369,451	(49,628)	(23,142)
Public safety	3,290,716	3,334,065	3,120,230	170,486	213,835
Public works	1,595,940	1,598,140	1,507,910	88,030	90,230
Health and social services	136,657	136,657	108,224	28,433	28,433
Leisure activities	1,775,581	1,873,787	1,822,845	(47,264)	50,942
Conservation and development	266,306	266,306	318,962	(52,656)	(52,656)
Total expenditures	<u>8,385,023</u>	<u>8,555,264</u>	<u>8,247,622</u>	<u>137,401</u>	<u>307,642</u>
Excess (deficiency) of revenues over over expenditures	(429,377)	(587,383)	(75,480)	353,897	511,903
OTHER FINANCING SOURCES (USES)					
Proceeds from sale of capital assets	400	400	43,864	43,464	43,464
Transfer to other funds	(300,000)	(300,000)	(326,602)	(26,602)	(26,602)
Transfer from other funds	3,445	3,445		(3,445)	(3,445)
Transfer from utility-tax equivalent	425,532	425,532	428,674	3,142	3,142
Total other financing sources (uses)	<u>129,377</u>	<u>129,377</u>	<u>145,936</u>	<u>16,559</u>	<u>16,559</u>
Net change in fund balances	(300,000)	(458,006)	70,456	370,456	528,462
Fund balance-beginning of year	4,560,038	4,560,038	4,560,038		
Fund balance-end of year	<u>\$ 4,260,038</u>	<u>\$ 4,102,032</u>	<u>\$ 4,630,494</u>	<u>\$ 370,456</u>	<u>\$ 528,462</u>

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 Exhibit B-2
 City of Platteville, Wisconsin
 Local Retiree Life Insurance Fund Schedules
 December 31, 2021

SCHEDULE OF PROPORTIONATE SHARE OF THE NET OPEB LIABILITY (ASSET)
Last 10 Calendar Years*

Year ended December 31,	Proportion of the net OPEB liability (asset)	Proportionate share of the net OPEB liability (asset)	Covered- employee payroll	Proportionate share of the net OPEB liability (asset) as a percentage of its covered- employee payroll	Plan fiduciary net position as a percentage of the total OPEB liability (asset)
2020	0.07605400%	\$ 418,352	\$ 4,065,000	10.29%	31.36%
2019	0.08110600%	345,365	3,820,000	9.04%	37.58%
2018	0.08647800%	223,142	3,904,000	5.72%	48.69%
2017	0.10432100%	313,858	4,386,996	7.15%	44.81%

*The proportionate share of the net OPEB liability (asset) and other amounts presented above for each year were determined as of the calendar year-end that occurred 12 months prior to the financial reporting period.

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 Exhibit B-3
 City of Platteville, Wisconsin
 Schedule of Changes in the City's Total OPEB Liability and Related Ratios
 December 31, 2021

	2020	2019	2018	2017
Total OPEB Liability				
Service cost	\$ 65,445	\$ 53,091	\$ 57,334	\$ 57,334
Interest	21,320	30,779	26,537	24,773
Changes in benefit terms				
Differences between expected and actual experience		(101,345)		
Changes of assumptions or other inputs	30,009	59,529	(24,426)	
Benefit payments	(38,791)	(46,061)	(46,008)	(17,427)
Net change in total OPEB	\$ 77,983	\$ (4,007)	\$ 13,437	\$ 64,680
Total OPEB liability- beginning	761,962	765,969	752,532	687,852
Total OPEB liability- ending	\$ 839,945	\$ 761,962	\$ 765,969	\$ 752,532
Covered Employee Payroll	\$ 4,040,655	\$ 4,040,655	\$ 3,718,609	\$ 3,718,609
Total OPEB liability as a percentage of covered-employee payroll	20.79%	18.86%	20.60%	20.24%

This schedule is presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend has been compiled, information is only presented for the years for which the required supplementary information is available.

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Exhibit B-4
City of Platteville, Wisconsin
Wisconsin Retirement System Schedules
December 31, 2021

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)

Last 10 Calendar Years*

Year ended December 31,	Proportion of the net pension liability (asset)	Proportionate share of the net pension liability (asset)	Covered- employee payroll	Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	Plan fiduciary net position as a percentage of the total pension liability (asset)
2020	(0.03113892%)	\$ (1,944,045)	\$ 4,396,225	(44.22%)	105.26%
2019	(0.03111714%)	(1,003,358)	4,122,588	(24.34%)	102.96%
2018	0.03150589%	1,120,880	4,040,929	27.74%	96.45%
2017	(0.03203475%)	(951,149)	4,148,866	(22.93%)	102.93%
2016	0.03215436%	265,028	4,094,108	6.47%	99.12%
2015	0.03277933%	532,658	4,139,057	12.87%	98.20%
2014	(0.03337575%)	(819,574)	4,080,595	(20.08%)	102.74%

*The proportionate share of the net pension liability (asset) and other amounts presented above for each year were determined as of the calendar year-end that occurred 12 months prior to the financial reporting period.

SCHEDULE OF CONTRIBUTIONS

Last 10 Calendar Years**

Year ended December 31,	Contractually required contributions	Contributions in relation to the contractually required contributions	Contribution deficiency (excess)	Covered-employee payroll	Contributions as a percentage of covered- employee payroll
2021	\$ 353,406	\$ (353,406)		\$ 4,268,302	8.28%
2020	363,395	(363,395)		4,396,225	8.27%
2019	318,551	(318,551)		4,122,588	7.73%
2018	318,909	(318,909)		4,040,929	7.89%
2017	328,551	(328,551)		4,148,866	7.92%
2016	301,725	(301,725)		4,094,108	7.37%
2015	313,084	(313,084)		4,139,057	7.56%

**The contribution and other amounts presented above for each calendar year are based on information that occurred during that calendar year.

NOTE 1

BUDGET SCHEDULE

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(C).

The City budget is adopted in accordance with state law. Budget amounts in the financial statements include appropriations authorized in the original budget resolution, assigned carryovers from prior years, and subsequent revisions authorized by the City Council. Such revisions are required by a statutory provision which states that no expenditure can be made from an expired appropriation. The statutes also require publication of these budget revisions. Changes to the overall budget must be approved by a two-thirds vote of the Common Council.

Control for the TIF district funds (capital projects funds) are maintained by comparison to the project plan. Budgetary comparisons are not required for proprietary funds. No budget is required for the Community Development Block Grant fund.

Encumbrance accounting is not used by the City to record commitments related to unperformed contracts for goods or services.

NOTE 2

WISCONSIN RETIREMENT SYSTEM SCHEDULES

Governmental Accounting Standards Board Statement No. 68 requirements have been implemented prospectively; therefore, the illustrations do not present similar information for the 3 preceding years.

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

Changes of assumptions. No significant change in assumptions from the prior year were noted.

NOTE 3

LOCAL RETIREE LIFE INSURANCE SCHEDULES

Governmental Accounting Standards Board Statement No. 75 requirements have been implemented prospectively; therefore, the illustrations do not present similar information for the 6 preceding years.

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

Changes of assumptions. The Single Discount Rate assumption used to develop the total OPEB liability changed from prior year. Please refer to the Actuarial Assumptions section in the notes to the financial statements for additional details.

NOTE 4 OTHER POSTEMPLOYMENT BENEFITS PLAN – CITY HEALTH INSURANCE PLAN

Governmental Accounting Standards Board Statement No. 75 requirements have been implemented prospectively; therefore, the illustrations do not present similar information for the 6 preceding years.

Changes of benefit terms. There were no changes of benefit terms during the year.

Changes of assumptions. The discount rate was changed to be reflective of a 20-year AA municipal bond rate (2.25%) as of the measurement date in order to be compliant with GASB 75. All other assumptions and methods remained unchanged from the valuation performed as of December 31, 2019.

Assets. There are no assets accumulated in a trust that meet the criteria in governmental accounting standards to pay related benefits.

NOTE 5 EXCESS EXPENDITURES OVER APPROPRIATIONS

The following expenditures exceeded budget appropriations in the general fund:

Expenditure	Excess Expenditure
General government	\$ 23,142
Conservation and development	52,656

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Supplementary Information

Exhibit C-1
City of Platteville, Wisconsin
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2021

	Special Revenue Funds											Capital Projects Funds			Permanent Fund	Total
	Airport	Community Development Block Grant	Redevelopment Authority	Housing Conservation Program	Library (Littlefield)	Zeigert Trust	Boll Cemetery	Taxi/Bus	Affordable Housing	Broske Center	Local Fiscal Recovery Fund	TIF No. 5	TIF No. 6	TIF No. 7	Cemetery Perpetual Care	Non-Major Governmental Funds
ASSETS																
Cash and investments	\$ 309,274	\$ 130,281	\$ 89,070	\$ 13,180	\$ 7,286	\$ 161,736	\$ 137,783	\$ 197,837	\$ 3,341	\$ 620,234	\$ 319,795	\$ 253,202	\$ 156,990	\$ 232,561	\$ 2,632,570	
Restricted cash and investments																
Receivables																
Taxes																
Other accounts	20,335		2,490								581,022	379,048	284,272		1,244,342	
Other governments															25,825	
Mortgages		1,334,888		71,813			347,033								347,033	
Loans			312,589												1,406,701	
Prepaid expenses															312,589	
Inventory	39,679												18,333		18,333	
Due from other funds	29,700														29,700	
Total assets	\$ 398,988	\$ 1,465,169	\$ 404,149	\$ 84,993	\$ 7,286	\$ 161,736	\$ 137,783	\$ 347,033	\$ 197,837	\$ 6,341	\$ 620,234	\$ 900,817	\$ 632,250	\$ 502,530	\$ 6,099,707	
LIABILITIES																
Accounts payable	\$ 17,055		\$ 751					\$ 42,003	\$ 3,624	\$ 964		\$ 250	\$ 630	\$ 629	\$ 65,906	
Accrued payroll								52							52	
Due to other funds								129,682							129,682	
Advances from other funds	32,697												444,276	199,306	676,279	
Unearned revenue									2,540	620,234					622,774	
Total liabilities	49,752		751					171,737	3,624	3,504	620,234	250	444,906	199,935	1,494,693	
DEFERRED INFLOWS OF RESOURCES																
Deferred revenue		1,334,888	312,589	71,813								900,567	587,513	440,614	3,647,984	
FUND BALANCES																
Nonspendable	39,679													18,333	58,012	
Restricted	309,557	130,281	90,809	13,180	7,286	161,736	137,783	175,296	194,213	2,837				42,935	1,498,474	
Unassigned (deficit)												(400,169)	(199,287)		(599,456)	
Total fund balances	349,236	130,281	90,809	13,180	7,286	161,736	137,783	175,296	194,213	2,837		(400,169)	(138,019)	232,561	957,030	
Total liabilities, deferred inflows of resources, and fund balances	\$ 398,988	\$ 1,465,169	\$ 404,149	\$ 84,993	\$ 7,286	\$ 161,736	\$ 137,783	\$ 347,033	\$ 197,837	\$ 6,341	\$ 620,234	\$ 900,817	\$ 632,250	\$ 502,530	\$ 6,099,707	

Exhibit C-2
City of Platteville, Wisconsin
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2021

	Special Revenue Funds											Capital Projects Funds			Permanent Fund	Total
	Airport	Community Development Block Grant	Redevelopment Authority	Housing Conservation Program	Library (Littlefield)	Zeigert Trust	Boll Cemetery	Taxi/Bus	Affordable Housing	Broske Center	Local Fiscal Recovery Fund	TIF No. 5	TIF No. 6	TIF No. 7	Cemetery Perpetual Care	Nonmajor Governmental Funds
REVENUES																
Taxes	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Intergovernmental	13,000							594,968	1,932		12,330	906,411	572,005	429,486		1,907,902
Fines and forfeitures			5,599									10,386	2,645	14,189		649,450
Public charges for services	416,091						8,590		25,150					71,535	1,750	5,599
Interest Income	925	378		42	1,258	3,401	83							25		523,116
Loan repayments		33,558	41,877													6,112
Miscellaneous	1,697															75,435
																1,697
Total revenues	431,713	33,936	47,476	42	1,258	3,401	83	603,558	1,932	25,150	12,330	916,797	574,650	515,235	1,750	3,169,311
EXPENDITURES																
Current:																
General government																408
Public works	358,453							592,516				28	380			950,969
Health and social services															1,050	1,050
Leisure activities					964					16,368						17,332
Conservation and development									22,482			16,787	45,765	277,796		362,830
Capital outlay			1,751								3,600		146,152	28		151,531
Debt service:																
Principal retirement			7,954									348,143	347,940	560,000		1,264,037
Interest and fiscal charges			2,497									19,921	131,357	149,633		303,408
Total expenditures	358,453		12,202	42	964			592,516	22,482	19,968		384,879	671,594	987,457	1,050	3,051,565
Excess (deficiency) of revenues over expenditures	73,260	33,936	35,274	42	294	3,401	83	11,042	(20,550)	5,182	12,330	531,918	(96,944)	(472,222)	700	117,746
OTHER FINANCING SOURCES (USES)																
Transfer to other funds										(2,917)	(12,330)	(531,918)				(547,165)
Transfer from other funds	29,700													531,918		561,618
Total other financing sources (uses)	29,700									(2,917)	(12,330)	(531,918)		531,918		14,453
Net change in fund balances	102,960	33,936	35,274	42	294	3,401	83	11,042	(20,550)	2,265			(96,944)	59,696	700	132,199
Fund balance-beginning of year	246,276	96,345	55,535	13,138	6,992	158,335	137,700	164,254	214,763	572			(303,225)	(197,715)	231,861	824,831
Fund balance-End of year	\$ 349,236	\$ 130,281	\$ 90,809	\$ 13,180	\$ 7,286	\$ 161,736	\$ 137,783	\$ 175,296	\$ 194,213	\$ 2,837	\$	\$	\$ (400,169)	\$ (138,019)	\$ 232,561	\$ 957,030

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Schedule I
City of Platteville, Wisconsin
Schedule of Insurance
December 31, 2021

Company	Type	Coverage	Term
Employers	Workers Compensation	\$500,000/Accident 500,000/Disease/Employee 500,000/Disease/Policy Limit	1/1/21-12/31/21
Employers	Inland Marine	\$1,768,830 Contractor's Equipment 90,000 Fine Arts 75,000 Miscellaneous Property	1/1/21-12/31/21
Employers	Linebacker	\$1,000,000/Loss/Aggregate 3,000 Deductible	1/1/21-12/31/21
Employers	Umbrella Liability	\$8,000,000/Occurrence 8,000,000/Aggregate	1/1/21-12/31/21
Employers	General Liability	\$2,000,000 - Aggregate Property Damage and Bodily Injury 1,000,000/Occurrence/Personal/Advertising Injury 300,000/Damage to rented premises	1/1/21-12/31/21
Employers	Automobile	\$1,000,000 - Liability 10,000 - Medical 500,000 - Uninsured Motorists 500,000 - Underinsured Motorists \$1,000 - Comprehensive, Collision- ACV Hired Autos; Non-Ownership Liability	1/1/21-12/31/21
Employers	Multi-Peril	\$49,172,200 Building 12,687,555 Personal Property 55,000 Blanket Personal Property	1/1/21-12/31/21
Employers	Commercial Crime	\$25,000/Theft of money inside 25,000/Outside \$250,000 Computer Fraud \$250,000 Employee Theft	1/1/21-12/31/21
Liberty Mutual	Fidelity Bond	\$10,000/Chief of Police 10,000/City Clerk 10,000/City Assessor 250,000/Finance Director	6/1/21-6/1/23
Employers	Employee Benefits Liability	\$1,000,000/Claim \$2,000,000/Aggregate	1/1/21-12/31/21
Employers	Law Enforcement Liability	\$1,000,000/Occurrence \$1,000,000/Aggregate	1/1/21-12/31/21
Employers	Cybersolutions	\$100,000/Response Expense \$100,000/Defense and Liability \$25,000/Identity Recovery \$100,000/Computer Attack \$100,000/Network Security Defense & Liability \$100,000/Electronic Media Liability	1/1/21-12/31/21

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Schedule 2
Platteville Water and Sewer Utility
Other Information
December 31, 2021

1. The number of customers at the end of the year was as follows:

	<u>2021</u>	<u>2020</u>
Residential	3,127	3,574
Commercial	318	363
Multifamily residential	69	70
Public authority	74	94
Industrial	8	9
Interdepartmental	3	3
Total	<u><u>3,599</u></u>	<u><u>4,113</u></u>

2. Volume of water used as a basis for computing the sewer service charge was as follows:

Gallons	
<u>2021</u>	<u>2020</u>
<u><u>270,812,000</u></u>	<u><u>257,614,000</u></u>

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**CITY OF PLATTEVILLE, WISCONSIN
REQUIRED AUDIT COMMUNICATIONS
TO THE MEMBERS OF THE CITY COUNCIL**

Year Ended December 31, 2021

**Johnson Block and Company, Inc.
Certified Public Accountants
2500 Business Park Road
Mineral Point, Wisconsin 53565
(608) 987-2206
Fax: (608) 987-3391**

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CITY OF PLATTEVILLE, WISCONSIN

Year Ended December 31, 2021

Index

	<u>Page</u>
Communication With Audit Committee	1 - 3
Management Letter	4
Explanation of Adjusting Journal Entries and Passed Journal Entries	5 - 6
Other Comments on Operations and Internal Control	7
Concluding Remarks	8

Appendices

Appendix 1 - Adjusting Journal Entries

Appendix 2 - Passed Journal Entries

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COMMUNICATION WITH AUDIT COMMITTEE

To the City Council
Platteville, Wisconsin

We have audited the 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 Platteville, Wisconsin for the year ended December 31, 2021, and have issued our report thereon dated _____, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, Government Auditing Standards, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter dated December 8, 2021. Professional standards require that we provide you with the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2021. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

1. Management's estimate of the net pension liability or asset and the related deferred outflows and inflows of resources are based on various factors. These estimates were computed by the pension plan administrator.
2. Management's estimate of the other postemployment benefits and the related deferred outflows and inflows of resources are based on various factors. The estimates were computed using the work of actuaries.
3. Management's estimate of the depreciable lives of fixed assets is based on the estimated useful life of the related fixed assets.
4. Management's estimate of the vested compensated absences is based on the probability of employees meeting the requirement to be paid for sick leave at the time of retirement.

We evaluated the key factors and assumptions used to develop these amounts in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected 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. Appendix 1 summarizes misstatements detected as a result of audit procedures that were corrected by management. Appendix 2 summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated _____, 2022.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

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.

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Other Matters

We applied certain limited procedures to the Budgetary Comparison Schedule, the local retiree life insurance fund schedules, the City's total OPEB liability and related ratios, and the Wisconsin Retirement System schedules, which are required supplementary information (RSI) that supplement 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 combining schedules for the non-major governmental funds and schedules of expenditures of federal and state awards, which accompany the financial statements, or our report on compliance and internal control over compliance, but are not RSI. With respect to this 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.

We were not engaged to report on the schedules of insurance and other utility information, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the information and use of management, the City Council and others within the administration and is not intended to be, and should not be, used by anyone other than those specified parties.

Johnson Block and Company, Inc.
_____, 2022

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MANAGEMENT LETTER

To the Members of the City Council
City of Platteville

In planning and performing our audit of the financial statements of the City of Platteville, Wisconsin for the year ended December 31, 2021, we considered the City's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control.

However, during our audit we became aware of matters that are opportunities for strengthening internal controls and operating efficiency. The following pages that accompany this letter summarize our comments and suggestions regarding those matters. This letter does not affect our report dated _____, 2022, on the financial statements of the City.

We would like to take this opportunity to acknowledge the many courtesies extended to us by the City's personnel during the course of our work.

We shall be pleased to discuss any of the matters referred to in this letter. Should you desire assistance in implementing any of the following suggestions, we would welcome the opportunity of assisting you in these matters.

Johnson Block and Company, Inc.
_____, 2022

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CITY OF PLATTEVILLE, WISCONSIN

Year Ended December 31, 2021

ADJUSTING JOURNAL ENTRIES

We are frequently requested by our clients to discuss the overall condition of their accounting records and what our role is as your audit firm. We believe that these matters should be discussed at each audit. The following section describes your accounting process in general terms and the ways in which we work with your staff.

The City of Platteville processes accounting transactions based on the type of transaction involved. Money coming in is processed using a cash receipt system. The payment of bills is done through an accounts payable system. Employees' salaries are paid using a payroll system. Customer billing and accounts receivable are processed through a billing system. These systems are responsible for recording and summarizing the vast majority of your financial statements.

Beyond the systems described in the preceding paragraph, another system is used to make corrections and to record non-cash transactions. This system involves preparing general journal entries. Journal entries provide the ability to make changes to the financial data entered in the other systems. As your auditor, our role is to substantiate year-end financial balances and information presented by your accounting personnel, and compare it to supporting information and outside confirmations. When information in your records does not agree with audit evidence, an adjusting entry is necessary to correct your records. Sometimes these entries are identified by your staff as they get ready for the audit. Other adjustments are prepared by us as we discover that your general ledger balances need to be changed to reflect the correct balances.

For the 2021 audit, we proposed adjustments and reclassifications to your records. The proposed entries were accepted by the City of Platteville's management. All of these changes are reflected properly in your audited financial statements.

Because we are providing assistance to your staff by proposing changes to correct your financial information, you should be aware of these processes. Many of our clients rely on us to make year-end adjustments as we have described. In many cases, we have the experience or expertise to compute, and identify, corrections to your records. We work with many clients on similar issues, so it may be more efficient for you to have us do some of the one-time adjustments, rather than your staff spending hours researching the proper adjustment.

Due to the technical nature of financial reporting and complying with financial reporting standards, most clients have their CPA firm prepare the year-end financial statements and note disclosures. We have provided these services to the City of Platteville.

We are communicating this information to you to give you a better understanding of what we do and how the year end process works. Our job as auditors is to bring in an outside perspective and provide a level of comfort that your financial reporting system is materially correct and accurately reflects the financial activity for the year. However, in many cases, our services go beyond auditing. Our experience and training can provide a very cost-effective means of providing the year end accounting assistance that you need.

We hope that by providing this information on what we do, you will have a better understanding of our role, and the various ways that we work with your staff.

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PASSED JOURNAL ENTRIES

Passed journal entries may occur due to transaction timing, industry practices or lack of overall significance. See Appendix 2 for passed journal entries.

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OTHER COMMENTS ON OPERATIONS AND INTERNAL CONTROL

Leases

The Governmental Accounting Standards Board issued Statement No. 87 (GASB 87), Leases. GASB 87 will significantly change the criteria and conditions for classifying leases. It includes guidance for both lessees and lessors and must be implemented for the year ended December 31, 2022.

GASB 87 defines a lease as a contract that conveys control of the right to use another entity's nonfinancial asset (the underlying asset) as specified in the contract for a period of time. Examples of nonfinancial assets most commonly include buildings, land, vehicles, and equipment. New lease accounting will include any contracts that meet the GASB 87 definition of a lease, even if the contracts do not identify the agreements as leases. Applicable leases may include water tower/cell phone tower leases, electric pole rental, etc.

GASB 87 requires similar reporting of all leases entered into by the governmental unit. A lessee is required to recognize an asset and lease liability on the statement of net position. With each year of the lease, amortization and interest expense will be allocated to the statement of activities until the lease term is complete.

Leases that meet a "short-term" criteria will continue to be reported as expenses/expenditures by lessees based on the required payments in the lease contract. Short-term leases are defined as contracts with a maximum possible term of 12 months or less.

A listing of all contracts for consideration of meeting the definition of a lease needs to be started and continuously updated. The listing should include key terms of the contracts, including:

- Description of contract
- Underlying asset
- Contract term
- Options for extensions and terminations
- Service components, if any (portion of contract for services, not control of the assets, are expensed)
- Dollar amount of lease

We are here to help with implementation of GASB 87. We understand the lease gathering, ongoing tracking, and annual journal entries may be a large undertaking for our clients. To assist with GASB 87 compliance, many different accounting software packages are available for purchase. Instead of our clients potentially purchasing new software, we will be offering a new nonaudit service. This service will include tracking of the lease inventory in a software purchased by Johnson Block and Company, Inc. Our software will make the necessary calculations needed to record the annual GASB 87 journal entries.

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CONCLUDING REMARKS

We would like to thank you for allowing us to serve you. We are committed to assisting you in the long-term financial success of the City of Platteville and our comments are intended to draw to your attention issues which need to be addressed by the City to meet its goals and responsibilities.

The comments and suggestions in this communication are not intended to reflect in any way on the integrity or ability of the personnel of the City of Platteville. They are made solely in the interest of establishing sound internal control practices required by changing professional standards. The City of Platteville's staff is deeply committed to maintaining the financial reporting system so that informed decisions can be made. They were receptive to our comments and suggestions.

We will review the status of these comments during each audit engagement.

If you have any questions or comments regarding this communication or the financial statements, do not hesitate to contact us.

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Appendix 1 – Adjusting Journal Entries

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6/24/2022
9:16 AM

Client: **PLATTECITY - City of Platteville, Wisconsin**
 Engagement: **City of Platteville 2021 Audit**
 Period Ending: **12/31/2021**
 Trial Balance: **TB**
 Workpaper: **Adjusting Journal Entries Report - 2**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1001				
Reverse prior year audit entry related to a 2021 expense. Client provided entry.				
110-60001-911-000	CAP PRJ: STREET CONSTRUCTION		24,347.00	
110-21211-000-000	VOUCHERS PAYABLE			24,347.00
Total			24,347.00	24,347.00
Adjusting Journal Entries JE # 1002				
Correct 2021 entry put in accounts payable but not accrued in 2020. Client provided entry.				
200-53510-820-000	AIRPORT: GENERAL SUPPLIES		1,283.83	
200-21211-000-000	VOUCHERS PAYABLE			1,283.83
Total			1,283.83	1,283.83
Adjusting Journal Entries JE # 1003				
Adjust tax accounts. Client provided entry.				
100-12115-000-000	COUNTY UNPAID PRIOR YR TAXROLL		4,522.37	
100-12111-000-000	TAXES RECEIVABLE			4,443.95
100-22211-000-000	ADVANCE TAX COLLECTIONS			78.42
Total			4,522.37	4,522.37
Adjusting Journal Entries JE # 1004				
		BB-01		
Remove uncleared amount from Wages Payable at 12/31/21.				
100-21220-000-000	WAGES PAYABLE CLEARING		54.06	
100-51451-120-000	ADMIN DIRECTOR: OTHER WAGES			54.06
Total			54.06	54.06
Adjusting Journal Entries JE # 1005				
		AA-01		
Reverse entry to record 4th quarter room tax. Was recorded twice.				
100-21211-000-000	VOUCHERS PAYABLE		32,820.35	
100-56600-650-000	ROOM TAX ENTITY			32,820.35
Total			32,820.35	32,820.35
Adjusting Journal Entries JE # 1006				
		J-02		
Adjust inventory to actual at 12/31/2021.				
200-53510-805-000	AIRPORT: FUEL 100LL		21,581.65	
200-53510-806-000	AIRPORT: FUEL JET-A PURCHASE		2,805.29	
200-16120-000-000	AIRPORT FUEL INVENTORY			24,386.94
Total			24,386.94	24,386.94
Adjusting Journal Entries JE # 1007				
Clear out immaterial balance.				
100-15010-000-000	DUE FROM AIRPORT - OTHER		0.09	
100-49989-000-000	Miscellaneous Revenue			0.09
Total			0.09	0.09

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Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1008				
Record retainages on ongoing CIP projects as of 12/31/21. Reverse 1/1/22.				
110-60001-535-002	CAP PRJ: BUS 151 SIDEWALK		3,749.20	
110-60001-552-003	CAP PRJ: PICKLEBALL COURTS		35,000.00	
110-60001-939-006	CAP PRJ: DEBORAH CT-STORM SWR		6,507.16	
110-21211-000-000	VOUCHERS PAYABLE			3,749.20
110-21211-000-000	VOUCHERS PAYABLE			6,507.16
110-21211-000-000	VOUCHERS PAYABLE			35,000.00
Total			<u>45,256.36</u>	<u>45,256.36</u>
Adjusting Journal Entries JE # 1009				
Record December 2021 Wheel tax accounts receivable. Reverse 1/1/22.				
110-13911-000-000	ACCOUNTS RECEIVABLE MISC.	D-02	8,110.00	
110-46300-100-000	WHEEL TAX-VEHICLE REG FEE			8,110.00
Total			<u>8,110.00</u>	<u>8,110.00</u>
Adjusting Journal Entries JE # 1010				
Record accounts receivable for 3rd and 4th Quarter 2021 Taxi/Bus grant. Reverse 1/1/22.				
101-13911-000-000	ACCOUNTS RECEIVABLE MISC.	D-02.1	108,500.65	
101-13911-000-000	ACCOUNTS RECEIVABLE MISC.		154,885.40	
101-43229-225-000	FEDERAL TAXI/BUS GRANT			108,500.65
101-43229-225-000	FEDERAL TAXI/BUS GRANT			154,885.40
Total			<u>263,386.05</u>	<u>263,386.05</u>
Adjusting Journal Entries JE # 1011				
Record AR for 4th Quarter 2021 room tax not collected until January 2022. Reverse 1/1/22.				
100-13911-000-000	ACCOUNTS RECEIVABLE MISC.	D-02.1	42,989.78	
100-41210-135-000	LOCAL ROOM TAX			42,989.78
Total			<u>42,989.78</u>	<u>42,989.78</u>
Adjusting Journal Entries JE # 1012				
Record unspent ARPA proceeds to unearned revenue at 12/31/21.				
150-43100-216-000	ARPA:LOCAL FISCAL RECOV. FUND	GL	620,234.41	
150-27000-000-000	Unearned Revenue - ARPA			620,234.41
Total			<u>620,234.41</u>	<u>620,234.41</u>
Adjusting Journal Entries JE # 1013				
Remove 2022 salt purchases from 12/31/21 AP. Reverse 1/1/22				
100-21211-000-000	VOUCHERS PAYABLE		15,128.48	
100-53301-203-000	STR MAINT: SALT			15,128.48
Total			<u>15,128.48</u>	<u>15,128.48</u>
Adjusting Journal Entries JE # 1014				
Record Deborah Court drainage repair work done in 2021 as accounts payable. Reverse 1/1/22.				
110-60001-939-006	CAP PRJ: DEBORAH CT-STORM SWR		22,531.72	
110-21211-000-000	VOUCHERS PAYABLE			22,531.72
Total			<u>22,531.72</u>	<u>22,531.72</u>

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Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1015				
Record accounts receivable for airport grant as of 12/31/21. Reverse 1/1/22. Client provided entry.				
200-13911-000-000	ACCOUNTS RECEIVABLE MISC.		13,000.00	
200-43539-200-000	STATE AIRPORT GRANT			13,000.00
Total			13,000.00	13,000.00
Adjusting Journal Entries JE # 1016				
Remove backhoe purchased in 2022 from AP as of 12/31/21. Reverse 1/1/22.				
110-21211-000-000	VOUCHERS PAYABLE		44,960.00	
110-60001-533-003	CAP PRJ: BACKHOE REPL #18		72,500.00	
110-60001-533-003	CAP PRJ: BACKHOE REPL #18			1,990.00
110-60001-533-003	CAP PRJ: BACKHOE REPL #18			2,195.00
110-60001-533-003	CAP PRJ: BACKHOE REPL #18			113,275.00
Total			117,460.00	117,460.00
Adjusting Journal Entries JE # 1017				
Record additional accounts payable for estimate of Deborah Court retainage to be paid in 2022. Reverse 1/1/22.				
110-60001-939-006	CAP PRJ: DEBORAH CT-STORM SWR		10,000.00	
110-21211-000-000	VOUCHERS PAYABLE			10,000.00
Total			10,000.00	10,000.00
Adjusting Journal Entries JE # 1018				
Record payment for hydrant to correct account.				
130-56900-800-000	RDA: GRANTS		5,000.00	
130-10001-000-000	TREASURER'S CASH			5,000.00
Total			5,000.00	5,000.00
Adjusting Journal Entries JE # 1019				
		FF-01		
Adjust principal and interest for TID #6 loan to agree to bank confirmation.				
126-58200-019-000	INTEREST ON TIF#6 NOTES		550.08	
126-58100-018-000	PRINCIPAL ON TIF#6 NOTES			550.08
Total			550.08	550.08
Adjusting Journal Entries JE # 1020				
		D-02/9		
Adjust accounts receivable for Fund 100 and Fund 200 to actual at 12/31/21. Client requested entry.				
100-13911-000-000	ACCOUNTS RECEIVABLE MISC.		1,458.23	
200-13911-000-000	ACCOUNTS RECEIVABLE MISC.		1,696.40	
100-49989-000-000	Miscellaneous Revenue			1,458.23
200-46340-260-000	AIRPORT: DONATIONS			1,696.40
Total			3,154.63	3,154.63
Adjusting Journal Entries JE # 1021				
Record accounts receivable for amount owed from 2018 federal taxi grant.				
101-13911-000-000	ACCOUNTS RECEIVABLE MISC.		12,628.29	
101-43229-225-000	FEDERAL TAXI/BUS GRANT			12,628.29
Total			12,628.29	12,628.29

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6/24/2022
9:16 AM

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 Workpaper: **Adjusting Journal Entries Report - 2**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1022				
Adjust 4th Quarter taxi/bus claim to agree to amount received. Client provided entry.				
101-43229-225-000	FEDERAL TAXI/BUS GRANT		25,810.25	
101-13911-000-000	ACCOUNTS RECEIVABLE MISC.			25,810.25
Total			25,810.25	25,810.25
Adjusting Journal Entries JE # 1601				
Record annual amortization of PSC regulatory liability for water utility.				
600-61253-300-000	REG LIABILITY/CONTRIB PLT		27,826.29	
600-61425-000-000	MISC AMORT-REG LIABILITY CONTR			27,826.29
Total			27,826.29	27,826.29
Adjusting Journal Entries JE # 1602				
Adjust Tax Equivalent				
AAP-01				
600-61236-000-000	TAXES ACCRUED		27,177.18	
600-61408-000-000	TAX EXPENSE/ TAXES			27,177.18
Total			27,177.18	27,177.18
Adjusting Journal Entries JE # 1603				
Adjust water utility depreciation expense.				
600-61246-020-000	R/D METERS-CONTRIB		280.00	
600-61294-010-000	R/D TOOLS/SHOP/GARAGE		1,250.68	
600-61296-010-000	R/D POWER OPERATED EQUIP		4,006.08	
600-61403-010-000	DEPRECIATION EXPENSE		26,182.20	
600-61211-010-000	R/D STRUCT/IMPROVE-EARNINGS			5,337.34
600-61225-010-000	R/D ELEC PUMP EQUIP-EARNINGS			11,103.66
600-61246-010-000	R/D METERS-EARNINGS			343.20
600-61248-020-000	R/D HYDRANTS-CONTRIB			109.28
600-61291-110-000	R/D COMPUTERS			14,654.76
600-61426-020-000	INCOME DEDUCT OTR-CONTRIB			170.72
Total			31,718.96	31,718.96
Adjusting Journal Entries JE # 1604				
Record meter purchases as a fixed asset addition.				
600-61346-010-000	METERS-EARNINGS		12,480.00	
600-61921-500-000	OFFICE SUPPLIES & EXP-TELEPHON			12,480.00
Total			12,480.00	12,480.00
Adjusting Journal Entries JE # 1605				
Adjust recording of amount due for 2020 hydrant.				
600-61348-020-000	HYDRANTS-CONTRIB		9,935.00	
600-61421-020-000	MISC NON OP INCOME-CONTRIB			9,935.00
Total			9,935.00	9,935.00

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6/24/2022
9:16 AM

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 Workpaper: **Adjusting Journal Entries Report - 2**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1606				
Adjust sewer depreciation expense				
600-62236-010-000	R/D CHLORINATION EQUIP-EARNING		33.62	
600-62238-010-000	R/D PLANT PIPING-EARNINGS		7,406.36	
600-62292-000-000	R/D TRANSPORTATION EQUIP		37,400.21	
600-62234-010-000	R/D SECD TREAT EQUIP-EARNINGS			126.58
600-62235-010-000	R/D ADVANCE TREAT-EARNINGS			17,991.00
600-62239-010-000	R/D FLOW MON EQUIP-EARNINGS			1,545.64
600-62403-010-000	DEPRECIATION EXPENSE			25,176.97
Total			44,840.19	44,840.19
Adjusting Journal Entries JE # 1607				
Correct recording of sewer contributed plant depreciation				
600-62233-020-000	R/D PRIM TREAT EQUIP-CONTRIB		19,636.25	
600-62235-020-000	R/D ADVANCE TREAT-CONTRIB		20,294.60	
600-62239-020-000	R/D FLOW MON EQUIP-CONTRIB		9,840.69	
600-62291-020-000	R/D OFFICE FURN/EQUIP-CONTRIB		156.75	
600-62214-020-000	R/D INTERCEPT MAINS-CONTRIB			1,130.42
600-62231-020-000	R/D STRUCT/IMPROVE-CONTRIB			18,505.83
600-62238-020-000	R/D PLANT PIPING-CONTRIB			9,840.69
600-62290-020-000	R/D STRUCT/IMPROVE-CONTRIB			156.75
600-62426-020-000	INCOME DEDUCT OTR-CONTRIB			20,294.60
Total			49,928.29	49,928.29
Adjusting Journal Entries JE # 1608				
Reclassify computer case purchase to expense accounts.				
600-61921-700-000	OFFICE SUPPLIES & EXP-OFFICE S		25.99	
600-62851-700-000	OP EXPENSES-OFFICE SUPPLIES		25.99	
600-61391-110-000	GEN PLANT COMPUTERS			25.99
600-62291-110-000	R/D COMPUTERS			25.99
Total			51.98	51.98
Adjusting Journal Entries JE # 1609				
Adjust joint meter allocation				
600-62403-010-000	DEPRECIATION EXPENSE		171.60	
600-62856-200-000	MISC (SHOP/LOCATES)-SUPPL& EXP		170.73	
600-61403-010-000	DEPRECIATION EXPENSE			171.60
600-61474-000-000	OTHER WATER REVENUES			170.73
Total			342.33	342.33
Adjusting Journal Entries JE # 1610				
Remove joint meter expense from contributed plant accounts				
600-61426-020-000	INCOME DEDUCT OTR-CONTRIB		440.00	
600-62426-020-000	INCOME DEDUCT OTR-CONTRIB			440.00
Total			440.00	440.00
Adjusting Journal Entries JE # 1611				
		AA-02WS		
Record accounts payable at 12/31/21. Reverse 1/1/22.				
600-62824-100-000	PHOSPHORUS PAYMENT		5,452.82	
600-21211-000-000	VOUCHERS PAYABLE			5,452.82
Total			5,452.82	5,452.82

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9:16 AM

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Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1612		E-01		
Adjust Sewer AR & Revenue for UW Platteville reading error. Reverse 1.1.2022				
600-62622-000-000	GEN CUST SEWAGE REVENUE		49,900.00	
600-62142-000-000	CUSTOMER ACCT RECEIVABLE			49,900.00
Total			49,900.00	49,900.00
Adjusting Journal Entries JE # 1613				
Record amortization of debt defeasance to an expense account.				
600-61428-000-000	AMORTIZATION DEBT DISCOUNTS		3,386.45	
600-62428-000-000	AMORTIZATION DEBT DISCOUNTS		3,386.46	
600-61429-000-000	AMORTIZATION PREMIUM ON DEBT-C			3,386.45
600-62429-000-000	AMORTIZATION PREMIUM ON DEBT-C			3,386.46
Total			6,772.91	6,772.91
Adjusting Journal Entries JE # 1614				
Remove remaining premium balance on 2012 debt that was refinanced during 2021.				
600-63251-000-000	W & S-UNAMORTIZED PREMIUM ON D		153,946.10	
600-61428-000-000	AMORTIZATION DEBT DISCOUNTS			76,973.05
600-62428-000-000	AMORTIZATION DEBT DISCOUNTS			76,973.05
Total			153,946.10	153,946.10
Adjusting Journal Entries JE # 1615				
Record premium on 2021 debt issue to liability account to be amortized over the life of the bonds.				
600-61428-000-000	AMORTIZATION DEBT DISCOUNTS		26,186.75	
600-62428-000-000	AMORTIZATION DEBT DISCOUNTS		74,205.60	
600-63251-000-000	W & S-UNAMORTIZED PREMIUM ON D			100,392.35
Total			100,392.35	100,392.35
Adjusting Journal Entries JE # 1616				
Record amortization of premium on 2021 debt issuance				
600-63251-000-000	W & S-UNAMORTIZED PREMIUM ON D		2,319.30	
600-61429-000-000	AMORTIZATION PREMIUM ON DEBT-C			603.02
600-62429-000-000	AMORTIZATION PREMIUM ON DEBT-C			1,716.28
Total			2,319.30	2,319.30
Adjusting Journal Entries JE # 1617				
Adjust amortization of debt defeasance.				
600-63186-000-000	MISC DEFERRED DEBITS		1,812.51	
600-61428-000-000	AMORTIZATION DEBT DISCOUNTS			906.25
600-62428-000-000	AMORTIZATION DEBT DISCOUNTS			906.26
Total			1,812.51	1,812.51
Adjusting Journal Entries JE # 1618				
Record sewer interest income from delinquent utilities to correct account. Client provided entry.				
600-62145-000-000	RECEIVABLE/MUNICIPALITY		27.96	
600-62419-000-000	SEWER INTEREST			27.96
Total			27.96	27.96

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Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1619				
Record payment for hydrant to correct account.				
600-10001-000-000	TREASURER'S CASH		5,000.00	
600-61142-100-000	OTHER CUSTOMER A/R			5,000.00
Total			5,000.00	5,000.00
Adjusting Journal Entries JE # 1620				
To record Multi-family refund in 2021 as a liability				
600-61461-500-000	MULTIFAMILY RES-METER WATER SA	E-07	35,156.31	
600-21211-000-000	VOUCHERS PAYABLE			35,156.31
Total			35,156.31	35,156.31
Adjusting Journal Entries JE # 1621				
Adjust depreciation expense for overdepreciated SCADA equipment.				
600-61297-110-000	R/D COMMUNICATION EQUIP-SCADA		39,917.49	
600-61403-010-000	DEPRECIATION EXPENSE			39,917.49
Total			39,917.49	39,917.49
Adjusting Journal Entries JE # 1622				
Record portion of debt issuance costs that relates to accrued interest to correct accounts. Late Entry.				
600-61427-000-000	LONG TERM DEBT INTEREST		33,972.66	
600-62427-000-000	LONG TERM DEBT INTEREST		33,972.66	
600-63186-000-000	MISC DEFERRED DEBITS			67,945.32
Total			67,945.32	67,945.32
Adjusting Journal Entries JE # 9001				
Adjust entry to move the wastewater SCADA Engineering to an expense account. Client provided entry.				
600-62852-200-000	CONSULTANTS EXPENSES		180.00	
600-62183-000-000	PRELIMINARY SURVEY/ENGINEERING			180.00
Total			180.00	180.00
Adjusting Journal Entries JE # 9002				
Correct recording of debt issuance. Client provided entry.				
600-63136-000-000	WATER SEWER-TEMPORARY INVEST		66,026.98	
600-63186-000-000	MISC DEFERRED DEBITS			66,026.98
Total			66,026.98	66,026.98
Adjusting Journal Entries JE # 9003				
Reverse 2020 interest posted to 2021 in error. Client provided entry.				
600-61419-000-000	WATER INTEREST		5.07	
600-62419-000-000	SEWER INTEREST		5.08	
600-62419-000-000	SEWER INTEREST		873.98	
600-62128-100-000	SEWER REPLACEMENT FUND			873.98
600-63128-000-000	WATER SEWER-DEBT RESERVE FUND			10.15
Total			884.13	884.13

DRAFT

6/24/2022
9:16 AM

Client: **PLATTECITY - City of Platteville, Wisconsin**
 Engagement: **City of Platteville 2021 Audit**
 Period Ending: **12/31/2021**
 Trial Balance: **TB**
 Workpaper: **Adjusting Journal Entries Report - 2**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 9004				
Record January 2022 health insurance as a prepaid expense as of 12/31/21. Client provided entry.				
600-61165-000-000	WATER-PREPAID EXPENSES		9,676.97	
600-62165-000-000	SEWER-PREPAID EXPENSES		12,880.83	
600-61926-200-000	EMPLOYEE BENEFIT - HEALTH/LIFE			247.33
600-61926-200-000	EMPLOYEE BENEFIT - HEALTH/LIFE			520.63
600-61926-200-000	EMPLOYEE BENEFIT - HEALTH/LIFE			8,909.01
600-62854-200-000	EMPLOYEE BENEFIT - HEALTH/LIFE			310.39
600-62854-200-000	EMPLOYEE BENEFIT - HEALTH/LIFE			775.64
600-62854-200-000	EMPLOYEE BENEFIT - HEALTH/LIFE			11,794.80
Total			22,557.80	22,557.80
Adjusting Journal Entries JE # 9005				
Post additional entries related to delinquent utilities. Client provided entry.				
600-61145-000-000	RECEIVABLE/MUNICIPALITY		2,458.58	
600-61145-000-000	RECEIVABLE/MUNICIPALITY		14,471.67	
600-61419-000-000	WATER INTEREST		844.58	
600-62145-000-000	RECEIVABLE/MUNICIPALITY		2,458.58	
600-62145-000-000	RECEIVABLE/MUNICIPALITY		14,072.71	
600-62419-000-000	SEWER INTEREST		844.57	
600-10001-000-000	TREASURER'S CASH			4,531.78
600-61145-000-000	RECEIVABLE/MUNICIPALITY			2,375.99
600-61419-000-000	WATER INTEREST			817.10
600-62145-000-000	RECEIVABLE/MUNICIPALITY			2,375.99
600-62145-000-000	RECEIVABLE/MUNICIPALITY			24,232.72
600-62419-000-000	SEWER INTEREST			817.11
Total			35,150.69	35,150.69
Adjusting Journal Entries JE # 9006				
Correct recording of dairy days shed and campground expenses to correct accounts. Client provided entry				
110-60001-552-001	CAP PRJ: CAMPGROUND IMPR & EXP		6,195.41	
110-60001-552-002	CAP PRJ: DAIRY DAYS SHED IMPR		5,304.00	
110-60001-552-001	CAP PRJ: CAMPGROUND IMPR & EXP			5,304.00
110-60001-552-002	CAP PRJ: DAIRY DAYS SHED IMPR			6,195.41
Total			11,499.41	11,499.41
Adjusting Journal Entries JE # 9007				
To correct Taxi Grant invoice error 2022				
100-13910-000-000	UNAPPLIED ACCOUNTS RECEIVABLE		157,723.83	
100-13911-000-000	ACCOUNTS RECEIVABLE MISC.			157,723.83
Total			157,723.83	157,723.83
Adjusting Journal Entries JE # 9008				
To adjust account after Max Dach voided check.				
100-13913-000-000	SPEC.CHGS.(SNOW,WEED,GARBAGE)		7.18	
100-42000-600-000	STR ADMIN: SNOW & ICE			7.18
Total			7.18	7.18

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6/24/2022
9:16 AM

Client: **PLATTECITY - City of Platteville, Wisconsin**
 Engagement: **City of Platteville 2021 Audit**
 Period Ending: **12/31/2021**
 Trial Balance: **TB**
 Workpaper: **Adjusting Journal Entries Report - 2**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 9009				
To apply payment - Dairy Queen - to correct account.				
100-13910-000-000	UNAPPLIED ACCOUNTS RECEIVABLE		70.00	
100-13913-000-000	SPEC.CHGS.(SNOW,WEED,GARBAGE)			70.00
Total			70.00	70.00
Adjusting Journal Entries JE # 9010				
To apply payment - ALDI - to correct account				
100-13910-000-000	UNAPPLIED ACCOUNTS RECEIVABLE		204.45	
100-13913-000-000	SPEC.CHGS.(SNOW,WEED,GARBAGE)			204.45
Total			204.45	204.45
Adjusting Journal Entries JE # 9011				
Reclassify COVID expenses and revenues.				
100-43100-215-000	COVID19: CARES ACT		250.00	
100-51410-110-000	CITY MGR: SALARIES		8,196.88	
100-51410-131-000	CITY MGR: WRS (ERS)		583.31	
100-51410-132-000	CITY MGR: SOC SEC		541.88	
100-51410-133-000	CITY MGR: MEDICARE		126.75	
100-51411-120-000	COMMUNICATION: OTHER WAGES		127.71	
100-51440-340-000	ELECTIONS: OPERATING SUPPLIES		385.00	
100-51451-110-000	ADMIN DIRECTOR: SALARIES		38.56	
100-51600-120-000	BLDG SVCS: OTHER WAGES		18.19	
100-51600-120-000	BLDG SVCS: OTHER WAGES		77.74	
100-51600-120-000	BLDG SVCS: OTHER WAGES		751.67	
100-52100-114-000	POLICE: OTHER POLICE OFF. WAGE		2,543.43	
100-52100-129-000	POLICE: PROT. WRF (ERS)		303.27	
100-52100-132-000	POLICE: SOC SEC		186.09	
100-52100-133-000	POLICE: MEDICARE		43.53	
100-52200-120-000	FIRE DEPT: OTHER WAGES		544.96	
100-52200-129-000	FIRE DEPT: PROT. WRF (ERS)		64.53	
100-53100-110-000	STR ADMIN: SALARIES		816.20	
100-53100-131-000	STR ADMIN: WRS (ERS)		55.11	
100-53100-132-000	STR ADMIN: SOC SEC		48.32	
100-53100-133-000	STR ADMIN: MEDICARE		11.29	
100-55120-120-000	MUSEUM: OTHER WAGES		587.88	
100-55190-120-000	SR CTR: OTHER WAGES		748.93	
100-43570-287-000	MUSEUM: GRANT			250.00
100-54420-110-000	COVID19: SALARIED WAGES-WORK			9,596.60
100-54420-120-000	COVID19: HOURLY WAGES-WORK			2,216.19
100-54420-124-000	COVID19: HOURLY WAGES-OT			2,543.43
100-54420-129-000	COVID19: WRS (PROTECTIVE)			367.80
100-54420-131-000	COVID19: WRS (ERS)			638.42
100-54420-132-000	COVID19: SOC SEC			854.03
100-54420-133-000	COVID19: MEDICARE			199.76
100-54420-340-000	COVID19: OPERATING SUPPLIES			385.00
Total			17,051.23	17,051.23

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Appendix 2 – Passed Journal Entries

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6/24/2022
9:23 AM

Client: **PLATTECITY - City of Platteville, Wisconsin**
Engagement: **City of Platteville 2021 Audit**
Period Ending: **12/31/2021**
Trial Balance: **TB**
Workpaper: **Proposed JE Report - 2**

<u>Account</u>	<u>Description</u>	<u>W/P Ref</u>	<u>Debit</u>	<u>Credit</u>
Proposed JE # 6001		E-05		
	Reduce customer accounts receivable for estimate of portion related to January 2022.			
600-62622-000-000	GEN CUST SEWAGE REVENUE		12,594.00	
600-63216-010-000	W & S-UNAPPROP SURPLUS-EARNING		57,967.00	
600-63216-010-000	W & S-UNAPPROP SURPLUS-EARNING		85,000.00	
600-61142-000-000	CUSTOMER ACCT RECEIVABLE			57,794.00
600-61461-100-000	RESIDENTIAL-METER WATER SALES			173.00
600-62142-000-000	CUSTOMER ACCT RECEIVABLE			97,594.00
Total			<u>155,561.00</u>	<u>155,561.00</u>

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6/24/2022
9:53 AM

Client: **PLATTEHA - Platteville Housing Authority**
Engagement: **Platteville Housing Authority 12/31/21**
Period Ending: **12/31/2021**
Trial Balance: **TB**
Workpaper: **Proposed JE Report - 2**

<u>Account</u>	<u>Description</u>	<u>W/P Ref</u>	<u>Debit</u>	<u>Credit</u>
Proposed JE # 6001				
Adjust 2021 wages to actual.				
1129-00	A/R-Other		838.00	
4110-00	Administration Salaries			838.00
Total			838.00	838.00

**THE CITY OF PLATTEVILLE, WISCONSIN
COUNCIL SUMMARY SHEET**

**COUNCIL SECTION:
CONSIDERATION OF
CONSENT AGENDA
ITEM NUMBER:
IV.**

**TITLE:
Council Minutes, Payment of Bills, Financial Report,
Appointment to Boards and Commissions, Licenses, and
Permit**

**DATE:
June 28, 2022
VOTE REQUIRED:
Majority**

PREPARED BY: Candace Klaas, City Clerk

Description:

The following items may be approved on a single motion and vote due to their routine nature or previous discussion. Please indicate to the Council President if you would prefer separate discussion and action.

Budget/Fiscal Impact:

None

Sample Affirmative Motion:

"I move to approve all items listed under Consent Calendar"

Attachments:

- Council Minutes
- Payment of Bills
- Financial Report
- Appointment of Boards and Commissions
- Licenses
- Resolution 22-13

PLATTEVILLE COMMON COUNCIL PROCEEDINGS
June 14, 2022

The special meeting of the Common Council of the City of Platteville was called to order by Council President Barbara Daus at 4:33 PM in the Council Chambers of the Municipal Building.

ROLL CALL

Present: Barbara Daus, Eileen Nickels, Lynne Parrott (left at 5:40pm), Kathy Kopp, Jason Artz, Todd Kasper (arrived at 5:40pm) and Ken Kilian. Excused: None.

WORK SESSION

Platteville School District Superintendent Jim Boebel provided Council Members and City Staff with an update regarding the school districts facility improvement and referendum plan.

ADJOURNMENT

Motion by Nickels, second by Artz to adjourn. Motion carried 6-0 on a voice vote. The meeting was adjourned at 5:50 PM.

Respectfully submitted,

Candace Klaas, City Clerk

PLATTEVILLE COMMON COUNCIL PROCEEDINGS
June 14, 2022

The regular meeting of the Common Council of the City of Platteville was called to order by Council President Barbara Daus at 6:00 PM in the Council Chambers of the Municipal Building.

ROLL CALL

Present: Barbara Daus, Eileen Nickels, Lynne Parrott (arrived at 6:27 pm), Kathy Kopp, Todd Kasper, Jason Artz, and Ken Kilian. Excused: None.

CONSIDERATION OF CONSENT AGENDA

Motion by Kopp, second by Artz to approve the consent agenda as follows: Council Minutes – 5/24/22 Regular; Payment of Bills in the amount of \$743,368.50; Financial Report – May; Appointments to Boards and Commissions, Aaron Ihm, Victoria Hundhausen and Cindy Tang to the Parks, Forestry and Recreation Committee; Licenses, Junk Dealer License; One-Year Operator License to Sell/Serve Alcohol; Benjamin M Cargill, Isabelle G Carroll, Bruce C Clark, Finnian G Gabel, Marissa K Mueller, Mindy A Smits, Sarah C Winders ; Two-Year Operator License to Sell/Serve Alcohol; Kimberly M Davis, Benjamin N Foreman, Elise M Levin, Jane A Middendorf, Ann B Mowbray, Joseph M Mueller, Trevor J Nichols, Michelle L Pluemer, Seth D Reilly, Samantha D Rickaby, Adam M Ruechel, Penny S Sherwin, Tamara H Thorsen, John B Whisenant, Ryne T Wiegel; Temporary Class “B” to serve Fermented Malt Beverages to Jaycees in Legion Park on Monday, July 4 from Noon to Midnight for 4th of July; Temporary Class “B” to serve Fermented Malt Beverages to Southwest Wisconsin Rainbow Alliance in City Park on Tuesday, June 21 from 3:00 PM to 7:30 PM; Temporary Class “B” to serve Fermented Malt Beverages to Platteville Main Street Program in City Park on Thursday, June 16 from 6:00 PM to 8:00PM; "Class A" Combination Beer & Liquor – contingent upon passing all inspections ▪ Aldi Inc Wisconsin, Oak Creek (Jeanine Demmer, Agent), for premises at 1530 E Business Hwy 151 (Aldi #78) ▪ Alexandra’s Mexican Store LLC, Platteville (Maria D Cortez, Agent), for premises at 1350 E Highway 151 (Alexandra’s Mexican Store) ▪ Driftless Market and Deli LLC, Platteville (Chad L Cline, Agent), for premises at 95 W. Main Street (Driftless Market and Deli) ▪ Hartig Drug Company Corporation, Dubuque, IA (Anita M Wepking, Agent), for premises at 180 W Pine Street (Hartig Drug #15) ▪ Jeff’s Mart LLC, Platteville, WI (Ann M Udelhofen, Agent), for premises at 820 Mason Street (Jeff’s Mini Mart) ▪ Kwik Trip Inc., La Crosse (Molly R Johll, Agent), for premises at 430 S Water Street (Kwik Trip #795) ▪ Kwik Trip, Inc., La Crosse (Melissa L Mick, Agent), for premises at 795 N Water Street (Stop-N-Go #1509) ▪ Piggly Wiggly Midwest LLC, Sheboygan (Mark S Hoffman, Agent), for premises at 255 McGregor Plaza (Piggly Wiggly Supermarket) ▪ Walgreen Co., Deerfield, IL (Jason L Hendrickson, Agent), for premises at 675 S Water Street (Walgreens #12498) ▪ Wal-Mart Stores East LP, Bentonville, AR (Susan L Lynch, Agent), for premises at 1800 Progressive Pkwy (Walmart #958) “Class A” Beer – Silvia Angelica Garcia Aburto LLC, Platteville, WI (Martha M Garcia-Aburto, Agent), for premises at 155 S Water Street (Garcia’s Mexican Grocery Store) "Class B" Combination Beer & Liquor – contingent upon passing all inspections ▪ 7 Hills Brewing Co. LLC, Dubuque, IA (Haley Meunier, Agent), for premises at 92 E Main Street (7 Hills North) ▪ Chandler’s Bar & Grill LLC, Platteville (Willard J Chandler, Agent), for premises at 60 E Mineral Street (Red N Deb's Bar & Grill) ▪ Denny’s Char Bar, LLC, Platteville (Ryan D Banfield, Agent), for premises at 60 N Second Street (Char Bar) ▪ Dougherty Enterprise LLC, Dodgeville (Chad E Holstein, Agent), for premises at 65 E Hwy 151 (Country Kitchen) ▪ Down at the Boondock LLC, Platteville (Brandon C Weigel, Agent), for premises at 70 N Second Street (Down at the Boondocks) ▪ Fiesta Cancun Authentic Mexican Restaurant Inc., Platteville (Ervin Estudillo, Agent), for premises at 105 W Business Hwy 151 (Fiesta Cancun) ▪ Gary II LTD, Platteville (Ryan Longnecker, Agent), for premises at 155 W Business Hwy 151 (Pizzeria Uno) ▪ Gary II LTD, Platteville (Nathan Wallenhorst, Agent), for premises at 175 W Business Hwy 151

(Pizzeria Uno's Annex) ▪ Gina's Restaurant and Bar LLC, Platteville (Regina R Pauly, Agent), for premises at 45 N Second Street (Gina's Whisky Lounge) ▪ Kevin D Cardin, Platteville, for premises at 35 N Second Street (Badger Bar) ▪ Las Palmas Mexican Restaurant LLC, Platteville (Vicente Cazares, Agent), for premises at 300 W Business Hwy 151 (Las Palmas) ▪ Nick's Bar LLC, Platteville (Nick W Pease, Agent), for premises at 74 N Second Street (Nick's) ▪ Mike and Dale, LLC, Platteville (Dale R Jacobs, Agent), for premises at 90 N Second Street (Brothers on 2nd) ▪ Mike and Dale LLC, Platteville (Dale R Jacobs, Agent), for premises at 55 & 65 N Second Street (Camaraderie/School Girlz) ▪ Mike and Dale LLC, Platteville (Dale R Jacobs, Agent), for premises at 50 E Mineral Street (Players) ▪ MPK Rock LLC Platteville (Lisa R Haas, Agent), for premise at 140 Market Street (Fifty50) ▪ Pioneer Lanes LLC, Platteville (Joseph W Haack, Agent), for premises at 1185 E Business Hwy 151 (Pioneer Lanes) ▪ Platteville Lodging, WI Inc, Platteville (Parth A Patel, Agent), for premises at 1755 E Bus Hwy 151 (Cobblestone Inn & Suites) ▪ Revelry LLC, Platteville (Nick W Pease, Agent), for premises at 30 N Second Street (Public House) ▪ Richard Enterprises LLC, Platteville (Allison F Richard, Agent), for premises at 60 S Court Street (The Ticket Bar & Grill) ▪ Steve's Pizza Palace Inc., Platteville (John Patakos, Agent), for premises at 175 W Main Street (Steve's Pizza) ▪ Tina Marie Lynch, Platteville, for premises at 110 E Mineral Street (VFW Club Bar Grill) ▪ Upsecond LLC, Platteville (Lisanne H Malott, Agent), for premises at 75 N Second Street (The Gym) RESERVE "Class B" Combination Beer & Liquor – contingent upon passing all inspections ▪ Restaurante Los Amigos LLC, Platteville (German Vasquez Hernandez, Agent), for premises at 135 E Main Street (Los Amigos) Class "B" Beer & "Class C" Wine – contingent upon passing all inspections ▪ L&M Asian Café Inc., Platteville (Hui Lin, Agent), for premises at 300 McGregor Plaza (Asian Café) ▪ Pizza Hut of Southern Wisconsin Inc., Madison (Crystal M Reed, Agent), for premises at 230 Dubuque Road (Pizza Hut); Fireworks on the 4th of July; Run/Walk – 4th of July Committee/Claire Bank – 4th of July Run/Walk on Monday, July 4 starting at 7:30 AM. Motion carried 6-0 on a roll call vote.

CITIZENS' COMMENTS, OBSERVATIONS AND PETITIONS, if any.

Council President Barb Daus acknowledged the new staff reporter, Grace, assigned to cover City matters for the Telegraph Herald. Council Member Kathy Kopp provided details of the events and activities taking place on July 4th in the City.

REPORTS

- A. Board/Commission/Committee Minutes – Board of Appeals-Zoning, Housing Authority Board, Police and Fire Commission, Library Board, and Historic Preservation Commission.
- B. Other Reports – Water and Sewer Financial Report – May, Airport Financial Report – May, Taskforce on Inclusion, Diversity, and Equity Update, and Department Progress Reports.

ACTION

- A. *Award of Contract 3-22 A: Inclusive Playground Construction (Grant Supported)* – Christina Burr, representing Platteville Inclusive Playground (PIP) spoke in favor and answered questions from the Council. Motion by Artz, second by Nickels to approve Contract 3-22A, Inclusive Playground Construction (Grant Supported) with Alternates 1A, 2A and 5A, to M. Jolma for the bid price of \$2,318,675.28 with the City's overage of \$38,044.30 covered by ARPA funds and the overage of \$204,714.62 covered through CIP fundraising. Motion carried 7-0 on a roll call vote.
- B. *Award of Contract 3-22 B: Inclusive Playground Construction (Donation Funded)* – Motion by Artz, second by Killian to approve Contract 3-22B, Inclusive Playground Construction

(Donation Supported) with Alternates A, B and D to J2 Construction for the bid price of \$232,817.00 with immediate change orders 1) removal of pavilion for a deduct of \$71,465 and 2) reinstalling instead of replacing electrical panel for a deduct of \$1,500.00 with extra funds of \$20,000.00 from PIP and the \$61,852.00 to come from ARPA funds. Motion carried 7-0 on a roll call vote.

- C. *Award of Contract 7-22: Street Maintenance* – Motion by Kopp, second by Kasper to award Contract 7-22, Street Maintenance to Iverson Construction for thin overlay and mill and overlay in the amount of \$110,000 with determination of the streets to be repaired made by staff. Motion carried 7-0 on a roll call vote.

INFORMATION AND DISCUSSION

- A. *Resolution Compliance Maintenance Annual Report (CMAR)* – Public Works Director Howard Crofoot presented the Compliance Maintenance Annual Report (CMAR). The CMAR is required to be submitted annually by June 30 to the DNR. It is a self-report on the condition of the wastewater treatment plant, the collection system, operations, personnel, financial and managerial capacity to run the system. The system is graded an “A” in all areas for 2021. Its financial condition is stable, and management procedures are in place.
- B. *Resolution DOT TAP Grants* – Public Works Director Howard Crofoot explained that City of Platteville is competing for two Transportation Alternatives Program (TAP) grants for the 2022 – 2026 award cycle. This is part of the Bipartisan Infrastructure Law (BIL) supplemental funding. The WI Department of Transportation is asking for two types of projects: 1) Cost updates to previously submitted projects; 2) Studies or other non-infrastructure projects. The Moundview Park Trail is a previously submitted project. As a result of a Senior Design project by UW Platteville students, staff believe that the cost estimate for this project should be updated to increase funding for roaster pile repair and a new bridge at Mitchell Hollow Road. The city is also working with Southwest WI Regional Planning to come up with a proposal for a pedestrian and bicycle study. The proposed cost of the study is \$46,000 and would be at an 80/20 cost share.
- C. *CDBG-CV Grant – Fair Housing Proclamation* – Community Development Director Joe Carroll explained that a standard requirement of the Community Development Block Grant (CDBG) program is for the city to undertake efforts to promote and enhance fair housing actions in the community. One of these efforts is for the city to approve a proclamation in support of fair housing laws. As part of receiving the CDBG for Coronavirus grant for the inclusive playground, parking and trail extension projects, staff recommends approval of the fair housing proclamation.

ADJOURNMENT

Motion by Kopp, second by Nickels to adjourn. Motion carried 7-0 on a roll call vote. The meeting was adjourned at 8:05 PM.

Respectfully submitted,

Candace Klaas, City Clerk

SCHEDULE OF BILLS

MOUND CITY BANK:

6/3/2022	Payroll (ACH Deposits)	111457-111571	\$	126,911.17
6/17/2022	Schedule of Bills (ACH payments)	7068-7072	\$	102,851.48
6/17/2022	Schedule of Bills	74132-74136	\$	3,921.09
6/17/2022	Payroll (ACH Deposits)	111572-111724	\$	137,832.39
6/22/2022	Schedule of Bills (ACH payments)	7073-7103	\$	97,194.07
6/22/2022	Schedule of Bills	74137-74198	\$	211,762.65
	(W/S Bills amount paid with City Bills)		\$	(67,895.19)
	(W/S Payroll amount paid with City Payroll)		\$	<u>(59,854.66)</u>
	Total		\$	552,723.00

GL Period	Check Issue Date	Check Number	Payee	Description	Invoice Number	Invoice Seq	Invoice Amount	Check Amount	
7068									
06/22	06/17/2022	7068	AFLAC	MONTHLY PREMIUMS N	PR0528221	1	313.67	313.67	M
06/22	06/17/2022	7068	AFLAC	MONTHLY PREMIUMS FL	PR0528221	2	466.92	466.92	M
06/22	06/17/2022	7068	AFLAC	MONTHLY PREMIUMS N	PR0611221	1	313.64	313.64	M
06/22	06/17/2022	7068	AFLAC	MONTHLY PREMIUMS FL	PR0611221	2	466.84	466.84	M
Total 7068:								1,561.07	
7069									
06/22	06/17/2022	7069	INTERNAL REVENUE SE	FEDERAL INCOME TAX F	PR0611221	1	13,044.80	13,044.80	M
06/22	06/17/2022	7069	INTERNAL REVENUE SE	FEDERAL INCOME TAX S	PR0611221	2	11,544.77	11,544.77	M
06/22	06/17/2022	7069	INTERNAL REVENUE SE	FEDERAL INCOME TAX S	PR0611221	3	11,544.77	11,544.77	M
06/22	06/17/2022	7069	INTERNAL REVENUE SE	FEDERAL INCOME TAX	PR0611221	4	2,700.02	2,700.02	M
06/22	06/17/2022	7069	INTERNAL REVENUE SE	FEDERAL INCOME TAX	PR0611221	5	2,700.02	2,700.02	M
Total 7069:								41,534.38	
7070									
06/22	06/17/2022	7070	WI DEFERRED COMP BO	DEFERRED COMPENSAT	PR0611221	1	1,848.00	1,848.00	M
06/22	06/17/2022	7070	WI DEFERRED COMP BO	DEFERRED COMPENSAT	PR0611221	2	1,167.80	1,167.80	M
Total 7070:								3,015.80	
7071									
06/22	06/17/2022	7071	WI DEPT OF REVENUE	STATE INCOME TAX STA	PR0611221	1	6,621.16	6,621.16	M
Total 7071:								6,621.16	
7072									
06/22	06/17/2022	7072	WI RETIREMENT SYSTE	WRS RETIREMENT ERR	PR0528221	1	1,553.84	1,553.84	M
06/22	06/17/2022	7072	WI RETIREMENT SYSTE	WRS RETIREMENT ADD	PR0528221	2	25.00	25.00	M
06/22	06/17/2022	7072	WI RETIREMENT SYSTE	WRS RETIREMENT EER	PR0528221	3	5,993.47	5,993.47	M
06/22	06/17/2022	7072	WI RETIREMENT SYSTE	WRS RETIREMENT EER	PR0528221	4	3,433.24	3,433.24	M
06/22	06/17/2022	7072	WI RETIREMENT SYSTE	WRS RETIREMENT EER	PR0528221	5	1,553.84	1,553.84	M
06/22	06/17/2022	7072	WI RETIREMENT SYSTE	WRS RETIREMENT ERR	PR0528221	6	5,993.47	5,993.47	M
06/22	06/17/2022	7072	WI RETIREMENT SYSTE	WRS RETIREMENT ERR	PR0528221	7	6,359.35	6,359.35	M
06/22	06/17/2022	7072	WI RETIREMENT SYSTE	WRS RETIREMENT ERR	PR0611221	1	1,583.70	1,583.70	M
06/22	06/17/2022	7072	WI RETIREMENT SYSTE	WRS RETIREMENT ADD	PR0611221	2	25.00	25.00	M
06/22	06/17/2022	7072	WI RETIREMENT SYSTE	WRS RETIREMENT EER	PR0611221	3	6,089.06	6,089.06	M
06/22	06/17/2022	7072	WI RETIREMENT SYSTE	WRS RETIREMENT EER	PR0611221	4	3,448.55	3,448.55	M
06/22	06/17/2022	7072	WI RETIREMENT SYSTE	WRS RETIREMENT EER	PR0611221	5	1,583.70	1,583.70	M
06/22	06/17/2022	7072	WI RETIREMENT SYSTE	WRS RETIREMENT ERR	PR0611221	6	6,089.06	6,089.06	M
06/22	06/17/2022	7072	WI RETIREMENT SYSTE	WRS RETIREMENT ERR	PR0611221	7	6,387.79	6,387.79	M
Total 7072:								50,119.07	
7073									
06/22	06/22/2022	7073	CARDMEMBER SERVICE	SENIOR CENTER CHARG	06.01.2022	1	48.92	48.92	M
06/22	06/22/2022	7073	CARDMEMBER SERVICE	LIBRARY CHARGES	06.01.2022	2	511.14	511.14	M
06/22	06/22/2022	7073	CARDMEMBER SERVICE	CLERK CHARGES	06.01.2022	3	49.90	49.90	M
06/22	06/22/2022	7073	CARDMEMBER SERVICE	CITY MANAGER CHARGE	06.01.2022	4	140.00	140.00	M
06/22	06/22/2022	7073	CARDMEMBER SERVICE	CITY MANAGER CHARGE	06.01.2022	5	922.42	922.42	M
06/22	06/22/2022	7073	CARDMEMBER SERVICE	CITY MANAGER CHARGE	06.01.2022	6	240.00	240.00	M
06/22	06/22/2022	7073	CARDMEMBER SERVICE	MUSEUM CHARGES	06.01.2022	7	9.99	9.99	M
06/22	06/22/2022	7073	CARDMEMBER SERVICE	PARKS CHARGE	06.01.2022	8	193.26	193.26	M
06/22	06/22/2022	7073	CARDMEMBER SERVICE	PARKS CHARGE	06.01.2022	9	1,916.17	1,916.17	M

GL Period	Check Issue Date	Check Number	Payee	Description	Invoice Number	Invoice Seq	Invoice Amount	Check Amount	
06/22	06/22/2022	7073	CARDMEMBER SERVICE	PARKS CHARGE	06.01.2022	10	26.96	26.96	M
06/22	06/22/2022	7073	CARDMEMBER SERVICE	MUSEUM CHARGES	06.01.2022	11	19.20	19.20	M
06/22	06/22/2022	7073	CARDMEMBER SERVICE	MUSEUM CHARGES	06.01.2022	12	55.52	55.52	M
06/22	06/22/2022	7073	CARDMEMBER SERVICE	MUSEUM CHARGES	06.01.2022	13	59.00	59.00	M
06/22	06/22/2022	7073	CARDMEMBER SERVICE	FINANCE CHARGES	06.01.2022	14	499.00	499.00	M
06/22	06/22/2022	7073	CARDMEMBER SERVICE	ADMINISTRATION CHAR	06.01.2022	15	345.00	345.00	M
06/22	06/22/2022	7073	CARDMEMBER SERVICE	STREET DEPT CHARGES	06.01.2022	16	204.98	204.98	M
06/22	06/22/2022	7073	CARDMEMBER SERVICE	STREET DEPT CHARGES	06.01.2022	17	44.99	44.99	M
06/22	06/22/2022	7073	CARDMEMBER SERVICE	STREET DEPT CHARGES	06.01.2022	18	9.99	9.99	M
06/22	06/22/2022	7073	CARDMEMBER SERVICE	FIRE DEPT CHARGES	06.01.2022	19	407.19	407.19	M
06/22	06/22/2022	7073	CARDMEMBER SERVICE	FIRE DEPT CHARGES	06.01.2022	20	236.79	236.79	M
06/22	06/22/2022	7073	CARDMEMBER SERVICE	FIRE DEPT CHARGES	06.01.2022	21	9.99	9.99	M
06/22	06/22/2022	7073	CARDMEMBER SERVICE	FIRE DEPT CHARGES	06.01.2022	22	279.78	279.78	M
06/22	06/22/2022	7073	CARDMEMBER SERVICE	FIRE DEPT CHARGES	06.01.2022	23	148.96	148.96	M
06/22	06/22/2022	7073	CARDMEMBER SERVICE	FIRE DEPT CHARGES	06.01.2022	24	28.90	28.90	M
06/22	06/22/2022	7073	CARDMEMBER SERVICE	LIBRARY CHARGES	06.01.2022	25	179.00	179.00	M
06/22	06/22/2022	7073	CARDMEMBER SERVICE	LIBRARY CHARGES	06.01.2022	26	116.03	116.03	M
06/22	06/22/2022	7073	CARDMEMBER SERVICE	SENIOR CENTER CHARG	06.01.2022	27	345.71	345.71	M
06/22	06/22/2022	7073	CARDMEMBER SERVICE	FINANCE CHARGES	06.01.2022	28	79.92	79.92	M
06/22	06/22/2022	7073	CARDMEMBER SERVICE	FINANCE CHARGES	06.01.2022	29	49.90	49.90	M
06/22	06/22/2022	7073	CARDMEMBER SERVICE	ENGINEERING CHARGE	06.01.2022	30	49.90	49.90	M
06/22	06/22/2022	7073	CARDMEMBER SERVICE	LIBRARY CHARGES	06.01.2022	31	766.00	766.00	M
06/22	06/22/2022	7073	CARDMEMBER SERVICE	POLICE DEPT CHARGES	06.01.2022	32	2,356.80	2,356.80	M
06/22	06/22/2022	7073	CARDMEMBER SERVICE	POLICE DEPT CHARGES	06.01.2022	33	13.96	13.96	M
06/22	06/22/2022	7073	CARDMEMBER SERVICE	POLICE DEPT CHARGES	06.01.2022	34	967.74	967.74	M
06/22	06/22/2022	7073	CARDMEMBER SERVICE	POLICE DEPT CHARGES	06.01.2022	35	114.92	114.92	M
06/22	06/22/2022	7073	CARDMEMBER SERVICE	POLICE DEPT CHARGES	06.01.2022	36	97.77	97.77	M
06/22	06/22/2022	7073	CARDMEMBER SERVICE	POLICE DEPT CHARGES	06.01.2022	37	20.31	20.31	M
06/22	06/22/2022	7073	CARDMEMBER SERVICE	POLICE DEPT CHARGES	06.01.2022	38	50.00	50.00	M
06/22	06/22/2022	7073	CARDMEMBER SERVICE	POLICE DEPT CHARGES	06.01.2022	39	555.25	555.25	M
06/22	06/22/2022	7073	CARDMEMBER SERVICE	ADMINISTRATION CHAR	06.01.2022	40	189.81	189.81	M
06/22	06/22/2022	7073	CARDMEMBER SERVICE	SUNSHINE FUND CHARG	06.01.2022	41	166.53	166.53	M
06/22	06/22/2022	7073	CARDMEMBER SERVICE	ENGINEERING CHARGE	06.01.2022	42	19.66	19.66	M
06/22	06/22/2022	7073	CARDMEMBER SERVICE	ENGINEERING CHARGE	06.01.2022	43	192.00	192.00	M
06/22	06/22/2022	7073	CARDMEMBER SERVICE	ENGINEERING CHARGE	06.01.2022	44	8.54	8.54	M
06/22	06/22/2022	7073	CARDMEMBER SERVICE	POOL CHARGES	06.01.2022	45	189.59	189.59	M
06/22	06/22/2022	7073	CARDMEMBER SERVICE	RECREATION CHARGES	06.01.2022	46	15.81	15.81	M
06/22	06/22/2022	7073	CARDMEMBER SERVICE	RECREATION CHARGES	06.01.2022	47	256.32	256.32	M
06/22	06/22/2022	7073	CARDMEMBER SERVICE	FIRE DEPT CHARGES	06.01.2022	48	91.52	91.52	M
06/22	06/22/2022	7073	CARDMEMBER SERVICE	COMMUNITY PLANNING	06.01.2022	49	49.90	49.90	M
06/22	06/22/2022	7073	CARDMEMBER SERVICE	RECREATION CHARGES	06.01.2022	50	49.90	49.90	M
06/22	06/22/2022	7073	CARDMEMBER SERVICE	SENIOR CENTER CHARG	06.01.2022	51	49.90	49.90	M
06/22	06/22/2022	7073	CARDMEMBER SERVICE	MUSEUM CHARGES	06.01.2022	52	49.90	49.90	M
06/22	06/22/2022	7073	CARDMEMBER SERVICE	STREET DEPT CHARGES	06.01.2022	53	49.90	49.90	M
06/22	06/22/2022	7073	CARDMEMBER SERVICE	FIRE DEPT CHARGES	06.01.2022	54	49.90	49.90	M
06/22	06/22/2022	7073	CARDMEMBER SERVICE	POLICE DEPT CHARGES	06.01.2022	55	49.90	49.90	M
06/22	06/22/2022	7073	CARDMEMBER SERVICE	LIBRARY CHARGES	06.01.2022	56	372.04	372.04	M
06/22	06/22/2022	7073	CARDMEMBER SERVICE	LIBRARY CHARGES	06.01.2022	57	189.00	189.00	M
Total 7073:								14,211.38	
7074									
06/22	06/22/2022	7074	ENTERPRISE FLEET MA	ENTERPRISE FLEET LEA	FBN4486977	1	1,039.88	1,039.88	M
06/22	06/22/2022	7074	ENTERPRISE FLEET MA	ENTERPRISE FLEET LEA	FBN4486977	2	1,113.31	1,113.31	M
06/22	06/22/2022	7074	ENTERPRISE FLEET MA	ENTERPRISE FLEET LEA	FBN4486977	3	1,984.53	1,984.53	M
06/22	06/22/2022	7074	ENTERPRISE FLEET MA	ENTERPRISE FLEET LEA	FBN4486977	4	1,261.45	1,261.45	M

GL Period	Check Issue Date	Check Number	Payee	Description	Invoice Number	Invoice Seq	Invoice Amount	Check Amount
Total 7074:								5,399.17
7075								
06/22	06/22/2022	7075	AMAZON CAPITAL SERVI	COMPUTER SUPPLIES	11VV-1YPN-J	1	14.37	14.37
06/22	06/22/2022	7075	AMAZON CAPITAL SERVI	COMPUTER SUPPLIES	1DCJ-LJHY-	1	258.98	258.98
06/22	06/22/2022	7075	AMAZON CAPITAL SERVI	MUSEUM STORE SUPPLI	1DCJ-LJHY-	2	29.52	29.52
06/22	06/22/2022	7075	AMAZON CAPITAL SERVI	MUSEUM STORE EXPEN	1NN3-XP49-	1	282.95	282.95
06/22	06/22/2022	7075	AMAZON CAPITAL SERVI	MUSEUM STORE	1YFW-FC7X-	1	24.95	24.95
Total 7075:								610.77
7076								
06/22	06/22/2022	7076	BADGER WELDING SUPP	REFILL OXYGEN & MISC	3714803	1	47.66	47.66
Total 7076:								47.66
7077								
06/22	06/22/2022	7077	COMELEC SERVICES IN	LABOR & INSTALLATION	0476462-IN	1	806.50	806.50
Total 7077:								806.50
7078								
06/22	06/22/2022	7078	DUBUQUE GLASS COMP	WINDOW REPAIR	63326	1	497.50	497.50
06/22	06/22/2022	7078	DUBUQUE GLASS COMP	WINDOW REPAIR	63326	2	497.50	497.50
Total 7078:								995.00
7079								
06/22	06/22/2022	7079	FIRE & SAFETY EQUIP III	FIRE EXTINGUISHER TE	70743	1	229.00	229.00
Total 7079:								229.00
7080								
06/22	06/22/2022	7080	GALLS LLC	UNIFORM ALLOWANCE	021348205	1	34.77	34.77
06/22	06/22/2022	7080	GALLS LLC	UNIFORM ALLOWANCE	021414481	1	166.36	166.36
06/22	06/22/2022	7080	GALLS LLC	UNIFORM ALLOWANCE	021436196	1	193.28	193.28
Total 7080:								394.41
7081								
06/22	06/22/2022	7081	HAWKINS INC	CHEMICALS	6211675	1	30.00	30.00
06/22	06/22/2022	7081	HAWKINS INC	CHEMICALS-POOL	6217911	1	954.89	954.89
Total 7081:								984.89
7082								
06/22	06/22/2022	7082	INGERSOLL PLUMBING &	TOILET REPAIR PARTS	36563	1	221.25	221.25
Total 7082:								221.25
7083								
06/22	06/22/2022	7083	IVERSON CONSTRUCTIO	STREET REPAIR	5100013206	1	897.12	897.12
06/22	06/22/2022	7083	IVERSON CONSTRUCTIO	HOT MIX - ST DEPT	5100013210	1	502.14	502.14

GL Period	Check Issue Date	Check Number	Payee	Description	Invoice Number	Invoice Seq	Invoice Amount	Check Amount
Total 7083:								1,399.26
7084								
06/22	06/22/2022	7084	J & R RENTAL	POWER WASHER WAND	77466	1	84.00	84.00
Total 7084:								84.00
7085								
06/22	06/22/2022	7085	J & R SUPPLY INC	TACTILE PADS	2205605-IN	1	870.00	870.00
06/22	06/22/2022	7085	J & R SUPPLY INC	SAFETY	2206224-IN	1	142.13	142.13
06/22	06/22/2022	7085	J & R SUPPLY INC	HYDRAUNT	2206242-IN	1	850.00	850.00
06/22	06/22/2022	7085	J & R SUPPLY INC	6" X 6" CLAY TO PVC	2206337-IN	1	128.00	128.00
06/22	06/22/2022	7085	J & R SUPPLY INC	4" FERNCO TEE	2206337-IN	2	45.00	45.00
06/22	06/22/2022	7085	J & R SUPPLY INC	6" MJ LP SLEEVE	2206443-IN	1	140.70	140.70
06/22	06/22/2022	7085	J & R SUPPLY INC	6" DI MEGA LUG	2206443-IN	2	110.00	110.00
06/22	06/22/2022	7085	J & R SUPPLY INC	6" PVC MEGA LUG	2206443-IN	3	110.00	110.00
06/22	06/22/2022	7085	J & R SUPPLY INC	PARTS	2206443-IN	4	280.00	280.00
Total 7085:								2,675.83
7086								
06/22	06/22/2022	7086	KEMIRA WATER SOLUTI	PHOSPHORUS REMOVAL	9017755985	1	7,291.40	7,291.40
Total 7086:								7,291.40
7087								
06/22	06/22/2022	7087	LIQUI-SYSTEMS INC	CHEMICAL PUMP	212274	1	1,231.90	1,231.90
Total 7087:								1,231.90
7088								
06/22	06/22/2022	7088	MADISON NATIONAL LIF	DISABILITY INSURANCE-	019686 JULY	1	239.27	239.27
06/22	06/22/2022	7088	MADISON NATIONAL LIF	DISABILITY INSURANCE-	019686 JULY	2	35.93	35.93
06/22	06/22/2022	7088	MADISON NATIONAL LIF	DISABILITY INSURANCE-	019686 JULY	3	73.30	73.30
06/22	06/22/2022	7088	MADISON NATIONAL LIF	DISABILITY INSURANCE-	019686 JULY	4	70.72	70.72
06/22	06/22/2022	7088	MADISON NATIONAL LIF	DISABILITY INSURANCE-	019686 JULY	5	68.96	68.96
06/22	06/22/2022	7088	MADISON NATIONAL LIF	DISABILITY INSURANCE-	019686 JULY	6	85.86	85.86
06/22	06/22/2022	7088	MADISON NATIONAL LIF	DISABILITY INSURANCE-	019686 JULY	7	36.91	36.91
06/22	06/22/2022	7088	MADISON NATIONAL LIF	DISABILITY INSURANCE-	019686 JULY	8	1,123.11	1,123.11
06/22	06/22/2022	7088	MADISON NATIONAL LIF	DISABILITY INSURANCE-	019686 JULY	9	85.33	85.33
06/22	06/22/2022	7088	MADISON NATIONAL LIF	DISABILITY INSURANCE-	019686 JULY	10	52.34	52.34
06/22	06/22/2022	7088	MADISON NATIONAL LIF	DISABILITY INSURANCE-	019686 JULY	11	39.45	39.45
06/22	06/22/2022	7088	MADISON NATIONAL LIF	DISABILITY INSURANCE-	019686 JULY	12	174.52	174.52
06/22	06/22/2022	7088	MADISON NATIONAL LIF	DISABILITY INSURANCE-	019686 JULY	13	201.80	201.80
06/22	06/22/2022	7088	MADISON NATIONAL LIF	DISABILITY INSURANCE-	019686 JULY	14	20.16	20.16
06/22	06/22/2022	7088	MADISON NATIONAL LIF	DISABILITY INSURANCE-	019686 JULY	15	52.44	52.44
06/22	06/22/2022	7088	MADISON NATIONAL LIF	DISABILITY INSURANCE-	019686 JULY	16	42.89	42.89
06/22	06/22/2022	7088	MADISON NATIONAL LIF	DISABILITY INSURANCE-	019686 JULY	17	200.16	200.16
06/22	06/22/2022	7088	MADISON NATIONAL LIF	DISABILITY INSURANCE-	019686 JULY	18	41.18	41.18
06/22	06/22/2022	7088	MADISON NATIONAL LIF	DISABILITY INSURANCE-	019686 JULY	19	89.33	89.33
06/22	06/22/2022	7088	MADISON NATIONAL LIF	DISABILITY INSURANCE-	019686 JULY	20	69.91	69.91
06/22	06/22/2022	7088	MADISON NATIONAL LIF	DISABILITY INSURANCE-	019686 JULY	21	3.91	3.91
06/22	06/22/2022	7088	MADISON NATIONAL LIF	DISABILITY INSURANCE-	019686 JULY	22	72.85	72.85
06/22	06/22/2022	7088	MADISON NATIONAL LIF	DISABILITY INSURANCE-	019686 JULY	23	4.92	4.92
06/22	06/22/2022	7088	MADISON NATIONAL LIF	DISABILITY INSURANCE-	019686 JULY	24	3.07	3.07

GL Period	Check Issue Date	Check Number	Payee	Description	Invoice Number	Invoice Seq	Invoice Amount	Check Amount
Total 7088:								2,888.32
7089								
06/22	06/22/2022	7089	MILESTONE MATERIALS	REPAIRS	3500277890	1	94.79	94.79
Total 7089:								94.79
7090								
06/22	06/22/2022	7090	MINERS DEVELOPMENT	LIBRARY RENT	JULY 2022	1	18,333.00	18,333.00
06/22	06/22/2022	7090	MINERS DEVELOPMENT	LIBRARY RENT	JUNE 2022	1	18,333.00	18,333.00
Total 7090:								36,666.00
7091								
06/22	06/22/2022	7091	MSA PROFESSIONAL SE	WRRF CAKE STORAGE B	R001711061.0	1	2,687.50	2,687.50
Total 7091:								2,687.50
7092								
06/22	06/22/2022	7092	NCL OF WISCONSIN INC	LAB	471937	1	17.63	17.63
Total 7092:								17.63
7093								
06/22	06/22/2022	7093	PARTS AUTHORITY	SHOP SUPPLIES	431-106935	1	11.57-	11.57-
06/22	06/22/2022	7093	PARTS AUTHORITY	SHOP SUPPLIES	431-271282	1	337.06	337.06
06/22	06/22/2022	7093	PARTS AUTHORITY	SHOP SUPPLIES	445-206104	1	11.57	11.57
06/22	06/22/2022	7093	PARTS AUTHORITY	SHOP SUPPLIES	445-206139	1	11.57	11.57
Total 7093:								348.63
7094								
06/22	06/22/2022	7094	PROCESS EQUIPMENT R	PRIMARY CLARIFIER SKI	21-117-3	1	9,830.12	9,830.12
Total 7094:								9,830.12
7095								
06/22	06/22/2022	7095	RNOW INC	STREET SWEEPER	2022-62976	1	62.99	62.99
Total 7095:								62.99
7096								
06/22	06/22/2022	7096	SOS ROAD RESCUE LLC	TOW TO IMPOUND-POLI	P-879	1	100.00	100.00
Total 7096:								100.00
7097								
06/22	06/22/2022	7097	SOUTHWEST OPPORTU	JANITORIAL SERVICES-P	24861	1	1,680.00	1,680.00
Total 7097:								1,680.00
7098								
06/22	06/22/2022	7098	STRAND ASSOCIATES IN	WATER CORROSION CO	0183971	1	2,901.59	2,901.59
06/22	06/22/2022	7098	STRAND ASSOCIATES IN	WATER SYSTEM COMPR	0184054	1	213.94	213.94

GL Period	Check Issue Date	Check Number	Payee	Description	Invoice Number	Invoice Seq	Invoice Amount	Check Amount
Total 7098:								3,115.53
7099								
06/22	06/22/2022	7099	TRICOM INC/RADIO SHA	SHIPPING	10425518	1	15.00	15.00
06/22	06/22/2022	7099	TRICOM INC/RADIO SHA	PHONE REPLACEMENT	10426881	1	77.97	77.97
Total 7099:								92.97
7100								
06/22	06/22/2022	7100	TRICOR INC	SMART POLES & HARDW	43971	1	424.00	424.00
06/22	06/22/2022	7100	TRICOR INC	2022 PROPERTY & AUTO	44026	1	519.00	519.00
06/22	06/22/2022	7100	TRICOR INC	2022 PROPERTY & AUTO	44026	2	259.50	259.50
06/22	06/22/2022	7100	TRICOR INC	2022 PROPERTY & AUTO	44026	3	259.50	259.50
Total 7100:								1,462.00
7101								
06/22	06/22/2022	7101	USABLUEBOOK	HOTLINE PAINT	2225	1	259.00	259.00
06/22	06/22/2022	7101	USABLUEBOOK	HOTLINE PAINT	997229	1	166.99	166.99
Total 7101:								425.99
7102								
06/22	06/22/2022	7102	VIEWPOINT SCREEN PRI	ADVERTISING AND PUBL	06.09.2022	1	550.25	550.25
Total 7102:								550.25
7103								
06/22	06/22/2022	7103	WEBER PAPER COMPAN	RESTROOM PAPER PRO	D122993	1	196.06	196.06
06/22	06/22/2022	7103	WEBER PAPER COMPAN	CREDIT FOR SUPPLIES	D123382	1	196.06-	196.06-
06/22	06/22/2022	7103	WEBER PAPER COMPAN	RESTROOM TOILET PRO	D123611	1	294.09	294.09
06/22	06/22/2022	7103	WEBER PAPER COMPAN	BUILDINGS AND GROUN	D124293	1	243.04	243.04
06/22	06/22/2022	7103	WEBER PAPER COMPAN	SUPPLIES	D124620	1	51.80	51.80
Total 7103:								588.93
74132								
06/22	06/17/2022	74132	ALLIANT ENERGY/WP&L	ELECTRIC/HEATING-STR	6.17.2022	1	156.03	156.03
06/22	06/17/2022	74132	ALLIANT ENERGY/WP&L	ELECTRIC/HEATING-PAR	6.17.2022	2	678.20	678.20
06/22	06/17/2022	74132	ALLIANT ENERGY/WP&L	ELECTRIC/HEATING-POO	6.17.2022	3	15.05	15.05
06/22	06/17/2022	74132	ALLIANT ENERGY/WP&L	ELECTRIC/HEATING-EVE	6.17.2022	4	596.62	596.62
06/22	06/17/2022	74132	ALLIANT ENERGY/WP&L	ELECTRIC-WATER	6.17.2022	5	98.25	98.25
06/22	06/17/2022	74132	ALLIANT ENERGY/WP&L	GAS/HEATING-WATER	6.17.2022	6	17.66	17.66
06/22	06/17/2022	74132	ALLIANT ENERGY/WP&L	ELECTRIC-SEWER	6.17.2022	7	45.52	45.52
Total 74132:								1,607.33
74133								
06/22	06/17/2022	74133	CENTURYLINK	ADMIN PHONE CHARGE	06.03.2022	1	263.24	263.24
06/22	06/17/2022	74133	CENTURYLINK	POLICE DEPT CHARGES	06.03.2022	2	567.19	567.19
06/22	06/17/2022	74133	CENTURYLINK	MUSEUM DEPT PHONE C	06.03.2022	3	64.31	64.31
06/22	06/17/2022	74133	CENTURYLINK	LIBRARY PHONE CHARG	06.03.2022	4	34.47	34.47
06/22	06/17/2022	74133	CENTURYLINK	AIRPORT PHONE CHARG	06.03.2022	5	242.48	242.48
06/22	06/17/2022	74133	CENTURYLINK	WATER DEPT PHONE CH	06.03.2022	6	287.02	287.02
06/22	06/17/2022	74133	CENTURYLINK	SEWER DEPT PHONE CH	06.03.2022	7	215.29	215.29

GL Period	Check Issue Date	Check Number	Payee	Description	Invoice Number	Invoice Seq	Invoice Amount	Check Amount
Total 74133:								1,674.00
74134								
06/22	06/17/2022	74134	COLLECTION SERVICES	CHILD SUPPORT CHILD	PR0611221	1	214.76	214.76
Total 74134:								214.76
74135								
06/22	06/17/2022	74135	VANTAGE TRANSFER AG	ICMA DEFERRED COMP	PR0611221	1	25.00	25.00
Total 74135:								25.00
74136								
06/22	06/17/2022	74136	PETTY CASH SWIM POO	START UP MONEY FOR A	06.17.2022	1	100.00	100.00
06/22	06/17/2022	74136	PETTY CASH SWIM POO	START UP MONEY FOR A	06/17/2022	1	300.00	300.00
Total 74136:								400.00
74137								
06/22	06/22/2022	74137	ALERE TOXICOLOGY SE	EMPLOYMENT DRUG SC	L321444	1	60.69	60.69
Total 74137:								60.69
74138								
06/22	06/22/2022	74138	ALLEGIANT OIL LLC	GASOLINE - UWP	288861	1	1,344.61	1,344.61
06/22	06/22/2022	74138	ALLEGIANT OIL LLC	DIESEL FUEL - UWP	288867	1	1,095.99	1,095.99
06/22	06/22/2022	74138	ALLEGIANT OIL LLC	GASOLINE - UWP	288868	1	1,349.46	1,349.46
06/22	06/22/2022	74138	ALLEGIANT OIL LLC	DEF PUMP	288922	1	513.50	513.50
06/22	06/22/2022	74138	ALLEGIANT OIL LLC	GASOLINE - UWP	289469	1	1,366.88	1,366.88
Total 74138:								5,670.44
74139								
06/22	06/22/2022	74139	ALLIANT ENERGY/WP&L	ELECTRIC/HEATING-STR	06.22.2022	1	42.95	42.95
Total 74139:								42.95
74140								
06/22	06/22/2022	74140	APPLIED MICRO INC	BACKUP POWER	113967	1	85.99	85.99
Total 74140:								85.99
74141								
06/22	06/22/2022	74141	AT&T MOBILITY	FIRE - CELLULAR	2873130488	1	169.32	169.32
Total 74141:								169.32
74142								
06/22	06/22/2022	74142	BAKER & TAYLOR	TEEN BOOKS	2036780859	1	35.74	35.74
06/22	06/22/2022	74142	BAKER & TAYLOR	BOOKS-LIBRARY CHILDR	2036786537	1	18.42	18.42
06/22	06/22/2022	74142	BAKER & TAYLOR	CHILDREN'S BOOKS	2036786538	1	26.68	26.68
06/22	06/22/2022	74142	BAKER & TAYLOR	ADULT FICTION	2036792792	1	66.20	66.20
06/22	06/22/2022	74142	BAKER & TAYLOR	ADULT FICTION	2036792793	1	18.69	18.69

GL Period	Check Issue Date	Check Number	Payee	Description	Invoice Number	Invoice Seq	Invoice Amount	Check Amount
Total 74142:								165.73
74143								
06/22	06/22/2022	74143	BARTELT, JARAD	MEAL ALLOWANCE FOR	06.05.2022	1	95.74	95.74
Total 74143:								95.74
74144								
06/22	06/22/2022	74144	BEL-AIRE RENTAL INC	RECYCLE	8417A	1	909.50	909.50
Total 74144:								909.50
74145								
06/22	06/22/2022	74145	BOOKDEPOT	ADULT PROGRAMMING	IN000223335	1	390.19	390.19
Total 74145:								390.19
74146								
06/22	06/22/2022	74146	BUTCHER, TANISHA	65 SLYVIA - BUTCHER	06.03.2022	1	284.77	284.77
06/22	06/22/2022	74146	BUTCHER, TANISHA	65 SLYVIA - BUTCHER	06.13.2022	1	1,754.99	1,754.99
Total 74146:								2,039.76
74147								
06/22	06/22/2022	74147	CENTURYLINK	PHONE BILLS-SEWER D	437994120 0	1	242.48	242.48
Total 74147:								242.48
74148								
06/22	06/22/2022	74148	CENTURYLINK	CPE RENT-SEWER DEPT	6.20.2022	1	14.24	14.24
06/22	06/22/2022	74148	CENTURYLINK	CPE RENT-SR CENTER	6.20.2022	2	14.24	14.24
06/22	06/22/2022	74148	CENTURYLINK	CPE RENT-POOL	6.20.2022	3	14.24	14.24
06/22	06/22/2022	74148	CENTURYLINK	CPE RENT-POLICE DEPT	6.20.2022	4	263.44	263.44
06/22	06/22/2022	74148	CENTURYLINK	CPE RENT-PARKS DEPT	6.20.2022	5	7.12	7.12
06/22	06/22/2022	74148	CENTURYLINK	CPE RENT-MUSEUM	6.20.2022	6	28.48	28.48
06/22	06/22/2022	74148	CENTURYLINK	CPE RENT-LIBRARY	6.20.2022	7	142.40	142.40
06/22	06/22/2022	74148	CENTURYLINK	CPE RENT-STREET DEPT	6.20.2022	8	14.24	14.24
06/22	06/22/2022	74148	CENTURYLINK	CPE RENT-FIRE DEPT	6.20.2022	9	28.48	28.48
06/22	06/22/2022	74148	CENTURYLINK	CPE RENT-HOUSING AU	6.20.2022	10	7.12	7.12
06/22	06/22/2022	74148	CENTURYLINK	CPE RENT-WATER DEPT	6.20.2022	11	14.24	14.24
06/22	06/22/2022	74148	CENTURYLINK	CPE RENT-ADMINISTRAT	6.20.2022	12	156.50	156.50
Total 74148:								704.74
74149								
06/22	06/22/2022	74149	CORE & MAIN LP	HYDRANT PARTS	Q935036	1	359.02	359.02
Total 74149:								359.02
74150								
06/22	06/22/2022	74150	CUSHMANS GREENHOU	CITY BEAUTIFICATION P	13531	1	2,030.00	2,030.00
Total 74150:								2,030.00

GL Period	Check Issue Date	Check Number	Payee	Description	Invoice Number	Invoice Seq	Invoice Amount	Check Amount
74151								
06/22	06/22/2022	74151	DELTA DENTAL OF WISC	DENTAL INSURANCE-SE	1791617	1	791.47	791.47
06/22	06/22/2022	74151	DELTA DENTAL OF WISC	DENTAL INSURANCE-CIT	1791617	2	166.56	166.56
06/22	06/22/2022	74151	DELTA DENTAL OF WISC	DENTAL INSURANCE-CO	1791617	3	117.37	117.37
06/22	06/22/2022	74151	DELTA DENTAL OF WISC	DENTAL INSURANCE-CIT	1791617	4	125.83	125.83
06/22	06/22/2022	74151	DELTA DENTAL OF WISC	DENTAL INSURANCE-AD	1791617	5	137.32	137.32
06/22	06/22/2022	74151	DELTA DENTAL OF WISC	DENTAL INSURANCE-FIN	1791617	6	92.75	92.75
06/22	06/22/2022	74151	DELTA DENTAL OF WISC	DENTAL INSURANCE-PO	1791617	7	2,404.67	2,404.67
06/22	06/22/2022	74151	DELTA DENTAL OF WISC	DENTAL INSURANCE-FIR	1791617	8	151.43	151.43
06/22	06/22/2022	74151	DELTA DENTAL OF WISC	DENTAL INSURANCE-BL	1791617	9	100.79	100.79
06/22	06/22/2022	74151	DELTA DENTAL OF WISC	DENTAL INSURANCE-EN	1791617	10	68.59	68.59
06/22	06/22/2022	74151	DELTA DENTAL OF WISC	DENTAL INSURANCE-ST	1791617	11	508.14	508.14
06/22	06/22/2022	74151	DELTA DENTAL OF WISC	DENTAL INSURANCE-ST	1791617	12	38.67	38.67
06/22	06/22/2022	74151	DELTA DENTAL OF WISC	DENTAL INSURANCE-EM	1791617	13	875.67	875.67
06/22	06/22/2022	74151	DELTA DENTAL OF WISC	DENTAL INSURANCE-RE	1791617	14	181.93	181.93
06/22	06/22/2022	74151	DELTA DENTAL OF WISC	DENTAL INSURANCE-CE	1791617	15	69.27	69.27
06/22	06/22/2022	74151	DELTA DENTAL OF WISC	DENTAL INSURANCE-LIB	1791617	16	367.36	367.36
06/22	06/22/2022	74151	DELTA DENTAL OF WISC	DENTAL INSURANCE-MU	1791617	17	65.59	65.59
06/22	06/22/2022	74151	DELTA DENTAL OF WISC	DENTAL INSURANCE-PA	1791617	18	98.77	98.77
06/22	06/22/2022	74151	DELTA DENTAL OF WISC	DENTAL INSURANCE-RE	1791617	19	162.71	162.71
06/22	06/22/2022	74151	DELTA DENTAL OF WISC	DENTAL INSURANCE-PO	1791617	20	3.41	3.41
06/22	06/22/2022	74151	DELTA DENTAL OF WISC	DENTAL INSURANCE-CO	1791617	21	164.32	164.32
06/22	06/22/2022	74151	DELTA DENTAL OF WISC	DENTAL INSURANCE-TAX	1791617	22	3.28	3.28
06/22	06/22/2022	74151	DELTA DENTAL OF WISC	DENTAL INSURANCE-WA	1791617	23	536.46	536.46
06/22	06/22/2022	74151	DELTA DENTAL OF WISC	DENTAL INSURANCE-STA	1791617	24	11.74	11.74
06/22	06/22/2022	74151	DELTA DENTAL OF WISC	VISION INSURANCE PRE	1791617	25	391.04	391.04
06/22	06/22/2022	74151	DELTA DENTAL OF WISC	DENTAL INSURANCE-CO	1791618	1	149.06	149.06
Total 74151:								7,784.20
74152								
06/22	06/22/2022	74152	DEMCO	SWLS RESOURCE LIBRA	7139578	1	174.84	174.84
06/22	06/22/2022	74152	DEMCO	JUVENILE PROGRAMMIN	7139578	2	78.86	78.86
Total 74152:								253.70
74153								
06/22	06/22/2022	74153	DUBUQUE HOSE & HYDR	HARDWARE	715266	1	31.75	31.75
Total 74153:								31.75
74154								
06/22	06/22/2022	74154	EASTMAN CARTWRIGHT	WWTP	3785	1	130.20	130.20
Total 74154:								130.20
74155								
06/22	06/22/2022	74155	EZ ICE	ICE RINK ROOKIE FIELD	218320	1	4,913.00	4,913.00
Total 74155:								4,913.00
74156								
06/22	06/22/2022	74156	FANSLER, MICHAEL	CREDIT CANCEL	R2793	1	100.00	100.00
Total 74156:								100.00

GL Period	Check Issue Date	Check Number	Payee	Description	Invoice Number	Invoice Seq	Invoice Amount	Check Amount
74157								
06/22	06/22/2022	74157	FIRST SUPPLY LLC-DUB	BUILDINGS AND GROUN	3321696-00	1	19.09	19.09
Total 74157:								19.09
74158								
06/22	06/22/2022	74158	GRANT CTY REGISTER O	RECORDING FEES	05.13.2022	1	60.00	60.00
Total 74158:								60.00
74159								
06/22	06/22/2022	74159	HARLEQUIN READER SE	ADULT FICTION	06.01.2022	1	29.22	29.22
Total 74159:								29.22
74160								
06/22	06/22/2022	74160	INSPIRING COMMUNITY I	GRANT WRITING	193	1	400.00	400.00
Total 74160:								400.00
74161								
06/22	06/22/2022	74161	IWI MOTOR PARTS	STREET DEPT CHARGES	431-267149	1	344.73	344.73
06/22	06/22/2022	74161	IWI MOTOR PARTS	FD - VEHICLE MAINTENA	431-267149	2	97.75	97.75
Total 74161:								442.48
74162								
06/22	06/22/2022	74162	JEFFERSON FIRE & SAF	FD - FIRE HOSE	IN141283	1	4,506.58	4,506.58
Total 74162:								4,506.58
74163								
06/22	06/22/2022	74163	JOHNSON CONTROLS	MAINTENANCE CONTRA	1-118315257	1	2,450.00	2,450.00
06/22	06/22/2022	74163	JOHNSON CONTROLS	MAINTENANCE CONTRA	22828712	1	600.00	600.00
06/22	06/22/2022	74163	JOHNSON CONTROLS	FIRE ALARM SERVICE A	22933387	1	2,535.00	2,535.00
Total 74163:								5,585.00
74164								
06/22	06/22/2022	74164	LEIBFRIED FEED SERVIC	CEMETERY GRASS SEE	11198	1	203.00	203.00
06/22	06/22/2022	74164	LEIBFRIED FEED SERVIC	LIFT STATIONS	11319	1	224.10	224.10
Total 74164:								427.10
74165								
06/22	06/22/2022	74165	MENARDS	HEAT SHRINK TUBING	087	1	4.98	4.98
06/22	06/22/2022	74165	MENARDS	PLUMBING SUPPLIES	1019	1	16.32	16.32
06/22	06/22/2022	74165	MENARDS	TOILET REPAIR	1135	1	17.80	17.80
06/22	06/22/2022	74165	MENARDS	BUILDINGS & GROUNDS	1467	1	37.47	37.47
06/22	06/22/2022	74165	MENARDS	BUILDINGS & GROUNDS	1469	1	44.29	44.29
06/22	06/22/2022	74165	MENARDS	CUSTODIAL EXPENSE	1678	1	9.10	9.10
06/22	06/22/2022	74165	MENARDS	TRAIN SUPPLIES	1678	2	13.55	13.55
06/22	06/22/2022	74165	MENARDS	POOL PAINT	175	1	107.73	107.73
06/22	06/22/2022	74165	MENARDS	POOL REPAIR	222	1	57.60	57.60
06/22	06/22/2022	74165	MENARDS	POOL SUPPLIES	235	1	40.57	40.57
06/22	06/22/2022	74165	MENARDS	PAINT FOR SKATE PARK	290	1	92.54	92.54

GL Period	Check Issue Date	Check Number	Payee	Description	Invoice Number	Invoice Seq	Invoice Amount	Check Amount
06/22	06/22/2022	74165	MENARDS	PIANTER HOSE PARTS	318	1	260.92	260.92
06/22	06/22/2022	74165	MENARDS	TRUCK HITCH	319	1	114.95	114.95
06/22	06/22/2022	74165	MENARDS	BALL HITCH	323	1	59.99	59.99
06/22	06/22/2022	74165	MENARDS	BROSKE PAPER TOWEL	334	1	32.44	32.44
06/22	06/22/2022	74165	MENARDS	FERTILIZER	368	1	10.98	10.98
06/22	06/22/2022	74165	MENARDS	WATER SHUT OFF	376	1	8.99	8.99
06/22	06/22/2022	74165	MENARDS	POOL PAINTER	438	1	442.07	442.07
06/22	06/22/2022	74165	MENARDS	WORK CLOTHES	567	1	74.90	74.90
06/22	06/22/2022	74165	MENARDS	RAIN SUITS	577	1	106.95	106.95
06/22	06/22/2022	74165	MENARDS	REPAIR TOOLS	590	1	230.92	230.92
06/22	06/22/2022	74165	MENARDS	REPAIR TOOLS	600	1	45.96	45.96
06/22	06/22/2022	74165	MENARDS	PUMP TO PUMP OUT SIL	656	1	285.96	285.96
06/22	06/22/2022	74165	MENARDS	ELEC REPAIR FOR PUMP	682	1	57.93	57.93
06/22	06/22/2022	74165	MENARDS	CHALK LINE	911	1	67.73	67.73
Total 74165:								2,242.64
74166								
06/22	06/22/2022	74166	MOLO PETROLEUM LLC	BULK OIL	28884-IN	1	1,883.15	1,883.15
Total 74166:								1,883.15
74167								
06/22	06/22/2022	74167	MORRISSEY PRINTING I	ENVELOPES-WATER DE	48295	1	81.50	81.50
06/22	06/22/2022	74167	MORRISSEY PRINTING I	ENVELOPES-SEWER DE	48295	2	81.50	81.50
Total 74167:								163.00
74168								
06/22	06/22/2022	74168	NAPA AUTO PARTS-PLAT	VEHICLE	879975	1	17.49	17.49
06/22	06/22/2022	74168	NAPA AUTO PARTS-PLAT	TRUCK #01	880228	1	32.99	32.99
Total 74168:								50.48
74169								
06/22	06/22/2022	74169	PEASE, NICK	RENTAL CONVERSION G	06.14.2022	1	3,538.72	3,538.72
06/22	06/22/2022	74169	PEASE, NICK	RENTAL CONVERSION G	06.16.2022	1	2,765.87	2,765.87
06/22	06/22/2022	74169	PEASE, NICK	RENTAL CONVERSION G	06.22.2022	1	990.57	990.57
Total 74169:								7,295.16
74170								
06/22	06/22/2022	74170	PETTY CASH/TREASURE	POSTAGE DUE-CLERK	06.22.2022	1	8.36	8.36
06/22	06/22/2022	74170	PETTY CASH/TREASURE	POSTAGE DUE-PARKS/R	06.22.2022	2	.80	.80
06/22	06/22/2022	74170	PETTY CASH/TREASURE	POSTAGE DUE-HOUSING	06.22.2022	3	.40	.40
06/22	06/22/2022	74170	PETTY CASH/TREASURE	POSTAGE DUE-SEWER	06.22.2022	4	.37	.37
06/22	06/22/2022	74170	PETTY CASH/TREASURE	POSTAGE DUE-WATER	06.22.2022	5	.38	.38
06/22	06/22/2022	74170	PETTY CASH/TREASURE	POSTAGE DUE - ADMINIS	06.22.2022	6	.59	.59
06/22	06/22/2022	74170	PETTY CASH/TREASURE	POSTAGE DUE-MUSEUM	06.22.2022	7	1.36	1.36
06/22	06/22/2022	74170	PETTY CASH/TREASURE	POSTAGE DUE-FINANCE	06.22.2022	8	1.35	1.35
06/22	06/22/2022	74170	PETTY CASH/TREASURE	POSTAGE DUE-PARKS/R	06.22.2022	9	8.42	8.42
06/22	06/22/2022	74170	PETTY CASH/TREASURE	POSTAGE DUE-COMMUN	06.22.2022	10	.60	.60
Total 74170:								22.63

GL Period	Check Issue Date	Check Number	Payee	Description	Invoice Number	Invoice Seq	Invoice Amount	Check Amount
74171								
06/22	06/22/2022	74171	PLATTEVILLE JOURNAL,	ADOPTION NOTICE	10199 05.31.	1	26.00	26.00
06/22	06/22/2022	74171	PLATTEVILLE JOURNAL,	ADVERTISING-COUNCIL	1646 5.31.20	1	73.82	73.82
06/22	06/22/2022	74171	PLATTEVILLE JOURNAL,	ADVERTISING-STREET D	1646 5.31.20	2	121.55	121.55
06/22	06/22/2022	74171	PLATTEVILLE JOURNAL,	ADVERTISING-CITY MAN	1646 5.31.20	3	165.45	165.45
06/22	06/22/2022	74171	PLATTEVILLE JOURNAL,	ADVERTISING-COMMUNI	1646 5.31.20	4	60.78	60.78
06/22	06/22/2022	74171	PLATTEVILLE JOURNAL,	ADVERTISING-COUNCIL	1646 5.31.20	5	29.60	29.60
06/22	06/22/2022	74171	PLATTEVILLE JOURNAL,	ADVERTISING-CLERK DE	1646 5.31.20	6	235.95	235.95
06/22	06/22/2022	74171	PLATTEVILLE JOURNAL,	SUBSCRIPTION-PUBLIC	3709 6.25.20	1	42.00	42.00
Total 74171:								755.15
74172								
06/22	06/22/2022	74172	QUARTZ HEALTH BENEFI	HEALTH INSURANCE-EM	9001069070	1	13,558.53	13,558.53
06/22	06/22/2022	74172	QUARTZ HEALTH BENEFI	HEALTH INSURANCE-CIT	9001069070	2	2,800.48	2,800.48
06/22	06/22/2022	74172	QUARTZ HEALTH BENEFI	HEALTH INSURANCE-CO	9001069070	3	1,799.75	1,799.75
06/22	06/22/2022	74172	QUARTZ HEALTH BENEFI	HEALTH INSURANCE-CIT	9001069070	4	2,016.95	2,016.95
06/22	06/22/2022	74172	QUARTZ HEALTH BENEFI	HEALTH INSURANCE-AD	9001069070	5	2,820.21	2,820.21
06/22	06/22/2022	74172	QUARTZ HEALTH BENEFI	HEALTH INSURANCE-FIN	9001069070	6	1,520.48	1,520.48
06/22	06/22/2022	74172	QUARTZ HEALTH BENEFI	HEALTH INSURANCE-PO	9001069070	7	34,576.18	34,576.18
06/22	06/22/2022	74172	QUARTZ HEALTH BENEFI	HEALTH INSURANCE-FIR	9001069070	8	2,420.35	2,420.35
06/22	06/22/2022	74172	QUARTZ HEALTH BENEFI	HEALTH INSURANCE-BL	9001069070	9	1,874.24	1,874.24
06/22	06/22/2022	74172	QUARTZ HEALTH BENEFI	HEALTH INSURANCE-EN	9001069070	10	1,203.98	1,203.98
06/22	06/22/2022	74172	QUARTZ HEALTH BENEFI	HEALTH INSURANCE-ST	9001069070	11	6,156.39	6,156.39
06/22	06/22/2022	74172	QUARTZ HEALTH BENEFI	HEALTH INSURANCE-ST	9001069070	12	179.98	179.98
06/22	06/22/2022	74172	QUARTZ HEALTH BENEFI	HEALTH INSURANCE-ST	9001069070	13	757.14	757.14
06/22	06/22/2022	74172	QUARTZ HEALTH BENEFI	HEALTH INSURANCE-RE	9001069070	14	2,789.61	2,789.61
06/22	06/22/2022	74172	QUARTZ HEALTH BENEFI	HEALTH INSURANCE-CE	9001069070	15	1,160.53	1,160.53
06/22	06/22/2022	74172	QUARTZ HEALTH BENEFI	HEALTH INSURANCE-LIB	9001069070	16	5,406.31	5,406.31
06/22	06/22/2022	74172	QUARTZ HEALTH BENEFI	HEALTH INSURANCE-MU	9001069070	17	1,334.31	1,334.31
06/22	06/22/2022	74172	QUARTZ HEALTH BENEFI	HEALTH INSURANCE-PA	9001069070	18	2,442.08	2,442.08
06/22	06/22/2022	74172	QUARTZ HEALTH BENEFI	HEALTH INSURANCE-RE	9001069070	19	3,382.33	3,382.33
06/22	06/22/2022	74172	QUARTZ HEALTH BENEFI	HEALTH INSURANCE-PO	9001069070	20	133.43	133.43
06/22	06/22/2022	74172	QUARTZ HEALTH BENEFI	HEALTH INSURANCE-CO	9001069070	21	2,519.65	2,519.65
06/22	06/22/2022	74172	QUARTZ HEALTH BENEFI	HEALTH INSURANCE-TA	9001069070	22	66.72	66.72
06/22	06/22/2022	74172	QUARTZ HEALTH BENEFI	HEALTH INSURANCE-WA	9001069070	23	9,067.27	9,067.27
06/22	06/22/2022	74172	QUARTZ HEALTH BENEFI	MONTHLY HEALTH INSU	9001069070	24	2,820.92	2,820.92
06/22	06/22/2022	74172	QUARTZ HEALTH BENEFI	HEALTH INSURANCE-SE	9001069070	25	13,132.21	13,132.21
Total 74172:								115,940.03
74173								
06/22	06/22/2022	74173	RACOM CORPORATION	RADIO WORK	DCSO17530	1	3,314.62	3,314.62
06/22	06/22/2022	74173	RACOM CORPORATION	RADIO WORK	DCSO17530	2	1,582.00	1,582.00
06/22	06/22/2022	74173	RACOM CORPORATION	RADIO WORK	DCSO17530	3	1,582.00	1,582.00
Total 74173:								6,478.62
74174								
06/22	06/22/2022	74174	RADIO DUBUQUE INC	RADIO ADVERTISING	22050764	1	50.00	50.00
Total 74174:								50.00
74175								
06/22	06/22/2022	74175	ROMBERG, JIM	ADULT PROGRAMMING	06.18.2022	1	200.00	200.00

GL Period	Check Issue Date	Check Number	Payee	Description	Invoice Number	Invoice Seq	Invoice Amount	Check Amount
Total 74175:								200.00
74176								
06/22	06/22/2022	74176	SCHMIDT ELECTRICAL C	WWTP	3956	1	1,910.00	1,910.00
06/22	06/22/2022	74176	SCHMIDT ELECTRICAL C	WWTP	3994	1	3,218.40	3,218.40
06/22	06/22/2022	74176	SCHMIDT ELECTRICAL C	LIFT STATION	4016	1	163.04	163.04
Total 74176:								5,291.44
74177								
06/22	06/22/2022	74177	SCOTT IMPLEMENT	NEW HOLLAND	25925P	1	78.71	78.71
06/22	06/22/2022	74177	SCOTT IMPLEMENT	NEW WEED EATER	75136	1	489.99	489.99
06/22	06/22/2022	74177	SCOTT IMPLEMENT	SUPPLIES-CEMETERY	75816	1	116.96	116.96
06/22	06/22/2022	74177	SCOTT IMPLEMENT	LIFT STAITON	75867	1	248.74	248.74
06/22	06/22/2022	74177	SCOTT IMPLEMENT	LIFT STAITONS	75878	1	64.98	64.98
06/22	06/22/2022	74177	SCOTT IMPLEMENT	WWTP	75998	1	433.71	433.71
Total 74177:								1,433.09
74178								
06/22	06/22/2022	74178	SECURIAN FINANCIAL G	LIFE INSURANCE PREMI	047102 JULY	1	115.20	115.20
06/22	06/22/2022	74178	SECURIAN FINANCIAL G	LIFE INSURANCE PREMI	047102 JULY	2	182.31	182.31
06/22	06/22/2022	74178	SECURIAN FINANCIAL G	LIFE INSURANCE PREMI	047102 JULY	3	7.06	7.06
06/22	06/22/2022	74178	SECURIAN FINANCIAL G	LIFE INSURANCE PREMI	047102 JULY	4	14.49	14.49
06/22	06/22/2022	74178	SECURIAN FINANCIAL G	LIFE INSURANCE PREMI	047102 JULY	5	18.69	18.69
06/22	06/22/2022	74178	SECURIAN FINANCIAL G	LIFE INSURANCE PREMI	047102 JULY	6	8.46	8.46
06/22	06/22/2022	74178	SECURIAN FINANCIAL G	LIFE INSURANCE PREMI	047102 JULY	7	14.26	14.26
06/22	06/22/2022	74178	SECURIAN FINANCIAL G	LIFE INSURANCE PREMI	047102 JULY	8	160.78	160.78
06/22	06/22/2022	74178	SECURIAN FINANCIAL G	LIFE INSURANCE PREMI	047102 JULY	9	15.27	15.27
06/22	06/22/2022	74178	SECURIAN FINANCIAL G	LIFE INSURANCE PREMI	047102 JULY	10	1.32	1.32
06/22	06/22/2022	74178	SECURIAN FINANCIAL G	LIFE INSURANCE PREMI	047102 JULY	11	24.67	24.67
06/22	06/22/2022	74178	SECURIAN FINANCIAL G	LIFE INSURANCE PREMI	047102 JULY	12	41.88	41.88
06/22	06/22/2022	74178	SECURIAN FINANCIAL G	LIFE INSURANCE PREMI	047102 JULY	13	.68	.68
06/22	06/22/2022	74178	SECURIAN FINANCIAL G	LIFE INSURANCE PREMI	047102 JULY	14	485.05	485.05
06/22	06/22/2022	74178	SECURIAN FINANCIAL G	LIFE INSURANCE PREMI	047102 JULY	15	12.28	12.28
06/22	06/22/2022	74178	SECURIAN FINANCIAL G	LIFE INSURANCE PREMI	047102 JULY	16	4.32	4.32
06/22	06/22/2022	74178	SECURIAN FINANCIAL G	LIFE INSURANCE PREMI	047102 JULY	17	102.22	102.22
06/22	06/22/2022	74178	SECURIAN FINANCIAL G	LIFE INSURANCE PREMI	047102 JULY	18	3.96	3.96
06/22	06/22/2022	74178	SECURIAN FINANCIAL G	LIFE INSURANCE PREMI	047102 JULY	19	12.31	12.31
06/22	06/22/2022	74178	SECURIAN FINANCIAL G	LIFE INSURANCE PREMI	047102 JULY	20	26.57	26.57
06/22	06/22/2022	74178	SECURIAN FINANCIAL G	LIFE INSURANCE PREMI	047102 JULY	21	30.42	30.42
06/22	06/22/2022	74178	SECURIAN FINANCIAL G	LIFE INSURANCE PREMI	047102 JULY	22	1.58	1.58
06/22	06/22/2022	74178	SECURIAN FINANCIAL G	LIFE INSURANCE PREMI	047102 JULY	23	40.58	40.58
06/22	06/22/2022	74178	SECURIAN FINANCIAL G	LIFE INSURANCE PREMI	047102 JULY	24	2.59	2.59
06/22	06/22/2022	74178	SECURIAN FINANCIAL G	LIFE INSURANCE PREMI	047102 JULY	25	114.60	114.60
06/22	06/22/2022	74178	SECURIAN FINANCIAL G	LIFE INSURANCE PREMI	047102 JULY	26	120.22	120.22
06/22	06/22/2022	74178	SECURIAN FINANCIAL G	LIFE INSURANCE PREMI	047102 JULY	27	6.68	6.68
06/22	06/22/2022	74178	SECURIAN FINANCIAL G	LIFE INSURANCE PREMI	047102 JULY	28	10.54	10.54
Total 74178:								1,578.99
74179								
06/22	06/22/2022	74179	SELECTIVE HIRING	HIRING EXPENSE - TEST	1193427	1	149.00	149.00

GL Period	Check Issue Date	Check Number	Payee	Description	Invoice Number	Invoice Seq	Invoice Amount	Check Amount
Total 74179:								149.00
74180								
06/22	06/22/2022	74180	SHERWIN WILLIAMS	POOL PAINT	2941-7	1	67.26	67.26
06/22	06/22/2022	74180	SHERWIN WILLIAMS	SUPPLIES-POOL	2942-5	1	9.07	9.07
Total 74180:								76.33
74181								
06/22	06/22/2022	74181	SHORE, KRISTI	REFUND SHELTER USE	R2741	1	50.00	50.00
Total 74181:								50.00
74182								
06/22	06/22/2022	74182	SIGNS TO GO! INC	CAMPGROUND SIGNS	30597	1	50.00	50.00
06/22	06/22/2022	74182	SIGNS TO GO! INC	BUILDINGS AND GROUN	30771	1	125.00	125.00
Total 74182:								175.00
74183								
06/22	06/22/2022	74183	SJE	WWTP	CD99437684	1	179.03	179.03
Total 74183:								179.03
74184								
06/22	06/22/2022	74184	SOUTHWEST HEALTH CE	CDL TESTING	06.15.2022 2	1	206.00	206.00
06/22	06/22/2022	74184	SOUTHWEST HEALTH CE	EMPLOYEE DRUG TESTI	286082 6/15/	1	105.00	105.00
Total 74184:								311.00
74185								
06/22	06/22/2022	74185	SPEE-DEE	SHIPPING	597161	1	16.91	16.91
06/22	06/22/2022	74185	SPEE-DEE	SHIPPING	600197	1	38.35	38.35
Total 74185:								55.26
74186								
06/22	06/22/2022	74186	STETSON BUILDING PRO	TOOLS	15482295-00	1	614.48	614.48
Total 74186:								614.48
74187								
06/22	06/22/2022	74187	SW WI COMM ACT PROG	CDBG MONTHLY EXPEN	8706	1	199.65	199.65
Total 74187:								199.65
74188								
06/22	06/22/2022	74188	SYNCB/AMAZON	SWLS RESOURCE LIBRA	014869 6/10/	1	255.30	255.30
06/22	06/22/2022	74188	SYNCB/AMAZON	BUILDINGS AND GROUN	014869 6/10/	2	482.86	482.86
06/22	06/22/2022	74188	SYNCB/AMAZON	CHILDREN'S PROGRAM	014869 6/10/	3	213.85	213.85
06/22	06/22/2022	74188	SYNCB/AMAZON	TEEN PROGRAMMING	014869 6/10/	4	136.18	136.18
06/22	06/22/2022	74188	SYNCB/AMAZON	ADULT PROGRAMMING	014869 6/10/	5	234.36	234.36
06/22	06/22/2022	74188	SYNCB/AMAZON	OUTREACH PROGRAMMI	014869 6/10/	6	98.88	98.88
06/22	06/22/2022	74188	SYNCB/AMAZON	ADULT A/V	014869 6/10/	7	849.88	849.88

GL Period	Check Issue Date	Check Number	Payee	Description	Invoice Number	Invoice Seq	Invoice Amount	Check Amount
Total 74188:								2,271.31
74189								
06/22	06/22/2022	74189	THOMPSON TRUCK & TR	TRUCK #62	X201102315:	1	121.31	121.31
Total 74189:								121.31
74190								
06/22	06/22/2022	74190	TOP PACK DEFENSE LLC	UNIFORM ALLOWANCE	8519	1	1,285.00	1,285.00
Total 74190:								1,285.00
74191								
06/22	06/22/2022	74191	US CELLULAR	CELL PHONE CHGS.-STR	0513871326	1	369.68	369.68
06/22	06/22/2022	74191	US CELLULAR	CELL PHONE CHARGES-	06.08.2022	1	226.59	226.59
06/22	06/22/2022	74191	US CELLULAR	CELL PHONE CHGS-SEW	06.08.2022	2	226.59	226.59
06/22	06/22/2022	74191	US CELLULAR	CELL PHONE CHARGES-	06.08.2022	3	31.08	31.08
06/22	06/22/2022	74191	US CELLULAR	CELL PHONE CHARGES-	06.08.2022	4	31.08	31.08
06/22	06/22/2022	74191	US CELLULAR	CELL PHONE CHGS-MAI	06.08.2022	5	66.52	66.52
06/22	06/22/2022	74191	US CELLULAR	CELL PHONE CHGS.-STR	06.08.2022	6	173.31	173.31
Total 74191:								1,124.85
74192								
06/22	06/22/2022	74192	UW-PLATTEVILLE	REFUND FOR OVER-BILL	2022 BUS/TA	1	21,618.40	21,618.40
Total 74192:								21,618.40
74193								
06/22	06/22/2022	74193	VON GLAHN AUTO SALE	FD - VEHICLE REPAIR	23428	1	488.98	488.98
Total 74193:								488.98
74194								
06/22	06/22/2022	74194	WAUKESHA CTY TECHNI	TRAINING	S0771498	1	450.00	450.00
Total 74194:								450.00
74195								
06/22	06/22/2022	74195	WGLR-FM	ADVERTISING AND PUBL	152377-1	1	150.00	150.00
Total 74195:								150.00
74196								
06/22	06/22/2022	74196	WI STATE FIREFIGHTERS	MEMBERSHIP DUES/INS	2022-2023	1	1,175.00	1,175.00
Total 74196:								1,175.00
74197								
06/22	06/22/2022	74197	WI STATE LAB OF HYGIE	TESTING	713140	1	26.00	26.00
Total 74197:								26.00
74198								
06/22	06/22/2022	74198	WIEDERHOLT ENTERPRI	TRAIL ROCK	17558	1	208.80	208.80

GL Period	Check Issue Date	Check Number	Payee	Description	Invoice Number	Invoice Seq	Invoice Amount	Check Amount
								<u>208.80</u>
								<u>415,729.29</u>



BOARDS AND COMMISSIONS VACANCIES LIST
As of 6/15/22

Board of Appeals (ET Zoning) (partial term ending 4/1/24)
Board of Appeals (ET Zoning) (3 year term ending 4/1/25)
Board of Appeals (ET Zoning) Alternate (3 year term ending 4/1/25)
Board of Appeals (Zoning) (partial term ending 10/1/23)
Board of Appeals (Zoning) Alternate (2 - 3 year term ending 10/1/24)
Board of Appeals (Zoning) Alternate (partial term ending 10/1/22)
Broske Center Care Committee (5 - non-expiring terms)
Community Safe Routes Committee (partial term ending 9/1/22)
Freudenreich Animal Care Trust Fund (3 year term ending 5/1/25)
Historic Preservation Commission (3 year term ending 5/1/25)
Historic Preservation Commission (partial term ending 5/1/24)
Historic Preservation Commission - Alternate (partial term ending 5/1/24)
Plan Commission (partial term ending 5/1/24)
Police & Fire Commission (partial term ending 5/1/24)
Redevelopment Authority Board (partial term ending 7/1/23)

UPCOMING VACANCIES - July 2022

Commission on Aging (2 - 3 year terms ending 7/1/25)
Museum Board (4 year term ending 7/1/26)
Redevelopment Authority Board (2 - 5 year terms ending 7/1/27)
Tourism Committee (4 - 1 year terms ending 7/1/23)

Application forms for the City of Platteville Boards and Commissions are available in the City Clerk's office in the Municipal Building at 75 N Bonson Street, Platteville, WI or online at www.platteville.org. Please note that most positions require City residency.

PROPOSED LICENSES

June 28, 2022

Temporary Class "B" to serve Fermented Malt Beverages

- Rountree Gallery at 120 W Main Street on Thursday, July 21 from 4:00 PM to 7:00 PM for Coloring and Craft Brews
- Rountree Gallery at 120 W Main Street on Friday, August 26 from 4:00 PM to 7:00 PM for Tiffany Lange Artist Reception
- Rountree Gallery at 120 W Main Street on Saturday, August 27 from 2:00 PM to 7:00 PM for Chalk & Cheese

Change of Agent for "Class A" Combination Beer and Alcohol License

- Kwik Trip Inc, Platteville (Kimberly M Davis, Agent), for premises at 430 S Water Street (Kwik Trip #795)

One Year Operator License

- Ariana Aranda
- Cynthia M Burris
- Arianna M Gilman
- Adam T Guilette
- Emily Lange
- Tyler J Mead
- Alicia M Sanchez

Two Year Operator License

- Janet L Adalance
- Shannon K Bradley
- Joyce R Brakie
- Deborah A Chandler
- Bethany R Howard
- Victoria Hundhausen
- Samuel A Konen
- Amanda S Mixdorf
- Micah J O'Neal
- Jordy K Rojas
- Nancy L Timmerman

Application for Temporary Class "B" / "Class B" Retailer's License

See Additional Information on reverse side. Contact the municipal clerk if you have questions.

FEE \$ 10.00 BACKGROUND CHECK \$ 7.00 ea.

Application Date: 06/15/2022

Town Village City of PLATTEVILLE

County of GRANT

The named organization applies for: (check appropriate box(es).)

A Temporary Class "B" license to sell fermented malt beverages at picnics or similar gatherings under s. 125.26(6), Wis. Stats.

A Temporary "Class B" license to sell wine at picnics or similar gatherings under s. 125.51(10), Wis. Stats.

at the premises described below during a special event beginning (time) 4:00 pm and ending 7:00 PM and agrees to comply with all laws, resolutions, ordinances and regulations (state, federal or local) affecting the sale of fermented malt beverages and/or wine if the license is granted.

1. Organization (check appropriate box) →

Bona fide Club

Church

Lodge/Society

Veteran's Organization

Fair Association or Agricultural Society

Chamber of Commerce or similar Civic or Trade Organization organized under ch. 181, Wis. Stats.

(a) Name Rountree Gallery

(b) Address 120 W. Main St, Platteville, WI
(Street) Town Village City

(c) Date organized 01/01/1970

(d) If corporation, give date of incorporation

(e) If the named organization is not required to hold a Wisconsin seller's permit pursuant to s. 77.54 (7m), Wis. Stats., check this box:

(f) Names and addresses of all officers:

President Bill Mitchell, Lancaster, WI

Vice President Heidi Dyas-McBeth, Platteville, WI

Secretary Kelly Podach Francis, Platteville, WI

Treasurer Will LeSuer, Platteville

(g) Name and address of manager or person in charge of affair: Heidi Dyas-McBeth

2. Location of Premises Where Beer and/or Wine Will Be Sold, Served, Consumed, or Stored, and Areas Where Alcohol Beverage Records Will be Stored:

(a) Street number Rountree Gallery, 120 W. Main St

(b) Lot Block

(c) Do premises occupy all or part of building? all

(d) If part of building, describe fully all premises covered under this application, which floor or floors, or room or rooms, license is to cover:

3. Name of Event

(a) List name of the event Coloring and Craft Brews

(b) Dates of event Thursday, July 21, 2022

DECLARATION

An officer of the organization, declares under penalties of law that the information provided in this application is true and correct to the best of his/her knowledge and belief. Any person who knowingly provides materially false information in an application for a license may be required to forfeit not more than \$1,000.

Officer Heidi Dyas-McBeth
(Signature / Date)

Rountree Gallery
(Name of Organization)

Date Filed with Clerk 6/15/22

Date Reported to Council or Board

Date Granted by Council

License No.

Application for Temporary Class "B" / "Class B" Retailer's License

See Additional Information on reverse side. Contact the municipal clerk if you have questions.

FEE \$ 10.00 BACKGROUND CHECK \$ 7.00 ea. Application Date: 06/06/2022
 Town Village City of PLATTEVILLE County of GRANT

The named organization applies for: (check appropriate box(es).)

A Temporary Class "B" license to sell fermented malt beverages at picnics or similar gatherings under s. 125.26(6), Wis. Stats.

A Temporary "Class B" license to sell wine at picnics or similar gatherings under s. 125.51(10), Wis. Stats.

at the premises described below during a special event beginning (time) 4:00 PM and ending 7:00 PM and agrees to comply with all laws, resolutions, ordinances and regulations (state, federal or local) affecting the sale of fermented malt beverages and/or wine if the license is granted.

1. **Organization** (check appropriate box) → Bona fide Club Church Lodge/Society
 Veteran's Organization Fair Association or Agricultural Society
 Chamber of Commerce or similar Civic or Trade Organization organized under ch. 181, Wis. Stats.

(a) Name Rountree Gallery

(b) Address 120 W. Main St, Platteville, WI 53818
(Street) Town Village City

(c) Date organized 01/01/1970

(d) If corporation, give date of incorporation _____

(e) If the named organization is not required to hold a Wisconsin seller's permit pursuant to s. 77.54 (7m), Wis. Stats., check this box:

(f) Names and addresses of all officers:
President Bill Mitchell, Lancaster, WI
Vice President Heidi Dyas-McBeth, Rexs Rd, Platteville
Secretary Kelly Podach Francis, Platteville
Treasurer Will LeSuer, Platteville

(g) Name and address of manager or person in charge of affair: Heidi Dyas-McBeth

2. Location of Premises Where Beer and/or Wine Will Be Sold, Served, Consumed, or Stored, and Areas Where Alcohol Beverage Records Will be Stored:

(a) Street number City Park, Platteville, WI

(b) Lot _____ Block _____

(c) Do premises occupy all or part of building? _____

(d) If part of building, describe fully all premises covered under this application, which floor or floors, or room or rooms, license is to cover: _____

3. Name of Event

(a) List name of the event Tiffany Lange Artist Reception

(b) Dates of event Friday, Aug 26, 2022

DECLARATION

An officer of the organization, declares under penalties of law that the information provided in this application is true and correct to the best of his/her knowledge and belief. Any person who knowingly provides materially false information in an application for a license may be required to forfeit not more than \$1,000.

Officer Heidi Dyas-McBeth
(Signature / Date)

Rountree Gallery
(Name of Organization)

Date Filed with Clerk _____

Date Reported to Council or Board _____

Date Granted by Council _____

License No. _____

Application for Temporary Class "B" / "Class B" Retailer's License

See Additional Information on reverse side. Contact the municipal clerk if you have questions.

FEE \$ 10.00 BACKGROUND CHECK \$ 7.00 ea. Application Date: 06/06/2022
 Town Village City of PLATTEVILLE County of GRANT

The named organization applies for: (check appropriate box(es).)

- A Temporary Class "B" license to sell fermented malt beverages at picnics or similar gatherings under s. 125.26(6), Wis. Stats.
 A Temporary "Class B" license to sell wine at picnics or similar gatherings under s. 125.51(10), Wis. Stats.

at the premises described below during a special event beginning (time) 2:00 PM and ending 7:00 PM and agrees to comply with all laws, resolutions, ordinances and regulations (state, federal or local) affecting the sale of fermented malt beverages and/or wine if the license is granted.

1. Organization (check appropriate box) → Bona fide Club Church Lodge/Society
 Veteran's Organization Fair Association or Agricultural Society
 Chamber of Commerce or similar Civic or Trade Organization organized under ch. 181, Wis. Stats.

- (a) Name Rountree Gallery
(b) Address 120 W. Main St, Platteville, WI 53818
(Street) Town Village City
(c) Date organized 01/01/1970
(d) If corporation, give date of incorporation _____
(e) If the named organization is not required to hold a Wisconsin seller's permit pursuant to s. 77.54 (7m), Wis. Stats., check this box:
(f) Names and addresses of all officers:
President Bill Mitchell, Lancaster, WI
Vice President Heidi Dyas-McBeth, REXS Rd, Platteville
Secretary Kelly Podach Francis, Platteville
Treasurer Will LeSuer, Platteville
(g) Name and address of manager or person in charge of affair: Heidi Dyas-McBeth

2. Location of Premises Where Beer and/or Wine Will Be Sold, Served, Consumed, or Stored, and Areas Where Alcohol Beverage Records Will be Stored:

- (a) Street number City Park, Platteville, WI
(b) Lot _____ Block _____
(c) Do premises occupy all or part of building? _____
(d) If part of building, describe fully all premises covered under this application, which floor or floors, or room or rooms, license is to cover: _____

3. Name of Event

- (a) List name of the event Chalk & Cheese
(b) Dates of event Sat, 8/27.2022

DECLARATION

An officer of the organization, declares under penalties of law that the information provided in this application is true and correct to the best of his/her knowledge and belief. Any person who knowingly provides materially false information in an application for a license may be required to forfeit not more than \$1,000.

Officer Heidi Dyas-McBeth
(Signature / Date)

Rountree Gallery
(Name of Organization)

Date Filed with Clerk _____

Date Reported to Council or Board _____

Date Granted by Council _____

License No. _____

City of Platteville Street / Alley Closing Permit Application Form

Describe Street / Alley to be Closed:

11 Benson St between Main St & Irving (1 block) & Court St between Main St & Irving St

Date(s):

July 16, 2022

Beginning Time:

2pm

Ending Time:

7pm

List Names and Street Addresses of all Persons/Businesses Affected Below:

Approval

Gavys

or N

12 Bashols

or N

Cuttin Up

or N

Y or N

Y or N

Y or N

NOTE: Attach additional sheets if necessary or use back side

Name of Requestor:

Jenna Phillips

Address of Requestor:

PO Box 90 Platteville WI 53818

Requestor's Contact Number:

608 218 4374

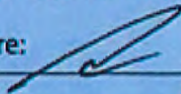
Reason for Request:

Platteville Night Market

NOTE: Call the City Garage at 348-8828 to request barricades if needed. If City barricades are to be used, they must be picked up no later than 2 PM on the Thursday before usage! City personnel will not be called in on Friday, Saturday or Sunday if this is forgotten.

I affirm that I have checked with all of the persons that are affected by this requested street closing. The objections are listed on an attached sheet.

Signature:



Date:

22 June 2022

Do Not Write Below this Line - For Office Use Only

Police Department Review:

Andrea Swanson

Street Department Review:

N9 #142

Common Council Review Date:

Decision:

Approved

or

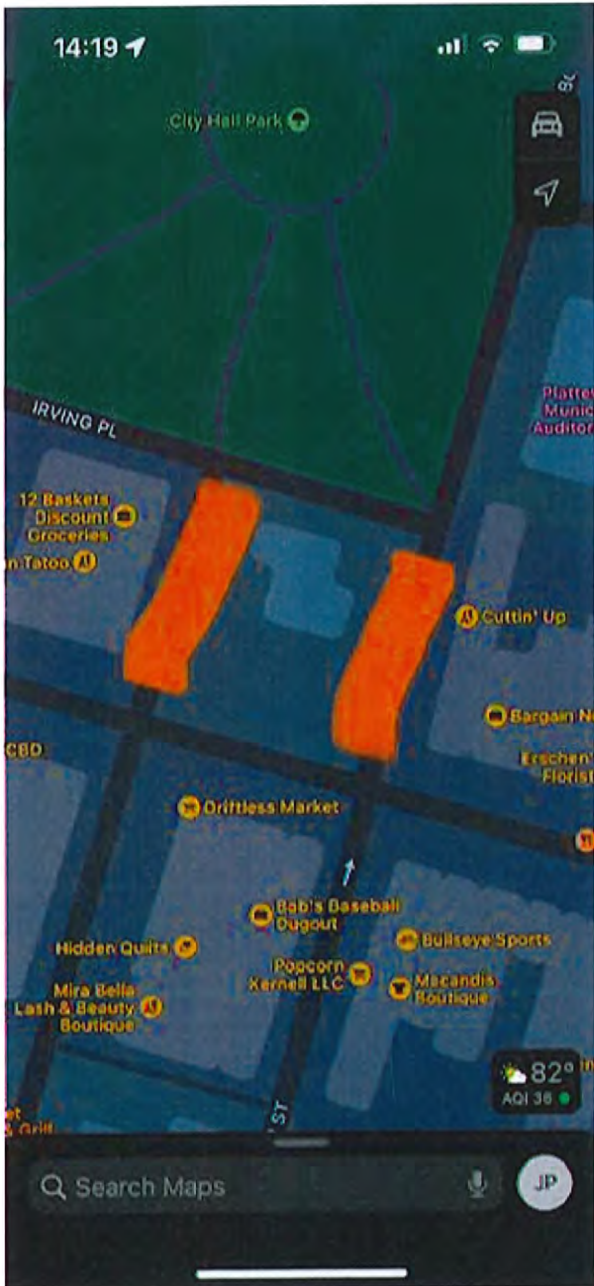
Denied

City Clerk:

Date:

Candace Klaas

From: Platteville Farmers <plattevillefarmersmarketwi@gmail.com>
Sent: Wednesday, June 22, 2022 2:24 PM
To: Candace Klaas
Subject: PFM Street Permit - July 16
Attachments: IMG_6365.heic



Let me know if these two documents are accessible to you.

Jenna Phillips

**THE CITY OF PLATTEVILLE, WISCONSIN
COUNCIL SUMMARY SHEET**

COUNCIL SECTION: CONSIDERATION OF CONSENT CALENDAR ITEM NUMBER: IV.E	TITLE: Application for Exemption from the Levy of any County Library Tax	DATE: June 28, 2022 VOTE REQUIRED: Majority
PREPARED BY: Adam Ruechel, City Manager		

Description:

Annually, Grant County sets a special property tax levy for library services. Funds raised from the levy are distributed to communities to compensate them for library services/items by non-residents. State law provides that communities with libraries may avoid double taxation and be exempt from the special levy if they meet the following conditions:

1. Exempt communities must levy and expend an amount equivalent to the mill (tax) rate set by the County in the preceding year. (The City of Platteville appropriates and expends for its own library fund more than the amount the County levies.)
2. Exempt communities are required to provide written notification to the County annually.
3. Libraries in exempt communities must meet or exceed minimum County standards.

Budget/Fiscal Impact:

Prevents the City of Platteville from double taxation for library services.

Recommendation:

Propose to have the Council adopt the attached resolution making application to the Grant County Board exempting the City of Platteville from the levy of any county library tax in 2023 as provided for in WI Stats. 43.64 (2)(b).

Sample Affirmative Motion:

NONE

Attachments:

- Resolution 22-13

RESOLUTION 22-13

**APPLICATION FOR EXEMPTION FROM THE
LEVY OF ANY COUNTY LIBRARY TAX**

WHEREAS, the County Board for Grant County, Wisconsin levies a county library tax; and

WHEREAS, Section 43.64(2)(b) of the Wisconsin Statutes provides that local units of government which expend an amount equal to that which would be levied by the County Board for library purposes may apply for exemption from this tax; and

WHEREAS, the City of Platteville does levy a tax for public library service and appropriates and expends for a library fund, a sum at least equal to that proposed to be levied by the county, under Wis. Stats. Section 43.64(2)(b) 1. and 2.

NOW, THEREFORE, BE IT RESOLVED that the Common Council of the City of Platteville hereby makes application to the Grant County Board to exempt the City of Platteville from the levy of any county library tax, as provided in Section 43.64(2)(b), as the City of Platteville has appropriated and will expend for its own library fund during the year 2023, an amount which is in excess of that proposed to be levied by the County of Grant. Exemption from the payment of said county library tax shall not preclude the City of Platteville's participation in county library services in all other respects.

BE IT FURTHER RESOLVED that certified copies of this Resolution be forwarded by the City of Platteville to the Grant County Clerk.

PASSED BY THE COMMON COUNCIL on the ____ day of _____ 2022.

By: Barbara Daus, Council President

ATTEST:

Candace Klaas, City Clerk

**THE CITY OF PLATTEVILLE, WISCONSIN
COUNCIL SUMMARY SHEET**

**COUNCIL SECTION:
REPORTS
ITEM NUMBER:
VI.**

**TITLE:
Board, Commission, and Committee Minutes**

**DATE:
June 28, 2022
VOTE REQUIRED:
None**

PREPARED BY: Colette Steffen, Administrative Assistant II

Description:

Approved minutes from recent Boards and Commissions meetings. Council representative may give a summary of the meeting.

Budget/Fiscal Impact:

None

Attachments:

- Tourism Committee
- Community Safe Routes Committee

City of Platteville
Tourism Committee Meeting
January 27th, 2022 Minutes

4:00 PM

Via Zoom

Members present: Deborah Rice and Terry Malliet

Others present: Wayne Wodarz, Tammy Enz, Erik Flesch, and Adam Riechel

1. Call to order: Terry Malliet, Secretary, called the meeting to order at 4:07pm (Not official meeting not enough members.)
2. Minutes of previous meeting. Rice motioned to approve, 2nd by Malliet.
3. Old Business—none
4. Tourism Entity Report: Wayne Wodarz presented.
5. Partner Organization Reports:
 - A. Main Street Program:
 - Planning Phase of Summer
 - Music in the park happening about ½ booked so far
 - Monthly Mingles 1 each month on Wednesdays
 - B. Museums:
 - Cornish Pasty Sale closes on 2/19 about 200 sold so far
 - Frozen Mine Experience on February 11,2022
 - Jan, 31st capital grant winners will be announced.
 - Winter Lyceum starting February 20th thru April 3 online event
 - C. UWP:
 - none
 - D. Other:
 - none
7. Public Comments: None
8. Next Meeting: April 28th,2022 at 4:00PM
9. Adjournment: Motion by Malliet, 2nd by Rice. Meeting adjourned at 4:29PM

Respectfully submitted , Terry Malliet

4TH QUARTER 2021
CITY OF PLATTEVILLE ROOM TAX

TOTAL RECEIPTS	\$ 1,112,092.78
LESS EXEMPT RECEIPTS	<u>\$ (174,368.68)</u>
TAXABLE RECEIPTS	\$ 1,286,461.46
ROOM TAX RATE (5%)	<u>X 5%</u>
TOTAL ROOM TAX	\$ 46,886.21

2% MOTEL ADMINISTRATIVE FEE	\$ 932.08
28% CITY OF PLATTEVILLE PORTION	\$ 13,133.78
70% VISITOR & TOURISM PROMOTION COMMISSION (PAY PLATTEVILLE REGIONAL CHAMBER)	<u>\$ 32,820.35</u>
TOTAL ROOM TAX	\$ 46,886.21

ACCOUNT #100.56600.650.000

JANUARY 1, 2021 - DECEMBER 31, 2021
CITY OF PLATTEVILLE ROOM TAX

TOTAL RECEIPTS	\$ 4,606,677.43
LESS EXEMPT RECEIPTS	<u>\$ (645,110.29)</u>
TAXABLE RECEIPTS	\$ 5,251,787.72
ROOM TAX RATE (5%)	<u>X 5%</u>
TOTAL ROOM TAX	\$ 187,726.87

2% MOTEL ADMINISTRATIVE FEE	\$ 3,748.90
28% CITY OF PLATTEVILLE PORTION	\$ 52,569.15
70% VISITOR & TOURISM PROMOTION COMMISSION	<u>\$ 131,408.81</u>
TOTAL ROOM TAX	\$ 187,726.86

JANUARY 1, 2020 - DECEMBER 31, 2020
CITY OF PLATTEVILLE ROOM TAX

TOTAL RECEIPTS	\$ 2,673,132.11
LESS EXEMPT RECEIPTS	<u>\$ 419,903.94</u>
TAXABLE RECEIPTS	\$ 2,253,228.17
ROOM TAX RATE (5%)	<u>X 5%</u>
TOTAL ROOM TAX	\$ 112,687.02

2% MOTEL ADMINISTRATIVE FEE	\$ 2,253.75
28% CITY OF PLATTEVILLE PORTION	\$ 31,552.35
70% VISITOR & TOURISM PROMOTION COMMISSION	<u>\$ 78,880.92</u>
TOTAL ROOM TAX	\$ 112,687.02

Platteville Area Chamber of Commerce
Profit & Loss - Tourism
 January through December 2021

	<u>Jan - Dec 21</u>
Ordinary Income/Expense	
Income	
43 · TOURISM REVENUES	
4301 · Room Tax	118,693.44
Total 43 · TOURISM REVENUES	<u>118,693.44</u>
Total Income	<u>118,693.44</u>
Gross Profit	118,693.44
Expense	
51 · CHAMBER EXPENSES	
5101 · PAYROLL EXPENSE	
51011 · SALARIES & WAGES	
510115 · Assistant director	2,885.50
510112 · Administrative Assistant	88.00
510113 · Clerical/Secretarial	27.54
Total 51011 · SALARIES & WAGES	<u>3,001.04</u>
51012 · PAYROLL TAXES	3,592.85
Total 5101 · PAYROLL EXPENSE	<u>6,593.89</u>
5105 · OFFICE EXPENSE	
510505 · Office Supplies	24.01
510510 · ADVERTISING & PROMOTION	
5105102 · Hospitality	18.39
Total 510510 · ADVERTISING & PROMOTION	<u>18.39</u>
Total 5105 · OFFICE EXPENSE	<u>42.40</u>
Total 51 · CHAMBER EXPENSES	6,636.29
52 · COMMITTEE EXPENSES	
5212 · AG-TOURISM EXPO	
52123 · Supplies	298.51
52121 · Advertising	1,457.00
Total 5212 · AG-TOURISM EXPO	<u>1,755.51</u>
5209 · PLATTEVILLE WELCOMES YOU	0.00
Total 52 · COMMITTEE EXPENSES	<u>1,755.51</u>
53 · TOURISM EXPENSES	
5305 · - RENT	13,800.00
5301 · PAYROLL EXPENSE	
53011 · SALARIES & WAGES	
530116 · Executive Assistant	6,316.80
530111 · Executive Director	9,884.10
530115 · Assistant director	4,201.08
530112 · Administrative Assistant	20,695.79
530113 · Clerical/Secretarial	55.00
Total 53011 · SALARIES & WAGES	<u>41,152.77</u>
Total 5301 · PAYROLL EXPENSE	41,152.77
5302 · EMPLOYEE BENEFITS	
53024 · Employee benefit stipend	0.00
53021 · Health Insurance	4,004.52
Total 5302 · EMPLOYEE BENEFITS	<u>4,004.52</u>

Platteville Area Chamber of Commerce
Profit & Loss - Tourism
January through December 2021

	<u>Jan - Dec 21</u>
5303 · UTILITIES	
53033 · Internet Services	203.85
Total 5303 · UTILITIES	<u>203.85</u>
5304 · OFFICE EXPENSES	
530402 · Dues & Subscriptions	437.00
530403 · Legal & Accounting	2,274.50
530405 · Office Supplies	17.66
530406 · Postage & Freight	177.50
530410 · ADVERTISING & PROMOTION	
5304101 · Advertising & Promotion	33,567.36
5304102 · Hospitality	574.80
5304104 · Travel & Lodging	203.76
530410 · ADVERTISING & PROMOTION - Other	2,652.00
Total 530410 · ADVERTISING & PROMOTION	<u>36,997.92</u>
530411 · Fees & Permits	69.75
530413 · REPAIRS & MAINTENANCE	
5304132 · Office Equipment R/M	115.00
530413 · REPAIRS & MAINTENANCE - Other	79.95
Total 530413 · REPAIRS & MAINTENANCE	<u>194.95</u>
530450 · Misc. Expenses	500.00
Total 5304 · OFFICE EXPENSES	<u>40,669.28</u>
Total 53 · TOURISM EXPENSES	<u>99,830.42</u>
Total Expense	<u>108,222.22</u>
Net Ordinary Income	<u>10,471.22</u>
Net Income	<u><u>10,471.22</u></u>

PLATTEVILLE REGIONAL CHAMBER TOURISM ENTITY REPORT FOR THE YEAR 2021

The Platteville Regional Chamber's marketing plan for the community of Platteville had seven major components:

1. The Travel Wisconsin Welcome Center
2. Destination Marketing of Platteville
3. Website/Social Media
4. Calendar of Events
5. Public Relations
6. Events/Projects
7. Contract Administration

The results for 2021 were still impacted post pandemic and will be reflected in the numbers and narratives listed below. As a Tourism Entity, we were able to be open for business year round. We had a slow spring, but as the summer approached we had increases in our numbers as happenings and events opened up. And as fall came, we noticed a lot of travelers moving about to take advantage of outdoor recreation and leaf looking. We continued to promote tourism and the wonderful outdoor opportunities in our own community. And we focused our social media posts to convey the outdoor recreation and tourism themes post pandemic.

Many of the promotional opportunities we typically participate in were not offered early on in 2021, and others were only offered in a virtual platform. The Wisconsin Department of Tourism Travel Guide was not published this year, but we did have a presence in the guide as we continued to distribute issues from 2020. Many challenges early this year affected our entity financially, including fewer travelers utilizing our lodging establishments due to the cancellation of events in response to the virus. One hotel is still closed due to repairs from a fire in October of 2019. These factors all led to a reduced amount collected in hotel tax for the 4th quarter of 2020 and 1st quarter of 2021.

We did receive a TRAVEL Grant for \$29,031 through the CARES Act from the State of Wisconsin Department of Tourism in December of 2020 that was targeted towards tourism only spending. The spending plan for this grant was prioritized and shared with you last year. We did not want this money to be used for regular tourism promotion which we had already budgeted, but for items we typically would not have had the funding to utilize to bring in lost revenue from the previous year. The spending from this grant award will be shown at the end of this report.

Please remember that this initial report is based on our regular Tourism Action Plan from the revenues generated from the hotel tax. The following are the ways we were able to promote Platteville and local tourism in 2021, divided into the seven components:

1. TRAVEL WISCONSIN WELCOME CENTER

(\$45,000 Budgeted, 53% of total budget, Spent \$41,971)

We are one of eight Travel Wisconsin Welcome Centers throughout the State of Wisconsin. Our purpose is to greet visitors and “sell Platteville and Southwest Wisconsin” through promotion of the hotels, restaurants, attractions, events and retail outlets; stocking and ordering brochures; giving directions; tracking of visitors; answering phones; distributing maps and brochures; and assisting travelers with itineraries, genealogy, history and any other need they may have.

We provide information to those traveling throughout Southwest Wisconsin. We are also a local tourism resource for our community and many community members visit our location each year to gather travel information.

In 2021, our Travel Wisconsin Welcome Center was open 8 a.m.-5 p.m. Monday-Friday, Jan. 1 – April 30. On May 1, the Welcome Center hours were extended through Oct. 31 to also include Saturdays 10 a.m.-4 p.m. and Sundays 10 a.m.-2 p.m. Regular Monday –Friday 8 a.m.-5 p.m. hours resumed Nov. 1 through the end of the year.

This line item within our tourism budget includes rent (utilities, computers, phones, copy machines, fax machines, supplies, postage & shipping, maintenance of building & equipment, etc.) and staffing for the Welcome Center.

Statistics from the Welcome Center for 2021:

- **Number of Visitors:** 4,105 -- *up from 3,028 in 2020*
 - This number is still down as we have averaged 10,000 over the past six years.
- **E-mails:** Approximately 10,000
 - Tourism-related inquiries, press releases, fulfillment of questions relating to lodging, events, meetings, information sharing, brochures, etc.
- **Tourism Related Phone Calls:** Over 5,000
 - Tourism related inquiries, press releases, fulfillment of questions relating to lodging, events, meetings, information sharing, brochures, etc.
- **Tourism Packets mailed:** 45 – *up from 35 in 2020*
- **Bundled Packets:** 487 packaged bundles distributed off the porch (97 of SW WI)
- **Facebook Followers:** Reached 2,678 – *up over 5% from 2020*
- **Website:** 18,000 users versus 10,000 last year
- **Publication Distribution:** Over 30,000 brochures, maps and publications were disbursed through the Platteville Welcome Center during 2021. (28,000 last year)

2. DESTINATION MARKETING OF PLATTEVILLE

(\$17,500 Budgeted, 21% of total budget, Spent \$16,630)

The Platteville Regional Chamber uses a variety of advertising mediums to promote the community to visitors in more distant locations, including the following:

- Platteville Community Guide
 - Produced and distributed **11,000** copies of the annual Platteville Community Guide throughout the State of Wisconsin and tri-state area. This year we did not insert the guide into the local shoppers to save expense.
 - This Guide is the publication we use when visitors request information about our community.
 - It is also the piece to market other segments of the community, including economic development and relocation.
- Dubuque Travel Planner
 - We promote the Platteville community through a paid advertisement in the Dubuque Travel Planner, produced by Travel Dubuque.
 - Over **100,000** copies produced and distributed throughout the United States.
- Grant County Activity Guide
 - The Platteville Chamber purchased the inside cover of the Grant County Travel Planner in 2021 for an ad featuring Platteville events and Travel Wisconsin Welcome Center.
 - Over **40,000** total copies of this tourism publication were produced and distributed in 2021 throughout Wisconsin, Illinois and Iowa, plus shipped to many areas within the United States. (**21,000** inserted in Shopping News)
- Tri-State Tourism Brochures
 - A map showcasing the Tri-State region's tourist attractions was distributed.
 - A second map specifically featuring the Tri-State's museums distributed throughout the region. The Mining & Rollo Jamison Museums were both featured in this publication.
- Print and Distribute 2021 Platteville Community Event Posters
 - Hometown Festival Week
 - Day on the Farm
 - Holiday Events/Promotions
- Department of Tourism Official Travel Guides
 - Information and photos are submitted to the Department of Tourism for their website and for use in their publications.
 - This year they did not do the Travel Wisconsin Events Guide. We did purchase a 1/3 page ad in the official Travel Wisconsin Guide.
- Radio Advertising
 - In 2021, the Chamber coordinated radio advertising in an effort to promote the Platteville community throughout the tri-state area for our several community events, which included Hometown Festival Week including the Southwest Music Festival, Day on the Farm and Holiday Promotions.

3. WEBSITE/SOCIAL MEDIA

(\$5,400 Budgeted, 6% of total budget, Spent \$4,751)

- **Platteville.com**
 - Platteville Regional Chamber's website, promoting Platteville attractions and events for the community, continues to be an up-to-date tourism resource.

- **TravelWisconsin.com**
 - The Platteville Regional Chamber updates entries on the Wisconsin Department of Tourism website, adding local information to the state-wide database for lodging, dining, attractions and events, allowing us to get visibility from across the state. The Chamber is an official Extranet Partner with the Department, the responsibilities of which are to update the Department about Platteville and area events/promotions.
- **GrantCounty.org**
 - Platteville also contributes significant information to the Grant County website, including events, tourism businesses and community updates. The website also serves as the official tourism hub for the county.
- **Facebook.com/PlattevilleRegionalChamber**
 - The Chamber has actively improved its presence on Facebook this year.
 - 348 posts in 2021 (271 in 2020; a 28% increase in volume)
 - Posts included a mix of videos, images, graphics and shares.
 - Saw an increase in Facebook followers – 2,678 followers in 2021, up 140 from 2020.

4. CALENDAR OF EVENTS

(\$1,800 Budgeted, 2% of total budget, Spent \$1,586)

The Platteville Regional Chamber compiles and maintains a calendar of events for the community and promotes these local events through various platforms. The process of promoting local events continued to remain a high priority throughout 2021 as many events came back to life. A great deal of attention was given to ensuring that our ongoing community events were listed in all of the various venues available to us, helping to ensure each event's success. These included:

- www.platteville.com
- Platteville Community Guide
- www.TravelWisconsin.com
- Hidden Valleys of Southwest Wisconsin publication
- Telegraph Herald's Vacationland print publication
- The Shopping News' Day Tripper digital publication
- The Platteville Journal's Exploring the Tri-States print publication
- www.grantcounty.org
- Platteville Regional Chamber's monthly Newsletter and weekly News In A Nutshell, both e-mailed to all Chamber members
- Holiday Calendar of Events distributed on posters around Platteville, on our website and e-mailed to Chamber members
- Radio Guest Spotlight featuring A Day on the Farm, Hometown Festival Week and Holiday Events
- City of Platteville 53818 Magazine

5. PUBLIC RELATIONS

(\$3,600 Budgeted, 4% of total budget, Spent \$3,167)

- The Platteville Regional Chamber writes press releases, produces media kits and maintains a very successful relationship with its tourism partners:
 - Wisconsin Department of Tourism
 - Southwest Chamber Alliance
 - Grant County Tourism
 - City of Platteville
 - Regional Attractions
 - Regional Media
- We provided editorial for several publications including, but not limited to:
 - The Galenian
 - Vacationland
 - Grant County Activity Guide
- We issued press releases and specific articles on events and special promotions
- We also worked with the Department of Tourism on various projects to draw attention to our area.
- We served as the official Fall Color Coordinator for Grant County for the Department of Tourism.
- We attended informative webinars on outdoor tourism and quarterly tourism updates.
- We distributed localized statewide publications from the Department of Tourism
- We maintained a tourism information center with over 500 tourism publications.
- We represented the community of Platteville through active participation with Grant County Tourism Council, The Southwest Chamber Alliance, and Travel Dubuque.
- Staff attended the monthly Grant County Tourism Council meetings and assisted with the development of the annual Grant County Activity Guide.
- Space has been identified within our Welcome Center for displays by the Mining & Jamison Museums and UW-Platteville to promote their athletic and cultural events.
- We shared regional tourism partners' attractions, events and information on our Facebook page.

6. EVENTS/PROJECTS

(\$9,000 Budgeted, 11% of total budget, Spent \$8,711)

This year many local events returned after being canceled last year due to COVID-19 safety protocols. The Southwest Music Festival and 74th Annual Dairy Days activities were welcome additions to our community and a great opportunity to bring guests to town. Here is a brief highlight of our local events:

- **Hometown Festival Week**
This weeklong celebration, held the last full week of July each year, celebrates our community as a wonderful place to live, work and play. After a shortened event

lineup last year due to the pandemic, the Hometown Festival returned many of our usual events. Some of these included:

- Climbing the World’s Largest ‘M’
- Southwest Berry Fest
- An Evening in Katie’s Garden
- Historic Marker Tour exploring Platteville’s historical plaques & monuments
- Party in the Park “Salute to Volunteers”
- Art & Craft Fair in City Park with live Music
- Southwest Christian Music Festival
- Ice Cream Social at Mitchell Rountree Stone Cottage

● **Ag-Tourism Events**

In 2021 we were pleased to present a “Day of the Farm” event held at the UWP Pioneer Farm. We had a beautiful day that made for a wonderful showcasing of the farm. This event will alternate every other year with the Fall Harvest Dinner event, which will take place on Friday, September 30th, 2022 at the Broske Event Center

● **Mining and Rollo Jamison Museum**

As the Tourism entity, we collaborated with the Mining & Rollo Jamison Museums to promote events and tours that showcased the museums. Museum events such as the Heritage Day, the annual meeting and special presentations including lyceums and virtual tours were highlighted and promoted. We also devoted 3 months of billboard advertising in two locations to representing the Mining Museum. We were a gold sponsor for the “M” Ball which took place this year. We also worked with the museum to coordinate advertising opportunities with Grant County Tourism.

7. CONTRACT ADMINISTRATION

(\$2,700 Budgeted, 3% of total budget, Spent \$2,375)

Staff prepared routine reports and produced financial statements per the Tourism Entity Agreement to the City’s Tourism Committee in 2021. Staff attended regular meetings of the Tourism Committee. The Chamber’s financials prepared by our accountant and the year-end financial report is made part of this report.

TRAVEL Stimulus Grant Spending

The money from this grant was utilized in the following ways so as not to affect the budget:

- | | |
|--|-----------------|
| ● Resurface the H & R Block Billboard | \$4,643 |
| ● Refurbish the lights to the H & R Block Billboard | \$2,260 |
| ● Billboard placed in Dyersville, IA to attract Field of Dreams visitors | \$8,464 |
| ● Billboard placed in Elizabeth, IL to attract Galena, IL visitors | \$8,464 |
| ● Radio Ads promoting Travel WI | \$1,200 |
| ● Additional Advertising for local events | <u>\$4,000</u> |
| | <u>\$29,031</u> |

**PLATTEVILLE AREA CHAMBER OF COMMERCE
SERVING AS THE TOURISM ENTITY
FOR THE CITY OF PLATTEVILLE**

PROPOSED TOURISM ACTION PLAN 2022

**(approved by the Chamber Tourism Council 12-14-2021)
(approved by the Chamber Board 12-15-2021)**

Campaign Philosophy

Much time and thought was put into this proposal as we continue to work through the effects of COVID-19 in state, regional, and local tourism. As with most Tourism Entities, many of the deadlines for publications are in the first quarter of the year. We have reached out to many of our partners to see what changes in pricing and publication have taken place for the upcoming year. As you are aware, many publications did not print last year, and costs are continually going up. We are confident that we have developed a worthwhile program, taking into account a level of uncertainty in regards to the upcoming year's funding through the hotel tax revenues. We will keep a watchful eye and adjust as revenue numbers dictate.

This integrated marketing plan proposes methods to recruit regional visitors to the Platteville community while visiting the tri-state area and reflects a program established to best market Platteville. The plan includes allocating funds to the operation and staffing of the Travel Wisconsin Welcome Center in Platteville; a collaboration with neighboring tourism entities; promotion of local events, attractions and businesses; and preparing messages in a variety of formats to reach a broader audience.

The Travel Wisconsin Welcome Center is a vital asset to the Platteville community, welcoming over 12,000 visitors in 2021. Signage along Hwy. 151 directs traffic from the four-lane highway to our tourism information center, allowing us to showcase the best of our region upon arrival. Trained staff are available to give directions; make suggestions for dining, lodging, and attractions; and provide free maps and brochures for future travel options. Our brochure collection continues to grow as we add more opportunities for visitors each month.

Collaborating with tourism entities in Galena, Illinois, and Dubuque, Iowa, whose combined budgets are in excess of \$2.5 million, allows us to attract visitors they are already targeting from Chicago, Milwaukee, Madison, Des Moines, Cedar Rapids, Iowa City, Quad Cities, St. Louis and beyond. Our local room tax monies will not run an effective campaign in any major market and will not allow for marketing in multiple areas, and the partnership has proven effective.

Our marketing plan is based on both traditional and non-traditional methods, including print and radio advertising, press releases, publishing event listings, website, social media and outdoor signage to promote our local events and attractions. We are currently working towards new methods such as drone photography and video and continue to utilize new technology to stay current with our visitors’ needs. We will continue to spread funding across multiple platforms to effectively use the room tax money to promote the region as a destination and attract new visitors.

We were fortunate last year to receive a TRAVEL Stimulus Grant for \$29,031 that helped out tremendously with promoting lost tourism dollars. And just recently, it was announced that we will be the recipients of a Department of Administration Destination Marketing Organization grant for \$82,572.50. This was the largest award in Southwest Wisconsin. The grant application laid out a spending plan which will be provided at the end of this plan. The expenditures for this grant will not be included into this Proposed Plan for 2022, as we will not expect to receive such an award moving forward.

SUPPORTING DOCUMENTATION

1. VISITOR CENTER — \$57,500 (50% of budget)

The Tourism Entity will continue to operate a year-round visitor center – known as the Travel Wisconsin Welcome Center, one of eight such official locations throughout the State of Wisconsin. Winter hours of operation will be Monday-Friday from 8AM-5PM from November 1st through April 30th, and summer hours of Monday-Friday 8AM-5PM, Saturdays 10AM-4PM and Sundays from 10AM-2PM from May 1st through October 31st.

Services include rent of a portion of the visitor center, staffing, equipment (such as phones, computers, copy machine), supplies, postage (for sending out visitor packets and Platteville Community Guides), free wifi to visitors and assistance with internet searches for the convenience of our visitors.

Staff will be trained to greet visitors and “sell Platteville” (promote hotels, restaurants, attractions, events, festivals, historic downtown, retail outlets, etc.), stock and order brochures, give directions, provide a tracking system of visitors, answer phones, distribute maps, help with itineraries, genealogy, history, current events, housekeeping, and misc.)

Rent (includes utilities, equipment usage) =	\$13,800
Office supplies/Postage/Dues/Subscriptions =	\$7,000
Staffing = 40 hours per week November 1 st -April 30 th and 50 hours per week May 1 st through October 31 st =	<u>\$36,700</u>
	\$57,500

2. **DESTINATION MARKETING — \$26,000 (23% of budget)**

- Dubuque Travel Guide- (\$1,200) - 110,000 copies are produced and distributed at travel shows and are available to the 1.5 million visitors to the Dubuque area each year.
 - The Galenian (\$950 x 2) – Published by the Galena Gazette in Galena, IL. Over 47,000 copies are printed in spring and fall.
 - Department of Tourism Travel Wisconsin Travel Guide – (\$1,865) - 200,000 distribution
 - Grant County Travel Planner – (\$1,200) 20,000 copies published and distributed throughout the Midwest. We reserve the inside front cover.
 - Great River Road publication – (\$500)
 - Shopping News “Day Tripper” – (\$600x 2) Spring & Fall editions
 - Platteville Journal “Exploring the Tri-States” – (\$500)
 - Super 8 Motel & Luxury Suites in-room publication – (\$300)
 - Country Inn & Suites “information” sign- (\$500)
 - Cobblestone Inn & Suites publication – (\$265)
 - Platteville Community Guide- (\$2,500) 15,000 copies w/5,800 inserted into Shopper
 - Along the River- (\$300)
 - Hidden Valleys- (\$275)
 - Northwood Map- (\$660)
 - TH Vacationland-(\$250)
 - PCA Trail Map-(\$250)
 - Miner’s Ball sponsorship (Mining/Rollo Jamison Museum)- (\$500)
 - Joint Effort Marketing PEPs-\$1,000
 - Print Ads: (\$2,000) Day on the Farm (\$2,000) Southwest Music Festival (\$2,000)
 - Miscellaneous- (\$1,500)
- ✓ Wish List Items:
- Additional Billboards
 - Website videos
 - Drone videos
 - Regional Radio
 - ATV/UTV trail videos
 - UW-Platteville Athletics & CFA

3. WEBSITE/SOCIAL MEDIA – \$7,000 (6% of budget)

Maintain and update the Tourism Entity’s website – www.Platteville.com - which promotes Platteville attractions and events for the whole community. This information is available 24 hours a day, 365 days a year and is consistently monitored and updated.

The Chamber continues to upgrade its website. A major emphasis will continue to be placed on utilizing social media venues for additional marketing. Investigate the partnering of a hashtag marketing strategy with other entities and local attractions.

The Tourism Entity is an official Extranet Partner with the Wisconsin Department of Tourism, the responsibilities of which are to update the Department about Platteville and area events/promotions. As such, the Tourism Entity will provide updates onto the Wisconsin Department of Tourism website – www.travelwisconsin.com. This statewide database has information on lodging, dining, attractions and events for our community. The Tourism Entity also provides the Department of Tourism with updates on the fall color, local photos and details about attractions and upcoming events.

The Tourism Entity will also contribute visitor information (events, attractions, lodging, etc.) to the Grant County websites www.grantcountytourism.com and www.grantcountyorg.

Staffing = 255 hours + freelance assistance	\$5,000
Website upgrade/maintenance	\$2,000

Wish List Items:

- Additional website/social media outreach
- Add Platteville destinations and attractions to other platforms (Tripadvisor, etc.)

4. CALENDAR OF EVENTS — \$2,300 (2% of budget)

The Tourism Entity will continue to advertise local events through their website online calendar, the Platteville Community Guide, Department of Tourism publications, area newspapers & tourism publications – Hidden Valley publication, Telegraph Herald Vacationland, Day Tripper and Exploring the Tri-States. In addition, the Tourism Entity includes events in their monthly newsletter calendar and produces a “Holiday Calendar of Events” for the community. The Tourism Entity will also utilize print, radio, website and social media advertising for community events. All of our events and promotions will be submitted to the Department of Tourism’s website – www.travelwisconsin.com. Plans are to increase the ‘free’ submissions to sites that allow them.

Staffing =	\$2,300
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5. PUBLIC RELATIONS — \$4,600 (4% of budget)

The Tourism Entity will write and distribute press releases, produce media kits and maintain a very successful relationship with the Wisconsin Department of Tourism. We provide editorial for many publications including Wisconsin Department of Tourism, Vacationland, the Grant County Travel Planner, our own Platteville community guide, plus many others. We also have radio interviews as necessary during which we promote the Welcome Center and community events. Travel and training expenses will also be allocated under this category. Foster partnerships to develop tours of local attractions coordinating with the airport, lodgers, and attractions.

Staffing = \$3,200

Travel/training expenses \$1,400

6. EVENTS/PROJECTS — \$14,150 (12% of budget)

As the Tourism Entity, we realize that events and miscellaneous projects are a great draw for visitors. Our efforts to create, organize and host multiple events each year have created annual events/festivals that are becoming increasingly popular and attendance has been on the upswing across the board. Our signature events include:

- *Annual Southwest Music Festival
- *Bi-Annual Ag-tourism “Harvest Table Dinner” event
- *75th Annual Dairy Days Parade (in conjunction with the Dairy Days Committee)
- *23rd Annual Hometown Festival Week
- *Annual Historic Re-enactment
- *Platteville Hometown Christmas

We will continue to promote other community events such as Dairy Days, 4th of July, Heritage Days, all events hosted and coordinated by the Mining & Jamison Museums, as well as those hosted and coordinated by UW-Platteville’s Center For The Arts and Athletic Department by way of print, social media, and email notices. Also we want to be more watchful to share posts more frequently of other regional tourism entities.

Staffing = \$14,150

7. CONTRACT ADMINISTRATION — \$3,450 (3% of budget)

These are costs specifically allocated to the cost to administer the tourism entity contract. It includes staff attendance at monthly City Tourism Committee meetings and designated City Council meetings, monthly reports, cost of accountant and legal fees, and compilation and production of the annual report.

Staffing = \$1,250

Accounting/Legal Fees = \$2,200

PROPOSED 2022 TOURISM BUDGET

	2020	2021	2022
1. Visitor Center (50%)	\$55,396	\$45,000	\$57,500
2. Destination Marketing (23%)	24,840	17,500	26,000
3. Website/Social Media (6%):	5,568	5,400	7,000
4. Calendar of Events (2%):	2,247	1,800	2,300
5. Public Relations (4%):	4,517	3,600	4,600
6. Events/Projects (12%):	13,182	9,000	14,150
7. Contract Administration (3%):	<u>3,250</u>	<u>2,700</u>	<u>3,450</u>
TOTAL EXPENDITURES	\$110,000	\$ 85,000	\$115,000

SUMMARY OF ROOM TAX COLLECTIONS:

(Past 8 Years)

<u>YEAR</u>	<u>QUARTER</u>	<u>CITY</u>	<u>TOURISM COMM</u>	<u>MOTEL ADM</u>	<u>TOTAL</u>
2021	1ST QTR.	\$ 7,736.28	\$ 19,340.73	\$ 552.60	\$ 27,629.61
	2ND QTR.	\$ 14,516.05	\$ 36,290.15	\$ 1,036.86	\$ 51,843.07
	3RD QTR.	\$ 17,183.03	\$ 42,957.59	\$ 1,227.36	\$ 61,367.98
	4TH QTR.	\$ 13,133.78	\$ 32,820.35	\$ 932.08	\$ 46,886.21
		\$ 52,569.15	\$ 131,408.81	\$ 3,748.90	\$ 187,726.86
2020	1ST QTR.	\$ 7,674.21	\$ 19,185.56	\$ 548.17	\$ 27,407.94
	2ND QTR.	\$ 5,218.53	\$ 13,046.33	\$ 372.75	\$ 18,637.61
	3RD QTR.	\$ 10,617.63	\$ 26,544.06	\$ 758.40	\$ 37,920.09
	4TH QTR.	\$ 8,041.98	\$ 20,104.97	\$ 574.43	\$ 28,721.38
		\$ 31,552.35	\$ 78,880.92	\$ 2,253.75	\$ 112,687.02
2019	1ST QTR.	\$ 9,179.86	\$ 22,950.50	\$ 656.07	\$ 32,786.43
	2ND QTR.	\$ 14,002.11	\$ 35,004.42	\$ 999.78	\$ 50,006.31
	3RD QTR.	\$ 14,763.10	\$ 36,906.55	\$ 1,053.99	\$ 52,723.64
	4TH QTR.	\$ 12,333.53	\$ 30,832.96	\$ 880.60	\$ 44,047.09
		\$ 50,278.60	\$ 125,694.43	\$ 3,590.44	\$ 179,563.47
2018	1ST QTR.	\$ 9,828.76	\$ 24,573.26	\$ 702.64	\$ 35,104.65
	2ND QTR.	\$ 13,492.74	\$ 33,731.47	\$ 963.60	\$ 48,187.81
	3RD QTR.	\$ 15,762.04	\$ 39,405.08	\$ 1,125.85	\$ 56,292.97
	4TH QTR.	\$ 13,179.40	\$ 32,949.29	\$ 941.73	\$ 47,070.42
		\$ 52,262.93	\$ 130,659.10	\$ 3,733.82	\$ 186,655.85
2017	1ST QTR.	\$ 6,213.24	\$ 15,532.73	\$ 443.64	\$ 22,189.61
	2ND QTR.	\$ 10,012.50	\$ 25,031.89	\$ 715.45	\$ 35,759.84
	3RD QTR.	\$ 10,592.26	\$ 26,480.48	\$ 756.52	\$ 37,829.26
	4TH QTR.	\$ 9,989.08	\$ 24,972.49	\$ 713.42	\$ 35,674.99
		\$ 36,807.08	\$ 92,017.59	\$ 2,629.03	\$ 131,453.70
2016	1ST QTR.	\$ 5,814.45	\$ 14,536.31	\$ 415.40	\$ 20,766.16
	2ND QTR.	\$ 8,512.06	\$ 21,284.86	\$ 610.02	\$ 30,406.94
	3RD QTR.	\$ 10,709.95	\$ 26,772.82	\$ 764.12	\$ 38,246.89
	4TH QTR.	\$ 8,049.68	\$ 20,124.36	\$ 575.04	\$ 28,749.08
		\$ 33,086.14	\$ 82,718.35	\$ 2,364.58	\$ 118,169.07
2015	1ST QTR.	\$ 5,539.58	\$ 13,849.41	\$ 395.88	\$ 19,784.87
	2ND QTR.	\$ 9,189.41	\$ 22,972.71	\$ 656.04	\$ 32,818.16
	3RD QTR.	\$ 11,721.94	\$ 29,304.89	\$ 837.30	\$ 41,864.13
	4TH QTR.	\$ 7,602.59	\$ 19,006.41	\$ 543.02	\$ 27,152.02
		\$ 34,053.52	\$ 85,133.42	\$ 2,432.24	\$ 121,619.18
2014	1ST QTR.	\$ 3,905.89	\$ 9,764.10	\$ 278.73	\$ 13,948.72
	2ND QTR.	\$ 6,688.57	\$ 16,720.50	\$ 477.36	\$ 23,886.43
	3RD QTR.	\$ 7,490.39	\$ 18,726.20	\$ 535.13	\$ 26,751.72
	4TH QTR.	\$ 5,867.08	\$ 14,667.46	\$ 418.97	\$ 20,953.51
		\$ 23,951.93	\$ 59,878.26	\$ 1,710.19	\$ 85,540.38



Minutes

Prepared by Howard Crofoot, 04/19/2022

CSRC Attendees: Cindy Tang , Robin Fatzinger, Danica Larson, Eileen McCartney, Jason Artz, Maureen Vorwald

CSRC Not Present: None – One vacancy

Staff Attendees: Howard Crofoot, Adam Ruechel, Robert Lowe

Other Attendees: None

1. Call to Order at 6:02 pm by Cindy Tang
2. Approval of Minutes: February 21, 2022 meeting: Motion to approve as written by Robin, second by Danica. Vote passed unanimously.
3. Citizen Comments, Observations, & Petitions: None.
4. New Business:
 - a. Developments:
 - i. 1711 Progressive Parkway: Slated to be an Arby's. It is next to Sherwin-Williams. No issues.
 - ii. 1601 Progressive Parkway: Slated to be a Starbucks/Panda Express. It is on the corner between Platteville Property Management and Wisconsin Bank & Trust. The developers have requested the forms to ask for a Sidewalk Exemption. This parcel has three frontages and no sidewalks. Platteville Property Management received an exemption long ago to require installation. If they are to be installed, the City would be required to pay for them on this property. No action at this time. If the developers submit a request for Sidewalk Exemption, the CSRC would be asked to provide a recommendation to the Common Council.
5. Old Business
 - a. Grant Updates TAP and DNR
 - i. As noted in the Minutes of the February 21 meeting, Transportation Alternatives Program (TAP) grants for three projects were submitted. There are no updates.

- ii. DNR grants: Howard said that this week he will be meeting with Angie Wright to do a “pre-final” review of the grants prior to submission on May 2. If both the TAP grants and the DNR grants are awarded, they will provide the required match for each program resulting in no match required by the City. If one grant is awarded and the other is not, the City has the option to decline the grant or provide the required match through City funding or fundraising or a combination.
 - b. Other projects: The Committee asked for updates on other projects, specifically the 2022 projects. Howard talked about the three main projects:
 - i. Cedar Street: This project will reconstruct Cedar Street between Chestnut and Hickory Streets. There is sidewalk on both sides and the reconstruction will include both sides.
 - ii. West Main Street culvert replacement: This will replace the large culvert under Main Street between Preston and College. In the past, large rain events caused undermining of the sidewalk above the culvert on the north side requiring emergency repairs.
 - iii. Hickory and Gridley Streets: This project will reconstruct Hickory Street from Southwest Road to Gridley Avenue and Gridley Avenue from Hickory Street to Chestnut Street. Discussion focused on new sidewalk on the south side of Gridley between the curb and retaining wall. It will connect Chestnut Street to the walkway to Markee Drive. There will be a crossing at the corner and the sidewalk will continue on the east side of Hickory Street to the top of the hill. Due to topography and use, the sidewalk will cross back over to the west, then proceed on the existing sidewalk to Southwest Road. Howard said that there are wooden lathe stakes where the proposed crossing will be. Staff has already coordinated with Alliant to install a street light at that location.
6. Adjourn at 6:35 pm, motion by Robin, second by Jason. Motion passed unanimously.

**THE CITY OF PLATTEVILLE, WISCONSIN
COUNCIL SUMMARY SHEET**

**COUNCIL SECTION:
ACTION
ITEM NUMBER:
VII.A.**

**TITLE: Resolution 22-14 Providing for the Sale of
Approximately \$2,720,000 Water and Sewer System
Revenue Bonds, Series 2022B**

**DATE:
June 28, 2022
VOTE REQUIRED:
Majority**

PREPARED BY: Nicola Maurer, Administration Director

Description:

The 2022 City of Platteville Water and Sewer Budget includes capital projects to be funded through issuing bonds. The 2022 CIP project plan has now been updated and funding needs have been established. After reviewing the received project bids along with estimates for some projects, staff is recommending funding the amount of \$2,518,190 through revenue bonds.

This includes the Water/Sewer over-budget amounts for Cedar St of \$162,344 and West Main St Culvert of \$37,332 which were previously approved to be paid from ARPA funds. The impact of including these amounts totaling \$199,676 in the bond issue will be negligible to the utility rate payer but will enable the ARPA funds to be held for other purposes.

Cedar Street WS (Chestnut to Hickory)	\$697,344
Hickory St (Southwest Rd to Gridley) /Gridley Ave (Hickory to Chestnut)	\$493,423
UWP Sewer Line	\$627,046
West Main St Culvert	\$137,332
Boiler Construction	\$150,000
Primary/Intermediate Sludge Pumps	\$144,868
Primary Clarifier Skimmers	\$83,538
Chlorine Mixer	\$24,640
Influent Pumps	\$160,000

The total bond sizing for the water and sewer capital improvement projects including bond issue costs and debt service reserve, is \$2,720,000.

Brian Roemer, Municipal Advisor with Ehlers, will be making a presentation on the sale of the \$2,720,000 Water and Sewer System Revenue Bonds.

Budget/Fiscal Impact:

The bonds will be special obligations of the City of Platteville, payable only out of revenues of the Water and Sewer System, and therefore do not constitute general obligation debt or count against the City's general obligation debt borrowing capacity.

Recommendation:

Staff recommends the Common Council approve the resolution, which will authorize the sale of \$2,720,000 of Water and Sewer System Revenue Bonds.

Sample Affirmative Motion:

"I move to adopt Resolution 22-14 Providing for the Sale of Approximately \$2,720,000 Water and Sewer System Revenue Bonds, Series 2022B"

Attachments:

- Resolution 22-14 Providing for the Sale of Approximately \$2,720,000 Water and Sewer System Revenue Bonds, Series 2022B
- Ehler's Pre-Sale Report

Resolution No. 22-14

RESOLUTION PROVIDING FOR THE SALE OF APPROXIMATELY \$2,720,000
WATER AND SEWER SYSTEM REVENUE BONDS, SERIES 2022B

WHEREAS the City of Platteville, Grant County, Wisconsin (the "City") is in need of approximately \$2,720,000 to finance additions, improvements and extensions to the City's water and sewer systems; and

WHEREAS it is desirable to borrow said funds through the issuance of water and sewer system revenue bonds pursuant to Section 66.0621, Wisconsin Statutes;

NOW, THEREFORE, BE IT RESOLVED that:

Section 1. Issuance of Bonds. The City shall issue water and sewer system revenue bonds in an approximate amount of \$2,270,000 for the purpose above specified, which bonds shall be designated "Water and Sewer System Revenue Bonds, Series 2022B" (the "Bonds").

Section 2. Sale of Bonds. The Common Council hereby authorizes and directs that the Bonds be offered for public sale. At a subsequent meeting, the Common Council shall consider such bids for the Bonds as may have been received and take action thereon.

Section 3. Notice of Sale. The City Clerk (in consultation with Ehlers & Associates, Inc. ("Ehlers")) is hereby authorized and directed to cause the sale of the Bonds to be publicized at such times and in such manner as the City Clerk may determine and to cause copies of a complete Notice of Sale and other pertinent data to be forwarded to interested bidders as the City Clerk may determine.

Section 4. Official Statement. The City Clerk (in consultation with Ehlers) shall also cause an Official Statement to be prepared and distributed. The appropriate City officials shall determine when the Official Statement is final for purposes of Securities and Exchange Commission Rule 15c2-12 and shall certify said Official Statement, such certification to constitute full authorization of such Official Statement under this resolution.

PASSED BY THE COMMON COUNCIL on the 28th day of June, 2022.

THE CITY OF PLATTEVILLE

Barbara Daus
City Council President

ATTEST:

Candace Klaas
City Clerk

(SEAL)

June 28, 2022

PRE-SALE REPORT FOR

City of Platteville, Wisconsin

**\$2,720,000 Water & Sewer System Revenue Bonds,
Series 2022B**



Prepared by:

Ehlers
N21W23350 Ridgeview Parkway West,
Suite 100
Waukesha, WI 53188

Advisors:

Brian Roemer, Municipal Advisor
David Ferris, CPA, Senior Municipal Advisor

BUILDING COMMUNITIES. IT'S WHAT WE DO.

EXECUTIVE SUMMARY OF PROPOSED DEBT

Proposed Issue:

\$2,720,000 Water & Sewer System Revenue Bonds, Series 2022B

Purposes:

The proposed issue includes financing for the following purpose:

- 2022 Water & Sewer System Improvements as shown in Table 1.
 - Debt service will be paid from sewer and water revenues.

Authority:

The Bonds are being issued pursuant to Wisconsin Statute(s):

- 66.0621

The Bonds are not general obligations of the City but are payable only from and secured by a pledge of income and revenue to be derived from the operation of the Water and Sewer System.

Term/Call Feature:

The Bonds are being issued for a term of 20 years. Principal on the Bonds will be due on May 1 in the years 2023 through 2042. Interest is payable every six months beginning May 1, 2023.

The Bonds will be subject to prepayment at the discretion of the City on May 1, 2031 or any date thereafter.

Bank Qualification:

Because the City is expecting to issue no more than \$10,000,000 in tax exempt debt during the calendar year, the City will be able to designate the Bonds as “bank qualified” obligations. Bank qualified status broadens the market for the Bonds, which can result in lower interest rates.

Rating:

The City’s most recent bond issues were rated by S&P Global Ratings. The current rating on those bonds is “AA-”. The City will request a new rating for the Bonds.

If the winning bidder on the Bonds elects to purchase bond insurance, the rating for the issue may be higher than the City's bond rating in the event that the bond rating of the insurer is higher than that of the City.

Basis for Recommendation:

Based on your objectives, financial situation and need, risk tolerance, liquidity needs, experience with the issuance of Bonds and long-term financial capacity, as well as the tax status considerations related to the Bonds and the structure, timing and other similar matters related to the Bonds, we are recommending the issuance of Bonds as a suitable option.

Method of Sale/Placement:

We are recommending the Bonds be issued as municipal securities and offered through a competitive underwriting process. We will solicit competitive bids for the purchase of the Bonds from underwriters and banks.

We will include an allowance for discount bidding in the terms of the issue. The discount is treated as an interest item and provides the underwriter with all or a portion of their compensation in the transaction.

If the Bonds are purchased at a price greater than the minimum bid amount (maximum discount), the unused allowance may be used to reduce your borrowing amount.

Premium Pricing:

In some cases, investors in municipal bonds prefer "premium" pricing structures. A premium is achieved when the coupon for any maturity (the interest rate paid by the issuer) exceeds the yield to the investor, resulting in a price paid that is greater than the face value of the bonds. The sum of the amounts paid in excess of face value is considered "reoffering premium." The underwriter of the bonds will retain a portion of this reoffering premium as their compensation (or "discount") but will pay the remainder of the premium to the City.

For this issue of Bonds, any premium amount received that is in excess of the underwriting discount and any capitalized interest amounts must be placed in the debt service fund and used to pay a portion of the interest payments due on the Bonds.

The amount of premium allowed can be restricted in the bid specifications. Restrictions on premium may result in fewer bids, but may also eliminate large adjustments on the day of sale and unintended results with respect to debt service payment impacts. Ehlers will identify appropriate premium restrictions for the Bonds intended to achieve the City's objectives for this financing.

Other Considerations:

The Bonds will be offered with the option of the successful bidder utilizing a term bond structure. By offering underwriters the option to "term up" some of the maturities at the time of the sale, it gives them more flexibility in finding a market for your Bonds. This makes your issue more marketable, which can result in lower borrowing costs. If the successful bidder

utilizes a term bond structure, we recommend the City retain a paying agent to handle responsibility for processing mandatory redemption/call notices associated with term bonds.

Review of Existing Debt:

We have reviewed all outstanding indebtedness for the City and find that there are no refunding opportunities at this time.

We will continue to monitor the market and the call dates for the City's outstanding debt and will alert you to any future refunding opportunities.

Continuing Disclosure:

Because the City has more than \$10,000,000 in outstanding debt (including this issue) and this issue is over \$1,000,000, the City will be agreeing to provide certain updated Annual Financial Information and its Audited Financial Statement annually, as well as providing notices of the occurrence of certain reportable events to the Municipal Securities Rulemaking Board (the "MSRB"), as required by rules of the Securities and Exchange Commission (SEC). The City is already obligated to provide such reports for its existing bonds, and has contracted with Ehlers to prepare and file the reports.

Arbitrage Monitoring:

The City must ensure compliance with certain sections of the Internal Revenue Code and Treasury Regulations ("Arbitrage Rules") throughout the life of the issue to maintain the tax-exempt status of the Bonds. These Arbitrage Rules apply to amounts held in construction, escrow, reserve, debt service account(s), etc., along with related investment income on each fund/account.

IRS audits will verify compliance with rebate, yield restriction and records retention requirements within the Arbitrage Rules. The City's specific arbitrage responsibilities will be detailed in the Tax Exemption Certificate (the "Tax Compliance Document") prepared by your Bond Attorney and provided at closing.

The Bonds may qualify for one or more exception(s) to the Arbitrage Rules by meeting 1) small issuer exception, 2) spend down requirements, 3) bona fide debt service fund limits, 4) reasonable reserve requirements, 5) expenditure within an available period limitations, 6) investments yield restrictions, 7) de minimis rules, or; 8) borrower limited requirements.

We recommend that the City review its specific responsibilities related to the Bonds with an arbitrage expert in order to utilize one or more of the exceptions listed above.

Investment of Bond Proceeds:

Ehlers can assist the City in developing a strategy to invest your Bond proceeds until the funds are needed to pay project costs.

Risk Factors:

Utility Revenue: The City expects to pay the Bond debt service with:

- Sewer and Water Revenues

In the event utility revenues are insufficient to pay debt service, the Common Council is committing to consider appropriating funds from any other available sources in an amount sufficient to cover the shortfall. If it chooses to do so, the City may levy a tax to make up a shortfall. Any amount levied for this purpose is exempted from levy limits. While the City is not required to appropriate the funds necessary to remedy any shortfall in revenues needed to pay debt service, failure to do so would result in either a lack of access to capital markets in the future, or access at a substantially higher cost.

Other Service Providers:

This debt issuance will require the engagement of other public finance service providers. This section identifies those other service providers, so Ehlers can coordinate their engagement on your behalf. Where you have previously used a particular firm to provide a service, we have assumed that you will continue that relationship. For services you have not previously required, we have identified a service provider. Fees charged by these service providers will be paid from proceeds of the obligation, unless you notify us that you wish to pay them from other sources. Our pre-sale bond sizing includes a good faith estimate of these fees, but the final fees may vary. If you have any questions pertaining to the identified service providers or their role, or if you would like to use a different service provider for any of the listed services please contact us.

Bond Counsel: Quarles & Brady LLP.

Paying Agent: Bond Trust Services if Term Bonds Used.

Rating Agency: Standard & Poor's Global Ratings (S&P).

PROPOSED DEBT ISSUANCE SCHEDULE

Pre-Sale Review by Common Council:	June 28, 2022
Due Diligence Call to review Official Statement:	Week of Jul 25, 2022
Distribute Official Statement:	Week of August 1, 2022
Conference with Rating Agency:	Week of Jul 25, 2022
Common Council Meeting to Award Sale of the Bonds:	August 9, 2022
Estimated Closing Date:	September 1, 2022

Attachments

- Table 1: List of Projects to be Financed
- Table 2: Estimated Sources and Uses of Funds
- Table 3: Estimated Proposed Debt Service Schedule
- Table 4: Coverage Calculations
- Appendix A: Bond Buyer Index

EHLERS' CONTACTS

Brian Roemer, Municipal Advisor	(262) 796-6178
David Ferris, Senior Municipal Advisor	(262) 796-6194
Peter Curtin, Public Finance Analyst	(262) 796-6187
Kathy Myers, Senior Financial Analyst	(262) 796-6177

Table 1 Capital Improvement Plan & Funding Uses (For 2022B Pruposes Only)

City of Platteville, WI

Projects	Purpose/Dept.	Plan Issue	Funding	2022	2023	2024	Totals
CWP - CEDAR ST WS (Sewer Portion)	Sewer	2022 Revenue Bonds	Revenue Debt	337,759			337,759
CWP - CEDAR ST WS (Water Portion)	Water	2022 Revenue Bonds	Revenue Debt	359,585			359,585
CWP - HICKORY/GRIDLEY (Sewer Portion)	Sewer	2022 Revenue Bonds	Revenue Debt	225,828			225,828
CWP - HICKORY/GRIDLEY (Water Portion)	Water	2022 Revenue Bonds	Revenue Debt	267,595			267,595
CWP - INFLUENT PUMPING	Sewer	2022 Revenue Bonds	Revenue Debt	160,000			160,000
CWP - UWP SEWER LINE	Sewer	2022 Revenue Bonds	Revenue Debt	627,046			627,046
CWP - MAIN ST CULVERT WATER (Water Portion)	Water	2022 Revenue Bonds	Revenue Debt	110,952			110,952
CWP - MAIN ST CULVERT WATER (Sewer Portion)	Sewer	2022 Revenue Bonds	Revenue Debt	26,380			26,380
CWP - BOILER CONSTRUCTION (Bldg heat)	Sewer	2022 Revenue Bonds	Revenue Debt	144,868			144,868
Primary/Intermediate Sludge Pumps	Sewer	2022 Revenue Bonds	Revenue Debt	24,640			24,640
Chlorine Mixer	Sewer	2022 Revenue Bonds	Revenue Debt	83,538			83,538
Primary Clarifier Skimmers	Sewer	2022 Revenue Bonds	Revenue Debt	150,000			150,000
Actual CIP Costs				2,518,190	0	0	2,518,190

Notes:

Table 2 Capital Improvements Financing Plan

City of Platteville, WI

	2022		
	Revenue Bonds	Water Portion	Sewer Portion
CIP Projects¹	2,518,190	738,132	1,780,058
Less Other Available Revenues			
Cash Available	0	0	0
Net Borrowing Requirement	2,518,190	738,132	1,780,058
Debt Service Reserve			
DSR Funds On Hand	(1,141,488)	(335,732)	(805,757)
New DSR Requirement	1,232,304	362,442	869,862
Reserve Fund Requirement	90,816	26,710	64,105
Estimated Issuance Expenses	113,350	33,338	80,012
Municipal Advisor (Ehlers)	36,700	10,794	25,906
Bond Counsel	20,000	5,882	14,118
Disclosure Counsel	0	0	0
Rating Fee	15,000	4,412	10,588
Maximum Underwriter's Discount	15.00 40,800	12,000	28,800
Paying Agent	850	250	600
TOTAL TO BE FINANCED	2,722,356	798,181	1,924,175
Estimated Interest Earnings	0.50% (3,148)	(923)	(2,225)
Assumed spend down (months)	3		
Rounding	792	2,742	(1,950)
NET BOND SIZE	2,720,000	800,000	1,920,000

Notes:

1) Project Total Estimates

Table 3 Allocation of Debt Service - 2022 Revenue Bonds

City of Platteville, WI

Year Ending	Water Portion				Sewer Portion				Year Ending	Totals		
	Principal	Est. Rate ¹	Interest	Total	Principal	Est. Rate	Interest	Total		Principal (5/1)	Interest	Total
2022				0		0.00%		0	2022	0	0	0
2023	70,000	3.25%	35,534	105,534	20,000	3.25%	110,514	130,514	2023	90,000	146,048	236,048
2024	70,000	3.35%	27,985	97,985	20,000	3.35%	94,020	114,020	2024	90,000	122,005	212,005
2025	70,000	3.50%	25,588	95,588	20,000	3.50%	93,335	113,335	2025	90,000	118,923	208,923
2026	70,000	3.65%	23,085	93,085	20,000	3.65%	92,620	112,620	2026	90,000	115,705	205,705
2027	65,000	3.75%	20,589	85,589	25,000	3.75%	91,786	116,786	2027	90,000	112,375	202,375
2028	65,000	3.85%	18,119	83,119	25,000	3.85%	90,836	115,836	2028	90,000	108,955	198,955
2029	65,000	3.95%	15,584	80,584	25,000	3.95%	89,861	114,861	2029	90,000	105,445	195,445
2030	65,000	4.05%	12,984	77,984	25,000	4.05%	88,861	113,861	2030	90,000	101,845	191,845
2031	65,000	4.15%	10,319	75,319	25,000	4.15%	87,836	112,836	2031	90,000	98,155	188,155
2032	65,000	4.25%	7,589	72,589	25,000	4.25%	86,786	111,786	2032	90,000	94,375	184,375
2033	65,000	4.65%	4,696	69,696	55,000	4.65%	84,976	139,976	2033	120,000	89,673	209,673
2034	65,000	4.90%	1,593	66,593	70,000	4.90%	81,983	151,983	2034	135,000	83,575	218,575
2035	0	4.95%	0	0	165,000	4.95%	76,184	241,184	2035	165,000	76,184	241,184
2036	0	5.00%	0	0	200,000	5.00%	67,100	267,100	2036	200,000	67,100	267,100
2037	0	5.05%	0	0	200,000	5.05%	57,050	257,050	2037	200,000	57,050	257,050
2038	0	5.10%	0	0	200,000	5.10%	46,900	246,900	2038	200,000	46,900	246,900
2039	0	5.15%	0	0	200,000	5.15%	36,650	236,650	2039	200,000	36,650	236,650
2040	0	5.20%	0	0	200,000	5.20%	26,300	226,300	2040	200,000	26,300	226,300
2041	0	5.25%	0	0	200,000	5.25%	15,850	215,850	2041	200,000	15,850	215,850
2042	0	5.30%	0	0	200,000	5.30%	5,300	205,300	2042	200,000	5,300	205,300
Total	800,000		203,663	1,003,663	1,920,000		1,424,749	3,344,749	Total	2,720,000	1,628,412	4,348,412

Notes:

1) Estimated Rate assumes 6/13/22 TE/A+/Rev Sale plus 100 bps (or 1.00%).

Table 4
Revenue Debt Coverage - Impact of Financing Plan

City of Platteville, WI

Year	Water Debt Service ¹					Sewer Debt Service ¹					Water & Sewer Debt Service ¹					S&P "All-in/Robust" Debt Coverage ²			Year	
	Existing Debt	Proposed Debt	Total	Debt Coverage	D.S. Capacity	Existing Debt	Proposed Debt	Total	Debt Coverage	D.S. Capacity	Existing Debt	Proposed Debt	Total	Debt Coverage	D.S. Capacity	Net PILOT	Proj. Net Revenues ³	Debt Coverage		D.S. Capacity
	\$1,439,427 @ 1.25x					\$1,332,501 @ 1.25x					\$2,771,928 @ 1.25x									
	2021 Net Revenues					2021 Net Revenues					2021 Net Revenues									
2022	632,564	0	632,564	2.28	518,977.98	881,301	0	881,301	1.51	184,699.94	1,513,864	0	1,513,864	1.83	703,677.93	(408,856)	2,363,072	1.97	376,047.33	2021
2023	631,981	105,534	737,515	1.95	414,026.37	876,632	130,514	1,007,146	1.32	58,854.46	1,508,614	236,048	1,744,662	1.59	472,880.83	(441,631)	2,548,075	1.68	184,852.19	2022
2024	630,441	97,985	728,426	1.98	423,115.31	873,354	114,020	987,374	1.35	78,626.48	1,503,796	212,005	1,715,801	1.62	501,741.79	(448,255)	2,753,075	1.58	90,721.77	2023
2025	628,464	95,588	724,052	1.99	427,489.94	874,839	113,335	988,174	1.35	77,827.11	1,503,303	208,923	1,712,225	1.62	505,317.04	(454,979)	2,753,075	1.60	119,582.72	2024
2026	628,392	93,085	721,477	2.00	430,064.64	873,427	112,620	986,047	1.35	79,953.43	1,501,819	205,705	1,707,524	1.62	510,018.06	(461,804)	2,753,075	1.61	123,157.97	2025
2027	625,167	85,589	710,756	2.03	440,785.71	873,813	116,786	990,599	1.35	75,401.57	1,498,980	202,375	1,701,355	1.63	516,187.28	(468,731)	2,753,075	1.61	127,858.99	2026
2028	623,978	83,119	707,096	2.04	444,445.12	871,182	115,836	987,018	1.35	78,982.84	1,495,159	198,955	1,694,114	1.64	523,427.95	(475,762)	2,753,075	1.62	134,028.21	2027
2029	699,301	80,584	779,884	1.85	371,657.35	789,456	114,861	904,317	1.47	161,684.05	1,488,756	195,445	1,684,201	1.65	533,341.39	(482,898)	2,753,075	1.63	141,268.88	2028
2030	698,220	77,984	776,204	1.85	375,337.69	786,920	113,861	900,781	1.48	165,219.39	1,485,140	191,845	1,676,985	1.65	540,557.08	(490,142)	2,753,075	1.63	151,182.32	2029
2031	688,131	75,319	763,450	1.89	388,091.60	790,221	112,836	903,058	1.48	162,943.30	1,478,353	188,155	1,666,508	1.66	551,034.90	(497,494)	2,753,075	1.64	158,398.01	2030
2032	681,388	72,589	753,976	1.91	397,565.35	776,745	111,786	888,531	1.50	177,469.55	1,458,133	184,375	1,642,508	1.69	575,034.90	(504,956)	2,753,075	1.65	168,875.83	2031
2033	351,791	69,696	421,488	3.42	730,054.10	628,585	139,976	768,561	1.73	297,439.55	980,376	209,673	1,190,049	2.33	1,027,493.65	(512,530)	2,753,075	1.68	192,875.83	2032
2034	312,365	66,593	378,958	3.80	772,584.10	613,423	151,983	765,405	1.74	300,595.80	925,788	218,575	1,144,363	2.42	1,073,179.90	(520,218)	2,753,075	2.31	645,334.58	2033
2035	268,470	0	268,470	5.36	883,071.60	301,110	241,184	542,294	2.46	523,707.05	569,580	241,184	810,764	3.42	1,406,778.65	(528,022)	2,753,075	2.41	691,020.83	2034
2036	95,888	0	95,888	15.01	1,055,654.10	122,754	267,100	389,854	3.42	676,147.05	218,641	267,100	485,741	5.71	1,731,801.15	(535,942)	2,753,075	3.40	1,024,619.58	2035
2037	99,039	0	99,039	14.53	1,052,502.85	120,228	257,050	377,278	3.53	688,723.30	219,266	257,050	476,316	5.82	1,741,226.15	(543,981)	2,753,075	5.67	1,349,642.08	2036
2038	91,996	0	91,996	15.65	1,059,545.35	122,493	246,900	369,393	3.61	696,608.30	214,489	246,900	461,389	6.01	1,756,153.65	(552,141)	2,753,075	5.78	1,359,067.08	2037
2039	50,500	0	50,500	28.50	1,101,041.60	55,550	226,650	292,200	4.56	773,800.80	106,050	236,650	342,700	8.09	1,874,842.40	(560,423)	2,753,075	5.97	1,373,994.58	2038
2040	0	0	0	N/A	1,151,541.60	0	226,300	226,300	5.89	839,700.80	0	226,300	226,300	12.25	1,991,242.40	(568,829)	2,753,075	8.03	1,492,683.33	2039
2041	0	0	0	N/A	1,151,541.60	0	215,850	215,850	6.17	850,150.80	0	215,850	215,850	12.84	2,001,692.40	(577,362)	2,753,075	12.17	1,609,083.33	2040
2042	0	0	0	N/A	1,151,541.60	0	205,300	205,300	6.49	860,700.80	0	205,300	205,300	13.50	2,012,242.40	(586,022)	2,753,075	12.75	1,619,533.33	2041
2042	0	0	0	N/A	1,151,541.60	0	205,300	205,300	6.49	860,700.80	0	205,300	205,300	13.50	2,012,242.40	(594,812)	2,753,075	13.41	1,630,083.33	2042
Total	8,438,076	1,003,663	9,441,738			11,232,031	3,344,749	14,576,780			19,670,107	4,348,412	24,018,518			(10,806,933)	57,609,575			Total

Notes:

- 1) Analyzes Debt Coverage based on Bond Covenants. Point in time Net Revenues from recent audit and PILOT not included.
- 2) Analyzes Debt Coverage based on S&P "All-in or Robust" Debt Coverage which includes PILOT payments as an expense against net revenues.
- 3) Projects Net Revenues. 2022 adds full year of anticipated general service sewer rate increase of 7%, full-year of public authority revenues, and half-year water rate increase of 4.55% for total add'l rev. of 326k. No changes for operating expenses made from 2020 due to high expense year for maintenance and other items. 2023 includes other half-year water increase and sewer increase.



2022B Presale Report

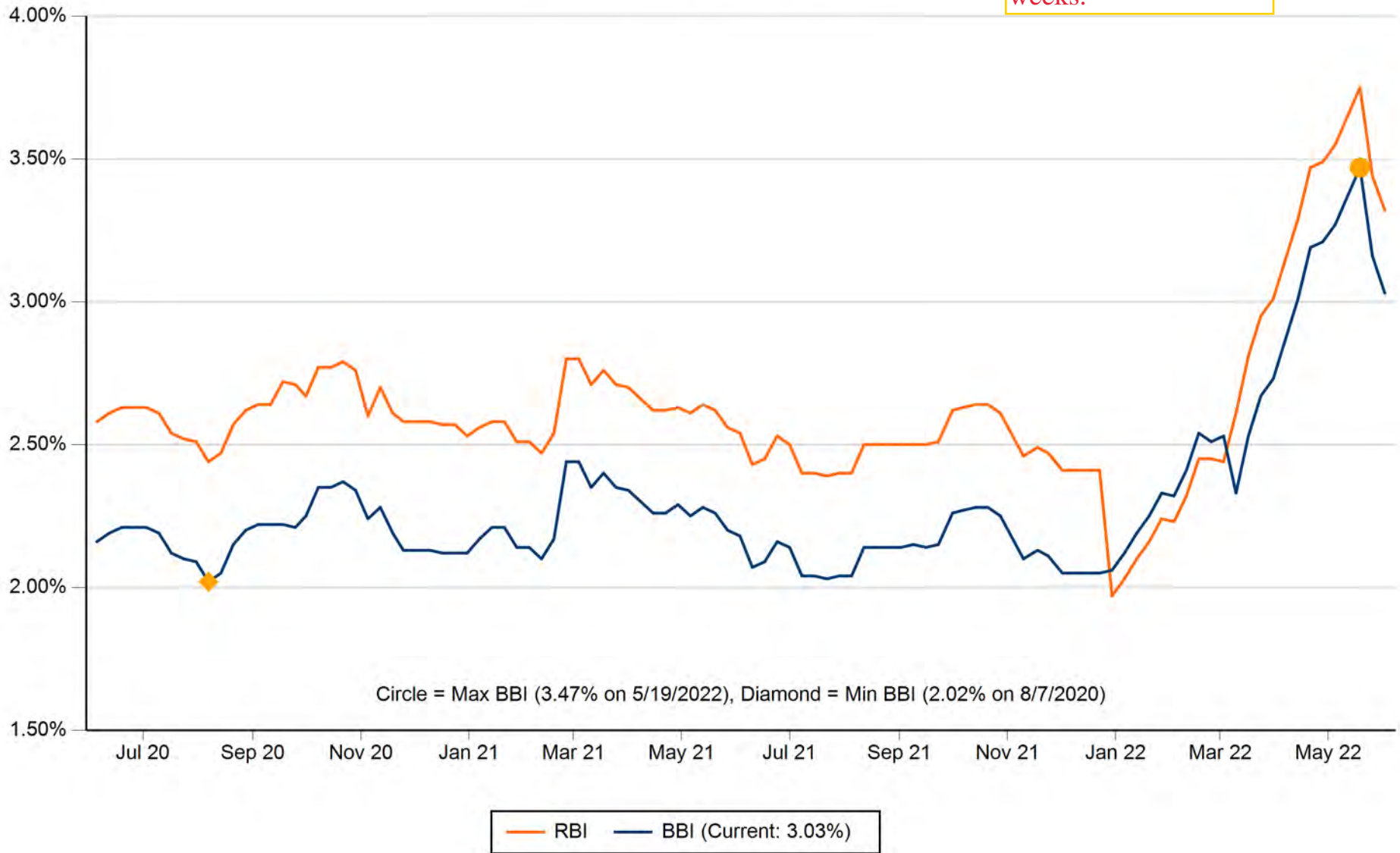
Appendix A — Bond Buyer Indexes

City of Platteville, WI

2 YEAR TREND IN MUNICIPAL BOND INDICES

Weekly Rates June, 2020 - June, 2022

Presale TIC estimate of 5.078%. Sale in 6 weeks.



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.

The Revenue Bond Index (RBI) shows the average yield on a group of revenue bonds that mature in 30 years and have an average rating equivalent to Moody’s A1 and S&P’s A+.

Source: The Bond Buyer



Sample Affirmative Motion:

"I move to adopt Resolution 22-14 Providing for the Sale of Approximately \$2,720,000 Water and Sewer System Revenue Bonds, Series 2022B"

Attachments:

- Resolution 22-14 Providing for the Sale of Approximately \$2,720,000 Water and Sewer System Revenue Bonds, Series 2022B
- Ehler's Pre-Sale Report

**THE CITY OF PLATTEVILLE, WISCONSIN
COUNCIL SUMMARY SHEET**

COUNCIL SECTION: ACTION ITEM NUMBER: VII.B.	TITLE: Compliance Maintenance Annual Report (CMAR) 2021	DATE: June 28, 2022 VOTE REQUIRED: Majority
PREPARED BY: Howard B. Crofoot, P.E. Director of Public Works		

Description:

The Compliance Maintenance Annual Report (CMAR) for calendar year 2021 for the City’s Wastewater Treatment Plant is enclosed. The CMAR is required to be submitted annually by June 30 to the DNR. It is a self-report on the condition of our treatment plant, the collection system, the experience of our operations personnel and our financial and managerial capacity to run the system.

The Wastewater Treatment Plant is in excellent condition and is operated by an exceptional staff.

Our system is graded an “A” in all areas for 2021. Our financial condition is stable, and our management procedures are in place.

Also enclosed is a Resolution that is required by the DNR to demonstrate that the Common Council has reviewed and approve the submission of the CMAR for calendar year 2021. The Water & Sewer Commission will review the CMAR on June 8, 2022, and make a recommendation to the Common Council.

Budget/Fiscal Impact:

None

Recommendation:

Staff recommends approval of Resolution 22-15 authorizing staff to submit the enclosed CMAR for 2021.

Sample Affirmative Motion:

“I move to approve Resolution 22-15 accepting the Compliance Maintenance Annual Report (CMAR) for 2021 and authorizing staff to submit the report.”

Attachments:

- Resolution 22-15 2021 Compliance Maintenance Annual Report
- 2021 CMAR

RESOLUTION 22-15

2021 COMPLIANCE MAINTENANCE ANNUAL REPORT

WHEREAS, the Compliance Maintenance Annual Report describes wastewater management activities, physical conditions and performance of the treatment works during the previous calendar year; and

WHEREAS, State Statues Chapter 283, Department of Natural Resources Administrative Code NR 208 requires the Common Council adopt a resolution accepting the Compliance Maintenance Report prepared by the Water and Sewer Department; and

WHEREAS, a copy of the report is attached.

NOW, THEREFORE, BE IT RESOLVED, by the Common Council of the City of Platteville that the attached report is hereby approved.

Adopted this 28th day of June, 2022.

**BY ORDER OF THE COMMON COUNCIL
CITY OF PLATTEVILLE, WISCONSIN**

Barbara Daus
Council President

ATTEST:

Candace Klaas
City Clerk

Compliance Maintenance Annual Report

Platteville Wastewater Treatment Facility

Last Updated: Reporting For:
6/6/2022 **2021**

Influent Flow and Loading

1. Monthly Average Flows and BOD Loadings

1.1 Verify the following monthly flows and BOD loadings to your facility.

Influent No. 701	Influent Monthly Average Flow, MGD	x	Influent Monthly Average BOD Concentration mg/L	x	8.34	=	Influent Monthly Average BOD Loading, lbs/day
January	0.9131	x	229	x	8.34	=	1,744
February	0.9445	x	285	x	8.34	=	2,245
March	1.1574	x	249	x	8.34	=	2,408
April	1.0714	x	264	x	8.34	=	2,358
May	1.0540	x	264	x	8.34	=	2,322
June	1.0079	x	257	x	8.34	=	2,161
July	1.0413	x	246	x	8.34	=	2,137
August	0.9944	x	235	x	8.34	=	1,947
September	0.9465	x	252	x	8.34	=	1,993
October	1.0262	x	292	x	8.34	=	2,498
November	0.9052	x	316	x	8.34	=	2,385
December	0.8270	x	337	x	8.34	=	2,326

2. Maximum Monthly Design Flow and Design BOD Loading

2.1 Verify the design flow and loading for your facility.

Design	Design Factor	x	%	=	% of Design
Max Month Design Flow, MGD	2.05	x	90	=	1.845
		x	100	=	2.05
Design BOD, lbs/day	3833	x	90	=	3449.7
		x	100	=	3833

2.2 Verify the number of times the flow and BOD exceeded 90% or 100% of design, points earned, and score:

	Months of Influent	Number of times flow was greater than 90% of	Number of times flow was greater than 100% of	Number of times BOD was greater than 90% of design	Number of times BOD was greater than 100% of design
January	1	0	0	0	0
February	1	0	0	0	0
March	1	0	0	0	0
April	1	0	0	0	0
May	1	0	0	0	0
June	1	0	0	0	0
July	1	0	0	0	0
August	1	0	0	0	0
September	1	0	0	0	0
October	1	0	0	0	0
November	1	0	0	0	0
December	1	0	0	0	0
Points per each		2	1	3	2
Exceedances		0	0	0	0
Points		0	0	0	0
Total Number of Points					0

0

Compliance Maintenance Annual Report

Platteville Wastewater Treatment Facility

Last Updated: Reporting For:
6/6/2022 **2021**

3. Flow Meter

3.1 Was the influent flow meter calibrated in the last year?

- Yes Enter last calibration date (MM/DD/YYYY)

No

If No, please explain:

4. Sewer Use Ordinance

4.1 Did your community have a sewer use ordinance that limited or prohibited the discharge of excessive conventional pollutants ((C)BOD, SS, or pH) or toxic substances to the sewer from industries, commercial users, hauled waste, or residences?

- Yes
 No

If No, please explain:

4.2 Was it necessary to enforce the ordinance?

- Yes
 No

If Yes, please explain:

5. Septage Receiving

5.1 Did you have requests to receive septage at your facility?

- | Septic Tanks | Holding Tanks | Grease Traps |
|--------------------------------------|--------------------------------------|-------------------------------------|
| <input checked="" type="radio"/> Yes | <input checked="" type="radio"/> Yes | <input type="radio"/> Yes |
| <input type="radio"/> No | <input type="radio"/> No | <input checked="" type="radio"/> No |

5.2 Did you receive septage at your facility? If yes, indicate volume in gallons.

Septic Tanks
 Yes gallons

No

Holding Tanks
 Yes gallons

No

Grease Traps
 Yes gallons

No

5.2.1 If yes to any of the above, please explain if plant performance is affected when receiving any of these wastes.

6. Pretreatment

6.1 Did your facility experience operational problems, permit violations, biosolids quality concerns, or hazardous situations in the sewer system or treatment plant that were attributable to commercial or industrial discharges in the last year?

- Yes
 No

If yes, describe the situation and your community's response.

Compliance Maintenance Annual Report

Platteville Wastewater Treatment Facility

Last Updated: Reporting For:
6/6/2022 **2021**

6.2 Did your facility accept hauled industrial wastes, landfill leachate, etc.?

Yes

No

If yes, describe the types of wastes received and any procedures or other restrictions that were in place to protect the facility from the discharge of hauled industrial wastes.

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

Compliance Maintenance Annual Report

Platteville Wastewater Treatment Facility

Last Updated: Reporting For:
6/6/2022 **2021**

Effluent Quality and Plant Performance (BOD/CBOD)

1. Effluent (C)BOD Results

1.1 Verify the following monthly average effluent values, exceedances, and points for BOD or CBOD

Outfall No. 001	Monthly Average Limit (mg/L)	90% of Permit Limit > 10 (mg/L)	Effluent Monthly Average (mg/L)	Months of Discharge with a Limit	Permit Limit Exceedance	90% Permit Limit Exceedance
January	30	27	2	1	0	0
February	30	27	5	1	0	0
March	30	27	3	1	0	0
April	30	27	1	1	0	0
May	15	13.5	1	1	0	0
June	15	13.5	1	1	0	0
July	15	13.5	2	1	0	0
August	15	13.5	2	1	0	0
September	15	13.5	1	1	0	0
October	15	13.5	0	1	0	0
November	30	27	1	1	0	0
December	30	27	2	1	0	0

* Equals limit if limit is <= 10

Months of discharge/yr	12		
Points per each exceedance with 12 months of discharge		7	3
Exceedances		0	0
Points		0	0
Total number of points			0

NOTE: For systems that discharge intermittently to state waters, the points per monthly exceedance for this section shall be based upon a multiplication factor of 12 months divided by the number of months of discharge. Example: For a wastewater facility discharging only 6 months of the year, the multiplication factor is $12/6 = 2.0$

1.2 If any violations occurred, what action was taken to regain compliance?

2. Flow Meter Calibration

2.1 Was the effluent flow meter calibrated in the last year?

- Yes

Enter last calibration date (MM/DD/YYYY)

08/31/2021

- No

If No, please explain:

3. Treatment Problems

3.1 What problems, if any, were experienced over the last year that threatened treatment?

None

4. Other Monitoring and Limits

4.1 At any time in the past year was there an exceedance of a permit limit for any other pollutants such as chlorides, pH, residual chlorine, fecal coliform, or metals?

- Yes

- No

Compliance Maintenance Annual Report

Platteville Wastewater Treatment Facility

Last Updated: Reporting For:
6/6/2022 **2021**

<p>If Yes, please explain:</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>
<p>4.2 At any time in the past year was there a failure of an effluent acute or chronic whole effluent toxicity (WET) test?</p> <p><input type="radio"/> Yes</p> <p><input checked="" type="radio"/> No</p> <p>If Yes, please explain:</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>
<p>4.3 If the biomonitoring (WET) test did not pass, were steps taken to identify and/or reduce source(s) of toxicity?</p> <p><input type="radio"/> Yes</p> <p><input type="radio"/> No</p> <p><input checked="" type="radio"/> N/A</p> <p>Please explain unless not applicable:</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

Compliance Maintenance Annual Report

Platteville Wastewater Treatment Facility

Last Updated: Reporting For:
6/6/2022 **2021**

Effluent Quality and Plant Performance (Total Suspended Solids)

1. Effluent Total Suspended Solids Results

1.1 Verify the following monthly average effluent values, exceedances, and points for TSS:

Outfall No. 001	Monthly Average Limit (mg/L)	90% of Permit Limit >10 (mg/L)	Effluent Monthly Average (mg/L)	Months of Discharge with a Limit	Permit Limit Exceedance	90% Permit Limit Exceedance
January	30	27	2	1	0	0
February	30	27	2	1	0	0
March	30	27	3	1	0	0
April	30	27	4	1	0	0
May	15	13.5	3	1	0	0
June	15	13.5	3	1	0	0
July	15	13.5	4	1	0	0
August	15	13.5	3	1	0	0
September	15	13.5	2	1	0	0
October	15	13.5	1	1	0	0
November	30	27	2	1	0	0
December	30	27	1	1	0	0

* Equals limit if limit is <= 10

Months of Discharge/yr	12		
Points per each exceedance with 12 months of discharge:	7	3	
Exceedances	0	0	
Points	0	0	
Total Number of Points		0	

NOTE: For systems that discharge intermittently to state waters, the points per monthly exceedance for this section shall be based upon a multiplication factor of 12 months divided by the number of months of discharge.

Example: For a wastewater facility discharging only 6 months of the year, the multiplication factor is $12/6 = 2.0$

1.2 If any violations occurred, what action was taken to regain compliance?

N/A

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

Compliance Maintenance Annual Report

Platteville Wastewater Treatment Facility

Last Updated: Reporting For:
6/6/2022 **2021**

Effluent Quality and Plant Performance (Ammonia - NH3)

1. Effluent Ammonia Results

1.1 Verify the following monthly and weekly average effluent values, exceedances and points for ammonia

Outfall No. 001	Monthly Average NH3 Limit (mg/L)	Weekly Average NH3 Limit (mg/L)	Effluent Monthly Average NH3 (mg/L)	Monthly Permit Limit Exceedance	Effluent Weekly Average for Week 1	Effluent Weekly Average for Week 2	Effluent Weekly Average for Week 3	Effluent Weekly Average for Week 4	Weekly Permit Limit Exceedance
January	4.6		.377	0					
February	4.6		.84	0					
March	4.6		.068	0					
April	2.9		.064	0					
May	1.5		.06	0					
June	1.5		.322	0					
July	1.5		.252	0					
August	1.5		.19	0					
September	1.5		.16	0					
October	4.6		.129	0					
November	4.6		.355	0					
December	4.6		.219	0					
Points per each exceedance of Monthly average:									10
Exceedances, Monthly:									0
Points:									0
Points per each exceedance of weekly average (when there is no monthly average):									2.5
Exceedances, Weekly:									0
Points:									0
Total Number of Points									0

0

NOTE: Limit exceedances are considered for monthly OR weekly averages but not both. When a monthly average limit exists it will be used to determine exceedances and generate points. This will be true even if a weekly limit also exists. When a weekly average limit exists and a monthly limit does not exist, the weekly limit will be used to determine exceedances and generate points.

1.2 If any violations occurred, what action was taken to regain compliance?

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

Compliance Maintenance Annual Report

Platteville Wastewater Treatment Facility

Last Updated: Reporting For:
6/6/2022 **2021**

Effluent Quality and Plant Performance (Phosphorus)

1. Effluent Phosphorus Results

1.1 Verify the following monthly average effluent values, exceedances, and points for Phosphorus

Outfall No. 001	Monthly Average phosphorus Limit (mg/L)	Effluent Monthly Average phosphorus (mg/L)	Months of Discharge with a Limit	Permit Limit Exceedance
January	.93	0.220	1	0
February	.93	0.222	1	0
March	.93	0.223	1	0
April	.93	0.223	1	0
May	.93	0.331	1	0
June	.93	0.175	1	0
July	.93	0.327	1	0
August	.93	0.184	1	0
September	.93	0.228	1	0
October	.93	0.221	1	0
November	.93	0.212	1	0
December	.93	0.243	1	0
Months of Discharge/yr			12	
Points per each exceedance with 12 months of discharge:				10
Exceedances				0
Total Number of Points				0

0

NOTE: For systems that discharge intermittently to waters of the state, the points per monthly exceedance for this section shall be based upon a multiplication factor of 12 months divided by the number of months of discharge.

Example: For a wastewater facility discharging only 6 months of the year, the multiplication factor is $12/6 = 2.0$

1.2 If any violations occurred, what action was taken to regain compliance?

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

Compliance Maintenance Annual Report

Platteville Wastewater Treatment Facility

Last Updated: Reporting For:
6/6/2022 **2021**

Outfall No. 003 - CAKE SLUDGE

Parameter	80% of Limit	H.Q. Limit	Ceiling Limit	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	80% Value	High Quality	Ceiling
Arsenic		41	75			2.99											0	0
Cadmium		39	85			10.7											0	0
Copper		1500	4300			719											0	0
Lead		300	840			22.6											0	0
Mercury		17	57			.178											0	0
Molybdenum	60		75			12.6										0		0
Nickel	336		420			25										0		0
Selenium	80		100			<1.34										0		0
Zinc		2800	7500			1110											0	0

3.1.1 Number of times any of the metals exceeded the high quality limits OR 80% of the limit for molybdenum, nickel, or selenium = 0

Exceedence Points

- 0 (0 Points)
- 1-2 (10 Points)
- > 2 (15 Points)

3.1.2 If you exceeded the high quality limits, did you cumulatively track the metals loading at each land application site? (check applicable box)

- Yes
- No (10 points)
- N/A - Did not exceed limits or no HQ limit applies (0 points)
- N/A - Did not land apply biosolids until limit was met (0 points)

3.1.3 Number of times any of the metals exceeded the ceiling limits = 0

Exceedence Points

- 0 (0 Points)
- 1 (10 Points)
- > 1 (15 Points)

3.1.4 Were biosolids land applied which exceeded the ceiling limit?

- Yes (20 Points)
- No (0 Points)

3.1.5 If any metal limit (high quality or ceiling) was exceeded at any time, what action was taken? Has the source of the metals been identified?

4. Pathogen Control (per outfall):

4.1 Verify the following information. If any information is incorrect, use the Report Issue button under the Options header in the left-side menu.

Outfall Number:	002
Biosolids Class:	B
Bacteria Type and Limit:	
Sample Dates:	01/01/2021 - 12/31/2021
Density:	
Sample Concentration Amount:	
Requirement Met:	Yes
Land Applied:	Yes
Process:	Anaerobic Digestion
Process Description:	Primary digester 477,000 gallons. Temp 96 degrees. PH 7.1 Gas mixing and recirculation. Secondary digester 189,350 gallons. Gas storage and sludge sedimentation. Gas production both digesters

0

Compliance Maintenance Annual Report

Platteville Wastewater Treatment Facility

Last Updated: Reporting For:
6/6/2022 **2021**

<p>4.2 If exceeded Class B limit or did not meet the process criteria at the time of land application. 4.2.1 Was the limit exceeded or the process criteria not met at the time of land application? <input type="radio"/> Yes (40 Points) <input checked="" type="radio"/> No If yes, what action was taken? <input style="width: 100%;" type="text"/></p>	0														
<p>5. Vector Attraction Reduction (per outfall): 5.1 Verify the following information. If any of the information is incorrect, use the Report Issue button under the Options header in the left-side menu.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 40%;">Outfall Number:</td> <td style="text-align: center;">003</td> </tr> <tr> <td>Method Date:</td> <td style="text-align: center;">03/18/2021</td> </tr> <tr> <td>Option Used To Satisfy Requirement:</td> <td style="text-align: center;">Volatile Solids Reduction</td> </tr> <tr> <td>Requirement Met:</td> <td style="text-align: center;">Yes</td> </tr> <tr> <td>Land Applied:</td> <td style="text-align: center;">Yes</td> </tr> <tr> <td>Limit (if applicable):</td> <td style="text-align: center;">>= 38</td> </tr> <tr> <td>Results (if applicable):</td> <td style="text-align: center;">38.40</td> </tr> </table> <p>5.2 Was the limit exceeded or the process criteria not met at the time of land application? <input type="radio"/> Yes (40 Points) <input checked="" type="radio"/> No If yes, what action was taken? <input style="width: 100%;" type="text"/></p>	Outfall Number:	003	Method Date:	03/18/2021	Option Used To Satisfy Requirement:	Volatile Solids Reduction	Requirement Met:	Yes	Land Applied:	Yes	Limit (if applicable):	>= 38	Results (if applicable):	38.40	0
Outfall Number:	003														
Method Date:	03/18/2021														
Option Used To Satisfy Requirement:	Volatile Solids Reduction														
Requirement Met:	Yes														
Land Applied:	Yes														
Limit (if applicable):	>= 38														
Results (if applicable):	38.40														
<p>6. Biosolids Storage 6.1 How many days of actual, current biosolids storage capacity did your wastewater treatment facility have either on-site or off-site? <input checked="" type="radio"/> >= 180 days (0 Points) <input type="radio"/> 150 - 179 days (10 Points) <input type="radio"/> 120 - 149 days (20 Points) <input type="radio"/> 90 - 119 days (30 Points) <input type="radio"/> < 90 days (40 Points) <input type="radio"/> N/A (0 Points) 6.2 If you checked N/A above, explain why. <input style="width: 100%;" type="text"/></p>	0														
<p>7. Issues 7.1 Describe any outstanding biosolids issues with treatment, use or overall management: <input style="width: 100%;" type="text"/></p>															

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

Compliance Maintenance Annual Report

Platteville Wastewater Treatment Facility

Last Updated: Reporting For:
6/6/2022 **2021**

Staffing and Preventative Maintenance (All Treatment Plants)

<p>1. Plant Staffing</p> <p>1.1 Was your wastewater treatment plant adequately staffed last year?</p> <ul style="list-style-type: none">● Yes○ No <p>If No, please explain:</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <p>Could use more help/staff for:</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <p>1.2 Did your wastewater staff have adequate time to properly operate and maintain the plant and fulfill all wastewater management tasks including recordkeeping?</p> <ul style="list-style-type: none">● Yes○ No <p>If No, please explain:</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	
<p>2. Preventative Maintenance</p> <p>2.1 Did your plant have a documented AND implemented plan for preventative maintenance on major equipment items?</p> <ul style="list-style-type: none">● Yes (Continue with question 2) <input type="checkbox"/><input type="checkbox"/>○ No (40 points) <input type="checkbox"/><input type="checkbox"/> <p>If No, please explain, then go to question 3:</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <p>2.2 Did this preventative maintenance program depict frequency of intervals, types of lubrication, and other tasks necessary for each piece of equipment?</p> <ul style="list-style-type: none">● Yes○ No (10 points) <p>2.3 Were these preventative maintenance tasks, as well as major equipment repairs, recorded and filed so future maintenance problems can be assessed properly?</p> <ul style="list-style-type: none">● Yes<ul style="list-style-type: none">○ Paper file system○ Computer system● Both paper and computer system○ No (10 points)	0
<p>3. O&M Manual</p> <p>3.1 Does your plant have a detailed O&M and Manufacturer Equipment Manuals that can be used as a reference when needed?</p> <ul style="list-style-type: none">● Yes○ No	
<p>4. Overall Maintenance /Repairs</p> <p>4.1 Rate the overall maintenance of your wastewater plant.</p> <ul style="list-style-type: none">● Excellent○ Very good○ Good○ Fair○ Poor <p>Describe your rating:</p>	

Compliance Maintenance Annual Report

Platteville Wastewater Treatment Facility

Last Updated: Reporting For:
6/6/2022 **2021**

All maintenance was performed as scheduled per each piece of equipment and as needed. Building and ground maintenance is done as needed. Staff does an outstanding job with all maintenance.

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

Compliance Maintenance Annual Report

Platteville Wastewater Treatment Facility

Last Updated: Reporting For:
6/6/2022 **2021**

Operator Certification and Education

1. Operator-In-Charge

1.1 Did you have a designated operator-in-charge during the report year?

- Yes (0 points)
- No (20 points)

Name:

IRVIN L LUPEE

Certification No:

31775

0

2. Certification Requirements

2.1 In accordance with Chapter NR 114.56 and 114.57, Wisconsin Administrative Code, what level and subclass(es) were required for the operator-in-charge (OIC) to operate the wastewater treatment plant and what level and subclass(es) were held by the operator-in-charge?

Sub Class	SubClass Description	WWTP	OIC		
		Advanced	OIT	Basic	Advanced
A1	Suspended Growth Processes	X			X
A2	Attached Growth Processes	X			X
A3	Recirculating Media Filters				X
A4	Ponds, Lagoons and Natural				X
A5	Anaerobic Treatment Of Liquid				
B	Solids Separation	X			X
C	Biological Solids/Sludges	X			X
P	Total Phosphorus	X			X
N	Total Nitrogen				
D	Disinfection	X			X
L	Laboratory	X			X
U	Unique Treatment Systems				
SS	Sanitary Sewage Collection	X	X	NA	NA

0

2.2 Was the operator-in-charge certified at the appropriate level and subclass(es) to operate this plant? (Note: Certification in subclass SS is required 5 years after permit reissuance.)

- Yes (0 points)
- No (20 points)

3. Succession Planning

3.1 In the event of the loss of your designated operator-in-charge, did you have a contingency plan to ensure the continued proper operation and maintenance of the plant that includes one or more of the following options (check all that apply)?

- One or more additional certified operators on staff
- An arrangement with another certified operator
- An arrangement with another community with a certified operator
- An operator on staff who has an operator-in-training certificate for your plant and is expected to be certified within one year
- A consultant to serve as your certified operator
- None of the above (20 points)

If "None of the above" is selected, please explain:

0

4. Continuing Education Credits

4.1 If you had a designated operator-in-charge, was the operator-in-charge earning Continuing Education Credits at the following rates?

Compliance Maintenance Annual Report

Platteville Wastewater Treatment Facility

Last Updated: Reporting For:
6/6/2022 **2021**

OIT and Basic Certification: ○ Averaging 6 or more CECs per year. ○ Averaging less than 6 CECs per year. Advanced Certification: ● Averaging 8 or more CECs per year. ○ Averaging less than 8 CECs per year.	
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Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

Compliance Maintenance Annual Report

Platteville Wastewater Treatment Facility

Last Updated: Reporting For:
6/6/2022 **2021**

Financial Management

1. Provider of Financial Information Name: <input type="text" value="Sheila Horner"/> Telephone: <input type="text" value="608-348-9741"/> (XXX) XXX-XXXX E-Mail Address (optional): <input type="text" value="horners@platteville.org"/>		
2. Treatment Works Operating Revenues 2.1 Are User Charges or other revenues sufficient to cover O&M expenses for your wastewater treatment plant AND/OR collection system ? ● Yes (0 points) <input type="checkbox"/> <input type="checkbox"/> ○ No (40 points) If No, please explain: <input type="text"/> 2.2 When was the User Charge System or other revenue source(s) last reviewed and/or revised? Year: <input type="text" value="2021"/> ● 0-2 years ago (0 points) <input type="checkbox"/> <input type="checkbox"/> ○ 3 or more years ago (20 points) <input type="checkbox"/> <input type="checkbox"/> ○ N/A (private facility) 2.3 Did you have a special account (e.g., CWFPP required segregated Replacement Fund, etc.) or financial resources available for repairing or replacing equipment for your wastewater treatment plant and/or collection system? ● Yes (0 points) ○ No (40 points)		0
REPLACEMENT FUNDS [PUBLIC MUNICIPAL FACILITIES SHALL COMPLETE QUESTION 3]		
3. Equipment Replacement Funds 3.1 When was the Equipment Replacement Fund last reviewed and/or revised? Year: <input type="text" value="2021"/> ● 1-2 years ago (0 points) <input type="checkbox"/> <input type="checkbox"/> ○ 3 or more years ago (20 points) <input type="checkbox"/> <input type="checkbox"/> ○ N/A If N/A, please explain: <input type="text"/>		
3.2 Equipment Replacement Fund Activity		
3.2.1 Ending Balance Reported on Last Year's CMAR	\$ <input type="text" value="2,747,001.39"/>	
3.2.2 Adjustments - if necessary (e.g. earned interest, audit correction, withdrawal of excess funds, increase making up previous shortfall, etc.)	\$ <input type="text" value="0.00"/>	
3.2.3 Adjusted January 1st Beginning Balance	\$ <input type="text" value="2,747,001.39"/>	
3.2.4 Additions to Fund (e.g. portion of User Fee, earned interest, etc.)	\$ <input type="text" value="301,003.43"/>	
	+	

Compliance Maintenance Annual Report

Platteville Wastewater Treatment Facility

Last Updated: Reporting For:
6/6/2022 **2021**

3.2.5 Subtractions from Fund (e.g., equipment replacement, major repairs - use description box 3.2.6.1 below*) -

\$ 0.00

3.2.6 Ending Balance as of December 31st for CMAR Reporting Year

\$ 3,048,004.82

All Sources: This ending balance should include all Equipment Replacement Funds whether held in a bank account(s), certificate(s) of deposit, etc.

3.2.6.1 Indicate adjustments, equipment purchases, and/or major repairs from 3.2.5 above.

3.3 What amount should be in your Replacement Fund? \$ 3,146,098.34

Please note: If you had a CWF loan, this amount was originally based on the Financial Assistance Agreement (FAA) and should be regularly updated as needed. Further calculation instructions and an example can be found by clicking the SectionInstructions link under Info header in the left-side menu.

3.3.1 Is the December 31 Ending Balance in your Replacement Fund above, (#3.2.6) equal to, or greater than the amount that should be in it (#3.3)?

- Yes
- No

If No, please explain.

The ending balance is less than the amount indicated should be in it. The Utility long-range financial plan includes funding for the replacement fund to bring it to the required level by 2023.

4. Future Planning

4.1 During the next ten years, will you be involved in formal planning for upgrading, rehabilitating, or new construction of your treatment facility or collection system?

- Yes - If Yes, please provide major project information, if not already listed below.
- No

Project #	Project Description	Estimated Cost	Approximate Construction Year
1	Standby generator - construction	1350000	2023
2	Influent pumping - design	160000	2022
3	Non-potable water systems control	10000	2022
4	Influent pumping - construction	1356000	2023
5	Trickling filter - design	150000	2023
6	Non-potable water systems control	10000	2023
7	Trickling filter - construction	1270000	2024
8	RAS/WAS building - design	142000	2024

5. Financial Management General Comments

ENERGY EFFICIENCY AND USE

6. Collection System

6.1 Energy Usage

6.1.1 Enter the monthly energy usage from the different energy sources:

COLLECTION SYSTEM PUMPAGE: Total Power Consumed

Number of Municipally Owned Pump/Lift Stations:

Compliance Maintenance Annual Report

Platteville Wastewater Treatment Facility

Last Updated: Reporting For:
6/6/2022 **2021**

	Electricity Consumed (kWh)	Natural Gas Consumed (therms)
January	2,336	
February	2,515	
March	2,200	
April	2,147	
May	1,910	
June	1,849	
July	1,680	
August	1,957	
September	1,658	
October	1,801	
November	1,783	
December	2,118	
Total	23,954	0
Average	1,996	0

6.1.2 Comments:

6.2 Energy Related Processes and Equipment

6.2.1 Indicate equipment and practices utilized at your pump/lift stations (Check all that apply):

- Comminution or Screening
- Extended Shaft Pumps
- Flow Metering and Recording
- Pneumatic Pumping
- SCADA System
- Self-Priming Pumps
- Submersible Pumps
- Variable Speed Drives
- Other:

Run hours

6.2.2 Comments:

6.3 Has an Energy Study been performed for your pump/lift stations?

No

Yes

Year:

By Whom:

Describe and Comment:

Compliance Maintenance Annual Report

Platteville Wastewater Treatment Facility

Last Updated: Reporting For:
6/6/2022 **2021**

6.4 Future Energy Related Equipment

6.4.1 What energy efficient equipment or practices do you have planned for the future for your pump/lift stations?

None

7. Treatment Facility

7.1 Energy Usage

7.1.1 Enter the monthly energy usage from the different energy sources:

TREATMENT PLANT: Total Power Consumed/Month

	Electricity Consumed (kWh)	Total Influent Flow (MG)	Electricity Consumed/Flow (kWh/MG)	Total Influent BOD (1000 lbs)	Electricity Consumed/Total Influent BOD (kWh/1000lbs)	Natural Gas Consumed (therms)
January	81,600	28.31	2,882	54.06	1,509	2,888
February	90,800	26.45	3,433	62.86	1,444	4,094
March	81,200	35.88	2,263	74.65	1,088	1,258
April	80,000	32.14	2,489	70.74	1,131	248
May	77,600	32.67	2,375	71.98	1,078	105
June	74,400	30.24	2,460	64.83	1,148	596
July	65,600	32.28	2,032	66.25	990	310
August	67,600	30.83	2,193	60.36	1,120	576
September	52,800	28.40	1,859	59.79	883	246
October	56,000	31.81	1,760	77.44	723	221
November	54,000	27.16	1,988	71.55	755	1,094
December	58,000	25.64	2,262	72.11	804	2,102
Total	839,600	361.81		806.62		13,738
Average	69,967	30.15	2,333	67.22	1,056	1,145

7.1.2 Comments:

7.2 Energy Related Processes and Equipment

7.2.1 Indicate equipment and practices utilized at your treatment facility (Check all that apply):

- Aerobic Digestion
- Anaerobic Digestion
- Biological Phosphorus Removal
- Coarse Bubble Diffusers
- Dissolved O2 Monitoring and Aeration Control
- Effluent Pumping
- Fine Bubble Diffusers
- Influent Pumping
- Mechanical Sludge Processing
- Nitrification
- SCADA System
- UV Disinfection
- Variable Speed Drives
- Other:

Compliance Maintenance Annual Report

Platteville Wastewater Treatment Facility

Last Updated: Reporting For:
6/6/2022 **2021**

7.2.2 Comments:

7.3 Future Energy Related Equipment

7.3.1 What energy efficient equipment or practices do you have planned for the future for your treatment facility?

8. Biogas Generation

8.1 Do you generate/produce biogas at your facility?

No

Yes

If Yes, how is the biogas used (Check all that apply):

Flared Off

Building Heat

Process Heat

Generate Electricity

Other:

9. Energy Efficiency Study

9.1 Has an Energy Study been performed for your treatment facility?

No

Yes

Entire facility

Year:

By Whom:

Describe and Comment:

Part of the facility

Year:

By Whom:

Describe and Comment:

Compliance Maintenance Annual Report

Platteville Wastewater Treatment Facility

Last Updated: Reporting For:
6/6/2022 **2021**

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

Compliance Maintenance Annual Report

Platteville Wastewater Treatment Facility

Last Updated: Reporting For:
6/6/2022 2021

Sanitary Sewer Collection Systems

1. Capacity, Management, Operation, and Maintenance (CMOM) Program

1.1 Do you have a CMOM program that is being implemented?

- Yes
- No

If No, explain:

1.2 Do you have a CMOM program that contains all the applicable components and items according to Wisc. Adm Code NR 210.23 (4)?

- Yes
- No (30 points)
- N/A

If No or N/A, explain:

1.3 Does your CMOM program contain the following components and items? (check the components and items that apply)

- Goals [NR 210.23 (4)(a)]

Describe the major goals you had for your collection system last year:

Did you accomplish them?

- Yes
- No

If No, explain:

- Organization [NR 210.23 (4) (b)]

Does this chapter of your CMOM include:

- Organizational structure and positions (eg. organizational chart and position descriptions)
- Internal and external lines of communication responsibilities
- Person(s) responsible for reporting overflow events to the department and the public

- Legal Authority [NR 210.23 (4) (c)]

What is the legally binding document that regulates the use of your sewer system?

If you have a Sewer Use Ordinance or other similar document, when was it last reviewed and revised? (MM/DD/YYYY)

Does your sewer use ordinance or other legally binding document address the following:

- Private property inflow and infiltration
- New sewer and building sewer design, construction, installation, testing and inspection
- Rehabilitated sewer and lift station installation, testing and inspection
- Sewage flows satellite system and large private users are monitored and controlled, as necessary
- Fat, oil and grease control
- Enforcement procedures for sewer use non-compliance

- Operation and Maintenance [NR 210.23 (4) (d)]

Does your operation and maintenance program and equipment include the following:

- Equipment and replacement part inventories
- Up-to-date sewer system map
- A management system (computer database and/or file system) for collection system information for O&M activities, investigation and rehabilitation

Compliance Maintenance Annual Report

Platteville Wastewater Treatment Facility

Last Updated: Reporting For:
6/6/2022 **2021**

A description of routine operation and maintenance activities (see question 2 below)
 Capacity assessment program
 Basement back assessment and correction
 Regular O&M training
 Design and Performance Provisions [NR 210.23 (4) (e)]
 What standards and procedures are established for the design, construction, and inspection of the sewer collection system, including building sewers and interceptor sewers on private property?
 State Plumbing Code, DNR NR 110 Standards and/or local Municipal Code Requirements
 Construction, Inspection, and Testing
 Others:

Utility Standards for Construction

 Overflow Emergency Response Plan [NR 210.23 (4) (f)]
 Does your emergency response capability include:
 Responsible personnel communication procedures
 Response order, timing and clean-up
 Public notification protocols
 Training
 Emergency operation protocols and implementation procedures
 Annual Self-Auditing of your CMOM Program [NR 210.23 (5)]
 Special Studies Last Year (check only those that apply):
 Infiltration/Inflow (I/I) Analysis
 Sewer System Evaluation Survey (SSES)
 Sewer Evaluation and Capacity Management Plan (SECAP)
 Lift Station Evaluation Report
 Others:

0

2. Operation and Maintenance

2.1 Did your sanitary sewer collection system maintenance program include the following maintenance activities? Complete all that apply and indicate the amount maintained.

Cleaning	17	% of system/year
Root removal	0	% of system/year
Flow monitoring	100	% of system/year
Smoke testing	0	% of system/year
Sewer line televising	17	% of system/year
Manhole inspections	17	% of system/year
Lift station O&M	52	# per L.S./year
Manhole rehabilitation	0	% of manholes rehabbed
Mainline rehabilitation	0	% of sewer lines rehabbed
Private sewer inspections	0	% of system/year
Private sewer I/I removal	0.01	% of private services

Compliance Maintenance Annual Report

Platteville Wastewater Treatment Facility

Last Updated: Reporting For:
6/6/2022 **2021**

River or water crossings % of pipe crossings evaluated or maintained

Please include additional comments about your sanitary sewer collection system below:

3. Performance Indicators

3.1 Provide the following collection system and flow information for the past year.

<input type="text" value="36.7"/>	Total actual amount of precipitation last year in inches
<input type="text" value="36.1"/>	Annual average precipitation (for your location)
<input type="text" value="60.8"/>	Miles of sanitary sewer
<input type="text" value="4"/>	Number of lift stations
<input type="text" value="0"/>	Number of lift station failures
<input type="text" value="0"/>	Number of sewer pipe failures
<input type="text" value="0"/>	Number of basement backup occurrences
<input type="text" value="0"/>	Number of complaints
<input type="text" value="1.009"/>	Average daily flow in MGD (if available)
<input type="text" value="35.56"/>	Peak monthly flow in MGD (if available)
<input type="text"/>	Peak hourly flow in MGD (if available)

3.2 Performance ratios for the past year:

<input type="text" value="0.00"/>	Lift station failures (failures/year)
<input type="text" value="0.00"/>	Sewer pipe failures (pipe failures/sewer mile/yr)
<input type="text" value="0.00"/>	Sanitary sewer overflows (number/sewer mile/yr)
<input type="text" value="0.00"/>	Basement backups (number/sewer mile)
<input type="text" value="0.00"/>	Complaints (number/sewer mile)
<input type="text" value="35.2"/>	Peaking factor ratio (Peak Monthly:Annual Daily Avg)
<input type="text" value="0.0"/>	Peaking factor ratio (Peak Hourly:Annual Daily Avg)

4. Overflows

LIST OF SANITARY SEWER (SSO) AND TREATMENT FACILITY (TFO) OVERFLOWS REPORTED **

Date	Location	Cause	Estimated Volume
None reported			

** If there were any SSOs or TFOs that are not listed above, please contact the DNR and stop work on this section until corrected.

5. Infiltration / Inflow (I/I)

5.1 Was infiltration/inflow (I/I) significant in your community last year?

- Yes
- No

If Yes, please describe:

5.2 Has infiltration/inflow and resultant high flows affected performance or created problems in your collection system, lift stations, or treatment plant at any time in the past year?

- Yes
- No

If Yes, please describe:

Compliance Maintenance Annual Report

Platteville Wastewater Treatment Facility

Last Updated: Reporting For:
6/6/2022 **2021**

<input type="text"/>
5.3 Explain any infiltration/inflow (I/I) changes this year from previous years: <input type="text" value="Annually I/I is reduced as system is upgraded"/>
5.4 What is being done to address infiltration/inflow in your collection system? <input type="text" value="Replace pipes and Manholes per C.I.P. inspection"/>

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

Compliance Maintenance Annual Report

Platteville Wastewater Treatment Facility

Last Updated: Reporting For:
6/6/2022 **2021**

Grading Summary

WPDES No: 0020435

SECTIONS	LETTER GRADE	GRADE POINTS	WEIGHTING FACTORS	SECTION POINTS
Influent	A	4	3	12
BOD/CBOD	A	4	10	40
TSS	A	4	5	20
Ammonia	A	4	5	20
Phosphorus	A	4	3	12
Biosolids	A	4	5	20
Staffing/PM	A	4	1	4
OpCert	A	4	1	4
Financial	A	4	1	4
Collection	A	4	3	12
TOTALS			37	148
GRADE POINT AVERAGE (GPA) = 4.00				

Notes:

- A = Voluntary Range (Response Optional)
- B = Voluntary Range (Response Optional)
- C = Recommendation Range (Response Required)
- D = Action Range (Response Required)
- F = Action Range (Response Required)

Compliance Maintenance Annual Report

Platteville Wastewater Treatment Facility

Last Updated: Reporting For:
6/6/2022 2021

Resolution or Owner's Statement

Name of Governing
Body or Owner:

Date of Resolution or
Action Taken:

Resolution Number:

Date of Submittal:

ACTIONS SET FORTH BY THE GOVERNING BODY OR OWNER RELATING TO SPECIFIC CMAR SECTIONS (Optional for grade A or B. Required for grade C, D, or F):

Influent Flow and Loadings: Grade = A

Effluent Quality: BOD: Grade = A

Effluent Quality: TSS: Grade = A

Effluent Quality: Ammonia: Grade = A

Effluent Quality: Phosphorus: Grade = A

Biosolids Quality and Management: Grade = A

Staffing: Grade = A

Operator Certification: Grade = A

Financial Management: Grade = A

Collection Systems: Grade = A

(Regardless of grade, response required for Collection Systems if SSOs were reported)

ACTIONS SET FORTH BY THE GOVERNING BODY OR OWNER RELATING TO THE OVERALL GRADE POINT AVERAGE AND ANY GENERAL COMMENTS

(Optional for G.P.A. greater than or equal to 3.00, required for G.P.A. less than 3.00)

G.P.A. = 4.00

**THE CITY OF PLATTEVILLE, WISCONSIN
COUNCIL SUMMARY SHEET**

COUNCIL SECTION: ACTION ITEM NUMBER: VII.C	TITLE: Resolution 22-16 Resolution Authorizing the City Manager of the City of Platteville to submit applications to the Wisconsin Department of Transportation (WisDOT) for the 2022 – 2026 Transportation Alternatives Program (TAP) award cycle – BIL funding	DATE: June 28, 2022 VOTE REQUIRED: Majority
PREPARED BY: Howard B. Crofoot, P.E., Director of Public Works		

Description:

The City of Platteville is competing for two Transportation Alternatives Program (TAP) grants for the 2022 – 2026 award cycle. This is part of the Bipartisan Infrastructure Law (BIL) supplemental funding. The DOT is asking for two types of projects:

1. Cost updates to previously submitted projects.
2. Studies or other non-infrastructure projects.

The Moundview Park Trail is a previously submitted project. As a result of a Senior Design project by UW-Platteville students, we believe that the cost estimate for this project should be updated to increase funding for roaster pile repair and for a new bridge at Mitchell Hollow Road. The other projects (Main Street Connection and Southeast Rail Corridor Trails) do not require cost updates and remain as is under the previous submission and Resolution.

The City is also working with Southwest WI Regional Planning to come up with a proposal for a pedestrian and bicycle study. The proposed cost of the study is \$46,000. It would be an 80/20 cost share. This is a NEW request not submitted in January. It is one of the allowable projects to be funded by the BIL funding. If approved, the City has the option of refusing the grant if we do not believe the study will be helpful or if the City cannot fund the 20% cost share at \$9,200. Normally, grants for trails, sidewalks or other non-motorized transportation are not funded unless there is a current planning study documenting the need for such infrastructure.

Budget/Fiscal Impact:

If awarded, the City pledges to include the City funding in the upcoming CIP cycles.

- 2022: \$ 9,200 City cost share for pedestrian/bicyclist study (new)
- 2023: \$ ~~141,706~~ design costs for Moundview Park Trail (updated to \$172,000)
- 2024: \$ ~~343,233~~ City construction costs for Moundview Park Trail (updated to \$426,630)
\$ 73,706 design costs for Main Street Connection Trail (same as before)
- 2025: \$ 163,800 City construction costs for Main Street Connection Trail (same as before)
\$ 146,076 design costs for Southeast Rail Corridor Trail (same as before)
- 2026: \$ 349,542 City construction costs for Southeast Rail Corridor Trail (same as before)

The DNR grant was submitted to cover up to 50% of the project costs. The maximum project cost in the DNR grant request was \$1,690,250. The 50% grant would cover up to \$845,125 of the costs. Since the DNR and DOT funding can match for each other, the City would request the full amount of DOT funding leaving \$426,630 as the maximum amount needed from the DNR grant of \$845,125.

The City has the option of refusing one or both grants if both are not awarded.

Recommendation:

Staff recommends approval.

Sample Affirmative Motion:

"I move to approve Resolution 22-16 authorizing the City Manager to submit applications to the Wisconsin Department of Transportation (WisDOT) for the 2022 – 2026 Transportation Alternatives Program (TAP) award cycle."

Attachments:

- Resolution 22-16 authorizing the City Manager to submit applications to the Wisconsin Department of Transportation (WisDOT) for the 2022 – 2026 Transportation Alternatives Program (TAP) award cycle.
- Spreadsheet with costs

RESOLUTION 22-16

**Resolution Authorizing the City Manager of the City of Platteville
To submit applications to the Wisconsin Department of Transportation (WisDOT)
For the 2022 – 2026 Transportation Alternatives Program (TAP)
Award cycle**

WHEREAS, the Wisconsin Department of Transportation is offering grants for infrastructure-related projects and systems that will provide safe routes for non-drivers; and

WHEREAS, the City of Platteville is resubmitting an application for construction of

1. The Moundview Park Trail - **\$2,133,150**

WHEREAS, the City of Platteville is submitting an application for a system-wide non-motorized transportation plan for **\$46,000**; and

WHEREAS, the City of Platteville recognizes that WisDOT reimburses project sponsors for the federal share up to 80% of the approved TAP project costs, up to the limit of the federal award amount; and

WHEREAS. The City of Platteville is responsible for the local match and any nonparticipating costs for this project; and

WHEREAS, the local match is available through future Capital Improvement Program (CIP) budgets; and

NOW, THEREFORE BE IT RESOLVED, the Common Council of the City of Platteville does hereby authorize the City Manager to submit applications to the Wisconsin Department of Transportation for the above-listed TAP projects

PASSED BY THE COMMON COUNCIL on the 28th of June, 2022.

Barbara Daus, Council President

ATTEST:

Candace Klaas, City Clerk

2022 TAP Grant - BIL funding

Original Request submitted on January 28, 2022

Design Cost - 100% Local funding

\$141,706

Construction Cost - 80% TAP funds, 20% Local or DNR funding

Total	80% TAP	20% Local or DNR
\$ 1,716,165.00	\$ 1,372,932.00	\$ 343,233.00

Revised Request submitted on June 3, 2022

Design Cost - 100% Local funding

\$172,000

Construction Cost - 80% TAP funds, 20% Local or DNR funding

Total	80% TAP	20% Local or DNR
\$ 2,133,150.00	\$ 1,706,520.00	\$ 426,630.00

DNR Grant Request

Total	50% DNR	50% Local or TAP
\$ 1,690,250.00	\$ 845,125.00	\$ 845,125.00

Since \$845,125 DNR Grant is greater than the revised match of \$426,630 we are OK.

**THE CITY OF PLATTEVILLE, WISCONSIN
COUNCIL SUMMARY SHEET**

COUNCIL SECTION: ACTION ITEM NUMBER: VI.C.	TITLE: CDBG-CV Grant – Fair Housing Proclamation	DATE: June 28, 2022 VOTE REQUIRED: Majority
PREPARED BY: Joe Carroll, Community Development Director		

Description:

The City received a Community Development Block Grant for Coronavirus (CDBG-CV) funding to assist with the inclusive playground, parking, and trail extension projects. A standard requirement of the CDBG grant program is for the City to undertake efforts to promote and enhance fair housing actions in the community. One of these efforts is for the City to approve a proclamation in support of fair housing laws.

Budget/Fiscal Impact:

No impact.

Recommendation:

Staff recommends approval of the fair housing proclamation.

Sample Affirmative Motion:

“Motion to approve the Fair Housing Proclamation.”

Attachments:

- Fair Housing Proclamation

Fair Housing Proclamation

WHEREAS, Title VIII of the Civil Rights Act of 1968, as amended, prohibits discrimination in housing and declares it a national policy to provide, within constitutional limits, for fair housing in the United States; and

WHEREAS, the principle of Fair Housing is not only national law and national policy, but a fundamental human concept and entitlement for all Americans; and

WHEREAS, the National Fair Housing Law provides an opportunity for all Americans to recognize that complete success in the goal of equal housing opportunity can only be accomplished with the help and cooperation of all Americans; and

WHEREAS, equal opportunity for all - regardless of race, religion, sex, disability, familial status, or national origin - is a fundamental goal of our nation, state and city; and

WHEREAS, equal access to housing is an important component of this goal and is a critical component of family and community health and stability; and

WHEREAS, fair housing is a positive community good.

NOW, THEREFORE, WE, the Common Council of the City of Platteville, hereby urge all the citizens of this community to become aware of and support the Fair Housing law.

DATED this the _____ day of _____ 2022.

CITY OF PLATTEVILLE,

By: Barbara Daus, Council President

Attest:

By: Candace Klaas, City Clerk

**THE CITY OF PLATTEVILLE, WISCONSIN
COUNCIL SUMMARY SHEET**

COUNCIL SECTION: INFORMATION & DISCUSSION ITEM NUMBER: VIII.A.	TITLE: Short-term Financing for Airport Hangar Project	DATE June 28, 2022 VOTE REQUIRED: Majority
PREPARED BY: Nicola Maurer, Administration Director		

Description:

In early 2021 the Platteville Airport Commission approved a plan to build a new hangar using state and federal funding in addition to a local match. The cost of the project would be mostly paid with FAA Entitlement allocations of \$150,000 awarded to the Airport each year, with a 10% local match paid by the Airport Fund. Because some of the project would be paid with future Entitlement allocations, the Airport would need to finance the project through a 3 to 4 year borrow. In March 2021 this idea was presented to the Council.

The project did not move forward in 2021 because the bids received for the project were higher than the Commission's target. The Commission elected to rebid the project in Spring 2022.

In November 2021, Congress passed the Bipartisan Infrastructure Law (BIL), and BIL funds are now being allocated for qualifying municipal Airport projects by the Bureau of Aeronautics (BOA). The amount of BIL funds allocated to the Platteville Airport has been estimated by the BOA at \$159,000/year for up to five years for qualifying projects.

With the postponement of the hangar project to 2022 and with the new BIL funds, the Airport will now have enough local funds and allocated funds to pay for the project by 2024. However, the Airport anticipates needing a short-term financing option to cover project invoices in 2023. At the June 13, 2022 Airport Commission meeting, the Commission voted to accept the lowest bid of \$957,000 contingent on Council approval of a short-term borrow. Total project costs, including engineering, are estimated at \$1,180,000.

The attached schedule illustrates the anticipated timing of the incoming allocation funds and the outgoing invoice payments. Based on this analysis, staff is recommending approval of a short-term borrow by the Airport not to exceed \$700,000 to be repaid from Entitlement and BIL funds by the end of 2024.

Budget/Fiscal Impact:

The City of Platteville debt will increase by up to \$700,000. If the City is advised that the borrow will need to be General Obligation debt, City debt capacity under State statute and using the City's 2021 Equalized Value of 761,224,200, the City will be at 57% of statutory borrowing capacity and at 81% of the City's internally imposed limit of 3.5% of Equalized Value.

The Airport 2023 budget will include the interest expense on the borrow.

Recommendation:

Staff recommends approval of a short-term borrow by the Airport not to exceed \$700,000 to be repaid from Entitlement and BIL funds by the end of 2024. The actual debt instrument will require Council approval at the time it is being issued.

Sample Affirmative Motion:

“Move to approve a short-term borrow by the Airport not to exceed \$700,000 to be repaid from Entitlement and BIL funds by the end of 2024.”

Attachments:

- 2022/23 Airport Hangar Project Funding

2022/23 Airport Hangar Project Funding

Hangar Build Cost	\$1,180,000	
Current Entitlements available	-432,782	
Local match (10%) from Airport cash	-118,000	
Adjusted cost	629,218	
2022 BIL funds (paid Q1 2023)	-159,000	
Adjusted temporary funding need	470,218	
2023 Entitlement (paid Aug 2023)	(150,000)	
2023 BIL funds (paid Q3 2023)	(159,000)	
Remaining balance at 2023 year end	161,218	
2024 BIL funds	(159,000)	
2024 Entitlement (partial)	(2,218)	
Remaining balance at 2024 year end	-	

Invoice timing

The Bureau of Aeronautics estimates invoicing will begin in March 2023.

The initial invoices can be paid from the current entitlements, the 2022 BIL funds and the local match.

The Airport may need temporary funding to cover invoices billed during 2023, until the 2023 Entitlement and BIL funds are received.

Recommended request: not to exceed \$700,000 borrow for 12 months

**THE CITY OF PLATTEVILLE, WISCONSIN
COUNCIL SUMMARY SHEET**

COUNCIL SECTION: INFORMATION & DISCUSSION ITEM NUMBER: VIII.B.	TITLE: Request for Proposal – Financial Advising Services	DATE June 28, 2022 VOTE REQUIRED: N/A
PREPARED BY: Adam Ruechel, City Manager		

Description:

Within the 2022 City of Platteville, City Goals is the desire to conduct a request for proposals for a variety of our contracted services. The City of Platteville currently contracts with Ehlers for the duties of the City’s financial advisement. The financial advisor will assist the City in the analysis, structure, issuance, and management of debt. The Financial Advisor may also be called upon to provide other financial advisory services such as the creation of an updated financing plan, bond rating assistance, etc.

The proposals will be evaluated by Staff and a recommendation will be provided to the Council.

Budget/Fiscal Impact:

Based on the proposal selected, the cost of financial advisor services may increase or decrease.

Recommendation:

The draft RFP is being provided to the Council for information and to provide an opportunity for Council feedback.

The timeline for this RFP is slated to be the following:

Activity	Date
RFP released	June 29,2022
Submission Deadline	July 29, 2022
Vendor Interviews	August 1– 5, 2022
Council Reviews	August 9, 2022
Council Action	August 23, 2022

Sample Affirmative Motion:

None Currently as this is for information only.

Attachments:

- RFP – City Financial Advising Services



REQUEST FOR PROPOSAL
FOR
FINANCIAL ADVISING SERVICES

June 2022

City of Platteville
75 North Bonson Street,
PO Box 780, Platteville, WI 53818

Section 1 – Introduction

The City of Platteville, Wisconsin is inviting proposals for the purpose of selecting a firm to serve as Financial Advisor to the City. The selected vendor will be contracted for a term beginning January 1, 2023.

The Financial Advisor will assist the City in the analysis, structure, issuance, and management of debt. The Financial Advisor may also be called upon to provide other financial advisory services.

The City of Platteville typically issues one general obligation bond each year to finance road reconstruction. These issues are approximately \$1.2 million in size. In 2019 the City began a multi-year upgrade of the wastewater treatment plant and is issuing utility revenue bonds to finance this endeavor through 2026 or later. The revenue bond issues are \$1.5 to \$2.0 million each year. Total debt outstanding as of 06/15/22 is \$37,888,712. At our last rating in May of 2021, S&P Global Ratings has rated The City of Platteville debt issues as AA-.

Please see Attachment A “Schedule of Indebtedness as of June 15, 2022” for a list of outstanding debts.

The City of Platteville’s intent is to award full services to the successful vendor. The expectation is that none of the required services will be outsourced to third parties, unless agreed upon.

The City of Platteville is looking for a Financial Advisor not an Underwriter.

1.1 Background information on the City

The City of Platteville, organized in 1827, is located on the eastern edge of Grant County and along Highway 151 in Southwestern Wisconsin. The City has a State estimated population of 11,836 from the 2020 Census. The City occupies a land area of 5.45 square miles. The City operates under a City Manager form of government with seven elected City Council members. The City of Platteville provides a wide range of services including police protection, fire department, street and park maintenance and construction, recreation opportunities, a museum and library, water and wastewater utilities, and administration.

The number of full-time equivalents in the 2022 budget is 88.

1.2 Timeline for the procurement process

The following is a list of the important dates for activities related to the RFP process. The City of Platteville reserves the right to change these dates.

Activity	Date
RFP released	June 29,2022
Submission Deadline	July 29, 2022
Vendor Interviews	August 1– 5, 2022
Council Reviews	August 9, 2022
Council Action	August 23, 2022

The City of Platteville reserves the right to change these dates and will post the changes on its website. In the event it becomes necessary to amend, alter or delete any part of the RFP, changes to the RFP will be posted on the City website.

Section 2 - Experience and Qualifications

2.1 Introduction

Describe the firm's organization and size (local, regional, national, or international) in relation to providing Financial Advisory Services. State the location of the office(s) from which this engagement will be serviced, and the range of activities performed at that office.

2.2 Firm Experience

Describe your firm's experience as a financial advisor. Indicate the number of and par number of financings your firm has participated in during the last three years. Limit your presentation to only those where your firm acted as an independent financial advisor. This data should be presented for the firm as a whole and for those financings conducted from the office(s) your firm will use to service the City. Do not include data on financings where your firm acted as the underwriter on a negotiated sale.

2.3 Staff Qualifications

Provide resumes describing the educational and work experiences for each of the key staff who would be assigned to the project. Identify the staff person who will serve as manager and primary contact on City financings. Education, position in the firm and years of experience are key factors to be considered.

2.4 Vendor References

Each Vendor must include in their proposal, a list of organizations, including points of contact (name, address, and telephone number), with similar governmental engagements out of the office to be assigned this engagement, which can be used as references for work performed in the area of service required. Selected organizations may be contacted to determine the quality of work performed and personnel assigned to the project. The results of the references will be provided to the evaluation team and used in scoring the written proposals.

Section 3 – Scope of Work

3.1 Scope of Services

The following is a listing of services that the City expects to receive from the Financial Advisor:

3.2. Financing Plan

Make recommendations to the City for structuring any proposed debt issues including amortization schedule, term, discount, call features, etc. Discuss various alternatives and recommend the best alternative considering the City's current outstanding debt. Make recommendations to enhance bond marketability and reduce issuance costs. Review industry trends that may affect tax-exempt debt issuance.

3.3. Debt Related Services

- A. Prepare the Preliminary Official Statement (POS) and Official Statement (OS) as required by the City. Provide a camera-ready copy of the POS and OS (and proofing of the same). Coordinate review of the POS and OS with the City's outside auditors and bond counsel, as needed and/or required. The City will assist in the preparation of information in both the POS and OS; however, the Financial Advisor will be specifically responsible for the creation of the POS and OS and for developing the appendix related to indirect (underlying) debt and for the current and future debt service schedules for the City, incorporating the new issue being recommended.
- B. Recommend debt strategies to maintain the highest debt rating. Such assistance may include preparation of a presentation document with the City, including the compilation of supporting data and preparation and proofing of presentation materials.

- C. Coordinate the debt issuance process with bond counsel and other participants (e.g. auditors). Review legal documents related to bond issuance.
- D. Act as the City's agent in agreements with Book Entry firms, including mailing of bid documents, responding to questions from potential bidders and in placing advertisements in such publications as the Bond Buyer and any other communications with bidders.
- E. Act as the agent of the City to accept electronic competitive bids for each debt issue. The City will assist with the electronic bid process as needed. Evaluate, verify, and recommend the best bid based on true interest cost for the bids submitted on the debt sale date; and be available to answer any questions raised by the Administration Director, City Manager, City Council, or staff.
- F. Provide an analysis of each bond sale compared to other comparable sales throughout the country to present to the City Council on the date the bond issue is approved.
- G. Assist the City to close the debt issue and deliver proceeds to the City, to include the preparation of closing documents in conjunction with bond counsel.
- H. Maintain separate accounting and billing for each debt issue.
- I. Advise the City in negotiated debt issues.
- J. Provide on-going debt planning and management assistance to the City, including analysis of opportunities for refunding existing debt.
- K. Prepare all necessary and complete all necessary procedures to keep the City in compliance with all required legal debt reporting requirements and disclosures including, but not limited to, entering information into the EMMA system. The firm will certify to the City annually that they have completed these required disclosures.

3.4 Other Services

Perform other services as may be requested by the City at an agreed upon fee, including arbitrage calculations.

As a separated cost, your proposal should include an option for your firm to prepare an overall 5-year financial management plan for the City using data provided by City staff.

3.5 Bond Rating

Describe your firm's experience in dealing with S&P Global Ratings. Discuss how the City would benefit from this experience.

3.6 Project Approach

Describe your approach to advising the City on proposed debt issues. Describe how your firm will act as the City's independent agent in this financing using a competitive sale.

3.7 Innovation

Provide examples of up to three (3) projects that will demonstrate the ability of your firm to develop and implement creative financing alternatives to governmental entities. Describe the problem encountered and the solution, including the staff for each example.

Section 4 – Cost Proposal

4.1 Cost Proposals

Cost proposals should be quoted as a minimum base fee and amounts per \$1,000 of debt issued if any. Fees quoted should include all expenses necessary for the sale including travel, telephone, printing, copying, bid posting, bid services and other out-of-pocket expenses.

The cost proposal should contain all pricing information relative to providing financial advisory services as described in the RFP. The total all-inclusive maximum price to be proposed is to contain all direct and indirect costs including all out-of-pocket expenses. The cost proposal shall include all costs to be billed to the City including the services to be rendered in relation to a debt issue as well as costs for other services provided in relation to capital financing matters.

4.2 Fixed Price Period

All prices, costs, and conditions outlined in the proposal shall remain fixed for the first five-years of the contract.

4.2 Optional 5-year Financial Management Plan

The cost proposal should contain pricing information relative to completing a 5-year financial management plan for the City.

Section 5 – Proposal Submittal Instructions

1. Timeline for the procurement process

See Section 1 for the detailed timeline for the procurement process.

2. Submission of questions

Questions submitted to:

Adam Ruechel – The City Manager of Platteville

Email: citymanager@platteville.org Phone: (608)348-1821

Nicola Maurer – The City of Platteville Administration Director

Email: maurern@platteville.org Phone: (608)348-1824

3. Submission of proposals

Proposals may be mailed or delivered to:

Adam Ruechel, City Manager
Attention: City Financial Advisor Proposal
City of Platteville
75 N. Bonson St., PO Box 780
Platteville, WI 53818

Alternatively, proposals may be emailed as an attachment, with the email subject “Financial Advising Proposal” and with the email addressed to:
citymanager@platteville.org

The deadline for proposals is July 29th, 2022

All proposals submitted on time become the property of The City of Platteville upon submission, and the proposals will not be returned to the vendors. By submitting a proposal, the vendor agrees that The City of Platteville may copy the proposal for purposes of facilitating the evaluation.

Section 6 – Proposal Evaluation

The following evaluation criteria will be used to review the Financial Advising Services Proposals that are received, and which meet the general quotation requirements:

1. Demonstration of successful experience in providing general advising services to a municipality of similar size, particularly with lake properties.
2. Experience with providing financial advising services.
3. Demonstration of a high level of accuracy in advising work for municipal clients.
4. Cost of advising services.
5. Evidence of positive customer interaction

City Staff will review all RFPs and may select one or more finalists for interviews. Additionally, Staff may request submission of supplemental materials. The selected financial advisor(s) or firm will be the one that in the judgment of City Staff best demonstrates the ability to provide the broadest range of high-quality financial advisor services in the most cost-effective manner. Upon completion of the evaluation process by City Staff, the City Manager will advise the respondents of the selection and negotiate the appropriate agreement. The tentative agreement will define the extent of services to be rendered, method, and amount of compensation. The selected respondent will need to enter a contract with the City. The City reserves the right to negotiate a final contract that is in the best interest of the City. The proposal will become a part of the agreement. Once a tentative agreement is prepared, it will be presented to the Common Council to award the contract.

The City reserves the right to seek clarification of each proposal submitted. The City also reserves the right to require other evidence of technical, managerial, financial, or other abilities prior to selection.

In addition to all other rights granted to it under Wisconsin law, the City of Platteville reserves the right to waive formalities in the proposal process; to accept or reject any or all proposals.

Section 7 – Terms and Conditions

Terms and Conditions:

- a. The City of Platteville reserves the right to accept or reject any or all proposals or portions thereof without stated cause.
- b. The City of Platteville reserves the right to re-issue any requests for proposals.
- c. Upon the selection of a finalist vendor, the City by its proper officials, employees, or agents shall attempt to negotiate and reach a final agreement with this vendor. If the City, for any reason, is unable to reach a final agreement with this vendor, the City reserves the right to reject such vendor and negotiate a final agreement with the vendor who has the next most viable proposal or bid. The City may also elect to reject all proposals and re-issue a request for proposal.
- d. Clarification of proposals: The City of Platteville reserves the right to obtain clarification of any point in a vendor's proposal or obtain additional information. Please provide an email address or contact/phone number for this.
- e. The City of Platteville is not bound to accept the proposal with the lowest cost but may accept the proposal that demonstrates the best ability to meet the needs of The City of Platteville.
- f. The City reserves the right to waive any formalities, defects, or irregularities in any proposal, response, and/or submittal where the acceptance, rejection, or waiving of such is in its best interests.
- g. The City reserves the right to disqualify any proposal, before or after opening, upon evidence of collusion, intent to defraud, or any other illegal practice on the part of the vendor.
- h. The vendor agrees to the fullest extent permitted by law, to indemnify, defend and hold harmless, the City, and its agents, officers and employees, from and against all loss or expense including costs and attorney fees by reason of liability for damages including suits at law or in equity, caused by any wrongful, intentional, or negligent act or omission of the vendor, or its (their) agents and / or subcontractors which may arise out of or connected with activities covered by this contract.
- i. Insurance:
 1. Vendor agrees that in order to protect itself as well as The City of Platteville, its officers, Boards, and employees under the indemnity provisions set forth in the paragraph above, vendor will at all times, during the terms of this contract, keep in force insurance policies issued by an insurance company authorized to do business and licensed in the State of Wisconsin. Unless otherwise specified in WI

Statutes, the types of insurance coverage and minimum amounts shall be as follows:

- a) Workers' Compensation: minimum amount statutory
 - b) Comprehensive General Liability: \$1,000,000 per occurrence and in aggregate for bodily injury and property damage
- j. The City of Platteville shall be given thirty (30) days advanced written notice of any cancellation or non-renewal of insurance during the term of this contract. Upon execution of this contract, the vendor will furnish the City with written verification of the existence of such insurance. In the event of any action, suit, or proceedings against the City upon any matter herein indemnified against, the City shall within five (5) working days cause notice in writing thereof to be given to the vendor by certified mail, addressed to its post office address. The City shall cooperate with the vendor and its attorneys in defense of any action, suit, or other proceedings.
- k. Termination of contract. The contract shall include the following language: "without cause termination of contract with 90 days' notice by either party".

ATTACHMENT A

City of Platteville, Wisconsin
 Schedule of Bonded Indebtedness
 General Obligation Debt Secured by Taxes
 (As of 06/15/2022)

Dated Amount	Refunding Bonds Series 2012		Refunding Bonds Series 2013		Promissory Notes Series 2013		Taxable Corporate Purpose Bonds Series 2015B		Corporate Purpose Bonds Series 2016A	
	328286	329639	328287	329637	328284	329634	328331	329647	328689	330341
Maturity	03/07/2012	03/28/2013	10/01	10/01	10/01/2013	10/01	12/29/2015	03/01	06/02/2016	12/01
	\$1,725,000	\$3,240,000			\$5,000,000		\$3,790,000		\$2,520,000	
Calendar Year Ending	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2022	0	4,500	300,000	43,913	600,000	18,344	0	44,813	285,000	13,781
2023	300,000	4,500	340,000	81,075	575,000	18,688	300,000	85,725	295,000	23,858
2024			500,000	73,000			310,000	77,563	385,000	19,728
2025			500,000	60,500			325,000	68,588	385,000	13,760
2026			500,000	46,750			200,000	60,825	390,000	7,215
2027			600,000	33,000			210,000	54,415		
2028			500,000	15,000			220,000	47,425		
2029							230,000	39,885		
2030							235,000	31,863		
2031							250,000	23,250		
2032							250,000	14,125		
2033							250,000	4,750		
2034										
2035										
2036										
2037										
2038										
	300,000	9,000	3,240,000	353,238	1,175,000	37,031	2,780,000	553,225	1,740,000	78,341

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City of Platteville, Wisconsin
 Schedule of Bonded Indebtedness continued
 General Obligation Debt Secured by Taxes
 (As of 06/15/2022)

Dated Amount	Street Improvement Bonds Series 2017A		Refunding Bonds Series 2017B		Corporate Purpose Bonds Series 2018A		Street Improvement Bonds Series 2019A		Taxable Refunding Bonds Series 2020A	
	325638	332186	330874	333586	331590	334639	333429	338815	345374	347149
	06/01/2017	06/01/2017	10/04/2017	10/04/2017	05/10/2018	05/10/2018	05/30/2019	05/30/2019	07/30/2020	07/30/2020
	\$1,375,000	\$1,375,000	\$2,975,000	\$2,975,000	\$1,245,000	\$1,245,000	\$1,125,000	\$1,125,000	\$1,265,000	\$1,265,000
Maturity	09/01	09/01	10/01	10/01	03/01	03/01	03/01	03/01	03/01	03/01
Calendar Year-Ending	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2022	50,000	19,488	200,000	33,150	0	17,700	0	18,125	0	9,520
2023	50,000	38,200	200,000	60,300	50,000	34,650	50,000	35,250	65,000	18,796
2024	50,000	37,250	355,000	54,300	100,000	32,400	50,000	33,250	65,000	18,309
2025	75,000	36,300	360,000	43,650	100,000	29,400	50,000	31,250	65,000	17,740
2026	100,000	34,050	365,000	32,850	100,000	26,400	100,000	28,250	65,000	17,090
2027	100,000	31,050	365,000	25,650	100,000	23,400	105,000	24,675	65,000	16,343
2028	100,000	28,050	365,000	18,250	100,000	20,400	105,000	21,525	70,000	15,465
2029	100,000	25,050	365,000	9,125	100,000	17,375	110,000	18,300	70,000	14,450
2030	100,000	22,050	365,000		100,000	14,325	110,000	15,000	70,000	13,330
2031	100,000	19,050			100,000	11,275	110,000	11,700	70,000	12,140
2032	100,000	16,050			100,000	8,125	110,000	8,400	70,000	10,880
2033	100,000	13,050			100,000	4,875	110,000	5,100	75,000	9,500
2034	100,000	10,050			100,000	1,625	115,000	1,725	75,000	8,000
2035	100,000	6,700							80,000	4,720
2036	100,000	3,350							80,000	2,880
2037									80,000	960
2038	1,325,000	339,738	2,575,000	277,175	1,150,000	241,950	1,125,000	252,550	1,140,000	196,548

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City of Platteville, Wisconsin
 Schedule of Bonded Indebtedness continued
 General Obligation Debt Secured by Taxes
 (As of 06/15/2022)

Calendar Year Ending	Street Improvement Bonds Series 2020B			Corporate Purpose Bonds Series 2021A			Promissory Notes			Street Improvement Bonds Series 2022A			Total P & I	Principal Outstanding	% Paid	Calendar Year Ending			
	Dated Amount	Maturity	336819	347887	09/10/2020	\$1,170,000	340025	351358	09/16/2021	\$1,975,000	340817	353064					04/06/2022	\$119,476	340803
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Estimated Interest				
2022	0	9,575	0	15,080	0	1,933	0	1,933	0	0	0	0	0	0	0	1,688,213	19,465,098	6.88%	2022
2023	0	19,150	125,000	28,910	6,760	3,691	100,000	3,691	100,000	40,518	100,000	3,691	100,000	40,518	40,518	2,950,069	17,008,339	18.63%	2023
2024	70,000	18,450	155,000	26,110	108,339	1,184	100,000	1,184	100,000	31,235	100,000	1,184	100,000	31,235	31,235	2,671,116	14,760,000	29.39%	2024
2025	75,000	17,000	110,000	23,460			100,000		100,000	29,035			100,000	29,035	29,035	2,515,683	12,615,000	39.65%	2025
2026	100,000	15,750	110,000	21,260			100,000		100,000	26,735			100,000	26,735	26,735	2,447,175	10,485,000	49.84%	2026
2027	100,000	14,750	110,000	19,060			100,000		100,000	24,335			100,000	24,335	24,335	2,121,578	8,630,000	58.71%	2027
2028	100,000	13,250	110,000	16,860			100,000		100,000	21,835			100,000	21,835	21,835	1,988,060	6,860,000	67.18%	2028
2029	100,000	11,250	110,000	14,660			100,000		100,000	19,260			100,000	19,260	19,260	1,855,000	5,575,000	73.33%	2029
2030	110,000	9,700	110,000	12,460			140,000		140,000	16,105			140,000	16,105	16,105	1,770,000	4,600,000	77.99%	2030
2031	115,000	8,575	110,000	10,810			100,000		100,000	12,900			100,000	12,900	12,900	1,664,700	3,645,000	82.56%	2031
2032	100,000	7,000	135,000	9,518			100,000		100,000	10,175			100,000	10,175	10,175	1,049,273	2,680,000	87.18%	2032
2033	100,000	5,000	135,000	7,965			100,000		100,000	7,375			100,000	7,375	7,375	1,027,615	1,710,000	91.82%	2033
2034	100,000	3,000	135,000	6,278			100,000		100,000	4,475			100,000	4,475	4,475	760,153	985,000	95.29%	2034
2035	100,000	1,000	135,000	4,050			100,000		100,000	1,500			100,000	1,500	1,500	529,675	475,000	97.73%	2035
2036				1,350												324,420	160,000	99.23%	2036
2037																82,880	80,000	99.62%	2037
2038																80,960	0	100.00%	2038
	1,170,000	153,450	1,725,000	217,830	118,390	6,808	1,340,000	6,808	1,340,000	245,483			20,903,390	2,962,366	23,865,756				

* Preliminary, subject to change.

City of Platteville, Wisconsin
 Schedule of Bonded Indebtedness
 Revenue Debt Secured by Sewer and Water Revenues
 (As of 06/15/2022)

Calendar Year Ending	Water and Sewer System Rev. Bonds (CWFL)		Water and Sewer System Rev. Bonds (CWFL)		Water and Sewer System Revenue Bonds		Water and Sewer System Revenue Bonds		Water and Sewer System Revenue Bonds		
	Series 2008	Series 2010	Series 2015	Series 2019B	Series 2020C	Principal	Interest	Principal	Interest	Principal	Interest
2022	328292	328293	328277	334917	338934	0	17,471	0	17,471	0	11,296
2023	12/10/2008	05/26/2010	06/24/2015	12/04/2019	12/17/2020	137,032	41,572	240,000	139,738	60,000	21,993
2024	\$2,473,498	\$3,964,010	\$5,425,000	\$1,625,000	\$1,420,000	140,237	15,546	245,000	132,463	60,000	20,793
2025						143,517	12,228	255,000	124,644	60,000	19,593
2026						146,874	8,831	270,000	115,775	60,000	18,393
2027						150,310	5,356	280,000	106,150	60,000	17,193
2028						153,825	1,799	290,000	96,175	60,000	15,993
2029								300,000	85,850	60,000	14,793
2030								310,000	74,400	60,000	13,593
2031								320,000	61,800	60,000	12,648
2032								330,000	48,800	60,000	11,958
2033								345,000	35,300	90,000	11,095
2034								355,000	21,300	95,000	9,889
2035								355,000	7,100	95,000	8,511
2036								100,000	6,580	105,000	7,061
2037								105,000	4,016	105,000	5,250
2038								105,000	1,339	105,000	3,150
2039								105,000		105,000	1,050
						871,795	72,744	3,895,000	1,121,163	1,300,000	224,248

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City of Platteville, Wisconsin
 Schedule of Bonded Indebtedness continued
 Revenue Debt Secured by Sewer and Water Revenues
 (As of 06/15/2022)

Water and Sewer System Revenue Bonds Series 2021B Taxable Water and Sewer System Revenue Bonds Series 2021C

Dated Amount	Series 2021B		Series 2021C		Total Principal	Total Interest	Total P & I	Principal Outstanding	% Paid	Calendar Year Ending
	09/16/2021	05/01	09/16/2021	05/01						
	\$1,890,000		\$4,965,000		0	177,177	177,177	15,733,210	.00%	2022
					1,165,483	343,131	1,508,614	14,557,727	7.41%	2023
					1,183,749	320,047	1,503,796	13,373,978	14.94%	2024
					1,207,213	296,090	1,503,303	12,166,765	22.62%	2025
					1,230,880	270,939	1,501,819	10,935,885	30.45%	2026
					1,254,755	244,225	1,498,980	9,681,130	38.43%	2027
					1,278,841	216,318	1,495,159	8,402,289	46.56%	2028
					1,300,772	188,034	1,488,756	7,101,567	54.83%	2029
					1,326,567	158,573	1,485,140	5,775,000	63.27%	2030
					1,350,000	128,353	1,478,353	4,425,000	71.86%	2031
					1,360,000	98,133	1,458,133	3,065,000	80.51%	2032
					910,000	70,376	980,376	2,155,000	86.29%	2033
					880,000	45,788	925,788	1,275,000	91.89%	2034
					545,000	24,580	569,580	730,000	95.36%	2035
					205,000	13,641	218,641	525,000	96.66%	2036
					210,000	9,266	219,266	315,000	98.00%	2037
					210,000	4,489	214,489	105,000	99.33%	2038
					105,000	1,050	106,050	0	100.00%	2039
	1,805,000		4,615,000		15,733,210	2,610,209	18,333,419			

**THE CITY OF PLATTEVILLE, WISCONSIN
COUNCIL SUMMARY SHEET**

COUNCIL SECTION: INFORMATION & DISCUSSION ITEM NUMBER: VIII.C.	TITLE: Fire Department Mobile Radio Upgrade CIP Project BID	DATE: June 28, 2022
PREPARED BY: Ryan Simmons, Fire Chief		VOTE REQUIRED: Majority

Description:

As part of the 2022 Capital Improvement Plan, the Fire Department was budgeted \$50,000 towards the upgrade of mobile radios. The current radios that are in use are now end of life with the manufacturer and are also non-P25 Digital. This limits our ability to have radios services as well as upgrade our radios to operate in P25 digital to gain increased coverage and clarity.

In 2021, Grant County announced that they are moving forward with upgrading and expanding the County radio system to include eleven new or upgraded radio tower sites and installing newer radio system technology. Our current radios are not capable of the new radio system technology which limits our compatibility and interoperability with other County agencies.

We created a bid request with specifications to meet both Platteville’s radio system as well as Grant County’s radio system to ensure we could make an upgrade to P25 digital on our radio channel to gain improved range and clarity. The police department and Southwest Health EMS are already on P25 digital so this will give us the ability to communicate with them on their P25 digital systems.

We received bids from four vendors to upgrade all of our mobile radios. The vendors that submitted bids were Icom, Racom, General Communications, and Baycom. We have worked with Racom, General Communications, and Baycom for various equipment in the past and they have all been satisfactory in equipment and services they have provided.

Due to the requirement that the vendor must be able to provide satisfactory service for the radios we purchase, as radios are critical to the operation of the fire department, we need to ensure that we can have the equipment serviced in a very short timeframe.

Budget/Fiscal Impact:

The CIP budget is \$50,000. The bids range from \$39,026 to \$82,476.08. There are additional warranty/service options that are available to provide additional warranty coverage that are not included in the initial bid but could be added as the recommended bid award is slightly under budget.

Recommendation:

Staff recommends awarding the bid FD 01-22 to Racom at a price not to exceed \$50,000.

Sample Affirmative Motion:

“I move to approve Bid FD 01-22, Platteville Fire Department Mobile Radio Replacement to Racom at a price not to exceed \$50,000.”

Attachments:

- Bid Tabulation

FD 01-22 Mobile Radio Bid Summary

Vendor	Bid Amount
ICOM - ICOM Radios	\$39,026.00
Racom - Tait Radios	\$46,665.64
Gencomm - Kenwood 5730 Radios	\$60,434.88
Gencomm - Kenwood 6730 Radios	\$80,192.24
Baycom - Motorola	\$82,476.08

**THE CITY OF PLATTEVILLE, WISCONSIN
COMMON COUNCIL SUMMARY SHEET**

COUNCIL SECTION: INFORMATION & DISCUSSION ITEM NUMBER: VIII.D.	TITLE: Resolution Requesting City Staff to be Permitted to Serve/Sell Fermented Malt Beverages at Designated Events	DATE June 28, 2022 VOTE REQUIRED: Majority
PREPARED BY: Bob Lowe, Parks & Rec Director, Adam Ruechel, City Manager		

Description:

City Staff is continually looking for opportunities to enhance a variety of activities for all ages in a fiscally responsible and prudent way. Although the focus of our Parks and Recreation Department is clearly on youth activities, it is important to include and enhance the enjoyment for adults as well.

At the June 2, 2022, License Committee meeting City Staff presented the proposal for City Staff to be permitted to serve/sell fermented malt beverages (beer, seltzer, malt beverages such as mikes hard lemonade) at designated City run events. This request was also presented to the Parks Forestry Recreation Committee (PFRC), and the Broske Center Care Committee.

Examples of events could be the 4th of July Celebration, a chamber of commerce event, a battle of the bands, City sponsored leagues or tournaments, or travel leagues/events. City Staff would not be serving during normal parks activities nor during PYDS (Platteville Youth Diamond Sports) games and leagues.

The Parks Department is in the process of restarting adult co-ed Sunday slow pitch leagues. This league would run September-November. City Staff is aware of previous issues with serving alcohol during slow pitch leagues, so we intend to be very cautious and vigilant in serving.

Recommended limitations:

- Only sold by Department's employees who are properly licensed with an operator's license.
- Only in strict compliance with State and Federal law.
- Only in the time frames from 1-8 pm and only during the designated event.
- Only in aluminum cans.
- No carry-in and purchased malt beverages must be consumed in the park.
- Only during designated events approved by the City Manager and Parks & Recreation Director.

Budget/Fiscal Impact:

Minimal impact is anticipated at this time.

Recommendation:

Per the recommendation of the PFRC, Broske Center Care Committee, and the License Committee City Staff would recommend Council adopt the resolution allowing City departments to sell/serve malt beverages during special designated events in the city of Platteville.

Sample Affirmative Motion:

"I move to approve Resolution 22-XX A Resolution allowing City departments to sell/serve malt beverages during special designated events within the city of Platteville."

Attachments:

- Resolution 22-XX

RESOLUTION NO: 22-XX

A RESOLUTION AUTHORIZING CITY STAFF TO SELL/SERVE MALT BEVERAGES DURING SPECIAL DESIGNATED EVENTS WITHIN THE CITY OF PLATTEVILLE

WHEREAS, the City of Platteville is continually looking for opportunities to enhance a variety of activities for all ages in a fiscally and prudent way,

WHEREAS, although the focus of our Parks and Recreation Department is clearly on youth activities, it is important to include and enhance enjoyment for all residents and visitors,

WHEREAS, at the June 2, 2022, License Committee meeting City Staff presented the proposal for City Staff to be permitted to serve/sell fermented malt beverages (beer, seltzer, malt beverages such as mikes hard lemonade) at designated City run events.,

WHEREAS, per the recommendation of the Parks Forestry Recreation Committee (PFRC), Broske Center Care Committee and License Committee and City Staff recommend the Council adopt a resolution allowing City departments to sell/serve malt beverages during special designated events in the City of Platteville,

NOW, THEREFORE, BE IT RESOLVED, BY THE CITY COUNCIL FOR THE CITY OF PLATTEVILLE, WISCONSIN, as follows:

That the City Council of the City of Platteville strongly supports allowing City Departments to sell/serve malt beverages during special designated events in the City of Platteville under the following limitations:

- Only sold by City Department employees who are properly licensed with an operator's license.
- Only in strict compliance with State and Federal law.
- Only in the time frames from 1-8 pm in City parks or during the timeframe of the designated event.
- Only product sold will be in aluminum cans.
- No carry in will be allowed and all purchased beverages must be consumed within the park or designated event facility.
- Only sold during designated events approved by the City Manager and Parks & Recreation Director

PASSED BY THE COMMON COUNCIL on July 12, 2022.

Barbara Daus, Council President

ATTEST:

Candace Klaas, City Clerk

**THE CITY OF PLATTEVILLE, WISCONSIN
COUNCIL SUMMARY SHEET**

COUNCIL SECTION: INFORMATION & DISCUSSION ITEM NUMBER: VIII.E.	TITLE: 2023 Proposed Budget Timeline	DATE: June 28, 2022
		VOTE REQUIRED: Majority
PREPARED BY: Nicola Maurer, Administration Director		

Description:

Proposed Budget Timeline for the City of Platteville 2023 Budget and 2023-2027 CIP.

Budget/Fiscal Impact:

None

Recommendation:

Approve the proposed budget timeline.

Sample Affirmative Motion:

"I move to approve the Proposed Budget Timeline for the City of Platteville 2023 Budget and 2023-2027 CIP."

Attachments:

- 2023 Proposed Budget Timelines for City, Airport, and Water/Sewer

Proposed 2023 Budget Timeline



July 2022	Week 1		Preliminary wage/fringe projections completed and provided to directors
	Week 1		Distribution of CIP worksheets and guidelines to departments
	Week 2		Distribution of Budget worksheets and guidelines to departments
	Week 4		Department Directors submit CIP projects
August 2022	Week 1		City Manager review of projects with Department Directors. Compilation of updated CIP Comprehensive Plan
	Week 2		Admin Director compiles initial draft of 2023 Water/Sewer Utility budget
	Wednesday Aug 10		Presentation of proposed 2023 Utility CIP to Water/Sewer Commission
	Week 3		Department budgets submitted to Administration Director
	Week 3		Staff review and finalization of draft 2023 Water/Sewer Utility budget
	Tuesday Aug 16	*	Common Council review 2022 strategic plan goals and establish 2023 goals
	Week 4		Airport draft budget review by Airport Finance Sub-Committee
	Tuesday Aug 23		Presentation of Comprehensive CIP Plan to Common Council
September 2022	Week 1		Administration Director preliminary review and compilation of department budgets
	Monday Sep 12		Presentation of proposed 2023 Airport Budget to Airport Commission
	Tuesday Sep 13		Common Council adoption of Comprehensive CIP Plan
	Wednesday Sep 14		Presentation of proposed 2023 Utility Budget to Water/Sewer Commission
	Week 2-4		City Manager/Administration review of department budgets and creation of 2023 proposed City budget
October 2022	Tuesday Oct 4	*	6pm: Common Council review session – 2023 CIP Budget
	Monday Oct 10		Airport Commission approval of 2023 Airport Budget
	Tuesday Oct 11		Presentation of City Manager budget at Council meeting
	Wednesday Oct 12		Water/Sewer Commission approval of 2023 Utility Budget
	Tuesday Oct 18	*	6pm: Common Council review session – Department Operational Budgets
	Tuesday Oct 25		5pm: Common Council budget review session (if needed)
	Thursday Oct 27		Submit notice of public hearing for the 2023 Budget to the Platteville Journal
	Thursday Oct 27		Issue press release for Public presentation of the proposed budget
November 2022	Monday Nov 14		City Manager presentation of the proposed budget to the public
	Tuesday Nov 22		Public hearing for City of Platteville Budget and Council adoption of the Budget

Council meetings (* represents Special meeting)

Water Sewer meetings

Airport meetings