



Common Council Chambers – City Hall Room 100
7325 W Forest Home Ave, Greenfield, Wisconsin

COMMON COUNCIL MEETING AGENDA MEETING AGENDA

Tuesday, June 15, 2021 - 7:00 PM

- A. Call to Order & Roll Call
- B. Opening Prayer
- C. Pledge of Allegiance
- D. Approval of the May 18, 2021 Common Council minutes
- E. Mayor's Report
- F. Aldermanic Reports
- G. Announcements
- H. Citizen Commentary
- I. Public Hearings
 - 1. Public Hearing on a Special Use Permit for Oak Hill Massage, a proposed massage therapy business, to be located at 5170 S 76 St., submitted by Jacob Starkweather, d/b/a Oak Hill Massage. (Tax Key No. 650-8998-009) (PC-5/11/21 Kastner)
 - a. Approve a Resolution for a Special Use Permit for Oak Hill Massage, a proposed massage therapy business, to be located at 5170 S 76 St., submitted by Jacob Starkweather, d/b/a Oak Hill Massage. (Tax Key No. 650-8998-009) (PC-5/11/21 Kastner)
 - b. Approve a Site Review for Oak Hill Massage, a proposed massage therapy business, to be located at 5170 S 76 St., submitted by Jacob Starkweather, d/b/a Oak Hill Massage. (Tax Key No. 650-8998-009) (PC-5/11/21 Kastner)
- J. Old Business
 - 1. Appointments to various committees and commissions:
 - a. Mayor appointments, confirmed by Council:
 - i. One member to the Tree Commission for a term to expire 5/1/2023 (formerly Sandra Carney)
- K. New Business
 - 1. Letter of resignation received from Richard Kasza on the Board of Public Works. (Goergen)
 - 2. Letter of resignation received from Christine Hallen on the Plan Commission. (Goergen)

3. Appointments to various committees and commissions:
 - a. Mayor appointments:
 - i. One member to the Plan Commission for a term to expire 5/1/2023 (formerly Christine Hallen)
 - b. Mayor appointments, confirmed by Council:
 - i. Three members to the Public Library Board for a term to expire 7/1/2024 (currently Robin Bruhn, Richard L'Amie, Creston Flemming)
 - ii. One member to the Public Library Board for a term to expire 7/1/2024 (currently Sue DeWitt, who was recommended by the Greenfield S.D.)
 - iii. One member to the Board of Health for a term to expire 6/1/2022 (formerly Allen Owen)
 - iv. One alternate member to the Tree Commission for a term to expire 5/1/2022 (currently Andrew Drzewiecki)
 - c. Council appointments:
 - i. One member to the Board of Public Works for a term to expire 5/1/2022 (formerly Richard Kasza)
4. Resolution to disallow claim received from Atty. Robert Erdmann on behalf of Laurence Sakar. (Goergen)
5. Resolution allowing the claim received from Linda Vopal. (Goergen)
6. Applications for original and renewal Operator licenses to expire 6/30/2022.
7. Applications for Amusement licenses to expire July 31, 2022.
8. Application for 2021-2022 "Class B" liquor license for 4900 76th Co., A Wisconsin Corporation, Elizabeth Aldrich, Agent, for the property at 4900 S 76h St (Honey Berry Pancakes & Cafe), the premises is a freestanding building containing 5,500 SF, customers have access to the dining room, bar and two restrooms. Staff have access to the back of the house which includes a kitchen, walk-in cooler/freezer and storage areas/rooms. The manager's office is locked and access is limited to management only. BWL is prepared at the bar, served to customers at their tables and stored in the back of house. (Goergen)
9. Application for a Temporary Class "B" Retailer's License (beer & wine) received from Greenfield Professional Fire Fighters Benevolence & Charities, to be held at 7215 W Cold Spring Rd, for the Charitable Beer & Wine Tasting on September 25, 2021 from 6:00 - 11:00 pm. (Goergen)
10. Laveers, Marc Lovora, Agt., requests an extension of the licensed premises of their Combination "Class B" Liquor License to add "the west side of the building for a smoking lounge/patio" at 5105 W Cold Spring Rd. (Goergen)
11. Approve a change of agent from Megan Pavlik to Mary Lou Gilmore, 509 Morningside St., Elkhorn, WI for the 2020-2021 and 2021-2022 "Class A" beer license held by Walgreens #04827, 4688 S. 108th St. (Goergen)
12. Discussion and decision to approve an application by the City for a Milwaukee County Department of Transportation Special Event permit, on behalf of the House of Harley for

their Labor Day event, August 31 – September 7, 2021. (Katz)

13. Discussion and decision to award a contract for the project 2114 Tree Planting Program to Dan Larsen Landscaping in the amount of \$ 149,900.00. (Katz- BPW 05/25/21)
14. Discussion and decision to approve an agreement allowing construction of a private fence in a permanent City drainage easement in the side yard of Nicholas and Amber Marasco, 4810 W Edgerton Ave. (Katz- BPW 05/25/21)
15. Discussion and decision to accept a grant from the Milwaukee Metropolitan Sewerage District to fund the planting of Street Trees. (Katz- BPW 052521)
16. Discussion and decision to approve a Tree Maintenance Covenant with Milwaukee Metropolitan Sewerage Commission. (Katz- BPW 052521)
17. Discussion and decision to approve the Pavement Improvement Plan 2021 Update. (Katz - BPW 052521)
18. Discussion and decision to adopt a resolution verifying review and authorizing submittal of the Wisconsin Department of Natural Resources 2020 Compliance Maintenance Annual Report (CMAR). (Katz- BPW 052521)
19. Approve a Certified Survey Map for proposed recombination of three parcels located at 5204 W. Allerton Ave., 5224 W. Allerton Ave., and 44** S. 52 St., submitted by Steven Jackson and Kim Grauze. (Tax Key Nos. 602-0164-000, 602-0163-000, and 602-0168-000) (PC-6/08/21 Kastner)
20. Approve Landscaping Plans for My Salon Suites, an existing business located at 5170 S 76 St., submitted by John Weiss d/b/a/ My Salon Suites. (Tax Key No. 650-8998-009) (PC-06/08/21 Kastner)
21. Approve a Special Use Review and Site Plan Review for Fire Smoke Shop, a proposed tobacco store, to be located within the existing multi-tenant commercial building at 4267 W. Layton Ave., submitted by Anas Hammad, d/b/a AAO Enterprises. (Tax Key No. 621-9957-001) (PC-6/08/21 Kastner)
 - a. Approve the Resolution for a Special Use Review for Fire Smoke Shop, a proposed tobacco store, to be located at 4267 W. Layton Ave., submitted by Anas Hammad, d/b/a AAO Enterprises. (Tax Key No. 621-9957-001) (Porter)
22. Approve Site and Architectural Plans for a patio addition to Laveers, an existing business located at 5105 W. Cold Spring Rd., submitted by Carlo LoCicero d/b/a LHI Contracting Services, LLC, and Marc Lovora, d/b/a Laveers. (Tax Key No. 602-9999-001) (PC-6/08/21 Kastner)
23. Approve a Special Use Review and Site Plan Review for Munro's Auto Service, Inc., an auto repair facility to be located at 4935 W. Loomis Rd., submitted by Scott Munro, d/b/a Munro's Auto Service, Inc. and Ralph Augustino (Tax Key No. 620-9951-001) (PC-6/08/21 Kastner)
24. Approve a Special Use Review and Site Plan Review for Gracious Gifts CDC, a proposed child day care provider to be located within the existing multi-tenant commercial building at 4161 S. 76 St., submitted by Robert Jackson, d/b/a Gracious Gifts Child Development (Tax Key No. 570-8960-001) (PC-6/08/21 Kastner)
25. Approve Site, Landscaping and Architectural Plans for The Lokal at 84South, a brewery and

coffee shop, to be located at 8415 W. Sura Ln., submitted by Audry Grill, d/b/a RINKA, Inc., and Scott Yauck, d/b/a 84 South Restaurants, LLC. (Tax Key No. 606-0053-008) (PC-6/08/21 Kastner)

26. Approve an Outdoor Special Event application for the House of Harley Freedom Music Series event, to be located at 6221 W. Layton Ave., July 10, 2021. Application includes the following combination of licenses/permits: OSE, Temporary Class "B" Retailer's License (beer), Food, and Commercial building, electrical and plumbing. *Requesting Council approval to allow unaccompanied underage individuals on the licensed beer premises pursuant to Wis. Stat. 125.07(3)(a)12.* (Porter)
27. Approve an Outdoor Special Event application for the House of Harley Freedom Music Series event, to be located at 6221 W. Layton Ave., July 24, 2021. Application includes the following combination of licenses/permits: Temporary Class "B" Retailer's License (beer), and Food. *Requesting Council approval to allow unaccompanied underage individuals on the licensed beer premises pursuant to Wis. Stat. 125.07(3)(a)12.* (Porter)
28. Approve an Outdoor Special Event application for the House of Harley Freedom Music Series event, to be located at 6221 W. Layton Ave., July 31, 2021. Application includes the following combination of licenses/permits: Temporary Class "B" Retailer's License (beer), and Food. *Requesting Council approval to allow unaccompanied underage individuals on the licensed beer premises pursuant to Wis. Stat. 125.07(3)(a)12.* (Porter)
29. Approve an Outdoor Special Event application for Armenian Fest, to be located at St. John the Baptist Armenian Apostolic Church, located at 7825 W. Layton Ave., July 18, 2021. Application includes the following combination of licenses/permits: OSE, Extension of Premises, Temporary Class "B" Retailer's License (beer), Temporary Operator's License, Food, and Commercial Building/Electrical/Plumbing. *Requesting Council approval to allow unaccompanied underage individuals on the licensed beer premises pursuant to Wis. Stat. 125.07(3)(a)12.* (Porter)
30. Approve the Resolution for a Special Use Review for Honey Berry, a proposed restaurant, to be located at 4900 S. 76 St., submitted by Matt Ahmeti, d/b/a We Eat Hospitality Group. (Tax Key No. 617-9977-001) (Porter)
31. Discussion/decision regarding customer service agreement for document destruction services for one time community shred event (S.Jaquish)
32. Approval and acceptance of the City of Greenfield 2020 Financial Statements and Independent Auditor's Report and Baker Tilly US, LLP reporting and insights from the 2020 audit (6/9/21 F&HR S. Saryan)
33. Approve increasing the 2021 budget by \$40,000 for the purchase of a new Hydro Excavator Sewer Jet. (6/9/21 F&HR S. Saryan)
34. Approve creating job description for Non-CDL Laborer, setting salary, recruiting and hiring within the Division of Public Works (6/9/21 F&HR S. Saryan)
35. Approve signing a 60 month lease for a new mailing system (mailing/postage machine). (6/9/21 F&HR S. Saryan)
36. Approve agreement between the West Allis Health Department WIC Program and the Greenfield Health Department (6/9/21 F&HR S. Saryan)

37. Approval of schedules of disbursements in the amount of \$12,304,774.86 (6/9/21 F&HR S. Saryan)
38. Approval of mileage reimbursements in the amount of \$712.18 (6/9/21 F&HR S. Saryan)
39. Approval of April 2021 Investments and reinvestments (6/9/21 F&HR S. Saryan)
40. Common Council to go into closed session pursuant to Wis. Stat. § 19.85 (1)(g) for the purpose of conferring with legal counsel for the governmental body who is rendering oral or written advice concerning strategy to be adopted by the body with respect to litigation in which it is or is likely to become involved:
 - a. Sewer Overflow Claim of John & Sara Blandino, 3584 S. 47th St.
 - b. Sewer Overflow Claim of Randall Heule, 4335 W. Morgan Ave
 - c. Sewer Overflow Claim of Craig & Sonia Moore, 4640 W. St. Francis Ave
 - d. Sewer Overflow Claim of Thomas & Pamela Tarczewski, 3572 S. 47th St.
 - e. Sewer Overflow Claim of Jessica Mendoza, 3605 S. 46th Pl
 - f. Sewer Overflow Claim of Eric Arenz & Jessica Turtenwald Arenz, 3562 S. 44th St.
41. Common Council to remain in closed session pursuant to Wis. Stat. § 19.85 (1) (b) & (f), considering licensure, social or personal history, or medical information, for purpose of issuing a 2021-2022 operator license to the following:
 - a. Kristin E. Brown
42. Adjourn closed session and reconvene into open session.
43. Decision re: Sewer Overflow Claim of John & Sarah Blandino, 3584 S 47th St
44. Decision re: Sewer Overflow Claim of Randall Heule, 4335 W Morgan Ave.
45. Decision re: Sewer Overflow Claim of Craig & Sonia Moore, 4640 W St. Francis Ave.
46. Decision re: Sewer Overflow Claim of Thomas & Pamela Tarczewski, 3572 S 47th St.
47. Decision re: Sewer Overflow Claim of Jessica Mendoza, 3605 S 46th Pl.
48. Decision re: Sewer Overflow Claim of Eric Arenz & Jessica Turtenwald Arenz, 3562 S. 44th St.
49. Decision re: issuance of a 2021-2022 operator's license to Kristin E. Brown

L. Items for future agenda

M. Adjourn

PLEASE NOTE: Upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals through sign language interpreters or other auxiliary aids. For additional information or to request this service, contact the Department of Human Resources at 329-5208, (FAX) 543-6158, TDD 1-800-947-6644 (Wisconsin Telecommunications Relay System), or by writing to the Director of Human Resources/ADA Coordinator at Greenfield City Hall, 7325 West Forest Home Avenue, Room 101, Greenfield, WI 53220. Greenfield City Hall is wheelchair accessible from the west and south entrances.

RESOLUTION NO. ____

Special Use Permit for Oak Hill Massage, a proposed massage therapy business, to be located at 5170 S 76 St., submitted by Jacob Starkweather, d/b/a Oak Hill Massage. (Tax Key No. 650-8998-009)

WHEREAS, Jacob Starkweather, d/b/a Oak Hill Massage, duly filed with the City Clerk an application for a Special Use Permit, pursuant to Sec. 21.04.0603, Sec. 21.04.0700 and Sec. 21.08.0103 of the Municipal Code, to establish a massage therapy business at 5170 S 76 St.; and,

WHEREAS, after due notice, a public hearing was held by the Common Council on June 15, 2021, at 7:00 p.m. or soon thereafter, in the Common Council Chambers to consider the application; and,

WHEREAS, the Common Council, having carefully considered the evidence presented at the public hearing and the following pertinent facts noted:

1. The applicant, Jacob Starkweather, d/b/a Oak Hill Massage, resides at 1515 Camdon Ct Unit D, Waukesha, WI 53186.
2. The applicant will lease a portion of the multi-tenant commercial building owned by BR Of Wisconsin LLC, PO Box 13125, Milwaukee, WI 53213-0125.
3. Oak Hill Massage will occupy approximately 148 sq. ft. of the multi-tenant commercial building located at 5170 S 76 St., Greenfield, Milwaukee County, Wisconsin, more particularly described as follows:

Parcel 2 of Certified Survey Map No. 6117, being a part of the Southwest ¼ Section 27, Township 6 North, Range 21 East, in the City of Greenfield, Milwaukee County, Wisconsin.

Tax Key No. 650-8998-009

Said land being located at 5170 S 76 St.

4. The applicant is proposing to establish a massage therapy business within the existing multi-tenant commercial building.
5. The aforesaid premise is zoned C-4 Regional Business District under the Zoning Ordinance of the City of Greenfield, which permits Offices of All Other Misc. Health Practitioners (massage therapists) as a Special Use, pursuant to Sec. 21.04.0603, Sec. 21.04.0700 and Sec. 21.08.0103 of the Municipal Code.
6. The subject property is part of an area along the S. 76 St. corridor that is developed for commercial uses. Properties to the north, south, east, and west are developed as commercial.

7. The proposed development should not adversely contribute to traffic volumes or traffic flow in the area.

NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City of Greenfield that the application of Jacob Starkweather, d/b/a Oak Hill Massage, to establish a massage therapy business, to be located at 5170 S. 76 St., be, and is hereby granted on the following grounds:

That the establishment, maintenance and operation of the proposed use, with the imposition of certain conditions hereinafter set forth, reasonably satisfies the standards set forth in Sec. 21.04.0603 and Sec. 21.08.0103 of the Municipal Code, so as to permit the issuance of a special use permit as therein provided.

BE IT FURTHER RESOLVED that said Special Use Permit is granted subject to the following conditions:

1. Site and Landscaping Plans. The grant of this Special Use Permit is subject to and conditioned upon the Site Plan and all other applicable conditions approved by the Plan Commission on May 11, 2021 and by the Common Council on June 15, 2021. No alteration or modification of the approved plan shall be permitted without approval by the Common Council.
2. Building Plans and Fire Codes. The grant of this Special Use is subject to building plans being submitted to and approved by the Inspection Services Division and by the Fire Department.
3. Hours of Operation. The allowable hours of operation for Oak Hill Massage will be 7:00am – 9:00pm, daily.
4. Off-Street Parking. The proposed massage therapy business tenant spaces requires three (3) off-street parking spaces. Remaining tenant spaces require 101 off-street parking spaces for a total of 104 off-street parking stalls required for the entire building under the category of “Beauty Parlors, Salons, or Barber Shops.” Forty-seven (47) off-street parking stalls are to be provided on site. The Common Council may waive the parking shortage.
5. Signage. Signage shall be in compliance with the City’s Signage Ordinance. Any building window signage shall not exceed twenty-five (25) percent of the net glazed front window area per business premises. Rope/LED trim lighting shall not be allowed.
6. Public Nuisance. In accordance with Chapter 11 of the Municipal Code, Public Nuisances are prohibited. Public Nuisances include blighted properties due to an accumulation thereon of junk or other unsightly debris. Enforcement and abatement of public nuisances, including revocation of the Special Use Permit, may take place after three (3) or more nuisance activities have occurred at a premise on separate days during a one hundred and eighty (180) day period.

7. Marketing Displays. The use of pennants, special lighting, flags, streamers or other signage typically temporary in nature, hanging, floating or attached to a structure or vehicle shall not be permitted.
8. Outdoor Lighting. All outdoor lighting fixtures shall be shielded in such a manner that no light splays from the property boundaries. Full-cut off fixtures and or house side shields utilized to minimize light splay. Rope/LED trim lighting is not permitted.
9. Litter. Employees shall inspect the area and the immediate vicinity and pick up litter on a daily basis.
10. Refuse Collection. All refuse to be provided by a commercial hauler. All refuse, recyclables and other waste material shall be screened from view by the existing fence/enclosure provided on site.
11. Pest Control. Exterior pest control shall be maintained at all times and pest control problems shall be addressed immediately.
12. Pagers, Intercoms. The use of outdoor pagers, intercoms, or speakers shall not be permitted on site as surrounding land use consists of residential uses.
13. Noxious Odors, Etc. The use shall not emit foul, offensive, noxious or disagreeable odors, gases, or effluvia into the air. Mechanical systems shall be maintained to efficiently remove noxious odors.
14. Pollution. The use shall not cause any noxious or unwholesome liquid or substance or any dirt, mud, sand, gravel, or stone refuse or other materials to be deposited upon any public right of way or flow into any sanitary sewer, storm sewer, or water supply system, or onto adjacent properties.
15. Deliveries and Refuse Pickup. The property will be required to abide by the City of Greenfield health/public nuisance rules per Chapter 12 of the Municipal Code. Because there is a residential neighborhood adjacent to the site, delivery operations and refuse pick up shall only be permitted during daytime hours. These functions shall not be permitted between the hours of 9:00 p.m. and 7:00 a.m.
16. Expiration of Special Use Permit. Any special use approved by the Common Council shall lapse and become null and void one (1) year from and after that approval if the use has not commenced, construction is not underway, or the owner has not obtained a valid building permit. An extension of these time limitations may be granted without a public hearing by the Common Council by resolution reauthorizing the special use in accordance with the following criteria:
 - A. The applicant requesting the extension shall complete a planning application available from the Community Development Division and shall submit a \$350.00 special use permit review/amendment fee.

B. A written explanation for the extension of time shall accompany the planning application along with a timeline/schedule for obtaining necessary permits, zoning, state and municipal approvals and a target date for construction start;

C. The request for extension shall be submitted within sixty (60) days of the expiration of the special use permit;

D. The extension, if granted, shall be valid for a period of six (6) months. If no building permit has been issued and construction has not commenced within six (6) months from and after the extension has been granted, the special use shall become null and void.

17. Miscellaneous.

A. Applicants are advised that the foregoing conditions are reasonably necessary to protect the public interest and to secure compliance with the standards and requirements specified in Sec. 21.04.0603 and Sec. 21.08.0103 of the Municipal Code; that the issuance of the special use is expressly subject to compliance with said conditions.

B. The use, as granted herein, is subject to applicants' compliance with all other state and local laws and regulations which may be applicable to the proposed use of the real estate in question.

C. The special use, as granted herein, shall run with the land and benefit and restrict all future owners and occupants of the property, unless the use shall lapse or be terminated and the use will not be altered or extended (including structural alterations and/or additions) without the approval of the Common Council, following public hearing, all as provided in Sec. 21.04.0603 and Sec. 21.08.0103 of the Municipal Code.

18. Lapse. If the applicant does not meet all of the terms and conditions set forth in this grant of a special use within one year of the granting thereof, then the Special Use Permit shall lapse and become null and void and the applicant shall forfeit any right to use the property as conferred by the Special Use Permit. The failure of the applicant to meet the terms and conditions of the Special Use Permit shall subject the permit to being declared void by the Common Council after notice to the applicant and a hearing before the Common Council. Upon a finding by the Common Council on the matter, the applicant and/or any interested person may make comments regarding the matter to the Common Council prior to the Common Council's next regular meeting following the hearing recommendation. Upon the Common Council's finding that the Special Use Permit has lapsed and become void, the applicant shall cease all operations at the property.

19. Termination of Special Use. If the person or entity granted the special use violates, allows or suffers the violation of the ordinances of the City of Greenfield, the State of Wisconsin or the United States on the premises covered by the special use, then the special use may be terminated.

20. Acknowledgement. That the applicants sign an acknowledgment that he/she/they has/have received these terms and conditions and will abide by them.

The undersigned applicant agrees to the terms and conditions and has agreed that the grant of the Special Use Permit is conditioned on meeting the terms and conditions of this resolution.

Jacob Starkweather, d/b/a Oak Hill Massage

Brian Riordan , BR Of Wisconsin LLC

Provided to applicant on the
_____day of _____, 2021

Community Development Manager

PASSED AND ADOPTED by the Common Council of the City of Greenfield on the _____
day of _____, 2021.

APPROVED:

Michael J. Neitzke, Mayor

ATTEST:

Jennifer Goergen, City Clerk

COMMON COUNCIL
OF THE
CITY OF GREENFIELD

RESOLUTION NO. ____

A RESOLUTION DISALLOWING THE CLAIM OF
LAURENCE SAKAR DATED APRIL 21, 2021

WHEREAS, Attorney Robert B. Erdmann submitted a notice of claim and claim on behalf of Laurence Sakar dated April 21, 2021 and signed by Attorney Erdmann, which was received by the city on April 26, 2021, and which asserts a claim for injuries and damages arising from an incident on May 1, 2018, under Wis. Stat. §893.80 (1)(b); and

WHEREAS, Statewide Services and outside counsel Bill Ehrke have reviewed the facts, circumstances, and applicable law relating to the notice of claim and claim, and have recommended that the Common Council disallow the claim; and

WHEREAS, Wis. Stat. § 893.80 provides for the process by which the Common Council shall consider and handle claims made against the Council, the City and its officers, agents and employees;

NOW THEREFORE, BE IT RESOLVED by the Common Council of the City of Greenfield that the Notice of Claim and claim of Laurence Sakar, submitted by Attorney Robert B. Erdmann and asserting a claim for injuries and damages arising from an incident on May 1, 2018, under Wis. Stat. §893.80 (1)(b) is hereby disallowed.

BE IT FURTHER RESOLVED that the City Clerk's office is directed, pursuant to Wis. Stat. § 893.80(1g), to provide written notice of disallowance forthwith to both Robert B. Erdmann and Laurence Sakar via certified and registered mail to their representative addresses as noted on the document submitted by Attorney Erdmann. It is further RESOLVED that the issuance or content of this disallowance are not intended to nor should it be interpreted as any type of waiver of any other defenses to the claim based on prior proceedings or events, including claimant's and/or his attorney's failure to comply with all applicable statutes.

Approved: _____

Michael J. Neitzke, Mayor

Date Approved: _____

This is to certify that the foregoing resolution was adopted by the Common Council of the City of Greenfield, Wisconsin, at a meeting held on the 15th day of June, 2021.

Jennifer Goergen, City Clerk

COMMON COUNCIL
OF THE
CITY OF GREENFIELD

RESOLUTION NO. _____

A RESOLUTION ALLOWING THE CLAIM
OF LINDA VOPAL RELATING TO AUTOMOBILE DAMAGE

WHEREAS, Linda Vopal submitted a claim to the City on March 25, 2021 in which she alleged certain damage to her automobile resulting from a City snowplow striking her parked vehicle; and

WHEREAS, the City Attorney has reviewed the facts and circumstances relating to the claim and recommended that the Common Council allow the claim; and

WHEREAS, Wis. Stat. § 893.80 provides for the process by which the Common Council shall consider and handle claims made against the Council, the City and its officers, agents and employees; and

WHEREAS, after hearing from the claimant and considering the facts and circumstances of the claim, the Common Council desires to pay the amount of the actual loss;

NOW THEREFORE, BE IT RESOLVED by the Common Council of the City of Greenfield that the claim of Linda Vopal dated March 23, 2021 and filed with the City on March 25, 2021 relating to alleged damage to her automobile is hereby allowed in an amount not to exceed \$277.25.

BE IT FURTHER RESOLVED that the City Finance Director is hereby authorized and directed to pay the claim in an amount not to exceed \$277.25.

Approved:

Michael J. Neitzke, Mayor

Date Approved: June 15, 2021

This is to certify that the foregoing resolution as adopted by the Common Council of the City of Greenfield, Wisconsin, at a meeting held on the 15th day of June, 2021.

Jennifer Goergen, City Clerk

CITY OF GREENFIELD
OPERATOR LICENSE APPLICANTS

06/10/2021

OPERATOR'S ORIGINAL

<u>NAME</u>	<u>ADDRESS</u>	<u>CITY, STATE, ZIP</u>
Alexander Ryan Lawson	8555 W Waterford AVE 6	Greenfield, WI 53228
Alexandra Grace Lindemann	4067 S 35th ST Apt #2	Greenfield, WI 53221
Andrea Linn Wirta	485 W Puetz RD # 2	Oak Creek, WI 53154
April D McDaniels	2401 W Howard AVE Apt #1	Milwaukee, WI 53221
Cherelle LaReese Downey	3415 N 11th ST	Milwaukee, WI 53206
Denise Ann Kasulke	5105 W Jerelyn PL	Milwaukee, WI 53219
Douglas William Smith	W247N7848 Jean Ct	Sussex, WI 53089
Jane Kernats	W224 S7685 Alma LN	Big Bend, WI 53103
Jonah Owen Wilke	3676 E Wanda AVE	Cudahy, WI 53110
Kaylee Marie Lazarski	8755 S 84th ST	Franklin, WI 53132
Melissa Rose McNeal	8720 S Woodcreek DR Apt 1	Oak Creek, WI 53154
Michael Joseph Weiss	3218 Caledonia ST	Racine, WI 53402
Pamela Villanueva	824 S 20th ST	Milwaukee, WI 53204
Rayon Raymond Bartley	6367 S 35th ST Apt 84	Franklin, WI 53132
Ronald John Heser	12665 W Beloit RD #210	New Berlin, WI 53151
Sam Robert Valenti	1760 Washington AVE	Cedarburg, WI 53012
Stephanie Ann Seefeldt	904 S 98th ST	West Allis, WI 53214
Tami Marie Ryan	209A N Musquequak St	Burlington, WI 53105
Taylor Alexis Compiseno	5000 S Greenbrook TER Apt 7304	Greenfield, WI 53220

CITY OF GREENFIELD
OPERATOR LICENSE APPLICANTS

06/10/2021

OPERATOR'S RENEWALS

<u>NAME</u>	<u>ADDRESS</u>	<u>CITY, STATE, ZIP</u>
Alexandrea Elaine McNutt	5036 S 92nd ST Unit 1	Greenfield, WI 53228
Angela Michelle Gruchalski Dex	4386 W Forest Hill AVE	Franklin, WI 53132
Babubhal P. Patel	8505 W Euclid AVE	Milwaukee, WI 53227
Carly Mae Sciano	5716 S 42nd ST	Greenfield, WI 53221
Christine Lynn Muchowicz	7024 Douglas AVE	Racine, WI 53402
Elizabeth Joy Faxon	1207 Vine ST	Union Grove, WI 53182
Jazmyn Arce	2420 S 14th ST	Milwaukee, WI 53215
Julie Ann Rohde	1173 Riverbend DR	Hartford, WI 53027
Nevada Addie Medrow	724 S 38th ST	Milwaukee, WI 53215
Robin Kay Hellerud	1342 N 44th ST	Milwaukee, WI 53208
Susan Marie Skoczynski	4171 S 54th ST	Milwaukee, WI 53220
Troy David Calvert	4251 N 86th ST	Milwaukee, WI 53222
Tyler Lee Chambers	3170 S Brust AVE 104	Milwaukee, WI 53207

CITY OF GREENFIELD
7325 West Forest Home Avenue
Greenfield, Wisconsin 53220

06/10/2021

1/1

AMUSEMENT license -tags and distributor

<u>LEGAL NAME</u>	<u>BUSINESS NAME</u>	<u>AGENT</u>	<u>BUSINESS ADDRESS</u>
Games Are Us Inc	Games Are Us	Steven Allan Murphy, Agent	4905 S Woodlawn PL
Premise Description: DISTRIBUTOR HOLDS 2 TAGS			
Larry Michael Beilfuss	Total Amusement Inc.	Larry Michael Beilfuss, Agent	1369 S 89th ST
Premise Description: DISTRIBUTOR HOLDS 5 TAGS			
Lakeside Music LLC	Sam's Amusement, dba Lakeside Music LLC	Bruce Carl Dentice, Agent	930 Washington RD
Premise Description: DISTRIBUTOR HOLDS 20 TAGS			
D.J. Novelty Inc	D.J. Novelty Inc	James George Grohall Sr, Agent	1949 S 72nd ST
Premise Description: DISTRIBUTOR HOLDS 4 TAGS.			
Mell's Novelty LLC	Mell's Novelty LLC	Ronald Mellantine, Agent	100 Lynnwood LN
Premise Description: DISTRIBUTOR HOLDS 26 TAGS			
National Entertainment Network, LLC	National Entertainment Network, LLC	James Francis Sevalt	325 Interlocken PKWY Unit B
Premise Description: DISTRIBUTOR HOLDS 4 TAGS			
Red's Novelty Ltd	Red's Novelty Ltd	Jay Gerald Jacomet, Agent	1921 S 74th ST
Premise Description: DISTRIBUTOR HOLDS 42 TAGS.			

AMUSEMENT LICENSE - TAGS ONLY

<u>LEGAL NAME</u>	<u>BUSINESS NAME</u>	<u>AGENT</u>	<u>BUSINESS ADDRESS</u>
Meijer Stores Limited Partnership	Meijer Store #292	Jennifer Hill, Agent	5800 W Layton AVE
Meyer's SM Restaurant Inc	Meyer's Restaurant	Francesco Anthony Purpora, Agent	4260 S 76th ST Suite D

Grand Total Licenses: 9



Common Council Meeting

Introduced By: Department of Neighborhood Services (Katz)

Date Introduced: June 15, 2021

RELATING TO:

Discussion and decision to approve an application by the City for a Milwaukee County Department of Transportation Special Event permit, on behalf of the House of Harley for their Labor Day event, August 31 – September 7, 2021.

SUMMARY:

The House of Harley is having a special event August 31 – September 7, 2021.

Layton Avenue will be closed completely from 60th to 64th Street.

Permits for special events on County highways are only issued to the municipality. In the past, the city has obtained the permit on behalf of the House of Harley.

The House of Harley pays for the permit.

RECOMMENDATION:

Approve an application by the City for a Milwaukee County Department of Transportation Special Event permit, on behalf of the House of Harley for their Labor Day event, August 31 – September 7, 2021.

ATTACHMENTS: KEY ISSUES ____ BACKGROUND ____ RESOLUTION ____ FISCAL NOTE ____
MOTION ____ OTHER ____



Common Council Meeting

Introduced By: Department of Neighborhood Services (Katz)

Date Introduced: June 15, 2021

RELATING TO:

Discussion and decision to **award a contract for the project 2114 Tree Planting Program to Dan Larsen Landscaping in the amount of \$ 149,900.00.**

SUMMARY:

On May 19, 2021, bids were opened for the project 2114 Tree Planting Program. The results are as follows:

Contractor	Amount
-----	-----
Dan Larsen Landscaping	\$ 149,900.00

FINANCIAL:

This project is fully funded by a grant. The winning bid is below our estimate and consistent with prior years costs.

RECOMMENDATION:

Award a contract for the project 2114 Tree Planting Program to Dan Larsen Landscaping in the amount of \$ 146,965.00.

ATTACHMENTS: KEY ISSUES ____ BACKGROUND ____ RESOLUTION ____ FISCAL NOTE ____
MOTION ____ OTHER ____



Common Board of Public Works Meeting

Introduced By: Department of Neighborhood Services (Katz)

Date Introduced: June 15, 2021

RELATING TO:

Discussion and decision to **approve an agreement allowing construction of a private fence in a permanent City drainage easement in the side yard of Nicholas and Amber Marasco, 4810 W Edgerton Ave.**

SUMMARY:

The City received a request from Nicholas and Amber Marasco, 4810 W Edgerton Ave, Tax Key No. 620-9950-008 to construct a private fence in a permanent City drainage easement.

Prior to permitting the installation of said fence, the City requires applicant to enter into an agreement to address certain terms and conditions related to the placement of said fence in said permanent City drainage easement. A draft copy of the agreement is attached.

Applicant is required to pay \$30 to cover the Register of Deeds recording fee. There are no other anticipated costs associated with this agreement

RECOMMENDATION:

Approve an agreement allowing construction of a private fence in a permanent City drainage easement in the side yard of Nicholas and Amber Marasco, 4810 W Edgerton Ave.

ATTACHMENTS: KEY ISSUES ☐ BACKGROUND ☐ RESOLUTION ☒ FISCAL NOTE ☐
MOTION ☐ OTHER ☒ draft agreement

MARASCO FENCE AGREEMENT

This Agreement made this _____ day of _____, 2021, by and between the **CITY OF GREENFIELD**, a municipal corporation, duly organized and existing under the laws of the State of Wisconsin, with principal offices at 7325 West Forest Home Avenue, Greenfield, WI 53220, hereinafter called "**CITY**" and **NICHOLAS A & AMBER R MARASCO**, 4810 West Edgerton Avenue, Greenfield, WI 53220, hereinafter called "**OWNER**".

WHEREAS, **OWNER** is the current property owner of 4810 West Edgerton Avenue, legally described as follows, to-wit:

Parcel 3 of Certified Survey Map No. 2090, being a part of the Northeast 1/4 of Section 26, Township 6 North, Range 21 East, City of Greenfield, Milwaukee County, Wisconsin.

commonly known as Tax Key No. 620-9950-008, and which real estate is subject to a 15 foot CITY permanent drainage easement, recorded May 14th, 1973 on Document No. 4759951, and

WHEREAS, **OWNER** has asked for permission to construct a new private fence within the limits of said permanent CITY drainage easement on the above described parcel of land; and

WHEREAS, the **CITY**, at its _____, 2021 Board of Public Works meeting and at its _____, 2021 Common Council meeting have approved said request and authorized the same.

NOW, THEREFORE, for and in consideration of the mutual promises and covenants of the parties and the mutual benefits to be derived by the parties, **CITY** and **OWNER** agree as follows:

1. **CITY** hereby grants **OWNER** the authority and permission to construct, install and maintain a private fence in said permanent drainage easement, as shown on Exhibit A.
2. Prior to the installation of said fence, **OWNER** shall obtain a building permit for said installation.
3. All expense of construction, maintenance and removal of said private fence shall be paid by **OWNER**, their successors, heirs and assigns.
4. **OWNER** acknowledges that where the fence crosses an existing drainage swale, that the base of the fence may not block or dam existing drainage patterns and that the bottom of the fence in those areas may need to be several inches above grade to allow for the positive flow of storm water through the easement area.
5. **OWNER** shall maintain the private fence in good condition. Should it deteriorate, need repair, or create a hazard, **OWNER** agrees to remedy said condition(s) to the satisfaction of **CITY**, at **OWNER** expense, or remove said private fence and restore the area at **OWNER** expense.

Return to:

City of Greenfield
Jennifer J. Goergen
City Clerk
7325 W. Forest Home Ave
Greenfield, WI 53220

_____ 620-9950-008 _____

Tax Key No.

6. **OWNER** shall not have or obtain any legal rights to said permanent drainage easement by virtue of such construction, installation or maintenance, expenditure of money or usage. **CITY** may at any time proceed or permit grading, utility installation, repair, maintenance and/or reconstruction in said permanent drainage easement without being obligated to **OWNER** in any way and without any compensation to **OWNER** for said private fence.

7. If so ordered, **OWNER** agrees to remove said private fence within thirty (30) days of written notice by **CITY** at **OWNER** expense. If not removed by **OWNER** within thirty (30) days of written notice, **CITY** can remove and charge **OWNER** for the removal cost.

8. That in conjunction with the construction, installation and maintenance of said private fence by **OWNER** within said permanent drainage easement, **OWNER** will assume all liability for any damage to **CITY** facilities in said permanent drainage easement. **OWNER** will indemnify and hold the **CITY** harmless from any claims for personal injuries or property damage caused by **OWNER** arising out of the construction, installation or maintenance by **OWNER** of said private fence within said permanent drainage easement.

9. It is mutually agreed that all terms and conditions pertaining to this request, approval, and agreement as imposed by the **CITY** Board of Public Works and Common Council, as set forth in their official minutes are also made a part hereof by reference as though fully set forth herein.

10. Both parties mutually agree that this agreement and covenants herein shall run with the land.

IN WITNESS WHEREOF, the parties hereto have set their hands and seals this ____ day of _____, 2021.

[Signatures appear on following pages]

OWNER

Nicholas A. Marasco

Amber R. Marasco

STATE OF WISCONSIN)
MILWAUKEE COUNTY) ss

Personally came before me, this _____ day of _____, 2021, the above named Nicholas A. and Amber R. Marasco, Owners, to me known to be the persons who executed the foregoing instrument and acknowledged the same.

Notary Public, Milwaukee County, Wisconsin

Printed name

My Commission Expires: _____

CITY OF GREENFIELD:

Michael J. Neitzke, Mayor

Jennifer J. Goergen, City Clerk

STATE OF WISCONSIN)
) SS
MILWAUKEE COUNTY)

Personally came before me, this _____ day of _____, 2021, Michael J. Neitzke, Mayor and Jennifer J. Goergen, City Clerk, of the above named City of Greenfield, a municipal corporation, to me known to be the persons who executed the foregoing instrument, and to me known to be such Mayor and City Clerk of said municipal corporation, and acknowledged that they executed the foregoing instrument as such officers as the deed of said municipal corporation, by its authority.

Notary Public, Milwaukee County, Wisconsin

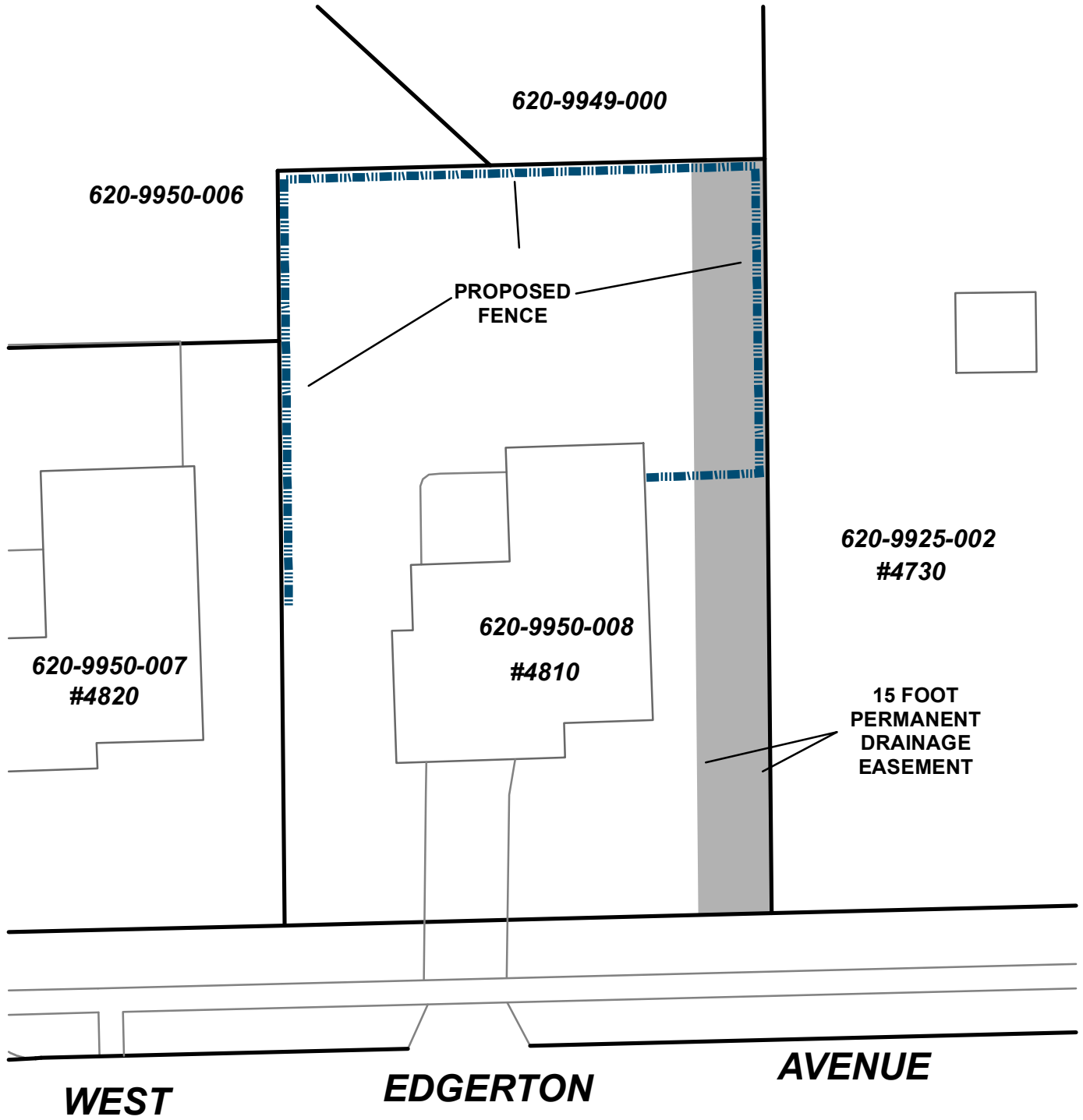
Printed name

My Commission Expires: _____

Approved as to Form: _____
Brian C. Sajdak, City Attorney

This Instrument was drafted by Jeffrey S. Tamblyn, City of Greenfield Engineering Division.

EXHIBIT A





Common Board of Public Works Meeting

Introduced By: Department of Neighborhood Services (Katz)

Date Introduced: June 15, 2021

RELATING TO:

Discussion and decision **to accept a grant from the Milwaukee Metropolitan Sewerage District to fund the planting of Street Trees.**

SUMMARY:

The City of Greenfield has been awarded a grant in the amount of \$173,250 to plant street trees.

The grant will pay 100% of the cost with no local match required.

RECOMMENDATION:

Accept a grant from the Milwaukee Metropolitan Sewerage District in the amount of \$173,250 to fund the planting of Street Trees.

ATTACHMENTS: KEY ISSUES ____ BACKGROUND ____ RESOLUTION
- FISCAL NOTE ____

MOTION ____ OTHER ____



Green Solutions Funding Agreement G98005P78

2021 Tree Planting Program

1. The Parties

This Agreement is between the Milwaukee Metropolitan Sewerage District (District), 260 West Seeboth Street, Milwaukee, Wisconsin 53204-1446, and the City of Greenfield (Greenfield), 7325 West Forest Home Avenue, Greenfield, Wisconsin 53220.

2. Basis for this Agreement

- A. Wisconsin law authorizes any municipality to establish an intergovernmental cooperation agreement with another municipality for the furnishing of services (Wis. Stat. sec. 66.0301).
- B. The District is responsible for collecting and treating wastewater from locally-owned sewerage systems in the District's service area.
- C. During wet weather, stormwater enters the sewerage system, increasing the volume of wastewater the District must collect and treat.
- D. During wet weather, stormwater directly enters surface water, increasing pollution levels in those waterways and increasing the risk of flooding.
- E. Green infrastructure, such as constructed wetlands, rain gardens, green roofs, bioswales, and porous pavement, reduces the volume of stormwater in the sewerage system and the amount of pollutants discharged to surface waters.
- F. The District wants to expedite the amount of green infrastructure installed in its service area.
- G. Greenfield plans to install green infrastructure that supports the District's green infrastructure goals.

3. Date of Agreement

This Agreement becomes effective immediately upon signature by both parties and ends when Greenfield receives final payment from the District or when the parties terminate this Agreement according to sec. 14 of this Agreement.

4. District Funding

The District will reimburse Greenfield for the cost of the project described in the attached project description (project), up to \$173,250. The District will provide funding after the District receives the Baseline Report and the Maintenance Covenant.

5. Location of Project

The project will plant trees in various public locations, as described in the project description.

6. Baseline Report

After completion of the project, Greenfield will provide a Baseline Report using forms provided or approved by the District. The Baseline Report will include:

- A. a site drawing, showing the project as completed;
- B. a topographic map of the project site;
- C. design specifications for the project, including rainwater capture capacity (maximum per storm) and other information regarding runoff rate reduction or pollutant capture;
- D. a tabulation of the bids received, including bidder name and price;
- E. a copy of the executed construction contract;
- F. a legal description of the property where the project is located, including parcel identification numbers;
- G. photographs of the completed project;
- H. a maintenance plan;
- I. an outreach and education strategy, including a description of events or activities completed or planned;
- J. an itemization of all construction costs, with supporting documentation;
- K. a W-9 Tax Identification Number form;
- L. a Small, Veterans, Women, and Minority Business Enterprise Report; and
- M. an Economic Impact Report, showing the total number of people and the estimated number of hours worked on design and construction of the Project by Greenfield's employees, contractors, consultants, and volunteers.

7. Procedure for Payment

Greenfield will submit an invoice to the District for the amount to be reimbursed. The invoice will document all costs to be reimbursed. Invoices from consultants will provide: their hourly billing rates, if applicable; the hours worked, by individual; and a summary of the tasks accomplished.

Greenfield will send the Baseline Report and the invoice to:

Andrew Kaminski, Project Manager
Milwaukee Metropolitan Sewerage District
260 West Seeboth Street
Milwaukee, Wisconsin 53204-1446

The District will not provide reimbursement until the Project is complete and the District has received all required deliverables.

8. Changes in the Project and Modifications to the Agreement

Any changes to the Project must be approved by the District in writing in advance. The District will not reimburse for work that is not described in the original project description unless Greenfield obtains prior written approval from the District.

9. Modifications to this Agreement

Any modifications to this Agreement will be in writing and signed by both parties.

10. Project Maintenance

Greenfield will maintain the Project for at least eleven years. If the Project fails to perform as anticipated or if maintaining the Project is not feasible, then Greenfield will provide a report to the District explaining the failure of the Project or why maintenance is not feasible. Failure to maintain the Project will make Greenfield ineligible for future District funding until Greenfield corrects maintenance problems.

11. Permits, Certificates, and Licenses

The Greenfield is solely responsible for compliance with all federal, state, and local laws and any required permits, certificates, or licenses.

12. Procurement

Greenfield must select professional service providers according to the ordinances and policies of Greenfield. Greenfield must procure all non-professional services, such as construction, sewer inspection, and post-construction restoration, according to State of Wisconsin statutes and regulations and the ordinances and policies of Greenfield. Whenever work valued over \$25,000 is procured without the use of a public sealed bidding process, the District may request and Greenfield must provide an opinion from a licensed attorney representing Greenfield explaining why the procurement complies with State of Wisconsin law and the ordinances of Greenfield.

13. Responsibility for Work, Insurance, and Indemnification

Greenfield is solely responsible for planning, design, construction, and maintenance of the Project, including the selection of and payment for consultants, contractors, and materials.

Greenfield is solely responsible for ensuring compliance with Wisconsin prevailing wage law.

The District will not provide any insurance coverage of any kind for the Project or the Greenfield.

Greenfield will defend, indemnify, and hold harmless the District and its Commissioners, employees, and agents against all damages, costs, liability, and expenses, including attorney's fees and related disbursements, arising from or connected with the planning, design, construction, operation, or maintenance of the Project.

14. Terminating this Agreement

The District may terminate this Agreement at any time before the commencement of construction. After the commencement of construction, the District may terminate this Agreement only for good cause, including, but not limited to, breach of this Agreement by Greenfield. Greenfield may terminate this Agreement at any time, but Greenfield will not receive any payment from the District if Greenfield does not complete the Project.

15. Maintenance Covenant

After the completion of construction, the District must receive a Maintenance Covenant from Greenfield. The Maintenance Covenant will be limited to the Project. The term of the Maintenance Covenant will be eleven years. Greenfield will cooperate with the District to prepare the Maintenance Covenant.

16. Exclusive Agreement

This Agreement is the entire agreement between Greenfield and the District for the project.

17. Severability

If a court holds any part of this Agreement unenforceable, then the remainder of the Agreement will continue in effect.

18. Applicable Law

The laws of the State of Wisconsin apply to this Agreement.

19. Resolving Disputes

If a dispute arises under this Agreement, then the parties will try to resolve the dispute with the help of a mutually agreed-upon mediator in Milwaukee County. The parties will equally share the costs and fees associated with the mediation, other than attorney's fees. If the dispute is not resolved within 30 days after mediation, then either party may take the matter to court.

20. Notices

All notices and other communications related to this Agreement will be in writing and will be considered given as follows:

- A. when delivered personally to the recipient's address as stated in this Agreement; or
- B. three days after being deposited in the United States mail, with postage prepaid to the recipient's address as stated in this Agreement.

21. Independence of the Parties

This Agreement does not create a partnership. Greenfield does not have authority to make promises binding upon the District or otherwise have authority to contract on the District's behalf.

22. Assignment

Greenfield may not assign any rights or obligations under this Agreement without the District's prior written approval.

23. Public Records

Greenfield will produce any records in the possession of Greenfield that are subject to disclosure by the District pursuant to the State of Wisconsin's Open Records Law, Wis. Stats. secs. 19.31 to 19.39. Greenfield will indemnify the District against all claims, demands, or causes of action resulting from the failure to comply with this requirement.

**MILWAUKEE METROPOLITAN
SEWERAGE DISTRICT**

CITY OF GREENFIELD

By: _____

Kevin L. Shafer, P.E.
Executive Director

By: _____

Michael J. Neitzke
Mayor

Date: _____

Date: _____

Approved as to Form

By: _____

Attorney for the District

Green Solutions Funding Agreement G98005P78

2021 Tree Planting Program

Project Description

Greenfield will plant approximately 600 stormwater trees at various locations throughout the City of Greenfield to reduce stormwater runoff. The types of trees planted may include: European Alder, Autumn Brilliance Serviceberry, Autumn Gold Ginkgo, River Birch, Espresso Kentucky Coffee, Prairie Pride Hackberry, Skyline Honey Locust, and appropriate other species. The trees will be 1½ - 2 inches in diameter, with a two-year contractor warranty. Greenfield's contracted City Forester will make regular inspections of all planting sites and perform necessary tree maintenance. Staking beyond the contractor warranty will be performed by the City of Greenfield. Greenfield will plant trees in the Municipal right-of-way. Greenfield's GIS will identify the location of the trees and tree maintenance. The 600 new trees will have a design detention capacity of approximately 15,000 gallons of stormwater.

Schedule

Planning: March-April 2021

Bidding: May 2021

Installation: September-November 2021

Budget

ITEM	QTY	UNIT	UNIT PRICE	TOTAL
Stormwater Tree	600	EACH	\$ 275	\$ 165,000
Engineering & Inspection (approx. 5%)				\$8,250
Project Total:				\$ 173,250

Outreach and Education

Greenfield will promote this project through posts on social media and Greenfield's website. The resident closest to each tree will receive a letter explaining the storm water benefits of the tree. Greenfield will encourage nearby residents to periodically water the trees for the first year until the trees are established.



Common Board of Public Works Meeting

Introduced By: Department of Neighborhood Services (Katz)

Date Introduced: June 15, 2021

RELATING TO:

Discussion and decision **to approve a Tree Maintenance Covenant with Milwaukee Metropolitan Sewerage Commission.**

SUMMARY:

Through a grant from the (MMSD), the city planted 679 trees in 2020.

The Tree Maintenance Covenant commits the city to maintain those trees for a period of 10 years.

RECOMMENDATION:

Approve a Tree Maintenance Covenant with Milwaukee Metropolitan Sewerage Commission.

ATTACHMENTS: KEY ISSUES ____ BACKGROUND ____ RESOLUTION ____ FISCAL NOTE ____
MOTION ____ OTHER ____

Green Infrastructure Ten-Year Maintenance Covenant for 679 Trees

This Ten-Year Maintenance Covenant (Covenant) is granted by the City of Greenfield (Greenfield), 7325 West Forest Home Avenue, Greenfield, Wisconsin 53220, to the Milwaukee Metropolitan Sewerage District (District), 260 West Seeboth Street, Milwaukee, Wisconsin 53204.

INTRODUCTION

- 1. The Green Infrastructure.** The green infrastructure is 679 trees throughout Greenfield, as shown in Exhibit A. This green infrastructure will capture and hold stormwater in place to reduce the quantity and improve the quality of runoff. The green infrastructure has a total design detention capacity of 16,975 gallons. This Covenant applies only to this green infrastructure.
- 2. Baseline Documentation.** The condition of the green infrastructure is documented in a Baseline Report at the office of the District and incorporated into this Covenant by reference. The Baseline Report consists of reports, maps, photographs, and other documentation and provides an inventory of relevant features, characteristics, and conservation values. The Baseline Report provides an accurate representation of the condition of the green infrastructure at the time of the conveyance of this Covenant. The Baseline Report is an objective, but not exclusive, reference for monitoring compliance with the terms of this Covenant.
- 3. Conservation Intent.** Greenfield and the District share the common purpose of preserving the green infrastructure for a period of at least ten years. Greenfield intends to protect the green infrastructure. In addition, Greenfield intends to convey to the District and the District agrees to accept a right to monitor and enforce these restrictions.

MAINTENANCE COVENANT

In consideration of the facts recited above, Greenfield grants and the District accepts a Maintenance Covenant for a period of ten years for the green infrastructure. This Covenant consists of the following terms, rights, and restrictions.

- 1. Purpose.** The purpose of this Covenant is to require Greenfield to keep, preserve, and maintain the green infrastructure, as described above.
- 2. Effective Dates.** This Covenant becomes effective when signed by both Greenfield and the District. This Covenant terminates on June 30, 2031.
- 3. Operation and Maintenance.** Greenfield will maintain the green infrastructure so that it remains functional for the entire term of this Covenant. Greenfield is solely responsible for operation, maintenance and evaluating performance.

4. Additional Reserved Rights of Greenfield. Greenfield retains all rights associated with the green infrastructure, including the right to use it and invite others to use it in any manner that is not expressly restricted or prohibited by the Covenant or inconsistent with the purpose of the Covenant. However, Greenfield may not exercise these rights in a manner that would adversely affect the green infrastructure.

Greenfield expressly reserves the right to sell, give, bequeath, mortgage, lease or otherwise encumber or convey the green infrastructure, if:

4.1 The encumbrance or conveyance is subject to the terms of this Covenant.

4.2 Greenfield incorporates the terms of this Covenant by reference in any subsequent deed or other legal instrument by which Greenfield transfers any interest in all or part of the green infrastructure.

4.3 Greenfield notifies the District of any conveyance in writing within fifteen days after the conveyance and provides the District with the name and address of the recipient of the conveyance and a copy of the legal instrument transferring rights.

4.4 Failure of Greenfield to perform any act required in Subparagraphs 4.2 or 4.3 does not impair the validity of this Covenant or limit its enforceability in any way.

5. District Rights and Remedies. To accomplish the purpose of this Covenant, Greenfield expressly conveys to the District the following rights and remedies:

5.1 Preserve Conservation Values. The District has the right to preserve and protect the green infrastructure.

5.2 Prevent Inconsistent Uses. The District has the right to prevent any activity or use of the green infrastructure that is inconsistent with the purpose of this Covenant and to require the restoration of areas or features of the green infrastructure that are damaged by any inconsistent activity or use, pursuant to the remedies set forth below.

5.3 Inspection. The District has the right to: inspect and monitor compliance with the terms of this Covenant; obtain evidence for use in seeking judicial or other enforcement of the Covenant; and otherwise exercise its rights under the Covenant. The District will: provide prior notice to Greenfield before inspecting the green infrastructure, comply with the safety rules of Greenfield, and avoid unreasonable disruption of the activities Greenfield.

6. Remedies for Violations. The District has the right to enforce the terms of this Covenant and prevent or remedy violations through appropriate legal proceedings.

6.1 Notice of Problems. If the District identifies problems with the green infrastructure, then the District will initially attempt to resolve the problems collaboratively. The

District will notify Greenfield of the problems and request remedial action within a reasonable time.

6.2 Notice of Violation and Corrective Action. If the District determines that a violation of the terms of this Covenant has occurred or is threatened, then the District will give written notice of the violation or threatened violation and allow at least thirty (30) days to correct the violation. If Greenfield fails to respond, then the District may initiate judicial action. The requirement for an initial notice of violation does not apply if, in the discretion of the District, immediate judicial action is necessary to prevent or mitigate significant damage to the green infrastructure or if good faith efforts to notify Greenfield are unsuccessful.

6.3 Remedies. When enforcing this Covenant, the remedies available to the District include: temporary or permanent injunctive relief for any violation or threatened violation of the Covenant, the right to require restoration of the green infrastructure to its condition at the time of the conveyance of this Covenant, specific performance, declaratory relief, and recovery of damages resulting from a violation of the Covenant or injury to the green infrastructure.

6.4 Non-Waiver. A delay or prior failure of the District to discover a violation or initiate enforcement proceedings does not waive or forfeit the right to take any action necessary to assure compliance with the terms of this Covenant.

6.5 Waiver of Certain Defenses. Greenfield waives any defense of laches, such as failure by the District to enforce any term of the Covenant, and estoppel, such as a contradictory statement or action by the District.

6.6 Acts Beyond the Control of Greenfield. The District may not bring any action against Greenfield for any injury or change in the green infrastructure resulting from causes beyond the control of Greenfield, including, but not limited to, natural disasters such as fire, flood, storm, natural earth movement and natural deterioration, or prudent actions taken by Greenfield under emergency conditions to prevent or mitigate damage from such causes, provided that Greenfield notifies the District of any occurrence that has adversely affected or interfered with the purpose of this Covenant.

7. Amendment. At any time, Greenfield and the District may jointly amend this Covenant in a written instrument executed by both parties. However, no amendment will be allowed if, in the judgment of the District, it:

7.1 diminishes the green infrastructure,

7.2 is inconsistent with the purpose of the Covenant,

7.3 affects the duration of the Covenant, or

7.4 affects the validity of the Covenant.

8. Assignment. The District may convey, assign, or transfer its interests in this Covenant to a unit of federal, state, or local government or to an organization that is qualified within the meaning of Section 170(h)(3) of the Internal Revenue Code and in the related regulations or any successor provisions then applicable. As a condition of any assignment or transfer, any future holder of this Covenant is required to carry out its purpose for the remainder of its term. The District will notify Greenfield of any assignment at least thirty (30) days before the date of such assignment. However, failure to give such notice does not affect the validity of assignment or limit its enforceability in any way.

9. Captions. The captions in this Covenant have been inserted solely for convenience of reference and are not part of the Covenant and have no effect on construction or interpretation.

10. Controlling Law and Liberal Construction. The laws of the State of Wisconsin govern the interpretation and performance of this Covenant. Ambiguities in this Covenant will be construed in a manner that best effectuates the purpose of the Covenant and protection of the green infrastructure.

11. Counterparts. Greenfield and the District may execute this Covenant in two or more counterparts, which will, in the aggregate, be signed by both parties. Each counterpart is an original document.

12. Entire Agreement. This Covenant sets forth the entire agreement between Greenfield and the District with respect to this Covenant and supersedes all prior discussions, negotiations, understandings, or agreements relating to the Covenant.

13. Extinguishment. This Covenant may be terminated or extinguished before the expiration of its term, in whole or in part, only through judicial proceedings in a court of competent jurisdiction. Furthermore, the Covenant may be extinguished only if Greenfield and the District agree that a subsequent unexpected change in the condition of or surrounding the green infrastructure makes accomplishing the purpose of the Covenant impossible.

14. Ownership Responsibilities, Costs, and Liabilities. Greenfield retains all responsibilities and will bear all costs and liabilities related to the ownership of the green infrastructure, including, but not limited to, the following:

14.1 Operation, upkeep, and maintenance. Greenfield is responsible for the operation, upkeep, and maintenance of the green infrastructure.

14.2 Control. In the absence of a judicial decree, nothing in this Covenant establishes any right or ability in the District to:

a. exercise physical or managerial control over the day-to-day operations of the green infrastructure;

- b. become involved in the management decisions of Greenfield regarding the generation, handling, or disposal of hazardous substances; or
- c. otherwise become an operator of the green infrastructure within the meaning of the Comprehensive Environmental Response, Compensation, and Liability Act of 1980, as amended (“CERCLA”), or similar laws imposing legal liability on the owner or operator of the green infrastructure.

14.3 Permits. Greenfield is solely responsible for obtaining applicable government permits and approvals for any construction or other activity or use permitted by this Covenant. During construction or any other activity, Greenfield will comply with all applicable federal, state, and local laws, regulations, and requirements.

14.4 Indemnification. Greenfield releases and will hold harmless, indemnify and defend the District and its members, directors, officers, employees, agents and contractors and the heirs, personal representatives, successors and assigns of each of them (collectively “Indemnified Parties”) from and against any and all liabilities, penalties, fines, charges, costs, losses, damages, expenses, causes of action, claims, demands, judgments or administrative actions, including, without limitation, reasonable attorney fees, arising from or in any way connected with:

- a. injury to or the death of any person, or physical damage to the green infrastructure resulting from any act, omission, condition, or other matter related to or occurring on or about the green infrastructure, regardless of cause, unless due solely to the negligence of any of the Indemnified Parties;
- b. the violation or alleged violation of, or other failure to comply with, any state, federal or local law, regulation, including without limitation, CERCLA, by any person other than the Indemnified Parties, in any way affecting, involving, or related to the green infrastructure; or
- c. the presence or release in, on, from, or about the green infrastructure, at any time, of any substance now or hereafter defined, listed, or otherwise classified pursuant to any federal, state, or local law, regulation, or requirement as hazardous, toxic, polluting, or otherwise contaminating to the air, water, or soil, or in any way harmful or threatening to human health or the environment, unless caused solely by any of the Indemnified Parties.

Nothing in this agreement is intended to be a waiver or estoppel of Greenfield or its insurer to rely upon the limitations, defenses, and immunities contained within Wisconsin law, including those contained within Wisconsin Statutes, secs. 893.80, 895.52, and 345.05. To the extent that indemnification is available and enforceable, Greenfield or its insurer will not be liable in indemnity or contribution for an amount greater than the limits of liability for municipal claims established by Wisconsin Law.

- 15. Severability.** If any provision or specific application of this Covenant is found to be invalid by a court of competent jurisdiction, then the remaining provisions or specific applications of this Covenant will remain valid and binding.
- 16. Successors.** This Covenant is binding upon and inures to the benefit of Greenfield and the District and their respective personal representatives, heirs, successors and assigns and will continue as a servitude running with the green infrastructure for the term of the Covenant.
- 17. Terms.** Wherever used in this Covenant, the terms "Greenfield" and "District" include the respective personal representatives, heirs, successors, and assigns of Greenfield and the District.

**MILWAUKEE METROPOLITAN
SEWERAGE DISTRICT**

CITY OF GREENFIELD

By: _____
Kevin L. Shafer, P.E.
Executive Director

By: _____
Michael J. Neitzke
Mayor

Date: _____

Date: _____

Approved as to Form

By: _____
Attorney for the District

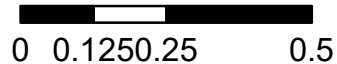
NORTHEAST



● 2020 Stormwater Tree Locations



Miles



SOUTHEAST



● 2020 Stormwater Tree Locations



Miles

0 0.1250.25 0.5

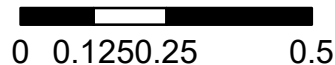
CENTRAL



● 2020 Stormwater Tree Locations



Miles



WEST



● 2020 Stormwater Tree Locations



Miles

0 0.125 0.25 0.5



Common Board of Public Works Meeting

Introduced By: Department of Neighborhood Services (Katz)

Date Introduced: June 15, 2021

RELATING TO:

Discussion and decision to **approve the Pavement Improvement Plan 2021 Update.**

SUMMARY:

The Pavement Improvement Plan 2021 Update outlines the proposed capital street improvement projects through the year 2026.

The plan was developed assuming funding levels remain similar to recent years but are subject to Common Council approval of the annual budget.

The Pavement Improvement Plan is updated approximately every 5 years.

RECOMMENDATION:

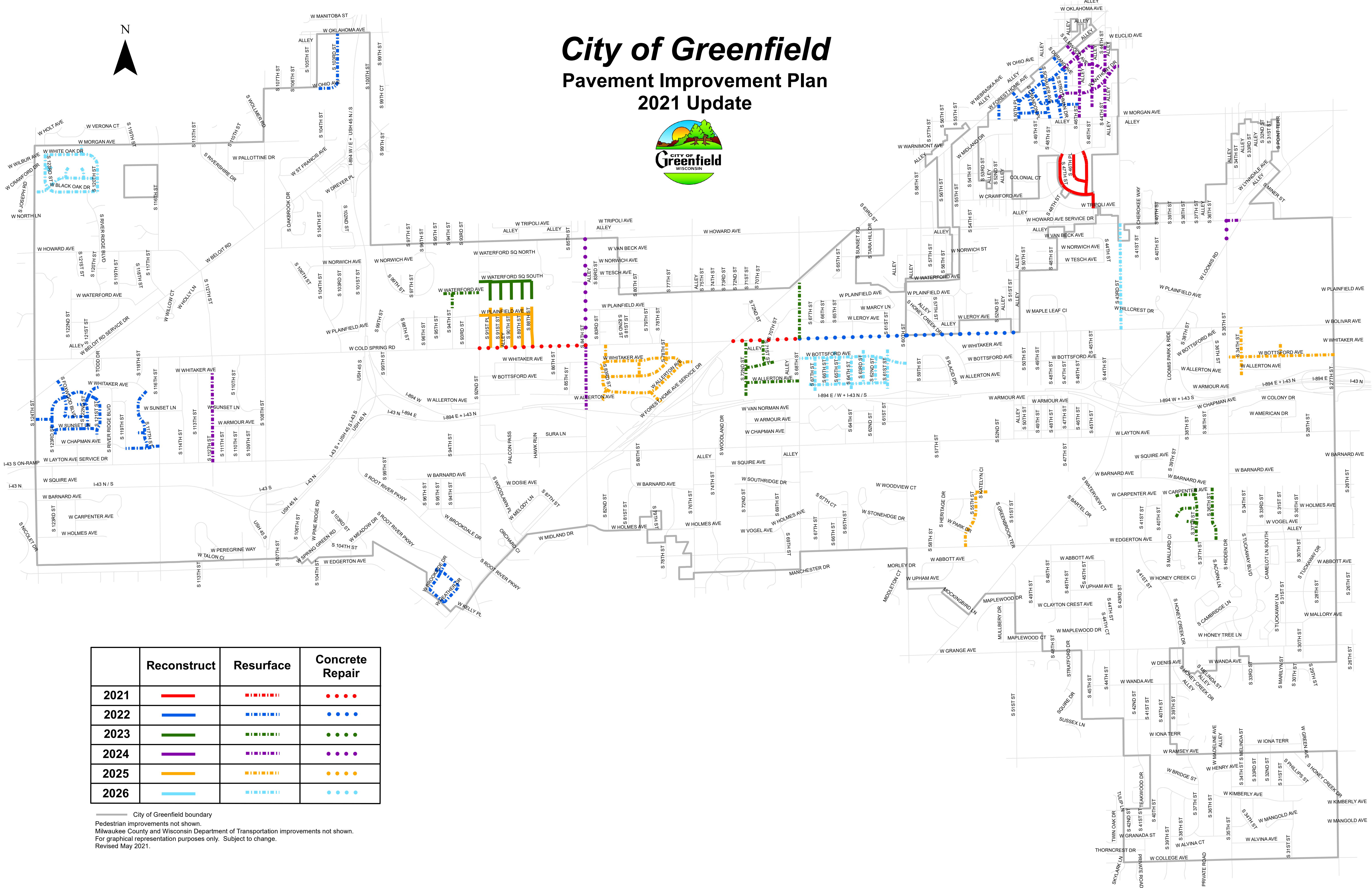
Approve the Pavement Improvement Plan 2021 Update.

ATTACHMENTS: KEY ISSUES ___ BACKGROUND ___ RESOLUTION ___ FISCAL NOTE ___
MOTION ___ OTHER ___

City of Greenfield

Pavement Improvement Plan

2021 Update



	Reconstruct	Resurface	Concrete Repair
2021	—	■ ■ ■ ■ ■	● ● ● ● ●
2022	—	■ ■ ■ ■ ■	● ● ● ● ●
2023	—	■ ■ ■ ■ ■	● ● ● ● ●
2024	—	■ ■ ■ ■ ■	● ● ● ● ●
2025	—	■ ■ ■ ■ ■	● ● ● ● ●
2026	—	■ ■ ■ ■ ■	● ● ● ● ●

City of Greenfield boundary
Pedestrian improvements not shown.
Milwaukee County and Wisconsin Department of Transportation improvements not shown.
For graphical representation purposes only. Subject to change.
Revised May 2021.



Board of Public Works Meeting

Introduced By: Department of Neighborhood Services (Katz)

Date Introduced: June 15, 2021

RELATING TO:

Discussion and decision **to adopt a resolution verifying review and authorizing submittal of the Wisconsin Department of Natural Resources 2020 Compliance Maintenance Annual Report (CMAR)**

SUMMARY:

Revisions to Chapter NR 208, Wisconsin Administrative Code became effective January 2006 requiring permitted wastewater collection systems (Sanitary Sewers) to submit a Compliance Maintenance Annual Report (CMAR) with a Resolution verifying Common Council review, statement of corrective actions, if necessary, and authorization of submittal.

The 2020 Compliance Maintenance Annual Report (CMAR) is due to the Wisconsin Department of Natural Resources by June 30th, 2021. The attached report was prepared by the Engineering Division with additional information provided by Finance and Public Works. The City of Greenfield received the highest grade (letter A, and 4.0 grade points) and therefore we are not required to submit corrective actions.

RECOMMENDATION:

Adopt a resolution verifying review and authorizing submittal of the Wisconsin Department of Natural Resources 2020 Compliance Maintenance Annual Report (CMAR), Project 2021 #2

ATTACHMENTS: KEY ISSUES ____ BACKGROUND ____ RESOLUTION ____ FISCAL NOTE ____
MOTION ____ OTHER ____

Compliance Maintenance Annual Report

Greenfield Sewage Collection System

Last Updated: Reporting For:
5/13/2021 2020

Financial Management

1. Provider of Financial Information Name: Paula Schafer Telephone: 414-329-5283 (XXX) XXX-XXXX E-Mail Address (optional): PaulaS@greenfieldwi.us		
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) ☐ ☐ ○ No (40 points) If No, please explain: 2.2 When was the User Charge System or other revenue source(s) last reviewed and/or revised? Year: 2020 ● 0-2 years ago (0 points) ☐ ☐ ○ 3 or more years ago (20 points) ☐ ☐ ○ N/A (private facility) 2.3 Did you have a special account (e.g., CWP 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: 2020 ● 1-2 years ago (0 points) ☐ ☐ ○ 3 or more years ago (20 points) ☐ ☐ ○ N/A If N/A, please explain: 3.2 Equipment Replacement Fund Activity 3.2.1 Ending Balance Reported on Last Year's CMAR \$ 473,069.00 3.2.2 Adjustments - if necessary (e.g. earned interest, audit correction, withdrawal of excess funds, increase making up previous shortfall, etc.) \$ 0.00 3.2.3 Adjusted January 1st Beginning Balance \$ 473,069.00 3.2.4 Additions to Fund (e.g. portion of User Fee, earned interest, etc.) + \$ 34,465.00		

Compliance Maintenance Annual Report

Greenfield Sewage Collection System

Last Updated: Reporting For:
5/13/2021 **2020**

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

\$ 507,534.00

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?

\$ 507,534.00

0

Please note: If you had a CWWP 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.

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	Greenfield PPI/I program (2017#11). In 2019, Greenfield completed a PPII investigation of 67 residential homesites and was looking to proceed to a PPII rehabilitation project in late 2019 / early 2020. The cost of the rehabilitation project was estimated at \$613,934. As MMSD was our funding source, and given that MMSD put a HOLD on PPII lateral lining in late 2019, our PPII rehabilitation project has been placed on HOLD until MMSD can provide more direction on PPII lateral lining.	613934	2021
2	Equipment replacement. Sanitary sewer TV truck and camera system upgrades.	120000	2021
3	Equipment replacement. Sanitary sewer support truck.	50000	2022
4	Sanitary sewer repair project (Ramsey Ave). Project to repair sanitary sewer main defects.	160000	2021
5	Sanitary sewer CCTV and cleaning project (2021 #8). Project to clean and CCTV approximately 86,000 LF of public main.	95,000	2021
6	Sanitary sewer installation project (92nd St Bypass). Joint sewer project with private developer to the benefit of both parties. Final cost split has yet to be determined.	1360000	2022

5. Financial Management General Comments

None

ENERGY EFFICIENCY AND USE

Compliance Maintenance Annual Report

Greenfield Sewage Collection System

Last Updated: Reporting For:
5/13/2021 2020

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:

	Electricity Consumed (kWh)	Natural Gas Consumed (therms)
January	0	0
February	0	0
March	0	0
April	0	0
May	0	0
June	0	0
July	0	0
August	0	0
September	0	0
October	0	0
November	0	0
December	0	0
Total	0	0
Average	0	0

6.1.2 Comments:

N/A

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:

6.2.2 Comments:

N/A

6.3 Has an Energy Study been performed for your pump/lift stations?

● No

○ Yes

Year:

Compliance Maintenance Annual Report

Greenfield Sewage Collection System

Last Updated: Reporting For:
5/13/2021 **2020**

By Whom:	
Describe and Comment: 	
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? N/A	

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

Compliance Maintenance Annual Report

Greenfield Sewage Collection System

Last Updated: Reporting For:
5/13/2021 2020

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:

- 1) Comply with the WPDES permit containing SSO's
2) Minimize the occurrences of preventable overflows
3) Minimize the life cycle ownership costs of the collection system
4) Improve or maintain system reliability
5) Reduce the potential threat to human health from SSO's
6) Provide adequate capacity to convey peak flow & manage I/I
7) Protect collection system worker health and safety
8) Operate a continuous CMOM program

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?

Greenfield Municipal Code

If you have a Sewer Use Ordinance or other similar document, when was it last reviewed and revised? (MM/DD/YYYY) 2008-07-15

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

Compliance Maintenance Annual Report

Greenfield Sewage Collection System

Last Updated: Reporting For:
5/13/2021 2020

☒ 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
- ☒ 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:

0

☒ 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:

Sanitary sewer capacity study & alternate bypass sewer analysis. Area of 92 & Cold Spring (sewershed GF2002).

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	25.5	% of system/year
Root removal	25.5	% of system/year
Flow monitoring	0	% of system/year
Smoke testing	0	% of system/year
Sewer line televising	8.9	% of system/year
Manhole inspections	24.9	% of system/year
Lift station O&M	0	# per L.S./year
Manhole rehabilitation	3.5	% of manholes rehabbed

Compliance Maintenance Annual Report

Greenfield Sewage Collection System

Last Updated: Reporting For:
5/13/2021 **2020**

Mainline rehabilitation	0.02	% of sewer lines rehabbed
Private sewer inspections	0.0008	% of system/year
Private sewer I/I removal	0.0004	% of private services
River or water crossings	0	% 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.

41	Total actual amount of precipitation last year in inches
34.8	Annual average precipitation (for your location)
149.6	Miles of sanitary sewer
0	Number of lift stations
0	Number of lift station failures
0	Number of sewer pipe failures
78	Number of basement backup occurrences
116	Number of complaints
4.74	Average daily flow in MGD (if available)
	Peak monthly flow in MGD (if available)
	Peak hourly flow in MGD (if available)

3.2 Performance ratios for the past year:

NaN	Lift station failures (failures/year)
0.00	Sewer pipe failures (pipe failures/sewer mile/yr)
0.00	Sanitary sewer overflows (number/sewer mile/yr)
0.52	Basement backups (number/sewer mile)
0.78	Complaints (number/sewer mile)
0.0	Peaking factor ratio (Peak Monthly:Annual Daily Avg)
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:

Compliance Maintenance Annual Report

Greenfield Sewage Collection System

Last Updated: Reporting For:
5/13/2021 **2020**

Greenfield currently has one (1) non-compliant metershed (MS0607) which also includes areas from the City of Milwaukee. While originally deemed non-compliant by MMSD in 2010 due to high peak flows, there has been rehabilitation performed on both the public and private side of the system in Greenfield since 2010.

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:

An August 2, 2020 storm dropped around 4.7" of rain in parts of Greenfield which caused basement backups. We believe this was isolated and likely due to high I/I from private property.

5.3 Explain any infiltration/inflow (I/I) changes this year from previous years:

In 2019, the City completed a PPII investigation project (67 homes) in our non-compliant metershed and was going to transition over to a PPII rehabilitation project to address foundation drains and perform CIP lining of laterals. In late 2019, MMSD elected to suspend the use of CIPP lining as part of its PPII program with concerns over longevity and effectiveness of CIPP lining. Since MMSD was the funding source for our proposed PPII rehabilitation project and would not approve funding for CIPP work, the City suspend our PPII rehabilitation project until MMSD reached a decision on the use of CIPP lining as a PPII rehabilitation method. Currently, we are still waiting for MMSD to reach a conclusion.

In other areas of our system, we continue to inspect and televise our system as a means for finding I/I and defects to rehabilitate.

5.4 What is being done to address infiltration/inflow in your collection system?

The City continues to work to try and address PPII in our non-compliant metershed (MS6007) where we can, and in other areas around the City if I/I is noted. Once MMSD has rendered a decision on the use of CIPP, the City will re-evaluate our proposed PPII rehabilitation project and determine if we will continue with it, or if we will work to develop a different PPII program.

Also, we continue to work on developing plans for inspection and televising our system which we use as a primary means for assessing our sanitary sewer mains and manholes for I/I defects and other needs.

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

Compliance Maintenance Annual Report

Greenfield Sewage Collection System

Last Updated: Reporting For:
5/13/2021 2020

Grading Summary

WPDES No: 0047341

SECTIONS	LETTER GRADE	GRADE POINTS	WEIGHTING FACTORS	SECTION POINTS
Financial	A	4	1	4
Collection	A	4	3	12
TOTALS			4	16
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

Greenfield Sewage Collection System

Last Updated: Reporting For:
5/13/2021 2020

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):

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

RESOLUTION NO. _____

RESOLUTION VERIFYING REVIEW AND AUTHORIZING SUBMITTAL OF THE
2020 WISCONSIN DEPARTMENT OF NATURAL RESOURCES
COMPLIANCE MAINTENANCE ANNUAL REPORT (CMAR),
GREENFIELD PROJECT NUMBER 2021 #2

WHEREAS, Public sanitary sewer collection is a basic responsibility of local, county and state governments; and

WHEREAS, It is the responsibility of local, county and state governments to properly operate and manage wastewater collection systems so as to protect public safety and health; and

WHEREAS, Proper inspection, rehabilitation, and operation and maintenance of the sanitary sewer collection system would promote cost-effective performance of the system over its design life; and

WHEREAS, Revisions to Chapter NR 208, Wisconsin Administrative Code became effective January 2006 requiring permitted wastewater collection systems to submit a Compliance Maintenance Annual Report (CMAR) with a resolution verifying Common Council review, statement of corrective actions if necessary and authorization of submittal.

NOW, THEREFORE, BE IT RESOLVED, that the Common Council of the City of Greenfield hereby verifies its review and authorizes the submittal of the 2020 Compliance Maintenance Annual Report (CMAR) for the City of Greenfield.

BE IT FURTHER RESOLVED that a copy of this resolution be forwarded to the Wisconsin Department of Natural Resources (DNR).

PASSED AND ADOPTED by the Common Council of the City of Greenfield on this 15th day of June, 2021.

APPROVED:

Michael J. Neitzke, Mayor

ATTEST:

Jennifer Goergen, City Clerk

RESOLUTION NO. ____

Special Use Review for Fire Smoke Shop, a proposed tobacco store, to be located at 4267 W. Layton Ave., submitted by Anas Hammad, d/b/a AAO Enterprises. (Tax Key No. 621-9957-001)

WHEREAS, Anas Hammad, d/b/a AAO Enterprises, duly filed with the City Clerk an application for a Special Use Permit, pursuant to Sec. 21.04.0603, Sec. 21.04.0700 and Sec. 21.08.0103 of the Municipal Code, to establish a tobacco store at 4267 W. Layton Ave.; and,

WHEREAS, the Plan Commission, at its June 8, 2021 meeting, recommended approval of a Special Use Review for Fire Smoke Shop, who is proposing new occupancy of an existing tobacco store, without a public hearing; and,

WHEREAS, Fire Smoke Shop is requesting hours of operation modifications different than the last tenant and the Plan Commission deemed that the request did not merit a public hearing; and,

WHEREAS, the Common Council, having carefully considered the Plan Commission's review and recommendation, and the following pertinent facts noted:

1. The applicant, Anas Hammad, d/b/a AAO Enterprises, resides at 2105 W. Edgerton Ave., Milwaukee, WI 53221.

2. The applicant will lease a portion of the multi-tenant commercial building owned by Cam's Real Estate Company, Inc., 4275 W Layton Ave., Greenfield, WI 53221.

3. Fire Smoke Shop will occupy approximately 1,200 sq. ft. of the multi-tenant commercial building located at 4267 W. Layton Ave., Greenfield, Milwaukee County, Wisconsin, more particularly described as follows:

Parcel 1 of Certified Survey Map No. 7392, being a part of the Northwest ¼ Section 25, Township 6 North, Range 21 East, in the City of Greenfield, Milwaukee County, Wisconsin.

Tax Key No. 621-9957-001

Said land being located at 4267 W. Layton Ave.

4. The applicant is proposing to establish a tobacco store within the existing multi-tenant commercial building.

5. The aforesaid premise is zoned C-2 Community Commercial District under the Zoning Ordinance of the City of Greenfield, which permits Tobacco Stores as a Special Use, pursuant to Sec. 21.04.0603, Sec. 21.04.0700 and Sec. 21.08.0103 of the Municipal Code.

6. The subject property is part of an area along the W. Layton Ave. corridor that is developed for mixed uses. Properties to the north and west are developed as commercial.

Properties to the south are developed as commercial and residential. Properties to the east are developed as residential.

7. The proposed development should not adversely contribute to traffic volumes or traffic flow in the area.

NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City of Greenfield that the application of Anas Hammad, d/b/a AAO Enterprises, to establish a tobacco store, to be located at 4267 W. Layton Ave., be, and is hereby granted on the following grounds:

That the establishment, maintenance and operation of the proposed use, with the imposition of certain conditions hereinafter set forth, reasonably satisfies the standards set forth in Sec. 21.04.0603 and Sec. 21.08.0103 of the Municipal Code, so as to permit the issuance of a special use permit as therein provided.

BE IT FURTHER RESOLVED that said Special Use Permit is granted subject to the following conditions:

1. Site and Landscaping Plans. The grant of this Special Use Permit is subject to and conditioned upon the Site Plan and all other applicable conditions approved by the Plan Commission on June 8, 2021 and by the Common Council on June 15, 2021. No alteration or modification of the approved plan shall be permitted without approval by the Common Council.
2. Building Plans and Fire Codes. The grant of this Special Use is subject to building plans being submitted to and approved by the Inspection Services Division and by the Fire Department.
3. Hours of Operation. The allowable hours of operation for Fire Smoke Shop will be 9:00am – 8:00pm, Monday - Saturday; 10:00am – 7:00pm, Sunday.
4. Off-Street Parking. The proposed tobacco store tenant spaces requires six (6) off-street parking spaces. Remaining tenant spaces require twenty-six (26) off-street parking spaces for a total of thirty-eight (38) off-street parking stalls required for the entire building under the category of “Miscellaneous retail stores.” Thirty-eight (38) off-street parking stalls are to be provided on site.
5. Signage. Signage shall be in compliance with the City’s Signage Ordinance. Any building window signage shall not exceed twenty-five (25) percent of the net glazed front window area per business premises. Rope/LED trim lighting shall not be allowed.
6. Public Nuisance. In accordance with Chapter 11 of the Municipal Code, Public Nuisances are prohibited. Public Nuisances include blighted properties due to an accumulation thereon of junk or other unsightly debris. Enforcement and abatement of public nuisances, including revocation of the Special Use Permit, may take place after three (3) or more nuisance activities have occurred at a premise on separate days during a one hundred and eighty (180) day period.

7. Marketing Displays. The use of pennants, special lighting, flags, streamers or other signage typically temporary in nature, hanging, floating or attached to a structure or vehicle shall not be permitted.
8. Outdoor Lighting. All outdoor lighting fixtures shall be shielded in such a manner that no light spills from the property boundaries. Full-cut off fixtures and or house side shields utilized to minimize light spill. Rope/LED trim lighting is not permitted.
9. Litter. Employees shall inspect the area and the immediate vicinity and pick up litter on a daily basis.
10. Refuse Collection. All refuse to be provided by a commercial hauler. All refuse, recyclables and other waste material shall be screened from view by the existing fence/enclosure provided on site.
11. Pest Control. Exterior pest control shall be maintained at all times and pest control problems shall be addressed immediately.
12. Pagers, Intercoms. The use of outdoor pagers, intercoms, or speakers shall not be permitted on site as surrounding land use consists of residential uses.
13. Noxious Odors, Etc. The use shall not emit foul, offensive, noxious or disagreeable odors, gases, or effluvia into the air. Mechanical systems shall be maintained to efficiently remove noxious odors.
14. Pollution. The use shall not cause any noxious or unwholesome liquid or substance or any dirt, mud, sand, gravel, or stone refuse or other materials to be deposited upon any public right of way or flow into any sanitary sewer, storm sewer, or water supply system, or onto adjacent properties.
15. Deliveries and Refuse Pickup. The property will be required to abide by the City of Greenfield health/public nuisance rules per Chapter 12 of the Municipal Code. Because there is a residential neighborhood adjacent to the site, delivery operations and refuse pick up shall only be permitted during daytime hours. These functions shall not be permitted between the hours of 9:00 p.m. and 7:00 a.m.
16. Expiration of Special Use Permit. Any special use approved by the Common Council shall lapse and become null and void one (1) year from and after that approval if the use has not commenced, construction is not underway, or the owner has not obtained a valid building permit. An extension of these time limitations may be granted without a public hearing by the Common Council by resolution reauthorizing the special use in accordance with the following criteria:
 - A. The applicant requesting the extension shall complete a planning application available from the Community Development Division and shall submit a \$350.00 special use permit review/amendment fee.

B. A written explanation for the extension of time shall accompany the planning application along with a timeline/schedule for obtaining necessary permits, zoning, state and municipal approvals and a target date for construction start;

C. The request for extension shall be submitted within sixty (60) days of the expiration of the special use permit;

D. The extension, if granted, shall be valid for a period of six (6) months. If no building permit has been issued and construction has not commenced within six (6) months from and after the extension has been granted, the special use shall become null and void.

17. Miscellaneous.

A. Applicants are advised that the foregoing conditions are reasonably necessary to protect the public interest and to secure compliance with the standards and requirements specified in Sec. 21.04.0603 and Sec. 21.08.0103 of the Municipal Code; that the issuance of the special use is expressly subject to compliance with said conditions.

B. The use, as granted herein, is subject to applicants' compliance with all other state and local laws and regulations which may be applicable to the proposed use of the real estate in question.

C. The special use, as granted herein, shall run with the land and benefit and restrict all future owners and occupants of the property, unless the use shall lapse or be terminated and the use will not be altered or extended (including structural alterations and/or additions) without the approval of the Common Council, following public hearing, all as provided in Sec. 21.04.0603 and Sec. 21.08.0103 of the Municipal Code.

18. Lapse. If the applicant does not meet all of the terms and conditions set forth in this grant of a special use within one year of the granting thereof, then the Special Use Permit shall lapse and become null and void and the applicant shall forfeit any right to use the property as conferred by the Special Use Permit. The failure of the applicant to meet the terms and conditions of the Special Use Permit shall subject the permit to being declared void by the Common Council after notice to the applicant and a hearing before the Common Council. Upon a finding by the Common Council on the matter, the applicant and/or any interested person may make comments regarding the matter to the Common Council prior to the Common Council's next regular meeting following the hearing recommendation. Upon the Common Council's finding that the Special Use Permit has lapsed and become void, the applicant shall cease all operations at the property.

19. Termination of Special Use. If the person or entity granted the special use violates, allows or suffers the violation of the ordinances of the City of Greenfield, the State of Wisconsin or the United States on the premises covered by the special use, then the special use may be terminated.

20. Acknowledgement. That the applicants sign an acknowledgment that he/she/they has/have received these terms and conditions and will abide by them.

The undersigned applicant agrees to the terms and conditions and has agreed that the grant of the Special Use Permit is conditioned on meeting the terms and conditions of this resolution.

Anas Hammad, d/b/a AAO Enterprises

Brian Campbell, Cam's Real Estate Company, Inc.

Provided to applicant on the
_____ day of _____, 2021

Community Development Manager

PASSED AND ADOPTED by the Common Council of the City of Greenfield on the _____
day of _____, 2021.

APPROVED:

Michael J. Neitzke, Mayor

ATTEST:

Jennifer Goergen, City Clerk



Committee: Common Council

Item Number:

Introduced By: Kristi Porter, Community Development Manager

Date Introduced: June 15, 2021

RELATING TO:

Outdoor Special Event application for the House of Harley Freedom Music Series event, to be located at 6221 W. Layton Ave., July 10, 2021.

SUMMARY:

Application includes the following combination of licenses/permits: OSE, Temporary Class "B" Retailer's License (beer), Food, and Commercial building, electrical and plumbing.

All various dept. review/approval has occurred.

<u>Event Date</u>	<u>Start Time</u>	<u>Beer Finish</u>	<u>End Time</u>
Saturday, July 10	12:00 p.m.	4:00 p.m.	4:00 p.m.

Set-up: Saturday, 7/10, 10:00am

Breakdown: Saturday, 7/10, 4:00pm

Live music 12:00 p.m. - 4:00 p.m. Event held on House of Harley premises.

Recommendation: Approve the Outdoor Special Event application for the House of Harley Freedom Music Series event, to be located at 6221 W. Layton Ave., July 10, 2021 and all applicable licenses/permits.

ATTACHMENTS: KEY ISSUES ___ BACKGROUND ___ RESOLUTION ___ FISCAL NOTE ___
MOTION ___ OTHER ___



Committee: Common Council

Item Number:

Introduced By: Kristi Porter, Community Development Manager

Date Introduced: June 15, 2021

RELATING TO:

Outdoor Special Event application for the House of Harley Freedom Music Series event, to be located at 6221 W. Layton Ave., July 24, 2021.

SUMMARY:

Application includes the following combination of licenses/permits: OSE, Temporary Class "B" Retailer's License (beer), and Food.

All various dept. review/approval has occurred.

<u>Event Date</u>	<u>Start Time</u>	<u>Beer Finish</u>	<u>End Time</u>
Saturday, July 24	12:00 p.m.	5:00 p.m.	5:00 p.m.

Set-up: Saturday, 7/24, 9:00am

Breakdown: Saturday, 7/24, 5:00pm

Live music 12:00 p.m. - 5:00 p.m. Event held on House of Harley premises.

Recommendation: Approve the Outdoor Special Event application for the House of Harley Freedom Music Series event, to be located at 6221 W. Layton Ave., July 24, 2021 and all applicable licenses/permits.

ATTACHMENTS: KEY ISSUES ___ BACKGROUND ___ RESOLUTION ___ FISCAL NOTE ___
MOTION ___ OTHER ___



Committee: Common Council

Item Number:

Introduced By: Kristi Porter, Community Development Manager

Date Introduced: June 15, 2021

RELATING TO:

Outdoor Special Event application for the House of Harley Freedom Music Series event, to be located at 6221 W. Layton Ave., July 31, 2021.

SUMMARY:

Application includes the following combination of licenses/permits: OSE, Temporary Class "B" Retailer's License (beer), and Food.

All various dept. review/approval has occurred.

<u>Event Date</u>	<u>Start Time</u>	<u>Beer Finish</u>	<u>End Time</u>
Saturday, July 31	12:00 p.m.	5:00 p.m.	5:00 p.m.

Set-up: Saturday, 7/31, 9:00am

Breakdown: Saturday, 7/31, 5:00pm

Live music 12:00 p.m. - 5:00 p.m. Event held on House of Harley premises.

Recommendation: Approve the Outdoor Special Event application for the House of Harley Freedom Music Series event, to be located at 6221 W. Layton Ave., July 31, 2021 and all applicable licenses/permits.

ATTACHMENTS: KEY ISSUES ___ BACKGROUND ___ RESOLUTION ___ FISCAL NOTE ___
MOTION ___ OTHER ___



Committee: Common Council

Item Number:

Introduced By: Kristi Porter, Community Development Manager

Date Introduced: June 15, 2021

RELATING TO:

Outdoor Special Event application for Armenian Fest, to be located at St. John the Baptist Armenian Apostolic Church, located at 7825 W. Layton Ave., July 18, 2021.

SUMMARY:

Application includes the following combination of licenses/permits: OSE, Extension of Premises, Temporary Class "B" Retailer's License (beer), Temporary Operator's License, Food, and Commercial Building/Electrical/Plumbing.

All various dept. review/approval has occurred.

<u>Event Date</u>	<u>Start Time</u>	<u>Beer Finish</u>	<u>End Time</u>
Sunday, 7/18	11:00 a.m.	6:00 p.m.	6:00 p.m.

Set-up: Sunday, 7/18, 9am

Breakdown: Sunday, 7/18, 6-9pm

Live music 11am – 6pm. Event held on St. John the Baptist Armenian Church premises.

Request waiver of all fees.

Recommendation: Approve the Outdoor Special Event application for Armenian Fest, to be located at St. John the Baptist Armenian Apostolic Church, located at 7825 W. Layton Ave., July 18, 2021 and all applicable licenses/permits, and waive any applicable fees.

ATTACHMENTS: KEY ISSUES ____ BACKGROUND ____ RESOLUTION ____ FISCAL NOTE ____
MOTION ____ OTHER ____

RESOLUTION NO. ____

Special Use Review for Honey Berry, a proposed restaurant, to be located at 4900 S. 76 St., submitted by Matt Ahmeti, d/b/a We Eat Hospitality Group. (Tax Key No. 617-9977-001)

WHEREAS, Matt Ahmeti, d/b/a We Eat Hospitality Group, duly filed with the City Clerk an application for a Special Use Permit, pursuant to Sec. 21.04.0603, Sec. 21.04.0700 and Sec. 21.08.0103 of the Municipal Code, to establish a restaurant at 4900 S. 76 St.; and,

WHEREAS, the Plan Commission, at its May 11, 2021 meeting, recommended approval of a Special Use Review for Honey Berry, who is proposing to occupy an existing restaurant building, without a public hearing, as the building has been vacant less than one (1) year; and,

WHEREAS, Honey Berry is requesting hours of operation modifications different than the last tenant and the Plan Commission deemed that the request did not merit a public hearing; and,

WHEREAS, the Common Council, having carefully considered the Plan Commission's review and recommendation, and the following pertinent facts noted:

1. The mailing address for the applicant, Matt Ahmeti, d/b/a We Eat Hospitality Group, is 394 E. Irving Park Rd., Roselle, IL 60172.
2. The property is owned by Musca Properties LLC, 4700 Rockside Rd Suite 603, Independence, OH 44131.
3. Honey Berry will occupy approximately 5,300 sq. ft. of the commercial building located at 4900 S. 76 St., Greenfield, Milwaukee County, Wisconsin, more particularly described as follows:

Parcel A of Certified Survey Map No. 2873, being a part of the Northwest ¼ Section 27, Township 6 North, Range 21 East, in the City of Greenfield, Milwaukee County, Wisconsin.

Tax Key No. 617-9977-001

Said land being located at 4900 S. 76 St.

4. The applicant is proposing to establish a full-service restaurant within the existing commercial building.
5. The aforesaid premise is zoned C-4 Regional Business District under the Zoning Ordinance of the City of Greenfield, which permits Full-Service Restaurants as a Special Use, pursuant to Sec. 21.04.0603, Sec. 21.04.0700 and Sec. 21.08.0103 of the Municipal Code.
6. The subject property is part of an area along the S. 76 St. corridor that is developed for commercial uses. Properties to the north, south, east, and west are developed as commercial.

7. The proposed development should not adversely contribute to traffic volumes or traffic flow in the area.

NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City of Greenfield that the application of Matt Ahmeti, d/b/a We Eat Hospitality Group, to establish a full-service restaurant, to be located at 4900 S. 76 St., be, and is hereby granted on the following grounds:

That the establishment, maintenance and operation of the proposed use, with the imposition of certain conditions hereinafter set forth, reasonably satisfies the standards set forth in Sec. 21.04.0603 and Sec. 21.08.0103 of the Municipal Code, so as to permit the issuance of a special use permit as therein provided.

BE IT FURTHER RESOLVED that said Special Use Permit is granted subject to the following conditions:

1. Site and Landscaping Plans. The grant of this Special Use Permit is subject to and conditioned upon the Site Plan and all other applicable conditions approved by the Plan Commission on May 11, 2021 and by the Common Council on May 18, 2021 and June 15, 2021. No alteration or modification of the approved plan shall be permitted without approval by the Common Council.
2. Building Plans and Fire Codes. The grant of this Special Use is subject to building plans being submitted to and approved by the Inspection Services Division and by the Fire Department.
3. Hours of Operation. The allowable hours of operation for Honey Berry will be Monday – Friday, 7:00am – 2:30pm; Saturday – Sunday, 7:00am – 3:00pm.
4. Off-Street Parking. The proposed restaurant requires eighty (80) off-street parking spaces. Seventy-three (73) off-street parking stalls are to be provided on site. The Common Council may waive the parking shortage.
5. Signage. Signage shall be in compliance with the City’s Signage Ordinance. Any building window signage shall not exceed twenty (20) percent of the net glazed front window area per business premises. Rope/LED trim lighting shall not be allowed.
6. Public Nuisance. In accordance with Chapter 11 of the Municipal Code, Public Nuisances are prohibited. Public Nuisances include blighted properties due to an accumulation thereon of junk or other unsightly debris. Enforcement and abatement of public nuisances, including revocation of the Special Use Permit, may take place after three (3) or more nuisance activities have occurred at a premise on separate days during a one hundred and eighty (180) day period.
7. Marketing Displays. The use of pennants, special lighting, flags, streamers or other signage typically temporary in nature, hanging, floating or attached to a structure or vehicle shall not be permitted.

8. Outdoor Lighting. All outdoor lighting fixtures shall be shielded in such a manner that no light splays from the property boundaries. Full-cut off fixtures and or house side shields utilized to minimize light splay. Rope/LED trim lighting is not permitted.
9. Litter. Employees shall inspect the area and the immediate vicinity and pick up litter on a daily basis.
10. Refuse Collection. All refuse to be provided by a commercial hauler. All refuse, recyclables and other waste material shall be screened from view by the existing fence/enclosure provided on site.
11. Pest Control. Exterior pest control shall be maintained at all times and pest control problems shall be addressed immediately.
12. Pagers, Intercoms. The use of outdoor pagers, intercoms, or speakers shall not be permitted on site as surrounding land use consists of residential uses.
13. Noxious Odors, Etc. The use shall not emit foul, offensive, noxious or disagreeable odors, gases, or effluvia into the air. Mechanical systems shall be maintained to efficiently remove noxious odors.
14. Pollution. The use shall not cause any noxious or unwholesome liquid or substance or any dirt, mud, sand, gravel, or stone refuse or other materials to be deposited upon any public right of way or flow into any sanitary sewer, storm sewer, or water supply system, or onto adjacent properties.
15. Deliveries and Refuse Pickup. The property will be required to abide by the City of Greenfield health/public nuisance rules per Chapter 12 of the Municipal Code. Because there is a residential neighborhood adjacent to the site, delivery operations and refuse pick up shall only be permitted during daytime hours. These functions shall not be permitted between the hours of 9:00 p.m. and 7:00 a.m.
16. Expiration of Special Use Permit. Any special use approved by the Common Council shall lapse and become null and void one (1) year from and after that approval if the use has not commenced, construction is not underway, or the owner has not obtained a valid building permit. An extension of these time limitations may be granted without a public hearing by the Common Council by resolution reauthorizing the special use in accordance with the following criteria:
 - A. The applicant requesting the extension shall complete a planning application available from the Community Development Division and shall submit a \$350.00 special use permit review/amendment fee.
 - B. A written explanation for the extension of time shall accompany the planning application along with a timeline/schedule for obtaining necessary permits, zoning, state and municipal approvals and a target date for construction start;

C. The request for extension shall be submitted within sixty (60) days of the expiration of the special use permit;

D. The extension, if granted, shall be valid for a period of six (6) months. If no building permit has been issued and construction has not commenced within six (6) months from and after the extension has been granted, the special use shall become null and void.

17. Miscellaneous.

A. Applicants are advised that the foregoing conditions are reasonably necessary to protect the public interest and to secure compliance with the standards and requirements specified in Sec. 21.04.0603 and Sec. 21.08.0103 of the Municipal Code; that the issuance of the special use is expressly subject to compliance with said conditions.

B. The use, as granted herein, is subject to applicants' compliance with all other state and local laws and regulations which may be applicable to the proposed use of the real estate in question.

C. The special use, as granted herein, shall run with the land and benefit and restrict all future owners and occupants of the property, unless the use shall lapse or be terminated and the use will not be altered or extended (including structural alterations and/or additions) without the approval of the Common Council, following public hearing, all as provided in Sec. 21.04.0603 and Sec. 21.08.0103 of the Municipal Code.

18. Lapse. If the applicant does not meet all of the terms and conditions set forth in this grant of a special use within one year of the granting thereof, then the Special Use Permit shall lapse and become null and void and the applicant shall forfeit any right to use the property as conferred by the Special Use Permit. The failure of the applicant to meet the terms and conditions of the Special Use Permit shall subject the permit to being declared void by the Common Council after notice to the applicant and a hearing before the Common Council. Upon a finding by the Common Council on the matter, the applicant and/or any interested person may make comments regarding the matter to the Common Council prior to the Common Council's next regular meeting following the hearing recommendation. Upon the Common Council's finding that the Special Use Permit has lapsed and become void, the applicant shall cease all operations at the property.

19. Termination of Special Use. If the person or entity granted the special use violates, allows or suffers the violation of the ordinances of the City of Greenfield, the State of Wisconsin or the United States on the premises covered by the special use, then the special use may be terminated.

20. Acknowledgement. That the applicants sign an acknowledgment that he/she/they has/have received these terms and conditions and will abide by them.

The undersigned applicant agrees to the terms and conditions and has agreed that the grant of the Special Use Permit is conditioned on meeting the terms and conditions of this resolution.

Matt Ahmeti, d/b/a We Eat Hospitality Group

Joseph M. Musca, Musca Properties LLC

Provided to applicant on the
_____ day of _____, 2021

Community Development Manager

PASSED AND ADOPTED by the Common Council of the City of Greenfield on the _____
day of _____, 2021.

APPROVED:

Michael J. Neitzke, Mayor

ATTEST:

Jennifer Goergen, City Clerk

CITY OF GREENFIELD

Greenfield, Wisconsin

FINANCIAL STATEMENTS

Including Independent Auditors' Report

As of and for the Year Ended December 31, 2020

CITY OF GREENFIELD

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INDEPENDENT AUDITORS' REPORT

To the City Council
City of Greenfield
Greenfield, Wisconsin

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Greenfield, Wisconsin, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the City of Greenfield's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control over financial reporting relevant to the City of Greenfield's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the City of Greenfield's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Greenfield, Wisconsin, as of December 31, 2020 and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

To the City Council
City of Greenfield

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Greenfield's basic financial statements. The supplementary information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 27, 2021 on our consideration of the City of Greenfield's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Greenfield's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Greenfield's internal control over financial reporting and compliance.

Baker Tilly US, LLP

Milwaukee, Wisconsin
May 27, 2021

**MANAGEMENT'S DISCUSSION
AND
ANALYSIS**

CITY OF GREENFIELD

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

As of and for the Year Ended December 31, 2020

This section of the City of Greenfield's annual financial report presents our discussion and analysis of the City's financial performance for the year ended December 31, 2020. Please read it in conjunction with the City's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

The assets and deferred outflows of the City of Greenfield exceeded its liabilities and deferred inflows as of December 31, 2020 by approximately \$60.3 million.

The City's total net position for 2020 increased by approximately \$3.5 million.

The City's total revenues for governmental activities decreased approximately \$1.74 million compared to the prior year with decreases in charges for services, capital grants and contributions, intergovernmental revenue, and investment income, offset with increases in property taxes, operating grants and contributions, and miscellaneous revenue. Total expenses for 2020 were approximately \$463,000 lower than 2019, with decreases in culture, recreation and education and conservation and development, offset by increases in general government, public safety, public works, health and human services, and interest and fiscal charges.

In 2020, the City issued General Obligation debt of \$4,905,000 for road projects and park improvements and refunding of the 2013B GO debt issue.

For the business-type activities, the City had an operating income of approximately \$216,000 compared to an operating income of approximately \$826,000 in 2019. Total revenues were approximately \$1.66 million less than in 2019 due to a decrease in capital contributions and interest income, offset by an increase in operating revenues in both the sanitary sewer and the refuse recycling fund, along with increases in grants. Expenses were approximately \$726,000 higher compared to 2019.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of a series of financial statements. The City of Greenfield's basic financial statements comprise of three components: 1) government-wide financial statements; 2) governmental funds financial statements; and, 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements.

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

CITY OF GREENFIELD

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

As of and for the Year Ended December 31, 2020

The *statement of net position* presents information on all of the City of Greenfield's assets/deferred outflows and liabilities/deferred inflows with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City of Greenfield is improving or deteriorating.

The *statement of activities* provides information showing how the City's net position changed during the recent fiscal year. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash was received or paid.

Both of the government-wide financial statements distinguish functions of the City of Greenfield 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 costs through user fees and other charges (*business-type activities*). The governmental activities of the City of Greenfield include general government, public safety, public works, health and human services, culture, recreation and education, and planning, conservation and development. The business activities of the City of Greenfield include the sanitary sewer and refuse and recycling funds.

Fund financial statements – The fund financial statements provide more detailed information about the City's most significant funds. Funds are accounting devices that the City uses to keep track of specific sources of funding and spending for particular purposes. The City has three kinds of funds, namely, governmental, proprietary and fiduciary.

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. This information may be useful in evaluating the City'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 information presented for the *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate the comparison between *governmental funds* and *governmental activities*.

The City of Greenfield maintains twenty-two individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General, Debt Service, Capital Improvements, Capital Equipment, Special Assessment, and Tax Increment Districts Funds, all of which are considered to be major funds. Data from the other funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of *combining statements* elsewhere in this report.

CITY OF GREENFIELD

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

As of and for the Year Ended December 31, 2020

Proprietary funds – Services for which the City charges customers a fee are generally reported in proprietary funds. Proprietary funds are used to report the same activities presented as *business-type activities* in the government-wide statements. The City of Greenfield currently has two proprietary funds, Sanitary Sewer Service and the Refuse and Recycling.

Fiduciary funds – Fiduciary funds are used to account for resources held for the benefit of other parties. Fiduciary funds are not reflected in the government-wide financial statements since the resources of these funds are not available to finance any City operations. All of the City's fiduciary activities are reported in a separate financial statement included in the report.

Notes to the financial statements – The notes provide additional information that is essential to the full understanding of the data provided in the government-wide and fund financial statements.

Other information – In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information plus supplementary information that contains budgetary comparison statements for all funds.

CITY OF GREENFIELD

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

As of and for the Year Ended December 31, 2020

Government-wide Financial Analysis

The City's combined net position increased approximately \$3.5 million from 2019.

	City of Greenfield - Net Position					
	Governmental Activities		Business - type Activities		Total	
	2020	2019	2020	2019	2020	2019
Current and other assets	\$ 62,775,914	\$ 54,712,617	\$ 15,017,704	\$ 13,591,730	\$ 77,793,618	\$ 68,304,347
Capital assets	109,605,815	108,418,121	16,537,372	17,106,453	126,143,187	125,524,574
Total assets	172,381,729	163,130,738	31,555,076	30,698,183	203,936,805	193,828,921
Deferred Outflows of resources	16,088,583	15,916,312	313,616	325,183	16,402,199	16,241,495
Total assets and deferred outflows of resources	\$ 188,470,312	\$ 179,047,050	\$ 31,868,692	\$ 31,023,366	\$ 220,339,004	\$ 210,070,416
Long-term liabilities	\$ 98,449,351	\$ 102,017,941	\$ 466,787	\$ 501,491	\$ 98,916,138	\$ 102,519,432
Other liabilities	9,639,316	9,096,195	767,194	787,265	10,406,510	9,883,460
Total liabilities	108,088,667	111,114,136	1,233,981	1,288,756	109,322,648	112,402,892
Deferred inflows of resources	48,435,880	38,873,335	2,268,820	1,939,314	50,704,700	40,812,649
Net investment in capital assets	31,545,271	29,106,156	16,537,372	17,106,453	48,082,643	46,212,609
Restricted	8,523,701	2,508,781	88,070	-	8,611,771	2,508,781
Unrestricted	(8,123,207)	(2,555,358)	11,740,449	10,688,843	3,617,242	8,133,485
Total net position	31,945,765	29,059,579	28,365,891	27,795,296	60,311,656	56,854,875
Total liabilities, deferred inflows of resources and net position	\$ 188,470,312	\$ 179,047,050	\$ 31,868,692	\$ 31,023,366	\$ 220,339,004	\$ 210,070,416

The largest portion of the City of Greenfield's net position, i.e., approximately 80% reflects its investment in capital assets net of related debt. For 2020, infrastructure investment net of accumulated depreciation was \$16.5 million for the sanitary sewer system and \$31.6 million for roads, equipment, buildings and storm sewers, net of accumulated depreciation in the governmental activities.

CITY OF GREENFIELD

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

As of and for the Year Ended December 31, 2020

Governmental Activities – Governmental activities increased the City's net position by approximately \$2.89 million and business-type activities increased by approximately \$571,000. Major items for this change are as follows:

City of Greenfield's Change in Net Position						
	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
Revenues:						
Program Revenues						
Charges for services	\$ 7,156,136	\$ 7,580,960	\$ 6,290,815	\$ 6,096,351	\$ 13,446,951	\$ 13,677,311
Operating grants and contributions	3,685,695	2,470,756	124,065	124,004	3,809,760	2,594,760
Capital grants and contributions	852,424	4,708,641	48,188	1,790,356	900,612	6,498,997
General Revenues						
Property and other taxes	31,557,374	29,183,442	-	-	31,557,374	29,183,442
Intergovernmental revenues	1,326,557	1,933,111	-	-	1,326,557	1,933,111
Investment income	412,344	789,105	182,046	293,700	594,390	1,082,805
Other	246,479	241,939	-	-	246,479	241,939
Total Revenues	45,237,009	46,907,954	6,645,114	8,304,411	51,882,123	55,212,365
Expenses:						
General government	4,484,338	4,363,742	-	-	4,484,338	4,363,742
Public safety	21,185,256	20,993,124	-	-	21,185,256	20,993,124
Public works	10,065,385	9,660,878	-	-	10,065,385	9,660,878
Health and human services	1,226,113	857,284	-	-	1,226,113	857,284
Culture, recreation & education	2,777,507	4,061,760	-	-	2,777,507	4,061,760
Conservation & development	294,766	801,951	-	-	294,766	801,951
Interest and fiscal charges	2,317,458	2,074,736	-	-	2,317,458	2,074,736
Sanitary sewer	-	-	4,132,759	3,396,277	4,132,759	3,396,277
Refuse and recycling	-	-	1,941,760	1,884,139	1,941,760	1,884,139
Total Expenses	42,350,823	42,813,475	6,074,519	5,280,416	48,425,342	48,093,891
Transfers	-	67,759	-	(67,759)	-	-
Change in net position	2,886,186	4,162,238	570,595	2,956,236	3,456,781	7,118,474
Net position - beginning	29,059,579	24,897,341	27,795,296	24,839,060	56,854,875	49,736,401
Net position - ending	\$ 31,945,765	\$ 29,059,579	\$ 28,365,891	\$ 27,795,296	\$ 60,311,656	\$ 56,854,875

CITY OF GREENFIELD

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

As of and for the Year Ended December 31, 2020

Total revenues for governmental activities decreased approximately \$1.74 million from 2019. Property and other taxes increased approximately \$2.4 million. Operating grants and contributions was higher by approximately \$1.21 million compared to 2019 due to increases in health grants and public works grant reimbursements, offset by a reduction in general government contributions. Charges for services decreased by approximately \$425,000 due to revenues from park and recreation fees being down approximately \$564,000 from 2019. This was a factor of many park and recreation programs being cancelled due to COVID-19. This decrease was offset by increased revenues in public safety of approximately \$218,000 from ambulance service fees. The capital grants and contributions decreased by approximately \$3.9 million due to a developer contribution in 2019 of the 84th South infrastructure of approximately \$4.1 million.

Total expenses for governmental activities decreased approximately \$463,000 compared to 2019. This decrease was mainly due to culture, education and recreation expenses being down approximately \$1.3 million and conservation and development expenses being down approximately \$507,000. These decreases were offset by increases in expenses in general government, public safety, public works, health and human services, and interest and fiscal charges.

Business-type activities – Business-type activities increased the City's net position by approximately \$571,000. Operating revenues increased for both the sanitary sewer and the refuse and recycling fund for a combined increase of over \$194,000 compared to 2019. Grants and interest income decreased about \$112,000 compared to 2019. In addition, there were decreased capital contributions of approximately \$1.74 million in the sanitary sewer fund. This was due to a large capital contribution in 2019 related to the 84th South infrastructure. Operating expenses increased by over \$746,000 for sanitary sewer and increased by approximately \$58,000 for refuse and recycling compared to 2019.

Financial Analysis of the City's Funds

As of December 31, 2020, the City's governmental funds reported a combined fund balance of approximately \$19.55 million. This is an increase of approximately \$972,000 in comparison with the prior year. Fund balances decreased approximately \$296,000 in the City's major funds and the fund balances increased by approximately \$1,269,000 for the non-major funds.

The nonspendable portion of fund balance totaling approximately \$1.25 million includes prepayments and land held for resale. The restricted fund balance for approximately \$4.5 million includes debt service, unspent bond proceeds, tax incremental district purposes and impact fees. The assigned fund balance consists of approximately \$927,000 from the general fund for the use of fund balance in the 2021 budget and approximately \$575,000 for accrued compensated absences.

CITY OF GREENFIELD

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

As of and for the Year Ended December 31, 2020

The general fund is the main operating fund of the City of Greenfield. As of December 31, 2020, the fund balance of the general fund was \$9,205,456. Of this fund balance just over \$128,000 is nonspendable consisting of non-current receivables, namely, delinquent personal property taxes and prepayments. From the approved 2021 budget \$927,212 is assigned for utilization. Additional \$575,024 is assigned for vacation benefits. The remaining unassigned balance can be categorized into working capital of \$7,280,535 and \$294,378 completely uncommitted. The unassigned balance of the general fund equals 26.01% of the 2021 general fund budget.

The total fund balance for the City's general fund decreased by approximately \$694,000 during 2020.

General fund budgetary highlights – There were no revisions to the original budget during 2020. For 2020, revenues were greater than budgetary estimates by approximately \$799,000. Expenditures were less than budgetary estimates by approximately \$403,000. The planned 2020 budgetary use of reserves was \$1,526,370. Due to higher than expected revenues and lower expenditures, the City's use of reserves in 2020 was \$694,007. The 2021 budget appropriated \$927,212 of the unreserved fund balance for general fund operations.

Capital Assets and Debt Administration

Capital Assets – The City's investments in capital assets for its governmental and business-type activities as of December 31, 2020 amounts to \$126.1 million (net of accumulated depreciation). The City's capital assets are summarized below.

City of Greenfield's Capital Assets (net of depreciation/amortization)						
	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
Land	\$ 2,620,972	\$ 2,620,972	\$ -	\$ -	\$ 2,620,972	\$ 2,620,972
Land Improvements	1,741,627	1,869,341	-	-	1,741,627	1,869,341
Buildings	12,919,810	12,833,960	-	-	12,919,810	12,833,960
Equipment	6,495,067	6,576,041	247,664	283,061	6,742,731	6,859,102
Intangibles	267,786	300,305	-	6,003	267,786	306,308
Library Collection	337,433	350,440	-	-	337,433	350,440
Infrastructure	76,153,582	76,278,243	15,914,708	16,192,389	92,068,290	92,470,632
Construction in progress	9,069,538	7,588,819	375,000	625,000	9,444,538	8,213,819
Total	\$ 109,605,815	\$ 108,418,121	\$ 16,537,372	\$ 17,106,453	\$ 126,143,187	\$ 125,524,574

Additional information regarding the City's capital assets can be found in the Note IV.D. in this financial report.

CITY OF GREENFIELD

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

As of and for the Year Ended December 31, 2020

Long-term debt – As of the December 31, 2020, the City's general obligation debt was approximately \$78.58 million. In March 2020, the City issued general obligation debt for \$4,905,000 for street improvements, sidewalk improvement, park improvements, and refunding the 2013B debt issue. The City's OPEB liabilities was about \$23.82 million as of December 31, 2020.

Wisconsin state statutes limit the amount of general obligation debt a government entity may issue to five percent of its total equalized valuation. The current debt limitation for the City is \$176,653,010. The City of Greenfield has an Aa2 rating from Moody's.

Additional information regarding the City's long-term debt can be found in the Note IV.F. in this financial report.

Economic Factors and Next Year's Budget and Rates

Within the 2021 budget, \$927,212 of the fund balance in the general fund was appropriated for spending in 2021. It is intended that the use of available funds will lessen the required tax levy and still meet the City's desire to maintain a minimum unassigned fund balance of not less than 20% of the budgeted general fund expenditures.

The City's 2020 budget has qualified the City to receive the Expenditure Restraint Shared Revenue (ERP) payment. It is expected that the 2021 budget will also qualify for the ERP payment. The City's past experience demonstrates a continuing reduction in State of Wisconsin aids for shared revenues and transportation, as well as other restrictive measures, such as, property tax levy limits.

Requests for Information

This financial report is designed to provide a general overview of the City of Greenfield's finances for all those with an interest in the City's finances. Questions concerning any of the financial information provided in this report should be addressed to the Finance Director, City of Greenfield, 7325 W Forest Home Ave, Greenfield, WI 53220 or email paulas@greenfieldwi.us.

BASIC FINANCIAL STATEMENTS

CITY OF GREENFIELD

STATEMENT OF NET POSITION

As of December 31, 2020

	Governmental Activities	Business- type Activities	Totals
ASSETS			
Cash and investments	\$ 37,851,115	\$ 12,643,655	\$ 50,494,770
Restricted cash and investments	89,784	-	89,784
Internal balances	(1,160,375)	1,160,375	-
Receivables (net)	20,217,737	1,125,604	21,343,341
Land - held for resale	1,122,140	-	1,122,140
Prepaid items	48,174	-	48,174
Restricted net pension asset	4,607,339	88,070	4,695,409
Capital assets:			
Land and land improvements	2,920,972	-	2,920,972
Construction in progress	9,069,538	375,000	9,444,538
Other capital assets, net of depreciation/amortization	97,615,305	16,162,372	113,777,677
Total Assets	<u>172,381,729</u>	<u>31,555,076</u>	<u>203,936,805</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Outflow - WRS Pension	10,771,804	211,206	10,983,010
Deferred Outflow - LRLIF	424,562	18,708	443,270
Deferred Outflow - OPEB	4,892,217	83,702	4,975,919
Total Deferred Outflows of Resources	<u>16,088,583</u>	<u>313,616</u>	<u>16,402,199</u>
LIABILITIES			
Accounts payable and accrued liabilities	3,039,041	767,194	3,806,235
Accrued interest payable	580,651	-	580,651
Deposits	520,624	-	520,624
Noncurrent liabilities:			
Due within one year	5,499,000	-	5,499,000
Due in more than one year	98,449,351	466,787	98,916,138
Total Liabilities	<u>108,088,667</u>	<u>1,233,981</u>	<u>109,322,648</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows - WRS Pension	13,831,778	264,126	14,095,904
Deferred Inflows - LRLIF	163,132	8,691	171,823
Unearned revenues	34,440,970	1,996,003	36,436,973
Total Deferred Inflows of Resources	<u>48,435,880</u>	<u>2,268,820</u>	<u>50,704,700</u>
NET POSITION			
Net investment in capital assets	31,545,271	16,537,372	48,082,643
Restricted			
Impact fees	89,992	-	89,992
TID purposes	3,826,370	-	3,826,370
Pension	4,607,339	88,070	4,695,409
Unrestricted (deficit)	<u>(8,123,207)</u>	<u>11,740,449</u>	<u>3,617,242</u>
TOTAL NET POSITION	<u>\$ 31,945,765</u>	<u>\$ 28,365,891</u>	<u>\$ 60,311,656</u>

See accompanying notes to financial statements.

CITY OF GREENFIELD

STATEMENT OF ACTIVITIES For the Year Ended December 31, 2020

Functions/Programs	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Totals
Governmental Activities							
General government	\$ 4,484,338	\$ 724,023	\$ -	\$ 31,533	\$ (3,728,782)	\$ -	\$ (3,728,782)
Public safety	21,185,256	2,962,966	204,377	337,891	(17,680,022)	-	(17,680,022)
Public works	10,065,385	2,684,118	2,237,510	466,455	(4,677,302)	-	(4,677,302)
Health and human services	1,226,113	169,646	1,166,581	-	110,114	-	110,114
Culture, education and recreation	2,777,507	615,383	77,227	16,545	(2,068,352)	-	(2,068,352)
Conservation and development	294,766	-	-	-	(294,766)	-	(294,766)
Interest and fiscal charges	2,317,458	-	-	-	(2,317,458)	-	(2,317,458)
Total Governmental Activities	42,350,823	7,156,136	3,685,695	852,424	(30,656,568)	-	(30,656,568)
Business-type Activities							
Sanitary Sewer Service	4,132,759	4,498,978	-	48,188	-	414,407	414,407
Refuse and Recycling	1,941,760	1,791,837	124,065	-	-	(25,858)	(25,858)
Total Business-type Activities	6,074,519	6,290,815	124,065	48,188	-	388,549	388,549
Totals	\$ 48,425,342	\$ 13,446,951	\$ 3,809,760	\$ 900,612	(30,656,568)	388,549	(30,268,019)
General Revenues							
Taxes							
Property taxes, levied for general purposes					26,764,573	-	26,764,573
Property taxes, levied for debt service					4,781,987	-	4,781,987
Other taxes					10,814	-	10,814
Intergovernmental revenues not restricted to specific programs					1,326,557	-	1,326,557
Investment income					412,344	182,046	594,390
Miscellaneous					246,479	-	246,479
Total General Revenues and Transfers					33,542,754	182,046	33,724,800
Change in net position					2,886,186	570,595	3,456,781
NET POSITION - Beginning of Year					29,059,579	27,795,296	56,854,875
NET POSITION - END OF YEAR					\$ 31,945,765	\$ 28,365,891	\$ 60,311,656

See accompanying notes to financial statements.

CITY OF GREENFIELD

BALANCE SHEET
GOVERNMENTAL FUNDS
As of December 31, 2020

	General	Debt Service	Capital Improvements	Capital Projects Special Assessment	Capital Equipment	Special Revenue Tax Increment Districts	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS								
Cash and investments	\$ 11,961,828	\$ 5,131,870	\$ 1,010,783	\$ 779,948	\$ 2,105,504	\$ 10,561,826	\$ 6,299,356	\$ 37,851,115
Restricted cash and investments	-	-	-	-	-	-	89,784	89,784
Receivables								
Taxes	18,199,301	-	-	-	-	-	-	18,199,301
Accounts (net)	801,715	-	-	-	-	-	590,022	1,391,737
Due from other governments	-	-	-	-	-	-	411	411
Special assessments	-	-	-	581,924	-	-	-	581,924
Interest	22,380	-	3,450	1,306	3,780	7,431	6,017	44,364
Due from other funds	56,037	-	-	-	-	-	-	56,037
Prepaid items	48,174	-	-	-	-	-	-	48,174
Land - Held for resale	-	-	1,122,140	-	-	-	-	1,122,140
TOTAL ASSETS	\$ 31,089,435	\$ 5,131,870	\$ 2,136,373	\$ 1,363,178	\$ 2,109,284	\$ 10,569,257	\$ 6,985,590	\$ 59,384,987
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES								
Liabilities								
Accounts payable	372,497	-	464,299	-	70,616	12,200	120,268	1,039,880
Accrued liabilities	1,343,560	-	-	-	-	-	42,069	1,385,629
Due to other funds	-	-	-	-	-	-	56,037	56,037
Due to other taxing units	38,508	-	-	-	-	-	-	38,508
Accrued compensated absences	575,024	-	-	-	-	-	-	575,024
Deposits	492,287	-	-	-	-	-	28,337	520,624
Advance from other funds	-	-	1,160,375	-	-	-	-	1,160,375
Total Liabilities	<u>2,821,876</u>	<u>-</u>	<u>1,624,674</u>	<u>-</u>	<u>70,616</u>	<u>12,200</u>	<u>246,711</u>	<u>4,776,077</u>
Deferred Inflows of Resources								
Unearned revenues	19,037,103	5,106,755	95,200	-	468,500	6,730,687	3,002,725	34,440,970
Unavailable revenues	25,000	-	-	590,477	-	-	-	615,477
Total Deferred Inflows of Resources	<u>19,062,103</u>	<u>5,106,755</u>	<u>95,200</u>	<u>590,477</u>	<u>468,500</u>	<u>6,730,687</u>	<u>3,002,725</u>	<u>35,056,447</u>
Fund Balances								
Nonspendable	128,307	-	1,122,140	-	-	-	-	1,250,447
Restricted	-	25,115	522,524	-	-	3,826,370	89,992	4,464,001
Committed	-	-	-	772,701	1,570,168	-	3,646,162	5,989,031
Assigned	1,502,236	-	-	-	-	-	-	1,502,236
Unassigned (Deficit)	<u>7,574,913</u>	<u>-</u>	<u>(1,228,165)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,346,748</u>
Total Fund Balances	<u>9,205,456</u>	<u>25,115</u>	<u>416,499</u>	<u>772,701</u>	<u>1,570,168</u>	<u>3,826,370</u>	<u>3,736,154</u>	<u>19,552,463</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 31,089,435	\$ 5,131,870	\$ 2,136,373	\$ 1,363,178	\$ 2,109,284	\$ 10,569,257	\$ 6,985,590	\$ 59,384,987

See accompanying notes to financial statements.

CITY OF GREENFIELD

**RECONCILITATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSTION
As of December 31, 2020**

Total Fund Balances - Governmental Funds	\$ 19,552,463
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental funds are not financial resources and therefore are not reported in the funds. See Note II.	109,605,815
Some receivables that are not currently available are reported as deferred inflows in the fund financial statements but are recognized as revenue when earned In the government-wide statements. See Note IV.B.	615,477
The net pension asset does not relate to current financial resources and is not reported in the governmental funds.	4,607,339
Deferred inflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds.	(13,831,778)
Deferred inflows of resources related to LRLIF do not relate to current financial resources and are not reported in the governmental funds.	(163,132)
Deferred outflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds.	10,771,804
Deferred outflows of resources related to LRLIF do not relate to current financial resources and are not reported in the governmental funds.	424,562
Deferred outflows of resources related to OPEB's do not relate to current financial resources and are not reported in the governmental funds.	4,892,217
Some liabilities, including long-term debt, are not due and payable in the current period and therefore are not reported in the funds. See Note II.	<u>(104,529,002)</u>
NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ 31,945,765</u>

See accompanying notes to financial statements.

CITY OF GREENFIELD

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS For the Year Ended December 31, 2020

	General	Debt Service	Capital Projects Funds			Special Revenue Tax Increment Districts	Nonmajor Governmental Funds	Total Governmental Funds
			Capital Improvements	Special Assessment	Capital Equipment			
REVENUES								
Taxes	\$ 18,153,586	\$ 4,781,987	\$ 80,000	\$ -	\$ 624,113	\$ 4,939,286	\$ 2,978,402	\$ 31,557,374
Intergovernmental	4,151,484	-	108,597	-	377,574	27,247	684,876	5,349,778
Licenses and permits	1,222,637	-	-	-	-	-	-	1,222,637
Fines, forfeitures and penalties	582,222	-	-	-	-	-	29,840	612,062
Public charges for services	1,758,193	-	-	-	-	-	2,050,761	3,808,954
Intergovernmental and interdepartmental charges for services	1,271,636	-	-	-	-	-	104,603	1,376,239
Special assessments	-	-	-	293,931	-	-	-	293,931
Commercial revenues	400,488	-	258,118	34,872	71,491	60,140	206,714	1,031,823
Total Revenues	27,540,246	4,781,987	446,715	328,803	1,073,178	5,026,673	6,055,196	45,252,798
EXPENDITURES								
Current:								
General government	3,864,071	-	-	-	-	-	288,583	4,152,654
Public safety	18,469,113	-	-	-	-	-	1,178,507	19,647,620
Public works	3,908,446	-	-	-	-	1,698,464	982,976	6,589,886
Health and human services	680,404	-	-	-	-	-	508,023	1,188,427
Culture, recreation and education	1,064,837	-	-	-	-	-	1,727,746	2,792,583
Conservation and development	193,632	-	-	-	-	-	56,409	250,041
Capital Outlay	-	-	4,512,378	-	1,520,318	-	-	6,032,696
Debt Service								
Principal	-	6,226,465	-	-	-	-	-	6,226,465
Interest and fiscal charges	-	2,407,129	-	-	-	-	-	2,407,129
Total Expenditures	28,180,503	8,633,594	4,512,378	-	1,520,318	1,698,464	4,742,244	49,287,501
Excess (deficiency) of revenues over expenditures	(640,257)	(3,851,607)	(4,065,663)	328,803	(447,140)	3,328,209	1,312,952	(4,034,703)
OTHER FINANCING SOURCES (USES)								
Proceeds from the sale of capital assets	-	-	-	-	31,178	-	-	31,178
Premium on debt issued	-	70,914	-	-	-	-	-	70,914
Debt issued	-	1,700,000	3,205,000	-	-	-	-	4,905,000
Transfers in	22,250	2,064,029	536,900	320,000	61,000	136,473	80,000	3,220,652
Transfers out	(76,000)	-	(456,473)	(500,000)	-	(2,064,029)	(124,150)	(3,220,652)
Total Other Financing Sources (Uses)	(53,750)	3,834,943	3,285,427	(180,000)	92,178	(1,927,556)	(44,150)	5,007,092
Net Change in Fund Balance	(694,007)	(16,664)	(780,236)	148,803	(354,962)	1,400,653	1,268,802	972,389
FUND BALANCES - Beginning of Year	9,899,463	41,779	1,196,735	623,898	1,925,130	2,425,717	2,467,352	18,580,074
FUND BALANCES - END OF YEAR	\$ 9,205,456	\$ 25,115	\$ 416,499	\$ 772,701	\$ 1,570,168	\$ 3,826,370	\$ 3,736,154	\$ 19,552,463

See accompanying notes to financial statements.

CITY OF GREENFIELD

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES For the Year Ended December 31, 2020

Net change in fund balances - total governmental funds	\$	972,389
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Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However in the statement of net position the cost of these assets is capitalized and they are depreciated over their estimated useful life and reported as depreciation expense in the statement of activities.

Capital outlay reported as an expenditure in the fund financial statements but is capitalized in the government-wide financial statements		6,032,696
Some items reported as capital outlay were not capitalized		(992,567)
Some items capitalized are reported as current expenditures		702,933
Depreciation/amortization is reported in the government-wide financial statements		(4,539,827)
Net book value of assets retired		(39,915)

Contributed capital assets are reported as revenue in the government-wide financial statements.		24,374
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Receivables not currently available are reported as revenue when collected or currently available in the fund financial statements but are recognized as revenue when earned in the government-wide financial statements		
Special assessments		(96,341)
Grants		25,000

Debt issued provides current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		
Debt issued		(4,905,000)
Principal repaid		6,226,465

Some expenses in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.		
Deferred outflows related to pensions		(2,643,591)
Deferred inflows related to pensions		(6,970,837)
Net OPEB - LRLIF		(417,367)
Deferred outflows related to LRLIF		325,689
Deferred inflows related to LRLIF		8,036
Total OPEB Health		(2,787,032)
Deferred outflows related to OPEB's		2,490,173
Vested compensated absences		(101,812)
Accrued interest on debt		18,757

CHANGE IN NET POSTION OF GOVERNMENTAL ACTIVITIES	\$	<u>2,886,186</u>
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See accompanying notes to financial statements.

CITY OF GREENFIELD

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

GENERAL FUND

For the Year Ended December 31, 2020

	Original and Final Budget	Actual	Variance with Final Budget
REVENUES			
Taxes	\$ 18,144,790	\$ 18,153,586	\$ 8,796
Intergovernmental	3,378,240	4,151,484	773,244
Licenses and permits	1,353,665	1,222,637	(131,028)
Fines, forfeitures and penalties	733,000	582,222	(150,778)
Public charges for services	1,511,500	1,758,193	246,693
Intergovernmental charges for services	1,266,573	1,271,636	5,063
Commercial revenues	353,969	400,488	46,519
Total Revenues	<u>26,741,737</u>	<u>27,540,246</u>	<u>798,509</u>
EXPENDITURES			
Current:			
General government	4,179,818	3,864,071	315,747
Public safety	18,512,634	18,469,113	43,521
Public works	3,770,562	3,908,446	(137,884)
Health and human services	795,359	680,404	114,955
Culture, recreation and education	1,080,161	1,064,837	15,324
Planning, conservation and development	245,047	193,632	51,415
Total Expenditures	<u>28,583,581</u>	<u>28,180,503</u>	<u>403,078</u>
Excess (deficiency) of revenues over expenditures	(1,841,844)	(640,257)	1,201,587
OTHER FINANCING SOURCES (USES)			
Transfers in	330,474	22,250	(308,224)
Transfers out	<u>(15,000)</u>	<u>(76,000)</u>	<u>(61,000)</u>
Total Other Financing Sources (Uses)	<u>315,474</u>	<u>(53,750)</u>	<u>(369,224)</u>
Net Change in Fund Balances	<u>\$ (1,526,370)</u>	(694,007)	<u>\$ 832,363</u>
FUND BALANCE - BEGINNING OF YEAR		<u>9,899,463</u>	
FUND BALANCE - END OF YEAR		<u>\$ 9,205,456</u>	

See accompanying notes to financial statements.

CITY OF GREENFIELD

STATEMENT OF NET POSITION PROPRIETARY FUNDS As of December 31, 2020

	Business-type Activities - Enterprise Funds		
	Sanitary Sewer Service	Refuse and Recycling	Totals
ASSETS			
Current Assets			
Cash and investments	\$ 10,258,632	\$ 2,385,023	\$ 12,643,655
Receivables:			
Accounts	1,101,229	-	1,101,229
Interest	23,286	1,089	24,375
Total Current Assets	11,383,147	2,386,112	13,769,259
Non-Current Assets			
Restricted net pension asset	70,457	17,613	88,070
Capital Assets			
Machinery and equipment	748,206	18,641	766,847
Utility system	24,919,051	-	24,919,051
Intangibles	60,043	-	60,043
Construction in progress	375,000	-	375,000
Less: Accumulated depreciation/amortization	(9,571,918)	(11,651)	(9,583,569)
Net Capital Assets	16,530,382	6,990	16,537,372
Advance to other funds	1,160,375	-	1,160,375
Total Non-Current Assets	17,761,214	24,603	17,785,817
Total Assets	29,144,361	2,410,715	31,555,076
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflow - Pension	168,966	42,240	211,206
Deferred outflow - LRLIF	14,286	4,422	18,708
Deferred outflows - OPEB Health	66,962	16,740	83,702
Total Deferred Outflows of Resources	250,214	63,402	313,616
Total Assets & Deferred Outflows of Resources	\$ 29,394,575	\$ 2,474,117	\$ 31,868,692
LIABILITIES			
Current Liabilities			
Accounts payable	\$ 629,328	\$ 133,236	\$ 762,564
Accrued liabilities	3,150	1,480	4,630
Total Current Liabilities	632,478	134,716	767,194
Non-Current Liabilities			
Total OPEB - Health	338,838	84,709	423,547
Net OPEB - LRLIF	32,484	10,756	43,240
Total Non-Current Liabilities	371,322	95,465	466,787
Total Liabilities	1,003,800	230,181	1,233,981
DEFERRED INFLOWS OF RESOURCES			
Deferred inflow - Pension	211,302	52,824	264,126
Deferred inflow - LRLIF	6,969	1,722	8,691
Unearned revenues - Property taxes receivable	-	1,996,003	1,996,003
Total Deferred Inflows of Resources	218,271	2,050,549	2,268,820
Total Liabilities & Deferred Inflows of Resources	1,222,071	2,280,730	3,502,801
NET POSITION			
Net investment in capital assets	16,530,382	6,990	16,537,372
Restricted			
Pension	70,457	17,613	88,070
Unrestricted	11,571,665	168,784	11,740,449
TOTAL NET POSITION	\$ 28,172,504	\$ 193,387	\$ 28,365,891

See accompanying notes to financial statements.

CITY OF GREENFIELD

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - PROPRIETARY FUNDS For the Year Ended December 31, 2020

	Business-type Activities - Enterprise Funds		
	Sanitary Sewer Service	Refuse and Recycling	Totals
OPERATING REVENUES			
Sewage collection charges	\$ 4,358,360	\$ -	\$ 4,358,360
Refuse and recycling collection charges	-	1,791,837	1,791,837
Miscellaneous revenues	140,618	-	140,618
Total Operating Revenues	<u>4,498,978</u>	<u>1,791,837</u>	<u>6,290,815</u>
OPERATING EXPENSES			
Operation and maintenance	3,766,421	1,940,828	5,707,249
Depreciation	366,338	932	367,270
Total Operating Expenses	<u>4,132,759</u>	<u>1,941,760</u>	<u>6,074,519</u>
Operating Income (Loss)	<u>366,219</u>	<u>(149,923)</u>	<u>216,296</u>
NONOPERATING REVENUES			
Intergovernmental grants	-	124,065	124,065
Investment income	170,053	11,993	182,046
Total Nonoperating Revenues	<u>170,053</u>	<u>136,058</u>	<u>306,111</u>
Income Before Capital Contributions	536,272	(13,865)	522,407
CAPITAL CONTRIBUTIONS	<u>48,188</u>	<u>-</u>	<u>48,188</u>
Change in Net Position	584,460	(13,865)	570,595
NET POSITION - Beginning of Year	<u>27,588,044</u>	<u>207,252</u>	<u>27,795,296</u>
NET POSITION - END OF YEAR	<u>\$ 28,172,504</u>	<u>\$ 193,387</u>	<u>\$ 28,365,891</u>

See accompanying notes to financial statements.

CITY OF GREENFIELD
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended December 31, 2020

	Business-type Activities - Enterprise Funds		
	Sanitary Sewer Service	Refuse and Recycling	Totals
CASH FLOWS FROM OPERATING ACTIVITIES			
Received from customers	\$ 4,462,346	\$ 1,998,797	\$ 6,461,143
Payments to suppliers for goods and services	(3,292,976)	(1,738,031)	(5,031,007)
Payments to employees for services	(490,329)	(194,455)	(684,784)
Net Cash Flows From Operating Activities	<u>679,041</u>	<u>66,311</u>	<u>745,352</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Grant funds received	-	124,065	124,065
Net Cash Flows From Noncapital Financing Activities	<u>-</u>	<u>124,065</u>	<u>124,065</u>
CASH FLOWS FROM CAPITAL AND FINANCING ACTIVITIES			
Acquisition and construction of capital assets	<u>250,000</u>	<u>-</u>	<u>250,000</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Investment income	<u>162,742</u>	<u>14,746</u>	<u>177,488</u>
Net Change in Cash and Cash Equivalents	1,091,783	205,122	1,296,905
CASH AND CASH EQUIVALENTS - Beginning of Year	<u>9,166,849</u>	<u>2,179,901</u>	<u>11,346,750</u>
CASH AND CASH EQUIVALENTS - END OF YEAR	<u>\$ 10,258,632</u>	<u>\$ 2,385,023</u>	<u>\$ 12,643,655</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES:			
Operating income (loss)	\$ 366,219	\$ (149,923)	\$ 216,296
Adjustments to Reconcile Operating Income (Loss) to Net Cash Flows From Operating Activities			
Depreciation	366,338	932	367,270
Changes in assets, deferred outflows, deferred inflows and liabilities			
Accounts receivable	(36,632)	190	(36,442)
Accounts payable	(21,411)	3,822	(17,589)
Accrued expenses	(3,268)	786	(2,482)
Changes in OPEB activity	15,699	6,560	22,259
Changes in pension activity	(7,904)	(2,826)	(10,730)
Unearned revenue	-	206,770	206,770
NET CASH FLOWS FROM OPERATING ACTIVITIES	<u>\$ 679,041</u>	<u>\$ 66,311</u>	<u>\$ 745,352</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS TO THE STATEMENT OF NET POSITION - PROPRIETARY FUNDS			
Cash and investments - statement of net position	<u>\$ 10,258,632</u>	<u>\$ 2,385,023</u>	<u>\$ 12,643,655</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES			
Capital asset contributions	<u>\$ 48,188</u>	<u>\$ -</u>	<u>\$ 48,188</u>

See accompanying notes to financial statements.

CITY OF GREENFIELD

STATEMENT OF FIDUCIARY NET POSITION FIDUCIARY FUND As of December 31, 2020

	<u>Custodial Fund</u>
	Subsequent
	Year's
	Tax Roll
	<u>Fund</u>
ASSETS	
Cash and investments	\$ 24,776,067
Receivables	
Taxes	<u>28,221,819</u>
TOTAL ASSETS	<u>52,997,886</u>
LIABILITIES	
Accounts payable	81,533
Due to other taxing units	<u>52,916,353</u>
TOTAL LIABILITIES	<u>52,997,886</u>
NET POSITION	<u>\$ -</u>

See accompanying notes to financial statements.

CITY OF GREENFIELD

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION FIDUCIARY FUND For the Year Ended December 31, 2020

	<u>Custodial Fund</u> Subsequent Year's Tax Roll Fund
ADDITIONS	
Tax collections	<u>\$ 39,682,963</u>
DEDUCTIONS	
Payments to overlying districts	<u>39,682,963</u>
Change in Fiduciary Net Position	-
NET POSITION - Beginning of Year	-
NET POSITION - END OF YEAR	<u><u>\$ -</u></u>

CITY OF GREENFIELD

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CITY OF GREENFIELD

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2020

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. REPORTING ENTITY

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

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

CITY OF GREENFIELD

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2020

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

A. *REPORTING ENTITY* (cont.)

Discretely Presented Component Units

Business Improvement District

The government-wide financial statements include the Business Improvement District (“BID”) as a component unit. The BID is a legally separate organization. The board of the BID is appointed by the City’s Common Council. Wisconsin Statutes provide for circumstances whereby the City can impose its will on the BID, and also create a potential financial benefit to or burden on the City. The BID is part of the reporting entity of the City of Greenfield. However the BID had no financial transactions during 2020 which are material to these financial statements. Also, the BID does not own any assets nor is it liable for any debt. Therefore, no financial statements are presented in this report. The BID does issue separate financial statements.

Community Development Authority

The government-wide financial statements include the Community Development Authority (“CDA”) as a component unit. The CDA is a legally separate organization. The board of the CDA is appointed by the City’s Common Council. Wisconsin Statutes provide for circumstances whereby the City can impose its will on the CDA, and also create a potential financial benefit to or burden on the City. The CDA is part of the reporting entity of the City of Greenfield. However the CDA had no financial transactions during 2020 which are material to these financial statements. Also, the CDA does not own any assets nor is it liable for any debt. Therefore, no financial statements are presented in this report. The CDA does not issue separate financial statements.

CITY OF GREENFIELD

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2020

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

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

Government-Wide Financial Statements

The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity except for agency 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.

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

Fund Financial Statements

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

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

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

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

CITY OF GREENFIELD

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2020

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

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

Fund Financial Statements (cont.)

The City reports the following major governmental funds:

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

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

Capital Projects Funds

Capital Improvements Fund – used to account for and report financial resources that are restricted, committed or assigned to expenditures for capital improvement projects.

Special Assessment Fund – used to account for and report financial resources that are restricted, committed or assigned to expenditures for construction of major capital facilities or financing of debt service requirements.

Capital Equipment Fund – used to account for and report financial resources that are restricted, committed or assigned to expenditures for the acquisition of equipment (other than those financed by proprietary funds).

Special Revenue Fund – Tax Increment Districts – used to account for and report the proceeds of specific revenue sources that are restricted to expenditures outlined in the TID project plans (other than debt service or capital projects).

The City reports the following major enterprise funds:

Sanitary Sewer Service – accounts for operations of the sanitary sewer service.

Refuse and Recycling – accounts for operations of the refuse and recycling service.

The City reports the following non-major governmental funds:

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

Library, Intergovernmental Service, Hotel/Motel, Storm Sewer, Impact Fees, Grant, Law Enforcement, Park Recreation and Service Program, Post-Retirement Health Care, Health Reimbursement Arrangement HRA, Park Community Center, Business Improvement Districts 1 & 2, Farmers Market, Quality of Life, THE AMP and Information Technology Services (formerly High Speed Telecommunications).

CITY OF GREENFIELD

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2020

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

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

Fund Financial Statements (cont.)

In addition, the City reports the following fund type:

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

Subsequent Year's Tax Roll Fund

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

Government-Wide Financial Statements

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

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

Fund Financial Statements

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recorded when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on long-term debt, claims, judgments, compensated absences, and pension expenditures, which are recorded as a fund liability when expected to be paid with expendable available financial resources.

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

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

CITY OF GREENFIELD

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2020

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

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

Fund Financial Statements (cont.)

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 unearned revenues.

Revenues susceptible to accrual include property taxes, hotel/motel taxes, public charges for services, investment earnings, special assessments and intergovernmental charges for services. Other general revenues such as fines, forfeitures and penalties, licenses and permits, and miscellaneous revenues are recognized when received in cash or when measurable and available under the criteria described above.

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

All Financial Statements

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

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

1. Deposits and Investments

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

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

- a. Time deposits in any credit union, bank, savings bank or trust company.
- b. Bonds or securities of any county, city, drainage district, technical college district, village, town, or school district of the state. Also, bonds issued by a local exposition district, a local professional baseball park district, a local professional football stadium district, a local cultural arts district, the University of Wisconsin Hospitals and Clinics Authority, or the Wisconsin Aerospace Authority.
- c. Bonds or securities issued or guaranteed by the federal government.

CITY OF GREENFIELD

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2020

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

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

1. Deposits and Investments (cont.)

- d. The local government investment pool.
- e. Any security maturing in seven years or less and having the highest or second highest rating category of a nationally recognized rating agency.
- f. Securities of an open-end management investment company or investment trust, subject to various conditions and Investment options.
- g. Repurchase agreements with public depositories, with certain conditions.

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

Custodial Credit Risk

The City's investment policy specifies that collateralization at 102% of the balance and accrued interest will be required on certificates of deposit and repurchase agreements when balances exceed State Guarantee Fund and FDIC coverage.

Concentration of Credit Risk

The City's investment policy states that they want to limit investments to avoid over concentration in securities from a specific issuer, industry or business sector, excluding U.S. Treasury obligations.

Interest Rate Risk

The City's investment policy limits maturity dates on investments to not more than five years and the average of the portfolio shall not exceed 3 years.

Credit Risk

The City's investment policy states that they will limit this risk by investing in the types of securities permitted under Wisconsin Statutes Chapter 66.0603. The City will diversify the investment portfolio so that the impact of potential losses from one type of security or from one individual issue will be minimized.

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

CITY OF GREENFIELD

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2020

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

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

1. Deposits and Investments (cont.)

The Wisconsin Local Government Investment Pool (LGIP) is part of the State Investment Fund (SIF), and is managed by the State of Wisconsin Investment Board. The SIF is not registered with the Securities and Exchange Commission, but operates under the statutory authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2020, the fair value of the City's share of the LGIP's assets was substantially equal to the amount as reported in these statements.

See Note IV A. for further information.

2. Receivables

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

Property tax calendar – 2020 tax roll:

Lien date and levy date	December 2020
Tax bills mailed	December 2020
Payment in full, or	January 31, 2021
First installment due	January 31, 2021
Second installment due	April 30, 2021
Third installment due	June 30, 2021
Tax settlement with County	
Initial settlement	January 15, 2021
Second settlement	February 19, 2021
Third settlement	May 14, 2021
Fourth settlement	July 15, 2021
Final settlement	August 13, 2021
Personal property taxes in full	January 31, 2021
Tax sale – 2020 delinquent real estate taxes	October 2023

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

CITY OF GREENFIELD

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2020

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

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

2. Receivables (cont.)

The City provides sanitary and storm sewer services to customers primarily within the municipal boundaries. Sanitary sewer fund customers are billed on a quarterly basis in the month following the last day of each calendar quarter, payable within 22 days at rates established by the Milwaukee Metropolitan Sewage District and the City. The storm sewer bills are based on an equivalency charge. Delinquent balances at the time of the property tax lien date are placed on the customers' tax bill and collected through the normal tax collection process.

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

3. Prepaid Items

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

4. Restricted Assets

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

5. Capital Assets

Government-Wide Statements

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

CITY OF GREENFIELD

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2020

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

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

5. Capital Assets (cont.)

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

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

Land improvements	15 Years
Infrastructure	50 - 100 Years
Buildings	50 Years
Machinery and equipment	3 - 45 Years
Library collection	7 - 20 Years
Utility system	50 - 100 Years
Intangibles	10 Years

Fund Financial Statements

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

6. Deferred Inflows of Resources

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

7. Deferred Outflows of Resources

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

CITY OF GREENFIELD

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2020

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

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

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

Payments for vacation and sick leave will be made at rates in effect when the benefits are used. Accumulated vacation and sick liabilities at December 31, 2020 are determined on the basis of current salary rates and include salary related payments.

The City's policy generally allows sick leave benefits to be earned at the rate of one day for each month of employment, up to a maximum of 225 days. Upon retirement, an employee with at least 15 years of service is paid 50% of their accumulated sick leave up to a maximum of 75 days.

9. *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 obligation consists primarily of notes and bonds payable and vested compensated absences.

Long-term obligations for governmental funds are not reported as liabilities in the fund financial statements. The face values of debts 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 \$7,670,000 made up of two issues.

10. *Equity Classifications*

Government-Wide Statements

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

- a. Net investment in capital assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances (excluding unspent debt proceeds) of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

CITY OF GREENFIELD

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2020

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

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

10. Equity Classifications (cont.)

- b. Restricted net position – Consists of net position with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or, 2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position – All other net positions that do not meet the 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.

Fund Statements

Governmental fund balances are displayed as follows:

- a. Nonspendable - Includes fund balance amounts that cannot be spent either because they are not in spendable form or because legal or contractual requirements require them to be maintained intact.
- b. Restricted - Consists of fund balances with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.
- c. Committed - Includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision making authority. Fund balance amounts are committed through a formal action (ordinance, resolution, motion) of the common council. This formal action must occur prior to the end of the reporting period, but the amount of the commitment, which will be subject to the constraints, may be determined in the subsequent period. Any changes to the constraints imposed require the same formal action of the common council that originally created the commitment.
- d. Assigned - Includes spendable fund balance amounts that are intended to be used for specific purposes that are not considered restricted or committed. Fund balance may be assigned through the following; 1) The City has adopted a financial policy authorizing the Finance Director to assign amounts for a specific purpose. 2) All remaining positive spendable amounts in governmental funds, other than the general fund, that are neither restricted nor committed. Assignments may take place after the end of the reporting period.
- e. Unassigned - Includes residual positive fund balance within the general fund which has not been classified within the other above mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed, or assigned for those purposes.

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

CITY OF GREENFIELD

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2020

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

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

10. Equity Classifications (cont.)

Fund Statements (cont.)

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

The City has a formal minimum fund balance policy. That policy is to maintain a working capital reserve to pay for needs caused by unforeseen emergencies. This reserve will be maintained at an amount of not less than 20% of the subsequent year's general fund budgeted expenditures. The balance at year end was \$7,280,535 or 25% of the subsequent year's general fund budgeted expenditures, and is included in unassigned general fund fund balance.

11. Land Held For Resale

Periodically, the City purchases land held for resale. In both the fund financial statements and the government wide financial statements these items are reported at the fair market value of the property.

12. Pension

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

13. Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, the City OPEB Plan recognizes benefit payments when due and payable in accordance with the benefit terms.

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

CITY OF GREENFIELD

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2020

NOTE II – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

A. EXPLANATION OF CERTAIN DIFFERENCES BETWEEN THE GOVERNMENTAL FUND BALANCE SHEET AND THE STATEMENT OF NET POSITION

The governmental fund balance sheet includes a reconciliation between fund balance - total governmental funds and net position - governmental activities as reported in the government-wide statement of net position. The details of this reconciliation include the following items.

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

Land and land improvements	\$ 2,920,972
Construction in progress	9,069,538
Other capital assets	157,545,902
Less: Accumulated depreciation/amortization	<u>(59,930,597)</u>
Combined Adjustment for Capital Assets	<u>\$ 109,605,815</u>

Long-term liabilities applicable to the City's governmental activities are not due and payable in the current period, and accordingly, are not reported as fund liabilities. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities—both current and long-term—are reported in the statement of net position.

General obligation debt	\$ 78,583,068
Compensated absences	2,011,694
Total OPEB - Health	22,314,531
Total OPEB - LRLIF	1,039,058
Accrued interest payable	<u>580,651</u>
Combined Adjustment for Long-Term Liabilities	<u>\$ 104,529,002</u>

CITY OF GREENFIELD

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2020

NOTE III – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. BUDGETARY INFORMATION

Budgetary information is derived from the annual operating budget and is presented using the same basis of accounting for each fund as described in Note I.C.

A budget has been adopted for all funds of the City. These budgets are adopted in accordance with State Statutes and prepared on a basis consistent with generally accepted accounting principles.

The budgeted amounts presented reflect the original approved budget since no amendments were approved. Department heads may authorize transfers of budgeted amounts within departments for transfers under \$10,000. Budget transfers over \$10,000 require approval from the department head and the finance director. Budget transfers less than \$50,000 within an activity level also require the approval of the mayor or finance committee chairperson. Budget transfers from fund balance, contingency funds, and between funds must be approved by a two-thirds common council action. Budget transfers within an expenditure category greater than \$50,000 requires a majority of the common council. All appropriations lapse at year-end. Budgetary control is exercised at the individual fund level for all funds.

B. EXCESS EXPENDITURES OVER APPROPRIATIONS

The following funds had an excess of expenditures over appropriations during the year.

Funds	Budgeted Expenditures	Actual Expenditures	Excess Expenditure Over Budget
Special Revenue Funds -			
Grant	\$ 126,659	\$ 572,573	\$ 445,914
Law Enforcement	11,000	81,480	70,480
Information Technology Services	72,000	74,770	2,770
TID's	3,586,473	3,762,493	176,020
Debt Service Fund	6,843,121	8,633,594	1,790,473
Capital Projects Funds -			
Capital Improvements	4,025,000	4,968,851	943,851
Capital Equipment	1,033,558	1,520,319	486,761

The City controls expenditures at the function level for the general fund and the fund level for every other fund. Some individual functions experienced expenditures which exceeded appropriations. The detail of those items can be found in the City's year-end budget to actual report.

CITY OF GREENFIELD

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2020

NOTE III – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (cont.)

C. LIMITATIONS ON THE CITY'S TAX LEVY

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

CITY OF GREENFIELD

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2020

NOTE IV – DETAILED NOTES ON ALL FUNDS

A. DEPOSITS AND INVESTMENTS

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

	Carrying Value	Statement Balances	Associated Risks
Demand Deposits	\$ 39,429,489	\$ 39,995,004	Custodial credit risk
Certificates of deposit - negotiable	4,000,959	4,000,959	Custodial credit risk, credit, interest rate, and concentration of credit
U.S. Treasury Notes	2,041,261	2,041,261	Custodial credit and interest rate risk
U.S. Agencies	2,577,367	2,577,367	Custodial credit, credit, concentration of credit, and interest rate risk
Municipal Securities	3,528,305	3,528,305	Custodial credit, credit, concentration of credit, and interest rate risk
Corporate Bonds	748,355	748,355	Custodial credit, credit, interest rate, and concentration of credit risk
LGIP	23,030,335	23,030,335	Credit risk
Petty cash	4,550	-	Not applicable
Total Deposits and Investments	<u>\$ 75,360,621</u>	<u>\$ 75,921,586</u>	
Reconciliation to financial statements			
Per statement of net position:			
Unrestricted cash and investments	\$ 50,494,770		
Restricted cash and investments	89,784		
Per statement of fiduciary net position:			
custodial funds	<u>24,776,067</u>		
Total Deposits and Investments	<u>\$ 75,360,621</u>		

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

CITY OF GREENFIELD

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2020

NOTE IV – DETAILED NOTES ON ALL FUNDS (cont.)

A. DEPOSITS AND INVESTMENTS (cont.)

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

The City maintains a collateral agreement with Associated Bank. At December 31, 2020, the bank has pledged various government securities in the amount of \$55,000,000 to secure the City's deposits.

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

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

> Market

Investment Type	December 31, 2020			
	Level 1	Level 2	Level 3	Total
U.S. Agencies	\$ -	\$ 2,577,367	\$ -	\$ 2,577,367
U.S. Treasury Notes	2,041,261	-	-	2,041,261
Municipal Securities	-	3,528,305	-	3,528,305
Negotiable CD's	-	4,000,959	-	4,000,959
Corporate Bonds	155,225	593,130	-	748,355
Total	<u>\$ 2,196,486</u>	<u>\$ 10,699,761</u>	<u>\$ -</u>	<u>\$ 12,896,247</u>

Custodial Credit Risk

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

As of December 31, 2020, \$1,157,064 of the City's total demand deposit bank balances of \$39,995,004 was uninsured and uncollateralized.

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

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

CITY OF GREENFIELD

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2020

NOTE IV – DETAILED NOTES ON ALL FUNDS (cont.)

A. DEPOSITS AND INVESTMENTS (cont.)

Credit Risk

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

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

Investment Type	Standard & Poor's	Moody's Investor Service
U.S. Agencies	A++	Aaa
Municipal Securities	AA - AAA - AA+	Aaa - Aa1 - Aa2
Corporate Bonds	AA- - AA+ - A+	Aa1 - Aa2
Negotiable CD's	NR - BB- - BBB- - BBB - A+ - AA - AAA	NR - Baa1 - A1 - A2 - Aa1 - Aa3

The City also holds investments in the LGIP which is an external pool that is not rated.

Interest Rate Risk

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

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

Investment Type	Fair Value	Maturity	
		Less than 1 year	1 - 4 years
U.S. Agencies	\$ 2,577,367	\$ 175,103	\$ 2,402,264
U.S. Treasury Notes	2,041,261	1,321,287	719,974
Municipal Securities	3,528,305	363,024	3,165,281
Negotiable CD's	4,000,959	1,251,217	2,749,742
Corporate Bonds	748,355	150,740	597,615
Totals	<u>\$ 12,896,247</u>	<u>\$ 3,261,371</u>	<u>\$ 9,634,876</u>

Concentration of Credit Risk

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

At December 31, 2020, the investment portfolio did not contain any single issuer in excess of 5% of total investments.

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

CITY OF GREENFIELD

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2020

NOTE IV – DETAILED NOTES ON ALL FUNDS (cont.)

B. RECEIVABLES

Receivables of the City are reported net of uncollectible amounts. The City had total allowance for uncollectible amounts of \$561,653 related to fire, ambulance and miscellaneous receivables of the current period.

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

	<u>Unavailable</u>	<u>Unearned</u>	<u>Totals</u>
Governmental Activities			
Property taxes receivable for subsequent year	\$ -	\$ 34,330,039	\$ 34,330,039
Grant advances	-	110,931	110,931
Grant receivables	25,000	-	25,000
Special assessments not yet due	<u>590,477</u>	<u>-</u>	<u>590,477</u>
 Total Unavailable/Unearned Revenue for Governmental Funds	 <u>\$ 615,477</u>	 <u>\$ 34,440,970</u>	 <u>\$ 35,056,447</u>

C. RESTRICTED ASSETS

Impact Fee Account

The City has received impact fees which must be spent in accordance with the local ordinance and state statutes. Any unspent funds must be refunded to the current property owner.

Restricted assets related to impact fees at December 31, 2020 were \$89,784.

Net Pension Asset

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

CITY OF GREENFIELD

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2020

NOTE IV – DETAILED NOTES ON ALL FUNDS (cont.)

D. CAPITAL ASSETS

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

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental Activities				
Capital assets not being depreciated				
Land	\$ 2,620,972	\$ -	\$ -	\$ 2,620,972
Land improvements	300,000	-	-	300,000
Construction in progress	7,588,819	4,169,893	2,689,174	9,069,538
Total Capital Assets Not Being Depreciated	<u>10,509,791</u>	<u>4,169,893</u>	<u>2,689,174</u>	<u>11,990,510</u>
Capital assets being depreciated/amortized				
Land improvements	2,618,900	-	-	2,618,900
Intangibles	536,017	18,000	-	554,017
Storm sewer	46,618,908	702,266	50,303	47,270,871
Roads	64,436,640	1,842,115	-	66,278,755
Buildings	18,699,835	526,403	-	19,226,238
Machinery and equipment	19,825,600	1,113,782	207,794	20,731,588
Library collection	848,994	84,151	67,612	865,533
Total Capital Assets Being Depreciated/Amortized	<u>153,584,894</u>	<u>4,286,717</u>	<u>325,709</u>	<u>157,545,902</u>
Total Capital Assets	<u>164,094,685</u>	<u>8,456,610</u>	<u>3,014,883</u>	<u>169,536,412</u>
Less: Accumulated depreciation/amortization for				
Land improvements	1,049,559	127,714	-	1,177,273
Intangibles	235,712	50,519	-	286,231
Storm sewer	9,354,128	274,438	10,388	9,618,178
Roads	25,423,177	2,354,689	-	27,777,866
Buildings	5,865,875	440,553	-	6,306,428
Machinery and equipment	13,249,559	1,194,756	207,794	14,236,521
Library collection	498,554	97,158	67,612	528,100
Total Accumulated Depreciation/Amortization	<u>55,676,564</u>	<u>4,539,827</u>	<u>285,794</u>	<u>59,930,597</u>
Net Capital Assets Being Depreciated/ Amortized	<u>97,908,330</u>	<u>(253,110)</u>	<u>39,915</u>	<u>97,615,305</u>
Total Governmental Activities Capital Assets, Net of Accumulated Depreciation/ Amortization	<u>\$ 108,418,121</u>	<u>\$ 3,916,783</u>	<u>\$ 2,729,089</u>	<u>\$ 109,605,815</u>

CITY OF GREENFIELD

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2020

NOTE IV – DETAILED NOTES ON ALL FUNDS (cont.)

D. CAPITAL ASSETS (cont.)

Depreciation/amortization expense was charged to functions as follows:

Governmental Activities

General government	\$ 62,507
Public safety	1,084,877
Public works, which includes the depreciation of infrastructure	2,951,577
Health and human services	3,929
Culture, education and recreation	432,476
Planning, conservation and development	<u>4,461</u>

Total Governmental Activities Depreciation/Amortization Expense	<u><u>\$ 4,539,827</u></u>
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	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Business-type Activities				
Capital Assests not being depreciated				
Construction in progress	\$ 625,000	\$ -	\$250,000	\$ 375,000
Capital Assets being depreciated/amortized				
Machinery and equipment	766,847	-	-	766,847
Intangibles	60,043	-	-	60,043
Sanitary sewer system	<u>24,870,862</u>	<u>48,189</u>	<u>-</u>	<u>24,919,051</u>
Total Capital Assets	<u>26,322,752</u>	<u>48,189</u>	<u>250,000</u>	<u>26,120,941</u>
Less: Accumulated depreciation/amortization for				
Machinery and equipment	483,786	35,397	-	519,183
Intangibles	54,040	6,003	-	60,043
Sanitary sewer system	<u>8,678,473</u>	<u>325,870</u>	<u>-</u>	<u>9,004,343</u>
Total Accumulated Depreciation	<u>9,216,299</u>	<u>367,270</u>	<u>-</u>	<u>9,583,569</u>
Business-type Capital Assets, Net of Accumulated Depreciation/Amortization	<u><u>\$ 17,106,453</u></u>	<u><u>\$ (319,081)</u></u>	<u><u>\$250,000</u></u>	<u><u>\$ 16,537,372</u></u>

Depreciation/amortization expense was charged to functions as follows:

Business-type Activities

Refuse and Recycling	\$ 932
Sanitary Sewer Service	<u>366,338</u>

Total Business-type Activites Depreciation/Amortization Expense	<u><u>\$ 367,270</u></u>
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CITY OF GREENFIELD

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2020

NOTE IV – DETAILED NOTES ON ALL FUNDS (cont.)

E. ADVANCES, TRANSFERS AND INTERFUND RECEIVABLE/PAYABLES

Advances

The Sanitary Sewer Service Enterprise Fund has advanced funds of \$1,160,375 to the Capital Projects Fund – Capital Improvements Fund. Interest is not being charged on the advance and all amounts are due to be repaid by February 15, 2023.

Transfers

The following is a schedule of interfund transfers:

Fund Transferred To	Fund Transferred From	Amount	Principal Purpose
Capital Projects - Capital Equipment Fund	General Fund	\$ 37,000	Municipal Courts Software
Capital Projects - Capital Equipment Fund	General Fund	24,000	Capital Equipment
Capital Projects - Special Assessments Fund	Capital Projects - Capital Improvement Fund	320,000	Reimburse Advance Funds From TID 3 Start Up
Capital Projects - Capital Improvement Fund	Capital Projects - Special Assessments Fund	500,000	Road Projects
Capital Projects - Capital Improvement Fund	Special Revenue - Parks and Recreation	36,900	Park Improvements - Konkel Park and Almquist Park
Special Revenue - Tax Increment District	Capital Projects - Capital Improvement Fund	136,473	Reclass of TID expenditures to proper fund
Special Revenue - Information Technology Services Fund	General Fund	15,000	City's annual contribution
Special Revenue - THE AMP Fund	Special Revenue - Quality of Life Fund	10,000	THE AMP Operations
Special Revenue - Library Fund	Special Revenue - Quality of Life Fund	50,000	Library Operations
Special Revenue - Farmers Market Fund	Special Revenue - Quality of Life Fund	5,000	Farmers Market Operations
Debt Service	TIF'S	2,064,029	Principle/Interest Payments
General Fund	Special Revenue - Quality of Life Fund	22,250	4th of July Fireworks
Subtotal - Fund Financial Statements		3,220,652	
Less: Fund eliminations		<u>(3,220,652)</u>	
Total Transfers - Government-Wide Statement of Activities		<u>\$ -</u>	

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

CITY OF GREENFIELD

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2020

NOTE IV – DETAILED NOTES ON ALL FUNDS (cont.)

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

Interfund Receivables/Payables

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

Receivable Fund	Payable Fund	Amount due Within One Year
General Fund	Special Revenue - Grants Fund	\$ 56,037
		-
		56,037
Less: Fund elimination		(56,037)
	Total Internal Balances - Government-Wide Statement of Net Position	\$ -

The principal purpose of these interfunds is to fund overdrafts on pooled cash. In addition, the balances resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

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

F. LONG-TERM OBLIGATIONS

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

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental Activities					
General obligation debt	\$ 79,395,000	\$ 4,905,000	\$ 6,160,000	\$ 78,140,000	\$ 5,060,000
General obligation notes from direct borrowings and direct placement	509,533	-	66,465	443,068	68,500
Other Liabilities					
Total OPEB - Health	19,527,499	4,377,912	1,590,880	22,314,531	-
Net OPEB - LRLIF	621,691	417,367	-	1,039,058	-
Vested compensated absences	1,909,882	158,839	57,027	2,011,694	370,500
Net pension liability	4,946,624	-	4,946,624	-	-
Total Governmental Activities					
Long-Term Liabilities	\$ 106,910,229	\$ 9,859,118	\$ 12,820,996	\$ 103,948,351	\$ 5,499,000

CITY OF GREENFIELD

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2020

NOTE IV – DETAILED NOTES ON ALL FUNDS (cont.)

F. LONG-TERM OBLIGATIONS (cont.)

General Obligation Debt

In accordance with Wisconsin Statutes, total general obligation indebtedness of the City may not exceed 5% of the equalized value of taxable property within the City's jurisdiction. The debt limit as of December 31, 2020, was \$176,653,010. Total general obligation debt outstanding at year-end was \$78,583,068. The TIF Districts support \$36,375,000 of the total debt obligation.

All general obligation notes and bonds payable are backed by the full faith and credit of the City. Notes and bonds in the governmental funds will be retired by future property tax levies accumulated by the debt service fund.

Governmental Activities

General Obligation Debt	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance December 31, 2020
GO Refunding Bonds Series 2011B	10/12/11	12/1/23	0.5-2.3%	\$ 2,380,000	\$ 570,000
GO Corporate Purpose Bonds Series 2012	5/10/12	5/1/27	2.0-2.55	9,460,000	6,250,000
GO Corporate Purpose Bonds Series 2013A	4/10/13	2/1/28	2.0 - 2.3	8,385,000	5,490,000
GO Corporate Purpose Bonds Series 2014A	2/6/14	2/1/34	2.0 - 4.0	5,565,000	4,815,000
GO Corporate Purpose Bonds Series 2015A	3/10/15	3/1/35	2.0 - 3.25	5,130,000	3,155,000
Taxable GO Bonds Community Development Bonds 2015B	10/19/15	10/1/35	1.6 - 4.1	4,345,000	4,095,000
Taxable GO Community Development Bonds Series 2015C	10/29/15	10/1/35	3.0 - 4.0	4,475,000	3,985,000
GO Corporate Purpose Bonds Series 2016A	3/17/16	3/1/36	2.0 - 3.0	8,160,000	7,110,000
Taxable GO Bonds Series 2016B	6/29/16	6/1/36	2.5 - 3.25	9,635,000	9,385,000
Taxable GO Bonds Series 2016C	11/29/16	11/1/36	3.0 - 3.85	10,760,000	10,660,000
State Trust Fund Loan	4/26/16	3/15/26	3.0	700,000	443,068
Taxable GO Community Development Bonds Series 2017A	4/13/17	4/1/30	1.85 - 3.4	2,915,000	2,815,000
GO Corporate Purpose Bonds Series 2017B	4/13/17	4/1/37	3.0 - 3.5	7,605,000	6,140,000
GO Corporate Purpose Bonds Series 2018A	3/28/18	3/1/38	3.0 - 4.0	3,455,000	3,040,000
GO Corporate Purpose Bonds Series 2019A	4/24/19	3/1/34	3.0 - 4.0	6,205,000	5,725,000
GO Corporate Purpose Bonds Series 20120A	4/2/20	4/1/35	2.0 - 2.2	4,905,000	4,905,000
Total Governmental Activities - General Obligation Debt					<u>\$ 78,583,068</u>

As of December 31, 2020, the outstanding balance above includes \$4,165,000 for Tax Increment District No. 4 and \$32,210,000 for Tax Increment District No. 6. These outstanding balances, along with the related interest, are paid for by the respective Tax Increment District.

CITY OF GREENFIELD

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2020

NOTE IV – DETAILED NOTES ON ALL FUNDS (cont.)

F. LONG-TERM OBLIGATIONS (cont.)

General Obligation Debt (cont.)

Debt service requirements to maturity are as follows:

Years	Governmental Activities General Obligation Debt	
	Principal	Interest
2021	\$ 5,060,000	\$ 2,212,016
2022	5,395,000	2,086,639
2023	5,675,000	1,949,056
2024	5,830,000	1,799,622
2025	6,020,000	1,645,519
2026-2030	24,625,000	6,033,133
2031-2035	22,155,000	2,586,129
2036-2038	3,380,000	99,875
Totals	<u>\$ 78,140,000</u>	<u>\$ 18,411,989</u>

Years	Governmental Activities Notes from Direct Borrowings and Direct Placements	
	Principal	Interest
2021	\$ 68,500	\$ 13,292
2022	70,555	11,237
2023	72,672	9,120
2024	74,833	6,959
2025	77,097	4,695
2026	79,411	2,383
Totals	<u>\$ 443,068</u>	<u>\$ 47,686</u>

The City's outstanding notes from direct borrowings and/or direct placements related to governmental activities of \$443,068 contains provisions that in an event of default, outstanding amounts are recoverable by the State, including any penalty, by deducting that amount from any State payments due to the City.

Other Debt Information

There are a number of limitations and restrictions contained in the various bond indentures and loan agreements. The City believes they are in compliance with all significant limitations and restrictions, including federal arbitrage regulations.

Estimated payments of compensated absences, Total OPEB – Health and Net OPEB – LRLIF are not included in the debt service requirement schedules. The compensated absences, Total OPEB – Health and Net OPEB – LRLIF attributable to governmental activities will be liquidated primarily by the general fund.

CITY OF GREENFIELD

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2020

NOTE IV – DETAILED NOTES ON ALL FUNDS (cont.)

F. LONG-TERM OBLIGATIONS (cont.)

Current Refunding

On April 2, 2020, the City issued \$1,700,000 in general obligation bonds with an average coupon rate of 2.0476% to refund \$1,715,000 of outstanding debt with an average coupon rate of 2.6978%. The net proceeds along with existing funds of the City were used to prepay the outstanding debt. The cash flow requirements on the refunded debt prior to the current refunding was \$1,865,631 from 2020 through 2025. The cash flow requirements on the refunding bonds are \$1,805,106 from 2020 through 2025. The current refunding resulted in an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$57,229.

G. NET POSITION/FUND BALANCES

Governmental Activities

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

Net Investment in Capital Assets	
Land and land improvements	\$ 2,920,972
Construction in progress	9,069,538
Other capital assets, net of accumulated depreciation	97,615,305
Less: Long-term debt outstanding, net of unspent proceeds	<u>(78,060,544)</u>
Total Net Investment in Capital Assets	<u>31,545,271</u>
Restricted	
Impact fees	89,992
TID purposes	3,826,370
Pensions	<u>4,607,339</u>
Total Restricted	<u>8,523,701</u>
Unrestricted (deficit)	<u>(8,123,207)</u>
Total Governmental Activities Net Position	<u>\$ 31,945,765</u>

CITY OF GREENFIELD

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2020

NOTE IV – DETAILED NOTES ON ALL FUNDS (cont.)

G. NET POSITION/FUND BALANCES (cont.)

Governmental Funds

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

Nonspendable Fund Balance

Major Funds	
General Fund	
Delinquent personal property	\$ 80,133
Prepays	<u>48,174</u>
Total General Fund	<u>128,307</u>
Capital Projects - Capital Improvements Fund	
Land held for resale	<u>1,122,140</u>
Total Nonspendable Fund Balance	<u>\$ 1,250,447</u>

Restricted Fund Balance

Major Funds	
Debt Service Fund	\$ 25,115
Capital Projects - Capital Improvements Fund	522,524
Special Revenue Fund - Tax Incremental Districts	<u>3,826,370</u>
Total Major Funds	<u>4,374,009</u>
Nonmajor Funds	
Special Revenue Funds - Impact Fees	<u>89,992</u>
Total Restricted Fund Balance	<u>\$ 4,464,001</u>

Committed Fund Balance

Major Funds	
Capital Projects Fund	
Special Assessment	\$ 772,701
Capital Equipment	<u>1,570,168</u>
Total Major Funds	<u>2,342,869</u>

CITY OF GREENFIELD

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2020

NOTE IV – DETAILED NOTES ON ALL FUNDS (cont.)

G. NET POSITION/FUND BALANCES (cont.)

Governmental Funds (cont.)

Committed Fund Balance (cont.)

Nonmajor Funds

Special Revenue Funds

Library	\$ 190,978
Intergovernmental Services	197,625
Hotel/Motel	28,776
Storm Sewer	1,316,670
Law Enforcement	43,366
Park, Recreation and Service Program	202,625
Post Retirement Health Care	1,127,671
Health Reimbursement Arrangement	213,546
Park Community Center	108,391
Farmers Market	23,555
Quality of Life	20,640
Information Technology Services	68,688
THE AMP	103,631
Total Nonmajor Funds	<u>3,646,162</u>

Total Committed Fund Balance	<u>\$ 5,989,031</u>
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Assigned Fund Balance

Major Funds

General Fund

Subsequent year's budget appropriations	\$ 927,212
Vacation benefits	<u>575,024</u>

Total Assigned Fund Balance	<u>\$ 1,502,236</u>
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Unassigned (Deficit) Fund Balance

Major Funds

General Fund

Capital Improvements Fund

\$ 7,574,913
<u>(1,228,165)</u>

Total Unassigned Fund Balance	<u>\$ 6,346,748</u>
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CITY OF GREENFIELD

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2020

NOTE V – Other Information

A. EMPLOYEES' RETIREMENT SYSTEM

Plan description. The WRS is a cost-sharing multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, and expected to work at least 1,200 hours a year and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

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

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

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

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 contribution, with interest, if that benefit is higher than the formula benefit.

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

The WRS also provides death and disability benefits for employees.

CITY OF GREENFIELD

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2020

NOTE V – Other Information (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

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

Year	Core Fund Adjustment	Variable Fund Adjustment
2010	(1.3)%	22.0%
2011	(1.2)	11.0
2012	(7.0)	(7.0)
2013	(9.6)	9.0
2014	4.7	25.0
2015	2.9	2.0
2016	0.5	(5.0)
2017	2.0	4.0
2018	2.4	17.0
2019	0.0	(10.0)

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

During the reporting period, the WRS recognized \$1,537,374 in contributions from the City.

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

Employee Category	Employee	Employer
General (executives & elected officials)	6.55%	6.55%
Protective with Social Security	6.55%	10.55%
Protective without Social Security	6.55%	14.95%

CITY OF GREENFIELD

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2020

NOTE V – OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

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

At December 31, 2020, the City reported an asset of \$4,695,409 for its proportionate share of the net pension asset. The net pension asset was measured as of December 31, 2019, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2018 rolled forward to December 31, 2019. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The City's proportion of the net pension asset was based on the City's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2019, the City's proportion was 0.14561863%, which was an increase of 0.00391494% from its proportion measured as of December 31, 2018.

For the year ended December 31, 2020, the City recognized pension expense of \$1,600,997.

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,912,960	\$ 4,460,340
Changes of actuarial assumptions	365,894	-
Net differences between projected and actual earnings on pension plan investments	-	9,599,086
Changes in proportion and differences between employer contributions and proportionate share of contributions	13,749	36,478
Employer contributions subsequent to the measurement date	<u>1,690,404</u>	<u>-</u>
Total	<u>\$ 10,983,010</u>	<u>\$ 14,095,904</u>

CITY OF GREENFIELD

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2020

NOTE V – OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

\$1,690,404 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 asset in the year ended December 31, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

<u>Year ended December 31:</u>	<u>Deferred Outflow of Resources and Deferred Inflow of Resources (Net)</u>
2021	\$ (1,436,002)
2022	(1,061,581)
2023	161,740
2024	(2,467,455)

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

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

* No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 1.9% is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate. Includes the impact of known Market Recognition Account deferred gains/losses on the liability for dividend payments.

CITY OF GREENFIELD

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2020

NOTE V – OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

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

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

<u>Core Fund Asset Class</u>	<u>Current Asset Allocation %</u>	<u>Long- Term Expected Nominal Rate of Return %</u>	<u>Long-Term Expected Real Rate of Return %</u>
Global Equities	49%	8.0%	5.1%
Fixed Income	24.5	4.9	2.1
Inflation Sensitive			
Assets	15.5	4.0	1.2
Real Estate	9	6.3	3.5
Private Equity/Debt	8	10.6	7.6
Multi-Asset	4	6.9	4.0
Total Core Fund	110	7.5	4.6
<u>Variable Fund</u>			
<u>Asset Class</u>			
U.S Equities	70	7.5	4.6
International			
Equities	30	8.2	5.3
Total Variable Fund	100	7.8	4.9

New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.75%
Asset Allocations are managed within established ranges, target percentages may differ from actual monthly allocations

CITY OF GREENFIELD

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2020

NOTE V – OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

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

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

	1% Decrease to Discount Rate (6.00%)	Current Discount Rate (7.00%)	1% Increase to Discount Rate (8.00%)
The City's proportionate share of the net pension liability (asset)	<u>\$12,091,518</u>	<u>\$(4,695,409)</u>	<u>\$(17,245,568)</u>

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

B. RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; workers compensation; and health care of its employees. The City purchase general, auto liability/physical damage, workers compensation, cyber liability, excess liability, employment practices liability, crime, equipment breakdown, pollution, and volunteer liability insurance from the Cities and Villages Mutual Insurance Company (CVMIC). The City purchases commercial insurance for all other risks. There have been no significant reductions in insurance coverage for any risk of loss in the past year and settled claims have not exceeded the commercial coverage in any of the past three years.

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

CITY OF GREENFIELD

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2020

NOTE V – OTHER INFORMATION (cont.)

B. RISK MANAGEMENT (cont.)

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

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

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

The City joined CVMIC effective January 1, 2020. The City pays an annual premium to CVMIC for its general liability insurance, which provides coverage up to \$5,000,000 per occurrence, less the City's retained liability. The City's retained liability is limited to \$37,500 per occurrence and an annual aggregate limit of \$150,000. There were no claims payable as of December 31, 2020, therefore, no liability was recorded. Changes in the fund's claims loss liability follow:

	Beginning Balance	Inurred Claims	Claims Paid/ Settled	Ending Balance
2020	\$ -	\$ 85,216	\$ 85,216	\$ -

C. COMMITMENTS AND CONTINGENCIES

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

From time to time, the City is party to various pending claims and legal proceedings. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of management and the City's attorney that the likelihood is remote that any other such claims or proceedings will have a material adverse effect on the City's financial position or results of operations.

The City has active construction project as of December 31, 2020. Work that has been completed on these projects but not yet paid for (including contract retainages) is reflected as accounts payable and expenditures.

CITY OF GREENFIELD

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2020

NOTE V – OTHER INFORMATION (cont.)

C. COMMITMENTS AND CONTINGENCIES (cont.)

Municipal Revenue Obligations

In 2007, the City issued a municipal revenue obligation as part of a development agreement. The amount of the obligation is \$7.7 million, and is payable to the developer solely from tax increments collected from a specific development in Tax Incremental District No.2.

The obligation has no established repayment terms. The obligation bears interest at 5.5% and matures on August 1, 2027. In no case, shall the term of this obligation and the City's obligation to make payments, extend beyond the statutory expiration of Tax Incremental District No.2, nor shall the amount of principal to be paid under the obligation exceed \$7.7 million and the aggregate amount of principal and interest shall not exceed \$11.825 million.

The obligation does not constitute a charge upon any funds of the City. In the event that future tax increments are not sufficient to pay off the obligation, the obligation terminates with no further liability to the City. Since the amount of future payments is contingent on the collection of future tax increments, the obligation is not reported as a liability in the accompanying financial statements. The balance of the commitment outstanding at year end is approximately \$8.12 million.

In 2017, the City issued a municipal revenue obligation as part of a development agreement. The amount of the obligation is \$8 million, and is payable to the developer solely from tax increments collected from a specific development in Tax Incremental District No.6.

The obligation has no established repayment terms. The obligation bears interest at 4.75% and matures on September 1, 2042. In no case, shall the term of this obligation and the City's obligation to make payments, extend beyond the statutory expiration of Tax Incremental District No.6, nor shall the amount of principal to be paid under the obligation exceed \$8 million and the aggregate amount of principal and interest shall not exceed \$17.12 million.

The obligation does not constitute a charge upon any funds of the City. In the event that future tax increments are not sufficient to pay off the obligation, the obligation terminates with no further liability to the City. Since the amount of future payments is contingent on the collection of future tax increments, the obligation is not reported as a liability in the accompanying financial statements. The balance of the commitment outstanding at year end is \$8 million.

In 2017, the City issued a municipal revenue obligation as part of a development agreement. The amount of the obligation is \$4.5 million, and is payable to the developer solely from tax increments collected from a specific development in Tax Incremental District No.6.

The obligation has no established repayment terms. The obligation bears interest at 5.5% and matures on September 1, 2042. In no case, shall the term of this obligation and the City's obligation to make payments, extend beyond the statutory expiration of Tax Incremental District No.6, nor shall the amount of principal to be paid under the obligation exceed \$4.5 million and the aggregate amount of principal and interest shall not exceed \$10.44 million.

CITY OF GREENFIELD

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2020

NOTE V – OTHER INFORMATION (cont.)

C. COMMITMENTS AND CONTINGENCIES (cont.)

Municipal Revenue Obligations (cont.)

The obligation does not constitute a charge upon any funds of the City. In the event that future tax increments are not sufficient to pay off the obligation, the obligation terminates with no further liability to the City. Since the amount of future payments is contingent on the collection of future tax increments, the obligation is not reported as a liability in the accompanying financial statements. The balance of the commitment outstanding at year end is \$4.5 million.

D. OTHER POST-EMPLOYMENT BENEFITS

Plan Description and Benefits Provided

The City administers a single-employer defined benefit healthcare plan. The plan provides medical insurance benefits to eligible retirees and their spouses through the City's group medical insurance plan, which covers both active and retired members. The medical insurance benefits also include direct medical reimbursements up to the annual maximum amounts of \$3,250 / \$6,500 single and family coverage. Benefits provisions are established through collective bargaining agreements and other City agreements. The eligibility requirements and the amount of the benefit vary based on retiree's position, years of service and age at retirement. If eligible, the retiree may receive medical insurance benefits until they are Medicare eligible.

Membership of the plan consisted of 57 retirees able to or receiving benefits and 211 active plan members at December 31, 2018, the date of the latest actuarial valuation.

Contribution requirements are established through collective bargaining agreements and other City agreements, and may be amended only through negotiations between the City and the union, or for non-union employees between the City and the employee. Eligibility requirements are as follows:

	Eligibility	
	Age	Years of Service
Firefighters & Sergeants/Lieutenants	53 years old	15 years
Police Association (LEER Division)	53	10 years
Non-Represented - Police and Fire Command Staff	53	25 years
Or Non-Represented - Police and Fire Command Staff	54	15 years
Other Non-Represented Staff	57	15 years

The retirees contribute up to 12.6% of their monthly medical premiums. The City contributes the remaining amount of the medical premiums. For fiscal year 2020, the City contributed \$1,049,674 to the plan and plan members receiving benefits contributed \$130,211 to the plan.

CITY OF GREENFIELD

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2020

NOTE V – OTHER INFORMATION (cont.)

D. OTHER POST-EMPLOYMENT BENEFITS (cont.)

Employees Covered by Benefit Terms

Inactive plan members or beneficiaries currently receiving benefit payments	55
Inactive plan members entitled to but not yet receiving benefit payments	2
Active plan members	<u>211</u>
	268

The City's total OPEB liability of \$22,738,078 was measured as of December 31, 2019 and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs

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

Inflation	2.50%
Discount rate	2.75%
Healthcare cost trend rates	7.50% decreasing by 0.50% per year down to 6.50%, then down 0.10% per year down to 5%, and level thereafter

The discount rate was based on a Bond Buyer 20-Bond GO Index.

Mortality rates were based on the Wisconsin 2018 Mortality Table.

The actuarial assumptions used in the valuation were based on the results of an actuarial experience study conducted in 2018 using Wisconsin Retirement System (WRS) experience from 2015 – 17.

CITY OF GREENFIELD

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2020

NOTE V – OTHER INFORMATION (cont.)

D. OTHER POST-EMPLOYMENT BENEFITS (cont.)

CHANGES IN THE TOTAL OPEB LIABILITY - HEALTH

	Total OPEB Liability
Balance, Beginning of Year	\$ 19,901,457
Changes for the year:	
Service cost	950,018
Interest	794,869
Changes of assumptions or other input	2,101,233
Benefit payments	(1,009,499)
Net changes	2,836,621
Balance, End of Year	\$ 22,738,078

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 different discount rate that is 1-percentage-point lower (1.75%) or 1-percentage-point higher (3.75%) than the current discount rate:

	1% Decrease (1.75%)	Discount Rate (2.75%)	1% Increase (3.75%)
Total OPEB liability - health insurance	\$ 24,570,757	\$ 22,738,078	\$ 21,040,254

SENSITIVITY OF THE TOTAL OPEB LIABILITY TO CHANGES IN THE HEALTHCARE COST TREND RATES

The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using healthcare cost trend rates that a 1-percentage-point lower (6.5% decreasing to 4.0%) or 1-percentage-point higher (8.5% decreasing to 6.0%) 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 - health insurance	\$ 20,252,730	\$ 22,738,078	\$ 25,723,312

CITY OF GREENFIELD

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2020

NOTE V – OTHER INFORMATION (cont.)

D. OTHER POST-EMPLOYMENT BENEFITS (cont.)

OPEB EXPENSE AND DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO OPEB

For the year ended December 31, 2020, the City recognized OPEB expense of \$2,158,164. At December 31, 2020, the City reported deferred outflows or resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 952,968	\$ -
Changes of assumptions or other inputs	2,173,449	-
Implicit rate subsidy	366,454	-
Employer contributions subsequent to the measurement date	1,483,048	-
Total	<u>\$ 4,975,919</u>	<u>\$ -</u>

\$1,483,048 reported as deferred outflows related to OPEB resulting from the City's contributions subsequent to the measurement date will be recognized as a reduction of the OPEB Liability in the year ended December 31, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended December 31:	Deferred Outflow of Resources and Deferred Inflow of Resources (Net)
2021	\$ 461,718
2022	461,718
2023	461,718
2024	461,718
2025	461,718
Thereafter	1,184,281

Local Retiree Life Insurance Fund (LRLIF)

Plan description. The LRLIF is a multiple-employer defined benefit OPEB plan. LRLIF benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. The Wisconsin Department of Employee Trust Funds (ETF) and the Group Insurance Board have statutory authority for program administration and oversight. The plan provides post-employment life insurance benefits for all eligible employees.

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

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

CITY OF GREENFIELD

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2020

NOTE V – OTHER INFORMATION (cont.)

D. OTHER POST-EMPLOYMENT BENEFITS (cont.)

Local Retiree Life Insurance Fund (LRLIF) (cont.)

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

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

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

Contribution rates for the plan year reported as of are:

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

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

Life Insurance Member Contribution Rates For the Plan Year

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

During the reporting period, the LRLIF recognized \$4,594 in contributions from the employer.

CITY OF GREENFIELD

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2020

NOTE V – OTHER INFORMATION (cont.)

D. OTHER POST-EMPLOYMENT BENEFITS (cont.)

Local Retiree Life Insurance Fund (LRLIF) (cont.)

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

At December 31, 2020, the City reported a liability of \$1,082,297 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of December 31, 2019, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of January 1, 2019 rolled forward to December 31, 2019. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The City's proportion of the net OPEB liability was based on the City's share of contributions to the OPEB plan relative to the contributions of all participating employers. At December 31, 2019, the City's proportion was 0.25416800%, which was an increase of 0.00052900% from its proportion measured as of December 31, 2018.

For the year ended December 31, 2020, the City recognized OPEB expense of \$80,209.

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ -	\$ 48,485
Changes of actuarial assumptions	399,264	119,045
Net differences between projected and actual earnings on OPEB plan investments	20,416	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	18,474	4,293
Employer contributions subsequent to the measurement date	5,116	-
Total	\$ 443,270	\$ 171,823

CITY OF GREENFIELD

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2020

NOTE V – OTHER INFORMATION (cont.)

D. OTHER POST-EMPLOYMENT BENEFITS (cont.)

Local Retiree Life Insurance Fund (LRLIF) (cont.)

\$5,116 reported as deferred outflows related to OPEB resulting from the LRLIF Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended December 31, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended December 31:	Deferred Outflow of Resources and Deferred Inflows of Resources (net)
2021	\$ 46,292
2022	46,292
2023	44,090
2024	41,823
2025	33,205
Thereafter	54,629

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

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

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

CITY OF GREENFIELD

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2020

NOTE V – OTHER INFORMATION (cont.)

D. OTHER POST-EMPLOYMENT BENEFITS (cont.)

Local Retiree Life Insurance Fund (LRLIF) (cont.)

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

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

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

The long-term expected rate of return decreased slightly from 5.00% in the prior year to 4.25% in the current year. This change was primarily based on the target asset allocation and capital market expectations. The expected inflation rate also decreased slightly from 2.30% in the prior year to 2.20% in the current year. The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation.

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

CITY OF GREENFIELD

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2020

NOTE V – OTHER INFORMATION (cont.)

D. OTHER POST-EMPLOYMENT BENEFITS (cont.)

Local Retiree Life Insurance Fund (LRLIF) (cont.)

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

Sensitivity of the City's proportionate share of the net OPEB liability to changes in the discount rate. The following presents the City's proportionate share of the net OPEB liability calculated using the discount rate of 2.87%, as well as what the City's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.87%) or 1-percentage-point higher (3.87%) than the current rate:

	1% Decrease to Discount Rate (1.87%)	Current Discount Rate (2.87%)	1% Increase to Discount Rate (3.87%)
City's proportionate share of the net OPEB liability	<u>\$1,494,471</u>	<u>\$1,082,297</u>	<u>\$768,713</u>

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

E. SUBSEQUENT EVENTS

On April 8, 2021, the City issued General Obligation Corporate Purpose Bonds, Series 2021A in the amount of \$13,305,000 to finance capital project within the City and \$9,525,000 of this issue was used to refund the 2012A GO Bonds and the 2013A GO Bonds. The debt plan includes varying principal payments in the years 2022 to 2036.

On May 4, 2021, the Common Council approved the creation of Tax Incremental Financing District No. 8. The project plan includes estimated project costs of \$39,184,910.

CITY OF GREENFIELD

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2020

NOTE V – OTHER INFORMATION (cont.)

F. EFFECT OF NEW ACCOUNTING STANDARDS ON CURRENT-PERIOD FINANCIAL STATEMENTS

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

- > Statement No. 87, *Leases*
- > Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*
- > Statement No. 91, *Conduit Debt Obligations*
- > Statement No. 92, *Omnibus 2020*
- > Statement No. 93, *Replacement of Interbank Offered Rates*
- > Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*
- > Statement No. 96, *Subscription-Based Information Technology Arrangements*
- > Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32*

When they become effective, application of these standards may restate portions of these financial statements.

**REQUIRED
SUPPLEMENTARY INFORMATION**

CITY OF GREENFIELD
Special Revenue Fund
Tax Incremental Districts Fund

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended December 31, 2020

	Original and Final Budgets	Actual	Variance with Final Budget
REVENUES			
Taxes - General property taxes	\$ 5,202,814	\$ 4,939,286	\$ (263,528)
Intergovernmental revenue	8,946	27,247	18,301
Commercial revenue	3,134	60,140	57,006
Total Revenues	<u>5,214,894</u>	<u>5,026,673</u>	<u>(188,221)</u>
EXPENDITURES			
Public works	101,985	78,600	23,385
Other	1,463,854	1,619,864	(156,010)
Total Expenditures	<u>1,565,839</u>	<u>1,698,464</u>	<u>(132,625)</u>
Excess of revenues over expenditures	<u>3,649,055</u>	<u>3,328,209</u>	<u>(320,846)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	136,473	136,473
Transfers out	(2,020,634)	(2,064,029)	(43,395)
Total Other Financing Sources (Uses)	<u>(2,020,634)</u>	<u>(1,927,556)</u>	<u>93,078</u>
Net Change in Fund Balance	<u>\$ 1,628,421</u>	1,400,653	<u>\$ (227,768)</u>
FUND BALANCE - Beginning of Year		<u>2,425,717</u>	
FUND BALANCE - END OF YEAR		<u>\$ 3,826,370</u>	

See independent auditors' report and accompanying notes to the required supplementary information

CITY OF GREENFIELD

SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY AND RELATED RATIOS HEALTH INSURANCE As of December 31, 2020

	2018	2019	2020
Total OPEB Liability			
Service Cost	\$ 859,252	\$ 859,252	\$ 950,018
Interest	607,937	621,808	794,869
Difference between expected and actual experience	-	1,225,244	-
Changes in assumptions	-	393,024	2,101,233
Benefit payments	(1,073,406)	(1,068,350)	(1,009,499)
Net change in total OPEB liability	393,783	2,030,978	2,836,621
Total OPEB Liability - beginning	17,476,696	17,870,479	19,901,457
Total OPEB Liability - ending	\$ 17,870,479	\$ 19,901,457	\$ 22,738,078
Covered-employee payroll	\$ 14,374,983	\$ 15,483,629	\$ 15,483,629
Total OPEB liability as a percentage of covered-employee payroll	124.32%	128.53%	146.85%

Notes to schedule:

The City is required to present the last ten years of data; however, accounting standards allow the presentation of as many years as are available until ten fiscal years are presented.

Benefit changes. None.

Changes of assumptions - The discount rate was decreased to 2.75% from 4.00%.

A schedule of employer contributions has not been presented because an actuarially determined contribution for the city has not been determined.

CITY OF GREENFIELD

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET) - WISCONSIN RETIREMENT SYSTEM For the Year Ended December 31, 2020

WRS Fiscal Year Ending	Proportion of the Net Pension Liability (Asset)	Proportionate Share of the Net Pension Liability (Asset)	Covered Payroll	Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
12/31/14	0.12959893%	\$ (3,183,304)	\$ 14,960,517	21.28%	102.74%
12/31/15	0.12990030%	2,110,855	14,893,618	14.17%	98.20%
12/31/16	0.13271331%	1,093,875	15,551,764	7.03%	99.12%
12/31/17	0.13610000%	(4,040,970)	16,118,576	25.07%	102.93%
12/31/18	0.14170369%	5,041,373	16,659,433	30.26%	96.45%
12/31/19	0.14561863%	(4,695,409)	17,266,612	27.19%	102.96%

SCHEDULE OF EMPLOYER CONTRIBUTIONS - WISCONSIN RETIREMENT SYSTEM For the Year Ended December 31, 2020

City Fiscal Year Ending	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
12/31/15	\$ 1,317,068	\$ 1,317,068	\$ -	\$ 14,893,618	8.84%
12/31/16	1,282,410	1,282,410	-	15,551,764	8.25%
12/31/17	1,452,513	1,452,513	-	16,179,214	8.98%
12/31/18	1,503,644	1,503,644	-	16,653,224	9.03%
12/31/19	1,537,373	1,537,373	-	17,278,934	8.90%
12/31/20	1,690,404	1,690,404	-	17,505,413	9.66%

See independent auditors' report and accompanying notes to the required supplementary information.

CITY OF GREENFIELD

SCHEDULES OF CITY'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY LRLIF

For the Year Ended December 31, 2020

Plan Fiscal Year Ending	Proportion of the Net OPEB Liability (Asset)	Proportionate Share of the Net OPEB Liability (Asset)	Covered Payroll	Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of Covered Payroll	Plan Fiduciary Net OPEB as a Percentage of the Total OPEB Liability
12/31/17	0.25582600%	\$ 769,673	\$ 10,758,215	7.15%	44.81%
12/31/18	0.25363900%	654,474	15,881,000	4.12%	48.69%
12/31/19	0.25416800%	1,082,297	16,631,000	6.51%	37.58%

SCHEDULE OF EMPLOYER CONTRIBUTIONS LRLIF

For the Year Ended December 31, 2020

City Fiscal Year Ending	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
12/31/18	\$ 4,891	\$ 4,891	-	\$ 15,773,338	0.03%
12/31/19	5,031	5,031	-	16,595,801	0.03%
12/31/20	5,116	5,116	-	17,213,921	0.03%

See independent auditors' report and accompanying notes to the required supplementary information.

CITY OF GREENFIELD

NOTES TO REQUIRED SUPPLEMENTAL INFORMATION As of and for the Year Ended December 31, 2020

WISCONSIN RETIREMENT SYSTEM

The amounts presented in relation to the schedule of employer's proportionate share of the net pension liability and the schedule of employer contributions represents the specific data of the City. The information was derived using a combination of the employer's contribution data along with data provided by the Wisconsin Retirement System in relation to the City as a whole.

The City is required to present the last ten fiscal years data; however the standards allow the City to present as many years as are available until ten fiscal years are presented.

Changes of benefit terms. There were no changes of benefit terms for any participating employer in Wisconsin Retirement System.

Changes of assumptions. Actuarial assumptions are based upon an experience study conducted in 2018 using experience from 2015 – 2017. Based on the experience study conducted in 2018, actuarial assumptions used to develop Total Pension Liability changed, including the discount rate, long-term expected rate of return, post-retirement adjustment, wage inflation rate, mortality and separation rates.

LOCAL RETIREE LIFE INSURANCE FUND (LRLIF)

The amounts presented in relation to the schedule of employer's proportionate share of the net pension asset and the schedule of employer contributions represents the specific data of the City. The information was derived using a combination of the employer's contribution data along with the data provided by the Wisconsin Retirement System in relation to the City as a whole.

The City is required to present the last ten fiscal years data; however the standards allow the City to present as many years as are available until ten fiscal years are presented.

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

Changes of assumptions. Actuarial assumptions are based upon an experience study conducted in 2018 using experience from 2015 – 2017. Based on the experience study conducted in 2018, actuarial assumptions used to develop Total OPEB Liability changed, including the discount rate, wage inflation rate, mortality and separation rates.

See independent auditors' report.

SUPPLEMENTARY INFORMATION

CITY OF GREENFIELD
 COMBINING BALANCE SHEET -
 NONMAJOR GOVERNMENTAL FUNDS
 As of December 31, 2020

	Special Revenue Funds						
	Library	Intergovernmental Service	Hotel/ Motel	Storm Sewer	Impact Fees	Grant	Park, Recreation and Service Program
ASSETS							
Cash and investments	\$ 1,502,889	\$ 171,658	\$ 28,776	\$ 1,006,103	\$ -	\$ -	\$ 43,283
Restricted cash	-	-	-	-	89,784	-	-
Receivables							
Accounts	150	25,967	-	360,880	-	195,899	-
Interest	-	-	-	2,334	208	-	83
Due from other governments	-	-	-	-	-	-	411
TOTAL ASSETS	\$ 1,503,039	\$ 197,625	\$ 28,776	\$ 1,369,317	\$ 89,992	\$ 195,899	\$ 237,653
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES							
Liabilities							
Accounts payable	12,608	-	-	50,459	-	18,390	13,484
Accrued liabilities	25,377	-	-	2,188	-	10,541	3,822
Due to other funds	-	-	-	-	-	56,037	-
Deposits	-	-	-	-	-	-	17,722
Total Liabilities	<u>37,985</u>	<u>-</u>	<u>-</u>	<u>52,647</u>	<u>-</u>	<u>84,968</u>	<u>35,028</u>
Deferred Inflows of Resources							
Unearned revenues	<u>1,274,076</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>110,931</u>	<u>-</u>
Fund Balances							
Restricted	-	-	-	-	89,992	-	-
Committed	<u>190,978</u>	<u>197,625</u>	<u>28,776</u>	<u>1,316,670</u>	<u>-</u>	<u>43,366</u>	<u>202,625</u>
Total Fund Balances	<u>190,978</u>	<u>197,625</u>	<u>28,776</u>	<u>1,316,670</u>	<u>89,992</u>	<u>43,366</u>	<u>202,625</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 1,503,039	\$ 197,625	\$ 28,776	\$ 1,369,317	\$ 89,992	\$ 195,899	\$ 237,653

Special Revenue Funds								
Post Retirement Health Care	Health Reimbursement Arrangement HRA	Park Community Center	Business Improvement Districts 1 & 2	Farmers Market	Quality of Life	Information Technology Services	THE AMP	Total Nonmajor Governmental Funds
\$ 2,403,836	\$ 517,395	\$ 120,994	\$ 55,748	\$ 23,260	\$ 14,344	\$ 70,197	\$ 103,631	\$ 6,299,356
-	-	-	-	-	-	-	-	89,784
-	-	-	-	862	6,264	-	-	590,022
2,602	541	-	-	55	32	162	-	6,017
-	-	-	-	-	-	-	-	411
<u>\$ 2,406,438</u>	<u>\$ 517,936</u>	<u>\$ 120,994</u>	<u>\$ 55,748</u>	<u>\$ 24,177</u>	<u>\$ 20,640</u>	<u>\$ 70,359</u>	<u>\$ 103,631</u>	<u>\$ 6,985,590</u>
1,597	19,590	1,908	-	561	-	1,671	-	120,268
-	-	80	-	61	-	-	-	42,069
-	-	-	-	-	-	-	-	56,037
-	-	10,615	-	-	-	-	-	28,337
<u>1,597</u>	<u>19,590</u>	<u>12,603</u>	<u>-</u>	<u>622</u>	<u>-</u>	<u>1,671</u>	<u>-</u>	<u>246,711</u>
<u>1,277,170</u>	<u>284,800</u>	<u>-</u>	<u>55,748</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,002,725</u>
-	-	-	-	-	-	-	-	89,992
<u>1,127,671</u>	<u>213,546</u>	<u>108,391</u>	<u>-</u>	<u>23,555</u>	<u>20,640</u>	<u>68,688</u>	<u>103,631</u>	<u>3,646,162</u>
<u>1,127,671</u>	<u>213,546</u>	<u>108,391</u>	<u>-</u>	<u>23,555</u>	<u>20,640</u>	<u>68,688</u>	<u>103,631</u>	<u>3,736,154</u>
<u>\$ 2,406,438</u>	<u>\$ 517,936</u>	<u>\$ 120,994</u>	<u>\$ 55,748</u>	<u>\$ 24,177</u>	<u>\$ 20,640</u>	<u>\$ 70,359</u>	<u>\$ 103,631</u>	<u>\$ 6,985,590</u>

CITY OF GREENFIELD

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES -
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2020

	Special Revenue Funds					
	Library	Inter-Governmental Service	Hotel/Motel	Storm Sewer	Impact Fees	Grant Law Enforcement
REVENUES						
Taxes	\$ 1,243,955	\$ -	\$ 10,814	\$ -	\$ -	\$ -
Intergovernmental revenues	23,918	-	-	-	-	572,573
Public charges for services	100,270	-	-	1,449,258	5,418	-
Fines, forfeitures and penalties	-	-	-	-	-	29,840
Intergovernmental charges for services	-	104,603	-	-	-	-
Commercial revenues	-	-	-	25,992	1,510	698
Total Revenues	<u>1,368,143</u>	<u>104,603</u>	<u>10,814</u>	<u>1,475,250</u>	<u>6,928</u>	<u>572,573</u> 30,538
EXPENDITURES						
Current:						
General government	-	-	-	-	-	-
Public safety	-	104,603	2,307	-	-	39,950 81,480
Public works	-	-	-	795,087	-	-
Health and human services	-	-	-	-	-	508,023
Culture, recreation and education	1,243,781	-	-	-	-	24,600
Conservation and development	-	-	-	-	-	-
Total Expenditures	<u>1,243,781</u>	<u>104,603</u>	<u>2,307</u>	<u>795,087</u>	<u>-</u>	<u>572,573</u> 81,480
Excess (deficiency) of revenues over expenditures	<u>124,362</u>	<u>-</u>	<u>8,507</u>	<u>680,163</u>	<u>6,928</u>	<u>-</u> (50,942)
OTHER FINANCING SOURCES (USES)						
Transfers in	50,000	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	174,362	-	8,507	680,163	6,928	- (50,942)
FUND BALANCES - Beginning of Year	<u>16,616</u>	<u>197,625</u>	<u>20,269</u>	<u>636,507</u>	<u>83,064</u>	<u>-</u> 94,308
FUND BALANCES - END OF YEAR	<u>\$ 190,978</u>	<u>\$ 197,625</u>	<u>\$ 28,776</u>	<u>\$ 1,316,670</u>	<u>\$ 89,992</u>	<u>\$ -</u> 43,366

Special Revenue Funds									
Park, Recreation and Service Program	Post Retirement Health Care	Health Reimbursement Arrangement HRA	Park Community Center	Business Improvement Districts 1 & 2	Farmers Market	Quality of Life	Information Technology Services	THE AMP	Total Nonmajor Governmental Funds
\$ -	\$ 1,387,258	\$ 336,375	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,978,402
1,397	-	-	-	-	-	-	86,988	-	684,876
431,686	-	-	-	56,409	-	-	-	7,720	2,050,761
-	-	-	-	-	-	-	-	-	29,840
-	-	-	-	-	-	-	-	-	104,603
-	23,448	4,498	26,047	-	11,385	88,032	1,109	23,995	206,714
<u>433,083</u>	<u>1,410,706</u>	<u>340,873</u>	<u>26,047</u>	<u>56,409</u>	<u>11,385</u>	<u>88,032</u>	<u>88,097</u>	<u>31,715</u>	<u>6,055,196</u>
-	141,598	72,215	-	-	-	-	74,770	-	288,583
-	809,238	140,929	-	-	-	-	-	-	1,178,507
-	167,364	20,525	-	-	-	-	-	-	982,976
-	-	-	-	-	-	-	-	-	508,023
386,946	-	-	32,381	-	18,377	-	-	21,661	1,727,746
-	-	-	-	56,409	-	-	-	-	56,409
<u>386,946</u>	<u>1,118,200</u>	<u>233,669</u>	<u>32,381</u>	<u>56,409</u>	<u>18,377</u>	<u>-</u>	<u>74,770</u>	<u>21,661</u>	<u>4,742,244</u>
<u>46,137</u>	<u>292,506</u>	<u>107,204</u>	<u>(6,334)</u>	<u>-</u>	<u>(6,992)</u>	<u>88,032</u>	<u>13,327</u>	<u>10,054</u>	<u>1,312,952</u>
-	-	-	-	-	5,000	-	15,000	10,000	80,000
<u>(36,900)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(87,250)</u>	<u>-</u>	<u>-</u>	<u>(124,150)</u>
<u>(36,900)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>(87,250)</u>	<u>15,000</u>	<u>10,000</u>	<u>(44,150)</u>
9,237	292,506	107,204	(6,334)	-	(1,992)	782	28,327	20,054	1,268,802
<u>193,388</u>	<u>835,165</u>	<u>106,342</u>	<u>114,725</u>	<u>-</u>	<u>25,547</u>	<u>19,858</u>	<u>40,361</u>	<u>83,577</u>	<u>2,467,352</u>
<u>\$ 202,625</u>	<u>\$ 1,127,671</u>	<u>\$ 213,546</u>	<u>\$ 108,391</u>	<u>\$ -</u>	<u>\$ 23,555</u>	<u>\$ 20,640</u>	<u>\$ 68,688</u>	<u>\$ 103,631</u>	<u>\$ 3,736,154</u>

CITY OF GREENFIELD

GENERAL FUND DETAILED SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES - BUDGET AND ACTUAL

For the Year Ended December 31, 2020

	Original and Final Budget	Actual	Variance with Final Budget
CURRENT EXPENDITURES:			
General Government			
Common Council			
Elected and administration - salaries and benefits	\$ 171,420	\$ 170,799	\$ 621
Other Costs	53,710	49,569	4,141
Committee Expenses	12,300	6,383	5,917
Total Common Council	<u>237,430</u>	<u>226,751</u>	<u>10,679</u>
Municipal Court			
Personnel - salaries and benefits	283,745	266,471	17,274
Other Costs - supplies, prisoner housing, fees and training	72,810	16,418	56,392
Total Municipal Court	<u>356,555</u>	<u>282,889</u>	<u>73,666</u>
City Attorney			
Personnel - salaries and benefits	97,162	97,041	121
Other Costs - supplies, dues and publications	26,600	28,081	(1,481)
Total City Attorney	<u>123,762</u>	<u>125,122</u>	<u>(1,360)</u>
City Clerk			
Personnel - salaries and benefits	399,871	408,145	(8,274)
Temporary help and election workers	165,395	116,709	48,686
Other costs - supplies, dues and publications and training	91,230	101,727	(10,497)
Total City Clerk	<u>656,496</u>	<u>626,581</u>	<u>29,915</u>
Human Resources			
Human Resources - salaries and benefits	134,347	110,648	23,699
Labor relations and negotiations	5,000	1,169	3,831
Other costs - supplies, dues, publications and training	35,645	19,362	16,283
Total Human Resources	<u>174,992</u>	<u>131,179</u>	<u>43,813</u>
Information Services			
Information services - salaries and benefits	458,441	432,672	25,769
Computer services	95,500	91,758	3,742
Other costs - supplies, dues and training	64,000	56,530	7,470
Total Information Services	<u>617,941</u>	<u>580,960</u>	<u>36,981</u>
Finance/Accounting			
Accounting Personnel - salaries and benefits	446,895	403,203	43,692
Auditing Services	37,600	33,025	4,575
Other costs - supplies, dues, publications and training	20,365	9,947	10,418
Total Finance/Accounting	<u>504,860</u>	<u>446,175</u>	<u>58,685</u>
Finance/City Treasurer			
Personnel - salaries and benefits	382,789	353,132	29,657
Other costs - supplies, dues, publications and training	27,175	16,456	10,719
Total Finance/City Treasurer	<u>409,964</u>	<u>369,588</u>	<u>40,376</u>
Finance/City Assessor			
Appraisal services and related costs	162,500	141,597	20,903
Total Finance/City Assessor	<u>162,500</u>	<u>141,597</u>	<u>20,903</u>

CITY OF GREENFIELD

GENERAL FUND
DETAILED SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES -
BUDGET AND ACTUAL

For the Year Ended December 31, 2020

	Original and Final Budget	Actual	Variance with Final Budget
CURRENT EXPENDITUES (Continued)			
Buildings & Grounds and Public Works - maintenance			
Buildings and grounds	\$ 198,605	\$ 193,064	\$ 5,541
Public works maintenance	129,275	144,275	(15,000)
Total Buildings & Grounds and Public Works - maintenance	327,880	337,339	(9,459)
Other General Government			
Office supplies, communications, postage and other	112,100	156,336	(44,236)
Bank charges, bad debts, ambulance fees, and contingency costs	209,035	256,236	(47,201)
Liability insurance premium, claims and other costs	286,303	183,318	102,985
Total Other General Government	607,438	595,890	11,548
Total General Government	4,179,818	3,864,071	315,747
Public Safety			
Police Department	10,385,064	10,416,021	(30,957)
Fire Department	7,243,675	7,243,350	325
Fire & Police Commission	10,000	8,415	1,585
Buildings and maintenance	435,900	401,688	34,212
Inspection and Zoning (DNS)	437,995	399,639	38,356
Total Public Safety	18,512,634	18,469,113	43,521
Public Works (Department of Neighborhood Services - DNS)			
Buildings upkeep	84,900	93,327	(8,427)
Public Works	3,160,521	3,299,194	(138,673)
City Engineer	525,141	515,925	9,216
Total Public Works	3,770,562	3,908,446	(137,884)
Health and Human Services			
Health Department	730,563	615,608	114,955
Milwaukee Area Domestic Animal Control (MADACC)	64,796	64,796	-
Total Health and Human Services	795,359	680,404	114,955
Culture, Recreation and Education			
Park and Recreation	1,040,639	1,052,478	(11,839)
Cable TV	10,672	7,587	3,085
Public Celebration	24,850	772	24,078
Historical Society	4,000	4,000	-
Total Culture, Recreation and Education	1,080,161	1,064,837	15,324
Conservation and Development (DNS)			
Community Development - salaries and benefits	155,022	136,424	18,598
Other Costs - supplies, printing, postage, dues and subscriptions	30,025	4,258	25,767
Forestry Service and Maintenance	49,000	52,560	(3,560)
Planning Commission	9,000	-	9,000
Tree Commission	2,000	390	1,610
Total Conservation and Development	245,047	193,632	51,415
OTHER FINANCING USES			
Transfers Out	15,000	76,000	(61,000)
TOTAL GENERAL FUND EXPENDITURES AND OTHER FINANCING USES	\$ 28,598,581	\$ 28,256,503	\$ 342,078

CITY OF GREENFIELD

Special Revenue Fund

Library Fund

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended December 31, 2020

	Original and Final Budgets	Actual	Variance with Final Budget
REVENUES			
Taxes	\$ 1,243,955	\$ 1,243,955	\$ -
Intergovernmental revenues	-	23,918	23,918
Public charges for services			
Milwaukee County Federated Library System	41,800	43,443	1,643
Rental fees, fines and copies	59,390	56,827	(2,563)
Total Revenues	<u>1,345,145</u>	<u>1,368,143</u>	<u>22,998</u>
EXPENDITURES - Culture, recreation and education			
Library staff	745,380	632,163	113,217
Employee benefits	257,385	219,807	37,578
Work permits	3,000	1,357	1,643
Office costs	53,000	53,121	(121)
Equipment	10,000	42,311	(32,311)
Books, periodicals, etc.	138,280	112,181	26,099
Utilities	62,600	42,311	20,289
Contractual services - Equipment	38,500	48,991	(10,491)
Contractual services - MCFLS	33,000	32,137	863
Contractual services - Janitorial	36,000	25,168	10,832
Building supplies and expenditures	18,000	34,234	(16,234)
Total Expenditures	<u>1,395,145</u>	<u>1,243,781</u>	<u>151,364</u>
Excess (deficiency) of revenues over expenditures	(50,000)	124,362	174,362
OTHER FINANCING SOURCES			
Transfers in	<u>50,000</u>	<u>50,000</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>174,362</u>	<u>\$ 174,362</u>
FUND BALANCE - Beginning of Year		<u>16,616</u>	
FUND BALANCE - END OF YEAR		<u>\$ 190,978</u>	

CITY OF GREENFIELD
Special Revenue Fund
Intergovernmental Service Fund

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended December 31, 2020

	Original and Final Budgets	Actual	Variance with Final Budget
REVENUES			
Public charges for services	\$ 1,000	\$ -	\$ (1,000)
Intergovernmental charges for services	<u>105,303</u>	<u>104,603</u>	<u>(700)</u>
Total Revenues	<u>106,303</u>	<u>104,603</u>	<u>(1,700)</u>
EXPENDITURES - Public safety			
Paramedic services	105,303	104,603	700
CPR program	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Total Expenditures	<u>106,303</u>	<u>104,603</u>	<u>1,700</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
FUND BALANCE - BEGINNING OF YEAR		<u>197,625</u>	
FUND BALANCE - END OF YEAR		<u>\$ 197,625</u>	

CITY OF GREENFIELD

Special Revenue Fund

Hotel - Motel Fund

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended December 31, 2020

	Original and Final Budgets	Actual	Variance with Final Budget
REVENUES			
Taxes	\$ 12,000	\$ 10,814	\$ (1,186)
EXPENDITURES			
Public safety	4,000	2,307	1,693
Conservation and development	8,000	-	8,000
Total Expenditures	12,000	2,307	9,693
Net Change in Fund Balance	\$ -	8,507	\$ 8,507
FUND BALANCE - BEGINNING OF YEAR		20,269	
FUND BALANCE - END OF YEAR		\$ 28,776	

CITY OF GREENFIELD

Special Revenue Fund

Storm Sewer Fund

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended December 31, 2020

	Original and Final Budgets	Actual	Variance with Final Budget
REVENUES			
Public charges for service	\$ 1,446,727	\$ 1,449,258	\$ 2,531
Commercial revenue	21,000	25,992	4,992
Total Revenues	<u>1,467,727</u>	<u>1,475,250</u>	<u>7,523</u>
EXPENSES - Public Works			
Operation and maintenance	<u>1,032,806</u>	<u>795,087</u>	<u>237,719</u>
Excess of revenues over expenditures	434,921	680,163	245,242
OTHER FINANCING USES			
Transfers out	<u>(260,000)</u>	<u>-</u>	<u>260,000</u>
Net Change in Fund Balance	<u>\$ 174,921</u>	680,163	<u>\$ 505,242</u>
FUND BALANCE - Beginning of Year		<u>636,507</u>	
FUND BALANCE - END OF YEAR		<u>\$ 1,316,670</u>	

CITY OF GREENFIELD

Special Revenue Fund

Impact Fees Fund

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended December 31, 2020

	Original and Final Budgets	Actual	Variance with Final Budget
REVENUES			
Public charges for service	\$ 40,000	\$ 5,418	\$ (34,582)
Commercial revenue	500	1,510	1,010
Total Revenues	<u>40,500</u>	<u>6,928</u>	<u>(33,572)</u>
OTHER FINANCING USES			
Transfers out	<u>(40,000)</u>	<u>-</u>	<u>40,000</u>
Net Change in Fund Balance	<u>\$ 500</u>	<u>6,928</u>	<u>\$ 6,428</u>
FUND BALANCE - Beginning of Year		<u>83,064</u>	
FUND BALANCE - END OF YEAR		<u>\$ 89,992</u>	

CITY OF GREENFIELD

Special Revenue Fund

Grant Fund

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended December 31, 2020

	Original and Final Budgets	Actual	Variance with Final Budget
REVENUES			
Intergovernmental revenues	\$ 126,659	\$ 572,573	\$ 445,914
EXPENDITURES			
Public safety	-	39,950	(39,950)
Health and human services	106,659	508,023	(401,364)
Culture, recreation and education	20,000	24,600	(4,600)
Total Expenditures	126,659	572,573	(445,914)
Net Change in Fund Balance	<u>\$ -</u>	-	<u>\$ -</u>
FUND BALANCE - Beginning of Year		-	
FUND BALANCE - END OF YEAR		<u>\$ -</u>	

CITY OF GREENFIELD

Special Revenue Fund

Law Enforcement Fund

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended December 31, 2020

	Original and Final Budgets	Actual	Variance with Final Budget
REVENUES			
Fines, forfeitures, and penalties	\$ -	\$ 29,840	\$ 29,840
Commercial revenue	<u>2,500</u>	<u>698</u>	<u>(1,802)</u>
Total Revenues	<u>2,500</u>	<u>30,538</u>	<u>28,038</u>
EXPENDITURES			
Public safety	<u>11,000</u>	<u>81,480</u>	<u>(70,480)</u>
Net Change in Fund Balance	<u>\$ (8,500)</u>	<u>(50,942)</u>	<u>\$ (42,442)</u>
FUND BALANCE - Beginning of Year		<u>94,308</u>	
FUND BALANCE - END OF YEAR		<u>\$ 43,366</u>	

CITY OF GREENFIELD
Special Revenue Fund
Park, Recreation and Service Program Fund

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended December 31, 2020

	Original and Final Budgets	Actual	Variance with Final Budget
REVENUES			
Intergovernmental revenues	\$ -	\$ 1,397	\$ 1,397
Public charges for services			
Registration fees	723,250	374,287	(348,963)
Park facility rentals	16,000	11,386	(4,614)
Travel club	2,000	-	(2,000)
Sponsor program	16,000	28,300	12,300
WPRA ticket program	12,000	-	(12,000)
Concession revenue	8,200	17,294	9,094
Merchandise sales	-	419	419
Total Revenues	<u>777,450</u>	<u>433,083</u>	<u>(344,367)</u>
EXPENDITURES - Culture, recreation and education			
Program			
Staff salaries and benefits	487,800	259,289	228,511
Contractual services	36,100	13,948	22,152
Supplies, expenses and other costs	102,600	38,464	64,136
Travel Club			
Other expenses	2,000	-	2,000
Sponsor program			
Other expenses	9,500	4,245	5,255
Non-program			
Other expenses	48,350	22,980	25,370
Parks			
Facilities, supplies, other expenses and maintenance	<u>91,100</u>	<u>48,020</u>	<u>43,080</u>
Total Expenditures	<u>777,450</u>	<u>386,946</u>	<u>390,504</u>
Excess of revenues over expenditures	<u>-</u>	<u>46,137</u>	<u>46,137</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	20,000	-	(20,000)
Transfers out	<u>(20,000)</u>	<u>(36,900)</u>	<u>(16,900)</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>(36,900)</u>	<u>(36,900)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>9,237</u>	<u>\$ 9,237</u>
FUND BALANCE - Beginning of Year		<u>193,388</u>	
FUND BALANCE - END OF YEAR		<u>\$ 202,625</u>	

CITY OF GREENFIELD
Special Revenue Fund
Post Retirement Health Care Fund

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended December 31, 2020

	Original and Final Budgets	Actual	Variance with Final Budget
REVENUES			
Taxes - General property taxes	\$ 1,387,258	\$ 1,387,258	\$ -
Commercial revenue	25,000	23,448	(1,552)
Total Revenues	<u>1,412,258</u>	<u>1,410,706</u>	<u>(1,552)</u>
 EXPENDITURES			
General government	160,493	141,598	18,895
Public safety	957,685	809,238	148,447
Public works	294,080	167,364	126,716
Total Expenditures	<u>1,412,258</u>	<u>1,118,200</u>	<u>294,058</u>
 Net Change in Fund Balance	<u>\$ -</u>	292,506	<u>\$ 292,506</u>
 FUND BALANCE - Beginning of Year		<u>835,165</u>	
 FUND BALANCE - END OF YEAR		<u>\$ 1,127,671</u>	

CITY OF GREENFIELD
Special Revenue Fund
Health Reimbursement (HRA) Fund

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended December 31, 2020

	Original and Final Budgets	Actual	Variance with Final Budget
REVENUES			
Taxes - General property taxes	\$ 336,375	\$ 336,375	\$ -
Commercial revenue	5,000	4,498	(502)
Total Revenues	<u>341,375</u>	<u>340,873</u>	<u>(502)</u>
EXPENDITURES			
General government	73,267	72,215	1,052
Public safety	217,647	140,929	76,718
Public works	50,461	20,525	29,936
Total Expenditures	<u>341,375</u>	<u>233,669</u>	<u>107,706</u>
Net Change in Fund Balance	<u>\$ -</u>	107,204	<u>\$ 107,204</u>
FUND BALANCE - Beginning of Year		<u>106,342</u>	
FUND BALANCE - END OF YEAR		<u>\$ 213,546</u>	

CITY OF GREENFIELD
Special Revenue Fund
Park Community Center Fund

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended December 31, 2020

	Original and Final Budgets	Actual	Variance with Final Budget
REVENUES			
Commercial revenue	\$ 55,000	\$ 26,047	\$ (28,953)
EXPENDITURES - Culture, recreation and education			
Staff salaries and benefits	18,200	7,292	10,908
Utility costs - electric, gas, sewer and water	21,150	15,962	5,188
Building supplies and janitorial	13,250	5,509	7,741
Other	2,400	3,618	(1,218)
Total Expenditures	55,000	32,381	22,619
Net Change in Fund Balance	<u>\$ -</u>	(6,334)	<u>\$ (6,334)</u>
FUND BALANCE - Beginning of Year		114,725	
FUND BALANCE - END OF YEAR		<u>\$ 108,391</u>	

CITY OF GREENFIELD
Special Revenue Fund
Business Improvement Districts 1 & 2 Fund

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended December 31, 2020

	Original and Final Budgets	Actual	Variance with Final Budget
REVENUES			
Public charges for service	\$ 57,000	\$ 56,409	\$ (591)
EXPENDITURES - Conservation and development			
Conservation and development	57,000	56,409	591
Net Change in Fund Balance	<u>\$ -</u>	-	<u>\$ -</u>
FUND BALANCE - Beginning of Year		-	
FUND BALANCE - END OF YEAR		<u>\$ -</u>	

CITY OF GREENFIELDSpecial Revenue Fund
Farmers Market FundSCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended December 31, 2020

	Original and Final Budgets	Actual	Variance with Final Budget
REVENUES			
Commercial revenue	\$ 20,000	\$ 11,385	\$ (8,615)
Total Revenues	<u>20,000</u>	<u>11,385</u>	<u>(8,615)</u>
EXPENDITURES - Culture, recreation and education			
Consultant fees	15,352	11,929	3,423
Promotional supplies / expenses	7,620	4,665	2,955
Equipment rental / purchases	-	667	(667)
Other	<u>2,028</u>	<u>1,116</u>	<u>912</u>
Total Expenditures	<u>25,000</u>	<u>18,377</u>	<u>6,623</u>
Excess (deficiency) of revenues over expenditures	(5,000)	(6,992)	(1,992)
OTHER FINANCING SOURCES			
Transfers in	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>(1,992)</u>	<u>\$ (1,992)</u>
FUND BALANCE - Beginning of Year		<u>25,547</u>	
FUND BALANCE - END OF YEAR		<u>\$ 23,555</u>	

CITY OF GREENFIELD

Special Revenue Fund

Quality of Life Fund

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended December 31, 2020

	Original and Final Budgets	Actual	Variance with Final Budget
REVENUES			
Commercial revenue	\$ 90,340	\$ 88,032	\$ (2,308)
Total Revenues	<u>90,340</u>	<u>88,032</u>	<u>(2,308)</u>
OTHER FINANCING USES			
Transfers out	<u>(87,250)</u>	<u>(87,250)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 3,090</u>	782	<u>\$ (2,308)</u>
FUND BALANCE - Beginning of Year		<u>19,858</u>	
FUND BALANCE - END OF YEAR		<u>\$ 20,640</u>	

CITY OF GREENFIELD
Special Revenue Fund
Information Technology Services Fund

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended December 31, 2020

	Original and Final Budgets	Actual	Variance with Final Budget
REVENUES			
Intergovernmental charges for services	\$ 87,000	\$ 86,988	\$ (12)
Investment income	-	1,109	1,109
Total Revenues	<u>87,000</u>	<u>88,097</u>	<u>1,097</u>
EXPENDITURES - General government			
Staff salaries and benefits	57,000	57,000	-
Computer services	5,000	1,826	3,174
Equipment rental / purchases	<u>10,000</u>	<u>15,944</u>	<u>(5,944)</u>
Total Expenditures	<u>72,000</u>	<u>74,770</u>	<u>(2,770)</u>
Excess (deficiency) of revenues over expenditures	15,000	13,327	(1,673)
OTHER FINANCING SOURCES			
Transfers in	<u>15,000</u>	<u>15,000</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 30,000</u>	28,327	<u>\$ (1,673)</u>
FUND BALANCE - Beginning of Year		<u>40,361</u>	
FUND BALANCE - END OF YEAR		<u>\$ 68,688</u>	

CITY OF GREENFIELDSpecial Revenue Fund
THE AMP FundSCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended December 31, 2020

	Original and Final Budgets	Actual	Variance with Final Budget
REVENUES			
Public charges for services			
Registration fees	\$ 2,000	\$ 3,196	\$ 1,196
Concession revenue	25,000	4,474	(20,526)
Other service revenues	5,000	50	(4,950)
Commercial revenue	30,000	23,995	(6,005)
Total Revenues	62,000	31,715	(30,285)
EXPENDITURES - Culture, recreation and education			
Musician honorarium	35,000	3,650	31,350
Supplies, expenses and other costs	27,000	16,463	10,537
Promo and printing	10,000	1,548	8,452
Total Expenditures	72,000	21,661	50,339
Excess (Deficiency) of revenues over expenditures	(10,000)	10,054	20,054
OTHER FINANCING SOURCES			
Transfers in	10,000	10,000	-
Net Change in Fund Balance	\$ -	20,054	\$ 20,054
FUND BALANCE - Beginning of Year		83,577	
FUND BALANCE - END OF YEAR		\$ 103,631	

CITY OF GREENFIELD

Debt Service Fund

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended December 31, 2020

	Original and Final Budgets	Actual	Variance with Final Budget
REVENUES			
Taxes	\$ 4,781,987	\$ 4,781,987	\$ -
EXPENDITURES - Debt service			
Principal	4,511,465	6,226,465	(1,715,000)
Interest	2,291,156	2,319,649	(28,493)
Other debt service costs	40,500	87,480	(46,980)
Total Expenditures	6,843,121	8,633,594	(1,790,473)
Excess (deficiency) of revenues over expenditures	(2,061,134)	(3,851,607)	1,790,473
OTHER FINANCING SOURCES			
Debt issued	35,500	1,700,000	1,664,500
Premium on debt issued	-	70,914	70,914
Transfers In	2,020,634	2,064,029	43,395
Total Other Financing Sources	2,056,134	3,834,943	1,778,809
Net Change in Fund Balance	<u>\$ (5,000)</u>	(16,664)	<u>\$ (11,664)</u>
FUND BALANCE - Beginning of Year		41,779	
FUND BALANCE - END OF YEAR		<u>\$ 25,115</u>	

CITY OF GREENFIELD

Capital Projects Funds

COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Year Ended December 31, 2020

	Capital Improvement Funds	Special Assessment Fund	Capital Equipment Fund	Actual Total	Original and Final Budget	Variance with Final Budget
REVENUES						
Taxes - General property taxes	\$ 80,000	\$ -	\$ 624,113	\$ 704,113	\$ 704,113	\$ -
Intergovernmental revenues						
Government grants and reimbursement	108,597	-	377,574	486,171	388,000	98,171
Special assessments	-	293,931	-	293,931	271,910	22,021
Commercial revenue						
Interest from investments	32,981	9,687	30,268	72,936	102,996	(30,060)
Interest income	-	25,185	-	25,185	29,206	(4,021)
Gain (loss) on land held for resale	53,540	-	-	53,540	-	53,540
Miscellaneous revenues	171,597	-	41,223	212,820	165,000	47,820
Total Revenues	446,715	328,803	1,073,178	1,848,696	1,661,225	187,471
EXPENDITURES						
Capital Outlay						
Equipment	-	-	1,520,318	1,520,318	1,033,558	(486,760)
Improvements	4,512,378	-	-	4,512,378	4,025,000	(487,378)
Total Expenditures	4,512,378	-	1,520,318	6,032,696	5,058,558	(974,138)
Excess (deficiency) of revenues over expenditures	(4,065,663)	328,803	(447,140)	(4,184,000)	(3,397,333)	(786,667)
OTHER FINANCING SOURCES (USES)						
Proceeds from the sale of capital assets	-	-	31,178	31,178	25,000	6,178
General obligation debt issued	3,205,000	-	-	3,205,000	3,092,000	113,000
Transfers in	536,900	320,000	61,000	917,900	500,000	417,900
Transfers out	(456,473)	(500,000)	-	(956,473)	(500,000)	(456,473)
Total Other Financing Sources (Uses)	3,285,427	(180,000)	92,178	3,197,605	3,117,000	80,605
Net Change in Fund Balance	(780,236)	148,803	(354,962)	(986,395)	\$ (280,333)	\$ (706,062)
FUND BALANCE - Beginning of Year	1,196,735	623,898	1,925,130	3,745,763		
FUND BALANCE - END OF YEAR	\$ 416,499	\$ 772,701	\$ 1,570,168	\$ 2,759,368		

CITY OF GREENFIELD
Sanitary Sewer Service Enterprise Fund

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN
NET POSITION - BUDGET AND ACTUAL - SANITARY SEWER ENTERPRISE FUND
For the Year Ended December 31, 2020

	Original and Final Budgets	Actual	Variance with Final Budget
OPERATING REVENUES			
Sewage collection charges	\$ 4,284,177	\$ 4,358,360	\$ 74,183
Miscellaneous revenues	85,000	140,618	55,618
Total Operating Revenues	<u>4,369,177</u>	<u>4,498,978</u>	<u>129,801</u>
OPERATING EXPENSES			
Operation and maintenance			
Postage and printing	20,000	19,152	848
Equipment rental	180,000	136,651	43,349
Sewer maintenance	721,793	844,029	(122,236)
Data processing charges	132,692	104,383	28,309
Engineering expense	130,464	133,098	(2,634)
Treasurer's expense	102,584	92,263	10,321
Comptroller's expense	46,694	31,286	15,408
Metropolitan sewerage district charges	<u>2,403,700</u>	<u>2,405,559</u>	<u>(1,859)</u>
Total Operation and Maintenance	3,737,927	3,766,421	(28,494)
Depreciation expense	<u>295,000</u>	<u>366,338</u>	<u>(71,338)</u>
Total Operating Expenses	<u>4,032,927</u>	<u>4,132,759</u>	<u>(99,832)</u>
Operating Income	336,250	366,219	29,969
NONOPERATING REVENUES			
Investment income	<u>65,000</u>	<u>170,053</u>	<u>105,053</u>
CAPITAL OUTLAY			
Sewer reconstruction and equipment	<u>26,250</u>	<u>-</u>	<u>26,250</u>
Income Before Capital Contributions and Transfers	375,000	536,272	161,272
CAPITAL CONTRIBUTIONS	-	48,188	48,188
TRANSFERS OUT	<u>(683,224)</u>	<u>-</u>	<u>683,224</u>
Change in Net Position	<u>\$ (308,224)</u>	584,460	<u>\$ 892,684</u>
TOTAL NET POSITION - Beginning of Year		<u>27,588,044</u>	
TOTAL NET POSITION - END OF YEAR		<u>\$ 28,172,504</u>	

CITY OF GREENFIELD
Refuse and Recycling Enterprise Fund

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN
NET POSITION - BUDGET AND ACTUAL - REFUSE AND RECYCLING ENTERPRISE FUND
For the Year Ended December 31, 2020

	Original and Final Budgets	Actual	Variance with Final Budget
REVENUES			
Refuse and recycling collection charges	\$ 1,791,456	\$ 1,791,837	\$ 381
EXPENSES			
Operation and maintenance			
Contract service - refuse	1,187,610	1,187,351	259
Contract service - recycling	437,936	444,665	(6,729)
Recycling/DPW personnel	186,614	194,455	(7,841)
Office supplies	3,000	751	2,249
Other expenses	119,368	113,606	5,762
Total Operation and Maintenance	1,934,528	1,940,828	(6,300)
Depreciation expense	932	932	-
Total Operating Expenses	1,935,460	1,941,760	(6,300)
Operating Loss	(144,004)	(149,923)	(5,919)
NONOPERATING REVENUES			
Intergovernmental grants	124,004	124,065	61
Investment income	20,000	11,993	(8,007)
Total Nonoperating Revenues	144,004	136,058	(7,946)
Change in net position	\$ -	(13,865)	\$ (13,865)
TOTAL NET POSTION - Beginning of Year		207,252	
TOTAL NET POSITION - END OF YEAR		\$ 193,387	



Finance and Human Resources Meeting

Item Number:

Introduced By: Public Works (Laskoski)

Date Introduced: June 9, 2021

RELATING TO:

Discussion and decision to **approve increasing the 2021 budget by \$40,000 for the purchase of a new Hydro Excavator Sewer Jet.**

SUMMARY:

Public Works needs to replace a Hydro Excavator Sewer Jet.

The current amount approved in the 2021 budget is \$400,000 from the sanitary sewer fund. What is needed is approval to increase it up to \$440,000 for that purchase.

Preliminary bids are slightly more than the budgeted amount including outer equipment that will be installed by Public Works.

FINANCIAL:

Funds are available in the sanitary sewer fund.

RECOMMENDATION:

ATTACHMENTS: KEY ISSUES ____ BACKGROUND ____ RESOLUTION ____ FISCAL NOTE ____
MOTION ____ OTHER ____

**AGREEMENT BETWEEN THE WEST ALLIS HEALTH DEPARTMENT WIC PROGRAM
AND
THE GREENFIELD HEALTH DEPARTMENT**

Physical Plant:

1. The Greenfield Health Department agrees to provide the West Allis Health Department WIC Program with:
 - Appropriate office space
 - Access to waiting room areas
 - Storage space for WIC equipment and supplies
 - Use of copier, shredder and fax
 - Internet and phone service
2. The Greenfield Health Department reserves the right to utilize any room within the Department for Health Department activities.

Terms:

1. The West Allis Health Department WIC Program provides WIC services at the Greenfield Health Department on Monday and Tuesday of each month. Any change in scheduling WIC Clinics at the Greenfield Health Department will be negotiated by the Greenfield Health Officer and the West Allis Health Department WIC Director.
3. In return for the use of the appropriate space, the West Allis Health Department WIC Program will reimburse the Greenfield Health Department the sum of \$550.00 per month. Invoices for services need to be received by the 5th day of the following month.
4. This Agreement shall become effective upon signature by the authorized officials from the West Allis and Greenfield Health Departments and will remain in effect unless 90 days prior written notice is provided by an authorized official of either party to terminate.
5. This Agreement may be modified any time by mutual written consent of the parties and will be reviewed annually for accuracy, accordance and consistency and updated accordingly/if necessary.
6. The West Allis Health Department WIC Program will be responsible for the purchase and upkeep of any bulletin boards or display boards that are needed for their programming. Installations of permanent bulletin boards will be negotiated between the Greenfield Health Officer and the West Allis Health Department WIC Director.
7. The West Allis WIC Program will follow all West Allis Health Department Blood borne Pathogen Policy guidelines.

Staff Services & Health Education:

1. The West Allis Health Department WIC Program nutrition staff will be available to Greenfield Health Department staff for consultations and in-service training as

mutually agreed upon by Greenfield Health Officer and West Allis Health Department WIC Director.

2. The West Allis Health Department WIC Program Director will meet with the Greenfield Health Officer at least on a quarterly basis to discuss mutual concerns.

Public Health Nursing Services:

1. The Greenfield Health Department will agree to see any child, regardless of the child's residency, who attends the West Allis Health Department WIC Program at the Greenfield site and who may have a contagious disease or for whom the West Allis Health Department WIC Program staff has serious concerns. If the child lives in another municipality and needs further follow-up, the West Allis Health Department will make the appropriate referrals.
2. West Allis Health Department WIC Program staff will refer participants to available Greenfield health department services. Service list will be updated annually or as new programming becomes available.

Other Activities:

1. The West Allis Health Department WIC Program staff agrees to check the immunization status of every WIC child at the time of their WIC appointment, and refer the family, as necessary for additional immunizations.
2. Any immunization-related questions should be referred to the Greenfield Public Health Nurse.
3. Appropriately trained West Allis Health Department WIC Program staff will obtain information regarding blood lead specimens from age-appropriate Greenfield WIC clients and will perform a blood lead test as needed. The West Allis Health Department will verify Medicaid eligibility and conduct billing for lead lab services.
4. The Greenfield Health Department will provide any necessary public health and environmental health follow-up for children residing in the City of Greenfield with elevated blood lead levels utilizing the protocols in the Wisconsin Childhood Lead Poisoning Prevention and Control Handbook.

Cheryl Davies, RDN, CD
West Allis Health Department
WIC Program Director

Darren Rausch
Greenfield Health Officer

Date

Date

PACKETS FOR WEDNESDAY, 6 / 09 / 2021 FINANCE MEETING

AP DISBURSEMENT SCHEDULES:

AP CHECKS	5/14/2021	\$	270,544.54
AP CHECKS	5/21/2021	\$	150,523.20
AP CHECKS	5/28/2021	\$	522,484.62
AP CHECKS - TAX REFUNDS		\$	

WIRE TRANSFERS - MAY 2021	\$	11,361,222.50
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P-CARDS - XXX 2021	\$	
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TOTAL \$	12,304,774.86
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CC: PAULA

CC; FINANCE FOLDER

APRIL 2021
INVESTMENTS

Institution	Princ Amt Invested	Investment Date	Maturity Date	Yield	Interest Earned	ID #
Money Mkt/Tri-City Bank	\$1,807,731.40	12/31/2001	variable		\$222.89	21901270
Money Mkt/BMO Harris Bank	\$511,617.76	6/28/2011	variable		\$40.79	46370511
Ehlers Investment Partners X-2055705 GRD GEN INV	\$6,670,435.20	12/9/2014	variable			
Ehlers Investment Partners X- GRD 2021A INV	\$3,762,657.48					
Associated Bank Investments	\$6,513,291.93	12/10/2014	variable			
Totals	\$19,265,733.77				\$263.68	

LOCAL GOVERNMENT INVESTMENT POOL

April 2021 Statement

March Ending Balance	\$	24,935,292.76
1 Deposit (s) in April		485,848.20
0 Withdrawal(s) in April		-
April Interest Earnings @ 0.05%		974.06
TOTAL	\$	25,422,115.02