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

COMMON COUNCIL MEETING AGENDA

Tuesday, March 15, 2022 - 7:00 PM

A. Call to Order & Roll Call

B. Opening Prayer

C. Pledge of Allegiance

D. Approval of the March 1, 2022 Common Council minutes

E. Approval of the March 4, 2022 Special Common Council minutes

F. Mayor's Report

1. Resolution Awarding The Sale Of $4,680,000** General Obligation Corporate Purpose Bonds, Series 2022A; Providing The Form Of The Bonds; And Levying A Tax In Connection Therewith

G. Aldermanic Reports

H. Announcements

I. Citizen Commentary

J. Public Hearings

1. Public Hearing on a Special Use Permit for La Villa Nutrition, a proposed business to be located at 4639 S. 108 St., submitted by Yesica Granados Lopez, d/b/a La Villa Nutrition. (Tax Key No. 609-0033-001) (PC-2/08/22 Kastner)

    a. Approve a Resolution for a Special Use Permit for La Villa Nutrition, a proposed business to be located at 4639 S. 108 St., submitted by Yesica Granados Lopez, d/b/a La Villa Nutrition. (Tax Key No. 609-0033-001) (PC-2/08/22 Kastner)

    b. Approve a Site Plan Review for La Villa Nutrition, a proposed business to be located at 4639 S. 108 St., submitted by Yesica Granados Lopez, d/b/a La Villa Nutrition. (Tax Key No. 609-0033-001) (PC-2/08/22 Kastner)

K. Old Business

1. Appointments to various committees and commissions:

    a. <u>Mayor appointments, confirmed by Council</u>:

        i. One member to the Board of Health for a term to expire 6/1/2022 (formerly Allen Owen)

        ii. One member to the Tree Commission for a term to expire 5/1/23 (formerly Lew Silva)

iii. One member to the Board of Review for a term to expire 5/1/2026 (formerly James Jaworowicz)

b. Mayor appointments:

i. One alternate member to the Plan Commission for a term to expire 5/31/2025 (formerly Robert Krenz)

L. New Business

1. Approve applications for 2021-2022 operator licenses (Goergen)
2. Approve application for a 2021-2022 Amusement Device Owner/Distributor License received from DZT Midwest Entertainment, Daniel Takerian, Agent, 1207 Kingston Ave. (Goergen)
3. Claim received from Melnick & Melnick, S.C. on behalf of Alan's Property Management, LLC, 2745 W. Layton Avenue. (Goergen)
4. Discussion/decision regarding agreement with Klemme Floats LLC. (Jaquish)
5. Approve Site, Landscaping, and Architectural Plans for proposed new construction of Creekside Condominium, to be located at 4060 S. 124 St., submitted by Ryan Janssen, d/b/a Janssen Bruckner LLC, and Joe Eldridge d/b/a Colliers International. (Tax Key No. 565-9975-001) (PC-3/08/22 Kastner)
6. Approve a Certified Survey Map to divide an existing parcel located at 4000 & 4050 W. Layton Ave., submitted by Bill Ohm, d/b/a Cobalt Partners, LLC. (Tax Key No. 600-1005-000) (PC-3/08/22 Kastner)
7. Discussion and decision to award a contract for the project 2209 84th Street Concrete Repair to Milwaukee General Construction in the amount of $ 391,230.75. (Katz)
8. Approve an Initial Resolution for the Discontinuance of right-of-way in the vicinity of W. Loomis Rd. and the east-bound I-894 on-ramp within the 4300 block of W. Loomis Rd. (Porter)
9. Discussion and decision to revise full-time Electrical Inspector job description in the Division of Neighborhood Services (K. Porter)
10. Discussion and decision to create part-time Electrical Inspector job description and set salary in the Division of Neighborhood Services (K. Porter)
11. Discussion and decision to revise job description for full-time Building Inspector in the Department of Neighborhood Services. (3/9/22 F&HR S. Saryan)
12. Discussion and decision to create job description for part-time Building Inspector, set salary, recruit and hire in the Department of Neighborhood Services. (3/9/22 F&HR S. Saryan)
13. Discussion and decision to create job description for part-time Plumbing Inspector, set salary, recruit and hire in the Department of Neighborhood Services. (3/9/22 F&HR S. Saryan)
14. Discussion and decision to transfer the remaining balance in the Police Department Capital Equipment Project - 2018 "Tasers" to Body Camera and Electronic Sights in the amount of $17,627.83 (3/9/22 F&HR S. Saryan)
15. Discussion and decision regarding Ordinance #2926 Employee Classifications to repeal and amend Non-Clerical, Seasonal Park & Recreation employees and Non-Clerical, Division of Public Works Seasonal Worker employees (3/9/22 F&HR S. Saryan)

16. Discussion and decision related to Tattooing and Body Art Terms of Agreement For Greenfield Health Department with the Wisconsin Department of Safety and Professional Services. (3/9/22 F&HR S. Saryan)
17. Approval of mileage reimbursements in the amount of $924.57 (3/9/22 F&HR S. Saryan)
18. Investments and reinvestments January 2022 (3/9/22 F&HR S. Saryan)
19. Approval of schedules of disbursements in the amount of $14,816,190.22 (3/9/22 F&HR S. Saryan)
20. Common Council to go into closed session pursuant to Wis. Stat. § 19.85 (1)(b) & (f), considering licensure, social or personal history, or medical information, for purposes of issuing a 2021-2022 operator license to the following:
    a. Andrea Lynne Phillips
21. Adjourn closed session and reconvene into open session.
22. Decision re: Andrea Lynne Phillips

M. Items for future agenda

N. 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. ___

RESOLUTION AWARDING THE SALE OF $4,680,000**
GENERAL OBLIGATION CORPORATE PURPOSE BONDS, SERIES 2022A;
PROVIDING THE FORM OF THE BONDS;
AND LEVYING A TAX IN CONNECTION THEREWITH

WHEREAS, on February 1, 2022, the Common Council of the City of Greenfield, Milwaukee County, Wisconsin (the "City") adopted: an Initial Resolution ("Initial Resolution No. 1") authorizing the issuance of general obligation bonds in an amount not to exceed $3,710,000 for the purpose of paying the costs of street and sidewalk improvements and bond issuance costs; and an Initial Resolution ("Initial Resolution No. 2") authorizing the issuance of general obligation bonds in an amount not to exceed $1,005,000 for the purpose of paying the costs of park and public grounds improvements and bond issuance costs (collectively, the "Projects");

WHEREAS, following the adoption of Initial Resolution No. 1 and Initial Resolution No. 2, pursuant to the provisions of Section 67.05 of the Wisconsin Statutes, a notice was published in the MJS-Southwest NOW on February 9, 2022 stating the purpose and maximum principal amount of said bond issue and describing the opportunity and procedure for submitting a petition requesting a referendum on said bond issue;

WHEREAS, the period set forth in Section 67.05(7)(b) of the Wisconsin Statutes has expired and no petition for referendum has been filed with respect to the issuance of the general obligation bonds authorized by said Initial Resolutions;

WHEREAS, the Common Council deems the Projects to be within its powers to undertake and therefore to be a public purpose as defined in Section 67.04(1)(b) of the Wisconsin Statutes;

WHEREAS, the Common Council hereby finds and determines that the general obligation bond issues heretofore authorized shall be combined, issued and sold as a single issue of general obligation corporate purpose bonds in the aggregate principal amount of $4,680,000;

WHEREAS, the City's financial advisor, Ehlers & Associates, Inc., Waukesha, Wisconsin has taken the necessary steps to sell the proposed bond issue;

WHEREAS, a notice of sale was published in the Bond Buyer on March __, 2022 offering the aforesaid general obligation bonds for public sale on March 15, 2022;

WHEREAS, sealed bid proposals were received as summarized in Exhibit C attached hereto; and

WHEREAS, it has been determined that the bid proposal (the "Proposal") submitted by _____, _____, _____, fully complies with the bid requirements set forth in the Official Notice of Sale and is deemed to be the most advantageous to the City. A copy of said bid is attached hereto as Exhibit A and incorporated herein by this reference.

**Preliminary, subject to change.

NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City that:

Section 1. Authorization and Award of the Bonds. For the purpose of paying the costs of the Projects there shall be borrowed pursuant to Section 67.04 of the Wisconsin Statutes, the principal sum of FOUR MILLION SIX HUNDRED EIGHT THOUSAND DOLLARS ($4,680,000). The bid proposal of _____, _____, _____, (the "Purchaser") is hereby accepted, said proposal offering to purchase the $4,680,000 City of Greenfield General Obligation Corporate Purpose Bonds, Series 2022A (the "Bonds") for the sum of _____ DOLLARS ($_____), plus accrued interest to the date of delivery, resulting in a net interest cost of _____ DOLLARS ($_____) and a true interest rate of _.____%.

Section 2. Designation of Purchaser as Agent. The City hereby designates the Purchaser as its agent for purposes of distributing the Final Official Statement relating to the Bonds to any participating underwriter in compliance with Rule 15c2-12 of the Securities and Exchange Commission.

Section 3. Terms of the Bonds. The Bonds shall be designated "General Obligation Corporate Purpose Bonds, Series 2022A"; shall be dated April 6, 2022; shall be in the denomination of $5,000 or any integral multiple thereof; shall bear interest at the rates per annum and mature on the dates and in the years and principal amounts as set forth in the Pricing Summary attached hereto as Exhibit D and incorporated herein by this reference. Interest is payable semi-annually on April 1 and October 1 of each year commencing on April 1, 2023**.** The schedule of principal and interest payments due on the Bonds is set forth on the Debt Service Schedule attached hereto as Exhibit E and incorporated herein by this reference (the "Schedule").

Section 4. Redemption Provisions. At the option of the City, the Bonds maturing on April 1, 2030 and thereafter shall be subject to redemption prior to maturity on April 1, 2029 or on any date thereafter. Said Bonds shall be redeemable as a whole or in part, from maturities selected by the City and within each maturity by lot, at the principal amount thereof, plus accrued interest to the date of redemption. [If the Proposal specifies that any of the Bonds are subject to mandatory redemption, the terms of such mandatory redemption are set forth on Exhibit G attached hereto and incorporated herein by this reference.]

Section 5. Form of the Bonds. The Bonds shall be issued in registered form and shall be executed and delivered in substantially the form attached hereto as Exhibit B and incorporated herein by this reference.

Section 6. Direct Annual Irrepealable Tax Levy. For the purpose of paying the principal of and interest on the Bonds as the same becomes due, the full faith, credit and resources of the City are hereby irrevocably pledged and a direct annual irrepealable tax shall be levied in the years 2022 through 2041 for payments due in 2023 through 2042 in the amounts set forth on the Schedule.

The aforesaid direct annual irrepealable tax hereby levied shall be collected in addition to all other taxes and in the same manner and at the same time as other taxes of the City levied in said years are collected. So long as any part of the principal of or interest on the Bonds remains

unpaid, the tax herein above levied shall be and continues irrepealable except that the amount of tax carried onto the tax roll may be reduced in any year by the amount of any surplus in the Debt Service Fund Account created herein.

Section 7. Debt Service Fund Account. There is hereby established in the City treasury a fund account separate and distinct from every other City fund or account designated "Debt Service Fund Account for $4,680,000 City of Greenfield General Obligation Corporate Purpose Bonds, Series 2022A, dated April 6, 2022." There shall be deposited in said fund account any premium plus accrued interest paid on the Bonds at the time of delivery to the Purchaser, all money raised by taxation pursuant to Section 6 hereof and all other sums as may be necessary to pay interest on the Bonds when the same shall become due and to retire the Bonds at their respective maturity dates. Said fund account shall be used for the sole purpose of paying the principal of and interest on the Bonds and shall be maintained for such purpose until such indebtedness is fully paid or otherwise extinguished.

Section 8. Borrowed Money Fund. The proceeds of the Bonds (the "Bond Proceeds") (other than any premium and accrued interest paid at the time of delivery which must be paid into the Debt Service Fund Account created above) shall be deposited into an account separate and distinct from all other funds and disbursed solely for the purposes for which borrowed or for the payment of the principal of and interest on the Bonds.

Section 9. Arbitrage Covenant. The City shall not take any action with respect to the Bond Proceeds which, if such action had been reasonably expected to have been taken, or had been deliberately and intentionally taken on the date of the delivery of and payment for the Bonds (the "Closing"), would cause the Bonds to be "arbitrage bonds" within the meaning of Section 148 of the Internal Revenue Code of 1986, as amended (the "Code") and any income tax regulations promulgated thereunder (the "Regulations").

The Bond Proceeds may be temporarily invested in legal investments until needed, provided however, that the City hereby covenants and agrees that so long as the Bonds remain outstanding, moneys on deposit in any fund or account created or maintained in connection with the Bonds, whether such moneys were derived from the Bond Proceeds or from any other source, will not be used or invested in a manner which would cause the Bonds to be "arbitrage bonds" within the meaning of the Code or Regulations.

The City Clerk, or other officer of the City charged with responsibility for issuing the Bonds, shall provide an appropriate certificate of the City, for inclusion in the transcript of proceedings, setting forth the reasonable expectations of the City regarding the amount and use of the Bond Proceeds and the facts and estimates on which such expectations are based, all as of the Closing.

Section 10. Additional Tax Covenants; Exemption from Rebate; Qualified Tax Exempt Obligation Status. The City hereby further covenants and agrees that it will take all necessary steps and perform all obligations required by the Code and Regulations (whether prior to or subsequent to the issuance of the Bonds) to assure that the Bonds are obligations described in Section 103(a) of the Code, the interest on which is excluded from gross income for federal income tax purposes, throughout their term. The City Clerk or other officer of the City charged with the responsibility of issuing the Bonds, shall provide an appropriate certificate of the City as

of the Closing, for inclusion in the transcript of proceedings, certifying that it can and covenanting that it will comply with the provisions of the Code and Regulations.

Further, it is the intent of the City to take all reasonable and lawful actions to comply with any new tax laws enacted so that the Bonds will continue to be obligations described in Section 103(a) of the Code, the interest on which is excluded from gross income for federal income tax purposes.

The City anticipates that it will qualify for the "small issuer" exception from rebate in accordance with Section 148(f)(4)(D) of the Code. The City covenants that it is a governmental unit with general taxing powers; that the Bonds are not "private activity bonds" as defined in Section 141 of the Code; that ninety five percent (95%) or more of the net proceeds of the Bonds allocable to the Projects are to be used for local governmental activities of the City; and that the aggregate face amount of all tax exempt obligations (other than "private activity bonds") issued by the City, including all subordinate entities of the City, during calendar year 2022 will not exceed $5,000,000. If for any reason the City did not qualify for the small issuer exemption or any other exemption from the rebate requirements of the Code, the City covenants that it would take all necessary steps to comply with such requirements.

The City hereby designates the Bonds to be "qualified tax-exempt obligations" pursuant to the provisions of Section 265(b)(3) of the Code and in support of such designation, the City Clerk or other officer of the City charged with the responsibility for issuing the Bonds, shall provide an appropriate certificate of the City as of the date of delivery and payment for the Bonds.

Section 11. Persons Treated as Owners; Transfer of Bonds. The City Clerk shall keep books for the registration and for the transfer of the Bonds. The person in whose name any Bond shall be registered shall be deemed and regarded as the absolute owner thereof for all purposes and payment of either principal or interest on any Bond shall be made only to the registered owner thereof. All such payments shall be valid and effectual to satisfy and discharge the liability upon such Bond to the extent of the sum or sums so paid.

Any Bond may be transferred by the registered owner thereof by surrender of the Bond at the office of the City Clerk, duly endorsed for the transfer or accompanied by an assignment duly executed by the registered owner or his attorney duly authorized in writing. Upon such transfer, the City Clerk shall deliver in the name of the transferee or transferees a new Bond or Bonds of a like aggregate principal amount, series and maturity and the City Clerk shall record the name of each transferee in the registration book. No registration shall be made to bearer. The City Clerk shall cancel any Bond surrendered for transfer.

The City shall cooperate in any such transfer, and the Mayor and City Clerk are authorized to execute any new Bond or Bonds necessary to effect any such transfer.

The 15th day of each calendar month next preceding each interest payment date shall be the record date for the Bonds. Payment of interest on the Bonds on any interest payment date shall be made to the registered owners of the Bonds as they appear on the registration book of the City maintained by the City Clerk at the close of business on the corresponding record date.

Section 12. Utilization of The Depository Trust Company Book-Entry-Only-System. In order to make the Bonds eligible for the services provided by The Depository Trust Company, New York, New York ("DTC"), the City has heretofore agreed to the applicable provisions set forth in the DTC Blanket Issuer Letter of Representation and the Clerk has executed such Letter of Representation and delivered it to the DTC on behalf of the City.

Section 13. Official Statement. The Common Council hereby approves the Preliminary Official Statement with respect to the Bonds and deems the Preliminary Official Statement as "final" as of its date for purposes of SEC Rule 15c2-12 promulgated by the Securities and Exchange Commission pursuant to the Securities and Exchange Act of 1934 (the "Rule"). All actions taken by officers of the City in connection with the preparation of such Preliminary Official Statement and any addenda to it or Final Official Statement are hereby ratified and approved. In connection with Closing, the appropriate City official shall certify the Preliminary Official Statement and any addenda or Final Official Statement. The appropriate City official shall cause copies of the Preliminary Official Statement and any addenda or Final Official Statement to be distributed to the Purchaser.

Section 14. Execution of the Bonds. The Bonds shall be issued in typewritten form, one Bond for each maturity, executed on behalf of the City by the manual or facsimile signatures of the Mayor and City Clerk (except that one of the foregoing signatures shall be manual), sealed with its official or corporate seal, and delivered to the Purchaser upon payment to the City of the purchase price thereof, plus accrued interest to the date of delivery. In the event that either of the officers whose signatures appear on the Bonds shall cease to be such officers before the delivery of the Bonds, such signatures shall, nevertheless, be valid and sufficient for all purposes to the same extent as if they had remained in office until such delivery. The aforesaid officers are hereby authorized to do all acts and execute and deliver all documents as may be necessary and convenient to effectuate the Closing.

Section 15. Payment of the Bonds. The principal of and interest on the Bonds shall be paid by the Treasurer or his or her agent in lawful money of the United States.

Section 17. Continuing Disclosure. The City hereby covenants and agrees that it will comply with and carry out all of the provisions of its Continuing Disclosure Certificate which the City will execute and deliver on the Closing Date. Any Bondholder may take such actions as may be necessary and appropriate, including seeking mandate or specific performance by court order, to cause the City to comply with its obligations under this Section.

Section 18. Conflicting Resolutions; Severability; Effective Date. All prior resolutions, rules or other actions of the City or any parts thereof in conflict with the provisions hereof shall be, and the same are, hereby rescinded insofar as the same may so conflict. In the event that any one or more provisions hereof shall for any reason be held to be illegal or invalid, such illegality or invalidity shall not affect any other provisions hereof. The foregoing shall take effect immediately upon adoption and approval in the manner provided by law.

Adopted this 15th day of March, 2022.

Michael J. Neitzke,
Mayor

(SEAL)

ATTEST:

Jennifer Goergen
City Clerk

EXHIBIT B

UNITED STATES OF AMERICA
STATE OF WISCONSIN
MILWAUKEE COUNTY
CITY OF GREENFIELD
GENERAL OBLIGATION CORPORATE
PURPOSE BOND, SERIES 2022A

REGISTERED
NO. R-_

MATURITY DATE:	ORIGINAL DATE OF ISSUE:	INTEREST RATE:	CUSIP:
APRIL 1, 20__	_____, 2022	_.___%	395226___

DEPOSITORY OR ITS NOMINEE NAME: CEDE & CO.

PRINCIPAL AMOUNT: _____ DOLLARS
($_____)

KNOW ALL MEN BY THESE PRESENTS, that the City of Greenfield, Milwaukee County, Wisconsin (the "City"), hereby acknowledges itself to owe and for value received promises to pay to the Depository or its Nominee Name (the "Depository") identified above (or to registered assigns), on the maturity date identified above, the principal amount identified above, and to pay interest thereon at the rate of interest per annum identified above, all subject to the provisions set forth herein regarding redemption prior to maturity. Interest is payable semi-annually on April 1 and October 1 of each year commencing on April 1, 2023 until the aforesaid principal amount is paid in full. Both the principal of and interest on this Bond are payable in lawful money of the United States. The principal of this Bond shall be payable only upon presentation and surrender of the Bond at the office of the City Clerk or Treasurer. Interest payable on any interest payment date shall be paid by wire transfer to the Depository in whose name this Bond is registered on the Bond Register maintained by the City Clerk or Treasurer at the close of business on the 15th day of the calendar month next preceding the semi-annual interest payment date (the "Record Date").

For the prompt payment of this Bond together with interest hereon as aforesaid and for the levy of taxes sufficient for that purpose, the full faith, credit and resources of the City are hereby irrevocably pledged.

This Bond is one of an issue of Bonds aggregating the principal amount of $_____ issued by the City pursuant to the provisions of Chapter 67, Wisconsin Statutes, for the purpose of paying the costs of new projects and bond issuance costs, to wit: $_____ for street and sidewalk improvements; and $_____ for park and public grounds improvements, all as authorized by resolutions of the Common Council duly adopted by said governing body at regular meetings held on February 1, 2022 and March 15, 2022. Said resolutions are recorded in the official minutes of the Common Council for said dates.

At the option of the City, the Bonds maturing on April 1, 2030 and thereafter are subject to redemption prior to maturity on April 1, 2029 or on any date thereafter. Said Bonds are redeemable as a whole or in part, from maturities selected by the City and within each maturity by lot (as selected by the Depository), at the principal amount thereof, plus accrued interest to the date of redemption.

In the event the Bonds are redeemed prior to maturity, as long as the Bonds are in book-entry-only form, official notice of the redemption will be given by mailing a notice by registered or certified mail, or overnight express delivery, to the Depository not less than thirty (30) days nor more than sixty (60) days prior to the redemption date. If less than all the Bonds of a maturity are to be called for redemption, the Bonds of such maturity to be redeemed will be selected by lot. Such notice will include but not be limited to the following: the designation, date and maturities of the Bonds called for redemption, CUSIP numbers, and the date of redemption. Any notice mailed as provided herein shall be conclusively presumed to have been duly given, whether or not the Depository receives the notice. The Bonds shall cease to bear interest on the specified redemption date, provided that federal or other immediately available funds sufficient for such redemption are on deposit at the office of the Depository at that time. Upon such deposit of funds for redemption the Bonds shall no longer be deemed to be outstanding.

It is hereby certified and recited that all conditions, things and acts required by law to exist or to be done prior to and in connection with the issuance of this Bond have been done, have existed and have been performed in due form and time; that the aggregate indebtedness of the City, including this Bond and others issued simultaneously herewith, does not exceed any limitation imposed by law or the Constitution of the State of Wisconsin; and that a direct annual irrepealable tax has been levied sufficient to pay this Bond, together with the interest thereon, when and as payable. It is hereby further certified that the City has designated this Bond to be a "qualified tax-exempt obligation" pursuant to the provisions of Section 265(b)(3) of the Internal Revenue Code of 1986, as amended.

This Bond is transferable only upon the books of the City kept for that purpose at the office of the City Clerk or Treasurer. In the event that the Depository does not continue to act as depository for the Bonds, and the Common Council appoints another depository, new fully registered Bonds in the same aggregate principal amount shall be issued to the new depository upon surrender of the Bonds to the City Clerk or Treasurer, in exchange therefor and upon the payment of a charge sufficient to reimburse the City for any tax, fee or other governmental charge required to be paid with respect to such registration. The City Clerk or Treasurer shall not be obliged to make any transfer of the Bonds (i) after the Record Date, (ii) during the fifteen (15) calendar days preceding the date of any publication of notice of any proposed redemption of the Bonds, or (iii) with respect to any particular Bond, after such Bond has been called for redemption. The City may treat and consider the Depository in whose name this Bond is registered as the absolute owner hereof for the purpose of receiving payment of, or on account of, the principal or redemption price hereof and interest due hereon and for all other purposes whatsoever.

IN WITNESS WHEREOF, the City of Greenfield, Milwaukee County, Wisconsin, by its governing body, has caused this Bond to be executed for it and in its name by the signatures of its duly qualified Mayor and City Clerk; and to be sealed with its official or corporate seal, all as of the 6th day of April, 2022.

CITY OF GREENFIELD
MILWAUKEE COUNTY, WISCONSIN

By:_____
Michael J. Neitzke
Mayor

(SEAL)

By:_____
Jennifer Goergen
City Clerk

ASSIGNMENT

FOR VALUE RECEIVED, the undersigned sells, assigns and transfers unto

_____

_____

(Name and Address of Assignee)

_____

(Social Security or other Identifying Number of Assignee)

the within Bond and all rights thereunder and hereby irrevocably constitutes and appoints _____ Legal Representative, to transfer said Bond on the books kept for registration thereof, with full power of substitution in the premises.

Dated: _____

Signature Guaranteed:

_____
(e.g. Bank, Trust Company or Securities Firm)

_____
(Depository or its Nominee Name)

_____
(Authorized Officer)

NOTICE: The above-named or Depository or its Nominee Name must correspond with the name as it appears upon the face of the within Bond in every particular, without alteration or enlargement or any change whatever.

In the opinion of Griggs Law Office LLC, Bond Counsel, assuming continued compliance with the requirements of the Internal Revenue Code of 1986, under existing law interest on the Bonds is excluded from gross income and is not an item of tax preference for federal income tax purposes. See " TAX EXEMPTION" herein for a more detailed discussion of some of the federal income tax consequences of owning the Bonds. The interest on the Bonds is not exempt from present Wisconsin income or franchise taxes.

The City will designate the Bonds as "qualified tax-exempt obligations" for purposes of Section 265(b)(3) of the Internal Revenue Code of 1986, as amended, relating to the ability of financial institutions to deduct from income for federal income tax purposes, interest expense that is allocable to carrying and acquiring tax-exempt obligations.

New Issue **Rating Application Made: Moody's Investors Service, Inc.**

CITY OF GREENFIELD, WISCONSIN
(Milwaukee County)

$4,680,000* GENERAL OBLIGATION CORPORATE PURPOSE BONDS, SERIES 2022A

BID OPENING: March 15, 2022, 11:00 A.M., C.T. **CONSIDERATION**: March 15, 2022, 7:00 P.M., C.T.

PURPOSE/AUTHORITY/SECURITY: The $4,680,000* General Obligation Corporate Purpose Bonds, Series 2022A (the "Bonds") of the City of Greenfield, Wisconsin (the "City") are being issued pursuant to Section 67.04, Wisconsin Statutes, for public purposes including paying the costs of street and sidewalk improvements; parks and public grounds improvements and the costs of issuance. The Bonds are general obligations of the City, and all the taxable property in the City is subject to the levy of a tax to pay the principal of and interest on the Bonds as they become due which tax may, under current law, be levied without limitation as to rate or amount. Delivery is subject to receipt of an approving legal opinion of Griggs Law Office LLC, Milwaukee, Wisconsin.

DATE OF BONDS: April 6, 2022

MATURITY: April 1 as follows:

Year	Amount*	Year	Amount*	Year	Amount*
2023	$175,000	2030	$240,000	2037	$220,000
2024	235,000	2031	245,000	2038	220,000
2025	180,000	2032	245,000	2039	225,000
2026	265,000	2033	205,000	2040	225,000
2027	235,000	2034	220,000	2041	230,000
2028	235,000	2035	220,000	2042	405,000
2029	235,000	2036	220,000		

MATURITY ADJUSTMENTS: * The City reserves the right to increase or decrease the principal amount of the Bonds on the day of sale, in increments of $5,000 each. Increases or decreases may be made in any maturity. If any principal amounts are adjusted, the purchase price proposed will be adjusted to maintain the same gross spread per $1,000.

TERM BONDS: See "Term Bond Option" herein.

INTEREST: April 1, 2023 and semiannually thereafter.

OPTIONAL REDEMPTION: Bonds maturing on April 1, 2030 and thereafter are subject to call for prior optional redemption on April 1, 2029 and any date thereafter, at a price of par plus accrued interest.

MINIMUM BID: $4,621,500.

MAXIMUM BID: $4,960,800.

GOOD FAITH DEPOSIT: A good faith deposit in the amount of $93,600 shall be made by the winning bidder by wire transfer of funds.

PAYING AGENT: City officials, a bank or trust company, selected by the Issuer.

BOND COUNSEL: Griggs Law Office LLC.

MUNICIPAL ADVISOR: Ehlers and Associates, Inc.

BOOK-ENTRY-ONLY: See "Book-Entry-Only System" herein (unless otherwise specified by the purchaser).

This Preliminary Official Statement and the information contained herein are subject to completion and amendment. These securities may not be sold nor may offers to buy be accepted prior to the time the Official Statement is delivered in final form. Under no circumstances shall this Preliminary Official Statement constitute an offer to sell or the solicitation of an offer to buy these securities nor shall there be any sale of these securities in any jurisdiction in which such offer, solicitation or sale would be unlawful prior to registration or qualification under the securities laws of any such jurisdiction. This Preliminary Official Statement is in a form deemed final as of its date for purposes of SEC Rule 15c2-12(b) (1), but is subject to revision, amendment and completion in a Final Official Statement.

REPRESENTATIONS

No dealer, broker, salesperson or other person has been authorized by the City to give any information or to make any representation other than those contained in this Preliminary Official Statement and, if given or made, such other information or representations must not be relied upon as having been authorized by the City. ***This Preliminary Official Statement does not constitute an offer to sell or a solicitation of an offer to buy any of the Bonds in any jurisdiction to any person to whom it is unlawful to make such an offer or solicitation in such jurisdiction.***

This Preliminary Official Statement is not to be construed as a contract with the Syndicate Manager or Syndicate Members. Statements contained herein which involve estimates or matters of opinion are intended solely as such and are not to be construed as representations of fact. Ehlers and Associates, Inc. prepared this Preliminary Official Statement and any addenda thereto relying on information of the City and other sources for which there is reasonable basis for believing the information is accurate and complete. Bond Counsel has not participated in the preparation of this Preliminary Official Statement and is not expressing any opinion as to the completeness or accuracy of the information contained therein. Compensation of Ehlers and Associates, Inc., payable entirely by the City, is contingent upon the delivery of the Bonds.

COMPLIANCE WITH S.E.C. RULE 15c2-12

Certain municipal obligations (issued in an aggregate amount over $1,000,000) are subject to Rule 15c2-12 promulgated by the Securities and Exchange Commission pursuant to the Securities Exchange Act of 1934, as amended (the "Rule").

Preliminary Official Statement: This Preliminary Official Statement was prepared for the City for dissemination to potential investors. Its primary purpose is to disclose information regarding the Bonds to prospective underwriters in the interest of receiving competitive proposals in accordance with the sale notice contained herein. Unless an addendum is posted prior to the sale, this Preliminary Official Statement shall be deemed nearly final for purposes of the Rule subject to completion, revision and amendment in a Final Official Statement as defined below.

Review Period: This Preliminary Official Statement has been distributed to prospective bidders for review. Comments or requests for the correction of omissions or inaccuracies must be submitted to Ehlers and Associates, Inc. at least two business days prior to the sale. Requests for additional information or corrections in the Preliminary Official Statement received on or before this date will not be considered a qualification of a proposal received from an underwriter. If there are any changes, corrections or additions to the Preliminary Official Statement, interested bidders will be informed by an addendum prior to the sale.

Final Official Statement: Copies of the Final Official Statement will be delivered to the underwriter (Syndicate Manager) within seven business days following the proposal acceptance.

Continuing Disclosure: Subject to certain exemptions, issues in an aggregate amount over $1,000,000 may be required to comply with provisions of the Rule which require that underwriters obtain from the issuers of municipal securities (or other obligated party) an agreement for the benefit of the owners of the securities to provide continuing disclosure with respect to those securities. This Preliminary Official Statement describes the conditions under which the City is required to comply with the Rule.

CLOSING CERTIFICATES

Upon delivery of the Bonds, the underwriter (Syndicate Manager) will be furnished with the following items: (1) a certificate of the appropriate officials to the effect that at the time of the sale of the Bonds and all times subsequent thereto up to and including the time of the delivery of the Bonds, this Preliminary Official Statement did not and does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements therein, in the light of the circumstances under which they were made, not misleading; (2) a receipt signed by the appropriate officer evidencing payment for the Bonds; (3) a certificate evidencing the due execution of the Bonds, including statements that (a) no litigation of any nature is pending, or to the knowledge of signers, threatened, restraining or enjoining the issuance and delivery of the Bonds, (b) neither the corporate existence or boundaries of the City nor the title of the signers to their respective offices is being contested, and (c) no authority or proceedings for the issuance of the Bonds have been repealed, revoked or rescinded; and (4) a certificate setting forth facts and expectations of the City which indicates that the City does not expect to use the proceeds of the Bonds in a manner that would cause them to be arbitrage bonds within the meaning of Section 148 of the Internal Revenue Code of 1986, as amended, or within the meaning of applicable Treasury Regulations.

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BID FORM

CITY OF GREENFIELD
COMMON COUNCIL

		Term Expires
Michael Neitzke	Mayor	April 2025
Pamela Akers	Alderperson	April 2024
Bruce Bailey	Alderperson	April 2023
Denise Collins	Alderperson	April 2023
Karl Kastner	Alderperson	April 2024
Shirley Saryan	Alderperson	April 2024

ADMINISTRATION

Paula Schafer, Finance Director
Jennifer Goergen, City Clerk

PROFESSIONAL SERVICES

Brian Sajdak, City Attorney, Franklin, Wisconsin

Griggs Law Office LLC, Bond Counsel, Milwaukee, Wisconsin

Ehlers and Associates, Inc., Municipal Advisors, Waukesha, Wisconsin
(*Other offices located in Roseville, Minnesota and Denver, Colorado*)

INTRODUCTORY STATEMENT

This Preliminary Official Statement contains certain information regarding the City of Greenfield, Wisconsin (the "City") and the issuance of its $4,680,000* General Obligation Corporate Purpose Bonds, Series 2022A (the "Bonds"). Any descriptions or summaries of the Bonds, statutes, or documents included herein are not intended to be complete and are qualified in their entirety by reference to such statutes and documents and the form of the Bonds to be included in the resolution authorizing the issuance and sale of the Bonds ("Award Resolution") to be adopted by the Common Council on March 15, 2022.

Inquiries may be directed to Ehlers and Associates, Inc. ("Ehlers" or the "Municipal Advisor"), Waukesha, Wisconsin, (262) 785-1520, the City's municipal advisor. A copy of this Preliminary Official Statement may be downloaded from Ehlers' web site at www.ehlers-inc.com by connecting to the Bond Sales link and following the directions at the top of the site.

THE BONDS

GENERAL

The Bonds will be issued in fully registered form as to both principal and interest in denominations of $5,000 each or any integral multiple thereof, and will be dated, as originally issued, as of April 6, 2022. The Bonds will mature on April 1 in the years and amounts set forth on the cover of this Preliminary Official Statement. Interest will be payable on April 1 and October 1 of each year, commencing April 1, 2023, to the registered owners of the Bonds appearing of record in the bond register as of the close of business on the 15th day (whether or not a business day) of the immediately preceding month. Interest will be computed upon the basis of a 360-day year of twelve 30-day months and will be rounded pursuant to rules of the Municipal Securities Rulemaking Board ("MSRB"). All Bonds of the same maturity must bear interest from the date of issue until paid at a single, uniform rate. Each rate must be expressed in an integral multiple of 5/100 or 1/8 of 1%.

Unless otherwise specified by the purchaser, the Bonds will be registered in the name of Cede & Co., as nominee for The Depository Trust Company, New York, New York ("DTC"). (See "Book-Entry-Only System" herein.) As long as the Bonds are held under the book-entry system, beneficial ownership interests in the Bonds may be acquired in book-entry form only, and all payments of principal of, premium, if any, and interest on the Bonds shall be made through the facilities of DTC and its participants. If the book-entry system is terminated, principal of, premium, if any, and interest on the Bonds shall be payable as provided in the Award Resolution.

The City may select City officials, a bank or trust company, to act as paying agent (the "Paying Agent"). If a Paying Agent is selected, the City will pay the charges for Paying Agent services. The City reserves the right to remove the Paying Agent and to appoint a successor.

OPTIONAL REDEMPTION

At the option of the City, the Bonds maturing on or after April 1, 2030 shall be subject to optional redemption prior to maturity on April 1, 2029 or any date thereafter, at a price of par plus accrued interest.

*Preliminary, subject to change

Redemption may be in whole or in part of the Bonds subject to prepayment. If redemption is in part, the selection of the amounts and maturities of the Bonds to be redeemed shall be at the discretion of the City. If only part of the Bonds having a common maturity date are called for redemption, then the City or Paying Agent, if any, will notify DTC of the particular amount of such maturity to be redeemed. DTC will determine by lot the amount of each participant's interest in such maturity to be redeemed and each participant will then select by lot the beneficial ownership interest in such maturity to be redeemed.

Notice of redemption shall be sent by mail not more than 60 days and not less than 30 days prior to the date fixed for redemption to the registered owner of each Bond to be redeemed at the address shown on the registration books.

AUTHORITY; PURPOSE

The Bonds are being issued pursuant to Section 67.04, Wisconsin Statutes, for public purposes including paying the costs of street and sidewalk improvements; parks and public grounds improvements and the costs of issuance.

ESTIMATED SOURCES AND USES*

Sources		
Par Amount of Bonds	$4,680,000	
Estimated Interest Earnings	2,109	
Total Sources		**$4,682,109**
Uses		
Estimated Underwriter's Discount	$58,500	
Costs of Issuance	60,350	
Deposit to Project Construction Fund	4,558,987	
Rounding Amount	4,272	
Total Uses		**$4,682,109**

*Preliminary, subject to change

SECURITY

For the prompt payment of the Bonds with interest thereon and for the levy of taxes sufficient for this purpose, the full faith, credit and resources of the City will be irrevocably pledged. The City will levy a direct, annual, irrepealable tax on all taxable property in the City sufficient to pay the interest on the Bonds when it becomes due and also to pay and discharge the principal on the Bonds at maturity, in compliance with Article XI, Section 3 of the Wisconsin Constitution. Such tax may, under current law, be levied without limitation as to rate or amount.

RATING

General obligation debt of the City is currently rated "Aa2" by Moody's Investors Service, Inc. ("Moody's").

The City has requested a rating on the Bonds from Moody's, and bidders will be notified as to the assigned rating prior to the sale. Such rating reflects only the views of such organization and explanations of the significance of such rating may be obtained from Moody's. Generally, a rating agency bases its rating on the information and materials furnished to it and on investigations, studies and assumptions of its own. There is no assurance that such rating will continue

for any given period of time or that it will not be revised downward or withdrawn entirely by such rating agency, if in the judgment of such rating agency circumstances so warrant. Any such downward revision or withdrawal of such rating may have an adverse effect on the market price of the Bonds.

Such rating is not to be construed as a recommendation of the rating agency to buy, sell or hold the Bonds, and the rating assigned by the rating agency should be evaluated independently. Except as may be required by the Disclosure Undertaking described under the heading "CONTINUING DISCLOSURE" neither the City nor the underwriter undertake responsibility to bring to the attention of the owner of the Bonds any proposed changes in or withdrawal of such rating or to oppose any such revision or withdrawal.

CONTINUING DISCLOSURE

In order to assist brokers, dealers, and municipal securities dealers, in connection with their participation in the offering of the Bonds, to comply with Rule 15c2-12 promulgated by the Securities and Exchange Commission, pursuant to the Securities and Exchange Act of 1934, as amended (the "Rule"), the City shall agree to provide certain information to the Municipal Securities Rulemaking Board (MSRB) through its Electronic Municipal Market Access (EMMA) system, or any system that may be prescribed in the future. The Rule was last amended, effective February 27, 2019, to include an expanded list of material events.

On the date of issue and delivery, the City shall execute and deliver a Continuing Disclosure Certificate, under which the City will covenant for the benefit of holders including beneficial holders, to provide electronically, or in a manner otherwise prescribed, certain financial information annually and to provide notices of the occurrence of certain events enumerated in the Rule (the "Disclosure Undertaking"). The details and terms of the Disclosure Undertaking for the City are set forth in Appendix D. Such Disclosure Undertaking will be in substantially the form attached hereto.

A failure by the City to comply with any Disclosure Undertaking will not constitute an event of default on the Bonds. However, such a failure may adversely affect the transferability and liquidity of the Bonds and their market price.

In the previous five years, the City believes it has not failed to comply in all material respects with its prior undertakings under the Rule. The City has reviewed its continuing disclosure responsibilities along with any changes to the Rule, to ensure compliance. Ehlers is currently engaged as dissemination agent for the City.

LEGAL OPINION

An opinion as to the validity of the Bonds and the exemption from federal taxation of the interest thereon will be furnished by Griggs Law Office LLC, Bond Counsel to the City, and will be available at the time of delivery of the Bonds. The legal opinion will be issued on the basis of existing law and will state that the Bonds are valid and binding general obligations of the City; provided that the rights of the owners of the Bonds and the enforceability of the Bonds may be limited by bankruptcy, insolvency, reorganization, moratorium, and other similar laws affecting creditors' rights and by equitable principles (which may be applied in either a legal or equitable proceeding).

STATEMENT REGARDING COUNSEL PARTICIPATION

Bond Counsel has not assumed responsibility for this Preliminary Official Statement or participated in its preparation (except with respect to the section entitled "TAX EXEMPTION" in the Preliminary Official Statement and the "FORM OF LEGAL OPINION" found in Appendix B of the Preliminary Official Statement).

TAX EXEMPTION

Federal tax law contains a number of requirements and restrictions which apply to the Bonds , including investment restrictions, periodic payments of arbitrage profits to the United States, requirements regarding the proper use of bond proceeds and the facilities financed therewith, and certain other matters. The City has covenanted to comply with all requirements that must be satisfied in order for the interest on the Bonds to be excludable from gross income for federal income tax purposes. Failure to comply with certain of such covenants could cause interest on the Bonds to become includable in gross income for federal income tax purposes retroactively to the date of issuance of the Bonds.

Subject to the City's compliance with the above referenced covenants, under present law, in the opinion of Griggs Law Office LLC, Milwaukee, Wisconsin, Bond Counsel, interest on the Bonds is excludable from the gross income of the owners thereof for federal income tax purposes and is not included as an item of tax preference in computing the federal alternative minimum tax.

In rendering its opinion, Bond Counsel will rely upon certifications of the City with respect to certain material facts within the City's knowledge. Bond Counsel's opinion represents its legal judgment based upon its review of the law and the facts that it deems relevant to render such opinion and is not a guarantee of a result.

Ownership of the Bonds may result in collateral federal income tax consequences to certain taxpayers, including, without limitation, corporations subject to the branch profits tax, financial institutions, certain insurance companies, certain S corporations, individual recipients of Social Security or Railroad Retirement benefits and taxpayers who may be deemed to have incurred (or continued) indebtedness to purchase or carry tax-exempt obligations. Prospective purchasers of the Bonds should consult their tax advisors as to applicability of any such collateral consequences.

From time to time legislation is proposed, and there are or may be legislative proposals pending in the Congress of the United States that, if enacted, could alter or amend the federal tax matters referred to above or adversely affect the market value of the Bonds. It cannot be predicted whether, or in what form, any proposal that could alter one or more of the federal tax matters referred to above or adversely affect the market value of the Bonds may be enacted. Prospective purchasers of the Bonds should consult their own tax advisors regarding any pending or proposed federal tax legislation. Bond Counsel expresses no opinion regarding any pending or proposed federal tax legislation.

The interest on the Bonds is not excluded from income and therefore, is not exempt from present Wisconsin income taxes.

ORIGINAL ISSUE DISCOUNT

To the extent that the initial public offering price of certain of the Bonds is less than the principal amount payable at maturity, such Bonds ("Discounted Bonds") will be considered to be issued with original issue discount. The original issue discount is the excess of the stated redemption price at maturity of a Discounted Bond over the initial offering price to the public, excluding underwriters or other intermediaries, at which price a substantial amount of such Discounted Bonds were sold (issue price). With respect to a taxpayer who purchases a Discounted Bond in the initial public offering at the issue price and who holds such Discounted Bond to maturity, the full amount of original issue discount will constitute interest that is not includible in the gross income of the owner of such Discounted Bond for federal income tax purposes and such owner will not, subject to the caveats and provisions herein described, realize taxable capital gain upon payment of such Discounted Bond upon maturity.

Original issue discount is treated as compounding semiannually, at a rate determined by reference to the yield to maturity of each individual Discounted Bond, on days that are determined by reference to the maturity date of such Discounted Bond. The amount treated as original issue discount on a Discounted Bond for a particular semiannual accrual period is generally equal to (a) the product of (i) the yield to maturity for such Discounted Bond (determined by compounding at the close of each accrual period) and (ii) the amount that would have been the tax basis of such Discounted Bond at the beginning of the particular accrual period if held by the original purchaser; and less (b) the

amount of any interest payable for such Discounted Bond during the accrual period. The tax basis is determined by adding to the initial public offering price on such Discounted Bond the sum of the amounts that have been treated as original issue discount for such purposes during all prior periods. If a Discounted Bond is sold or exchanged between semiannual compounding dates, original issue discount that would have been accrued for that semiannual compounding period for federal income tax purposes is to be apportioned in equal amounts among the days in such compounding period.

For federal income tax purposes, the amount of original issue discount that is treated as having accrued with respect to such Discounted Bond is added to the cost basis of the owner in determining gain or loss upon disposition of a Discounted Bond (including its sale, exchange, redemption, or payment at maturity). Amounts received upon disposition of a Discounted Bond that are attributable to accrued original issue discount will be treated as tax-exempt interest, rather than as taxable gain.

The accrual or receipt of original issue discount on the Discounted Bonds may result in certain collateral federal income tax consequences for the owners of such Discounted Bonds. The extent of these collateral tax consequences will depend upon the owner's particular tax status and other items of income or deduction.

The Code contains additional provisions relating to the accrual of original issue discount. Owners who purchase Discounted Bonds at a price other than the issue price or who purchase such Discounted Bonds in the secondary market should consult their own tax advisors with respect to the tax consequences of owning the Discounted Bonds. Under the applicable provisions governing the determination of state and local taxes, accrued interest on the Discounted Bonds may be deemed to be received in the year of accrual even though there will not be a corresponding cash payment until a later year. Owners of Discounted Bonds should consult their own tax advisors with respect to the state and local tax consequences of owning the Discounted Bonds.

BOND PREMIUM

To the extent that the initial offering price of certain of the Bonds is more than the principal amount payable at maturity, such Bonds ("Premium Bonds") will be considered to have bond premium.

Any Premium Bond purchased in the initial offering at the issue price will have "amortizable bond premium" within the meaning of Section 171 of the Code. The amortizable bond premium of each Premium Bond is calculated on a daily basis from the issue date of such Premium Bond until its stated maturity date (or call date, if any) on the basis of a constant interest rate compounded at each accrual period (with straight line interpolation between the compounding dates). An owner of a Premium Bond that has amortizable bond premium is not allowed any deduction for the amortizable bond premium; rather the amortizable bond premium attributable to a taxable year is applied against (and operates to reduce) the amount of tax-exempt interest payments on the Premium Bonds. During each taxable year, such an owner must reduce his or her tax basis in such Premium Bond by the amount of the amortizable bond premium that is allocable to the portion of such taxable year during which the holder held such Premium Bond. The adjusted tax basis in a Premium Bond will be used to determine taxable gain or loss upon a disposition (including the sale, exchange, redemption, or payment at maturity) of such Premium Bond.

Owners of Premium Bonds who did not purchase such Premium Bonds in the initial offering at the issue price should consult their own tax advisors with respect to the tax consequences of owning such Premium Bonds. Owners of Premium Bonds should consult their own tax advisors with respect to the state and local tax consequences of owning the Premium Bonds.

QUALIFIED TAX-EXEMPT OBLIGATIONS

The City will designate the Bonds as "qualified tax-exempt obligations" for purposes of Section 265(b)(3) of the Code relating to the ability of financial institutions to deduct from income for federal income tax purposes, interest expense that is allocable to carrying and acquiring tax-exempt obligations.

MUNICIPAL ADVISOR

Ehlers has served as municipal advisor to the City in connection with the issuance of the Bonds. The Municipal Advisor cannot participate in the underwriting of the Bonds. The financial information included in this Preliminary Official Statement has been compiled by the Municipal Advisor. Such information does not purport to be a review, audit or certified forecast of future events and may not conform with accounting principles applicable to compilations of financial information. Ehlers is not a firm of certified public accountants. Ehlers is registered with the Securities and Exchange Commission and the MSRB as a municipal advisor. Ehlers makes no representation, warranty or guarantee regarding the accuracy or completeness of the information in this Preliminary Official Statement, and its assistance in preparing this Preliminary Official Statement should not be construed as a representation that it has independently verified such information.

MUNICIPAL ADVISOR AFFILIATED COMPANIES

Bond Trust Services Corporation ("BTSC") and Ehlers Investment Partners, LLC ("EIP") are affiliate companies of Ehlers. BTSC is chartered by the State of Minnesota and authorized in Minnesota, Wisconsin, Colorado, and Illinois to transact the business of a limited purpose trust company. BTSC provides paying agent services to debt issuers. EIP is a Registered Investment Advisor with the Securities and Exchange Commission. EIP assists issuers with the investment of bond proceeds or investing other issuer funds. This includes escrow bidding agent services. Issuers, such as the City, have retained or may retain BTSC and/or EIP to provide these services. If hired, BTSC and/or EIP would be retained by the City under an agreement separate from Ehlers.

INDEPENDENT AUDITORS

The basic financial statements of the City for the fiscal year ended December 31, 2020 have been audited by Baker Tilly US, LLP, Milwaukee, Wisconsin, independent auditors (the "Auditor"). The report of the Auditor, together with the basic financial statements, component units financial statements, and notes to the financial statements are attached hereto as "APPENDIX A – FINANCIAL STATEMENTS". The Auditor has not been engaged to perform and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. The Auditor also has not performed any procedures relating to this Preliminary Official Statement.

RISK FACTORS

Following is a description of possible risks to holders of the Bonds without weighting as to probability. This description of risks is not intended to be all-inclusive, and there may be other risks not now perceived or listed here.

Taxes: The Bonds are general obligations of the City, the ultimate payment of which rests in the City's ability to levy and collect sufficient taxes to pay debt service. In the event of delayed billing, collection or distribution of property taxes, sufficient funds may not be available to the City in time to pay debt service when due.

State Actions: Many elements of local government finance, including the issuance of debt and the levy of property taxes, are controlled by state government. Future actions of the state may affect the overall financial condition of the City, the taxable value of property within the City, and the ability of the City to levy and collect property taxes.

Future Changes in Law: Various State and federal laws, regulations and constitutional provisions apply to the City and to the Bonds. The City can give no assurance that there will not be a change in or interpretation of any such applicable laws, regulations and provisions which would have a material effect on the City or the taxing authority of the City.

Ratings; Interest Rates: In the future, the City's credit rating may be reduced or withdrawn, or interest rates for this type of obligation may rise generally, either possibility resulting in a reduction in the value of the Bonds for resale prior to maturity.

Tax Exemption: If the federal government taxes all or a portion of the interest on municipal bonds or notes or if the State government increases its tax on interest on bonds and notes, directly or indirectly, or if there is a change in federal or state tax policy, then the value of these Bonds may fall for purposes of resale. Noncompliance by the City with the covenants in the Authorizing Resolution relating to certain continuing requirements of the Code may result in inclusion of interest to be paid on the Bonds in gross income of the recipient for United States income tax purposes, retroactive to the date of issuance.

Continuing Disclosure: A failure by the City to comply with the Disclosure Undertaking for continuing disclosure (see "CONTINUING DISCLOSURE") will not constitute an event of default on the Bonds. Any such failure must be reported in accordance with the Rule and must be considered by any broker, dealer, or municipal securities dealer before recommending the purchase or sale of the Bonds in the secondary market. Such a failure may adversely affect the transferability and liquidity of the Bonds and their market price.

Book-Entry-Only System: The timely credit of payments for principal and interest on the Bonds to the accounts of the Beneficial Owners of the Bonds may be delayed due to the customary practices, standing instructions or for other unknown reasons by DTC participants or indirect participants. Since the notice of redemption or other notices to holders of these obligations will be delivered by the City to DTC only, there may be a delay or failure by DTC, DTC participants or indirect participants to notify the Beneficial Owners of the Bonds.

Depository Risk: Wisconsin Statutes direct the local treasurer to immediately deposit upon receipt thereof, the funds of the municipality in a public depository designated by the governing body. A public depository means a federal or state credit union, federal or state savings and loan association, state bank, savings and trust company, mutual savings bank or national bank in Wisconsin or the local government pooled investment fund operated by the State Investment Board. It is not uncommon for a municipality to have deposits exceeding limits of federal and state insurance programs. Failure of a depository could result in loss of public funds or a delay in obtaining them. Such a loss or delay could interrupt a timely payment of municipal debt.

Economy: A combination of economic, climatic, political or civil disruptions or terrorist actions outside of the control of the City, including loss of major taxpayers or major employers, could affect the local economy and result in reduced tax collections and/or increased demands upon local government. Real or perceived threats to the financial stability of the City may have an adverse effect on the value of the Bonds in the secondary market.

Secondary Market for the Bonds: No assurance can be given that a secondary market will develop for the purchase and sale of the Bonds or, if a secondary market exists, that such Bonds can be sold for any particular price. The underwriters are not obligated to engage in secondary market trading or to repurchase any of the Bonds at the request of the owners thereof. Prices of the Bonds as traded in the secondary market are subject to adjustment upward and downward in response to changes in the credit markets and other prevailing circumstances. No guarantee exists as to the future market value of the Bonds. Such market value could be substantially different from the original purchase price.

Bankruptcy: The rights and remedies of the holders may be limited by and are subject to the provisions of federal bankruptcy laws, to other laws, or equitable principles that may affect the enforcement of creditors' rights, to the exercise of judicial discretion in appropriate cases and to limitations on legal remedies against local governments. The opinion of Bond Counsel to be delivered with respect to the Bonds will be similarly qualified. See "MUNICIPAL BANKRUPTCY" herein.

Cybersecurity: The City is dependent on electronic information technology systems to deliver services. These systems may contain sensitive information or support critical operational functions which may have value for unauthorized purposes. As a result, the electronic systems and networks may be targets of cyberattack. There can be

no assurance that the City will not experience an information technology breach or attack with financial consequences that could have a material adverse impact.

Impact of the Spread of COVID-19: In late 2019, a novel strain of coronavirus (COVID-19) emerged in Wuhan, Hubei Province, China. COVID-19 has spread throughout the world, including to the United States, resulting in the World Health Organization proclaiming COVID-19 to be a pandemic and former President Trump declaring a national emergency. In response to the spread of COVID-19, the United States government, state governments, local governments and private industries have taken measures to limit social interactions in an effort to limit the spread of COVID-19. The effects of the spread of COVID-19 and the government and private responses to the spread continue to evolve. COVID-19 has caused significant disruptions to the global, national and State economy. The extent to which the coronavirus continues to impact the City and its financial condition will depend on future developments, which are uncertain and cannot be predicted by the City, including the duration of the outbreak and future measures taken to address the outbreak.

On March 12, 2020, Wisconsin Governor Tony Evers declared a public health emergency in the State in response to the growing threat of COVID-19. That declaration included direction to the state Department of Health Services to use any and all required resources to respond to and contain the outbreak. Governor Evers followed that up with a "safer at home" order (the "Order") on March 24, 2020, closing nonessential businesses, banning gatherings of any size and imposing strict travel restrictions through April 24, 2020. On April 16, 2020, the Order was extended from April 24, 2020 through May 26, 2020. On April 21, 2020, Republican legislators in the State filed a lawsuit challenging the legality of the Order. On May 13, 2020, the Wisconsin Supreme Court ruled that the State's Order is unlawful, invalid and unenforceable because the emergency rulemaking procedures under Section 227.24 of the Wisconsin Statutes and procedures established by the Wisconsin Legislature for rulemaking if criminal penalties were to follow were not followed in connection with the Order. The Supreme Court's decision does not invalidate any local health officials' orders or prevent future local health officials' orders related to the COVID-19 pandemic.

On July 30, 2020, Governor Evers issued Executive Order #82, declaring a public health emergency in Wisconsin to combat the spread of COVID-19. In conjunction with Executive Order #82, Governor Evers issued Emergency Order #1, requiring most people to wear face coverings when indoors, with certain exemptions in accordance with CDC guidelines. The public health emergency and mask orders have been extended multiple times, with the most recent extension on January 19, 2021 through March 20, 2021. On February 4, 2021, the Wisconsin Assembly voted to repeal the Governor's order requiring face coverings. Later the same day, Governor Evers issued a new Emergency Order #1 requiring the use of face coverings through April 5, 2021. On March 31, 2021, the Wisconsin Supreme Court struck down Emergency Order #1, finding that legislative approval was required to continue the order beyond its original 60-day period. The ruling does not impact the validity of local mandates.

The Coronavirus Aid, Relief, and Economic Security Act (the "CARES Act") provided for federal payments from the Coronavirus Relief Fund to the State for the discrete purpose of covering expenses directly incurred as a result of COVID-19 between March 1 and December 30, 2020. On May 27, 2020, Governor Tony Evers announced a program titled, "Routes to Recovery: Local Government Aid Grants," which distributed $190 million of the State's Coronavirus Relief Fund monies to all counties, cities, villages and towns across Wisconsin for unbudgeted eligible expenditures incurred due to COVID-19 between March 1 and November 17, 2020. The State allocated funds based on population with a guaranteed minimum allocation of $5,000. The City's allocation was $601,009, however the City received $664,795. These funds were disbursed up to the amount of the allocation after eligible expenditures were reported through the State's cost tracker application. On March 11, 2021, President Biden signed the American Rescue Plan Act of 2021, which provides local governments an additional $130.2 billion through the Coronavirus Local Fiscal Recovery Fund. These funds can be used to mitigate increased expenditures, lost revenue and economic hardship related to the COVID-19 pandemic, with half received in 2021 and half to be received in 2022. The City's allocation is $3,895,868.28.

The foregoing is intended only as a summary of certain risk factors attendant to an investment in the Bonds. In order for potential investors to identify risk factors and make an informed investment decision, potential investors should be thoroughly familiar with this entire Official Statement and the Appendices hereto.

VALUATIONS

WISCONSIN PROPERTY VALUATIONS; PROPERTY TAXES

Equalized Value

Section 70.57, Wisconsin Statutes, requires the Department of Revenue to annually determine the equalized value (also referred to as full equalized value or aggregate full value) of all taxable property in each county and taxation district. The equalized value is an independent estimate of value used to equate individual local assessment policies so that property taxes are uniform throughout the various subdivisions in the State. Equalized value is calculated based on the history of comparable sales and information about value changes or taxing status provided by the local assessor. A comparison of the State-determined equalized value and the local assessed value, expressed as a percentage, is known as the assessment ratio or level of assessment. The Department of Revenue notifies each county and taxing jurisdiction of its equalized value on August 15; school districts are notified on October 1. The equalized value of each county is the sum of the valuations of all cities, villages, and towns within its boundaries. Taxing jurisdictions lying in more than one municipality, such as counties, school districts, or special taxing districts, use the equalized value of the underlying units in calculating and levying their respective levies. Equalized values are also used to apportion state aids and calculate municipal general obligation debt limits.

Assessed Value

The "assessed value" of taxable property in a municipality is determined by the local assessor, except for manufacturing properties which are valued by the State. Each city, village or town retains its own local assessor, who must be certified by the State Department of Revenue. Assessed value is used by these municipalities to determine tax levy mill rates and to apportion levies among individual property owners. Each taxing district must assess property at full value at least once in every five-year period. The State requires that the assessed values must be within 10% of State equalized values at least once every four years. The local assessor values property as of January 1 each year and submits those values to each municipality by the second Monday in June. The assessor also reports any value changes taking place since the previous year, to the Department of Revenue, by the second Monday in June.

The economic impact of COVID-19 may impact assessed and equalized valuations of property in the State, including in the City. The City cannot predict the extent of any such changes, but a material decrease in the equalized valuations of property in the City may materially adversely affect the financial condition of the City (see "RISK FACTORS - Impact of the Spread of COVID-19" herein).

CURRENT PROPERTY VALUATIONS

2021 Equalized Value	$3,641,653,400
2021 Equalized Value Reduced by Tax Increment Valuation	$3,351,144,000
2021 Assessed Value	$2,982,198,900

2021 EQUALIZED VALUE BY CLASSIFICATION

	2021 Equalized Value[1]	Percent of Total Equalized Value
Residential	$2,376,485,500	65.258%
Commercial	1,210,078,500	33.229%
Manufacturing	4,176,100	0.115%
Undeveloped	20,000	0.001%
Personal Property	50,893,300	1.398%
Total	$3,641,653,400	100.000%

TREND OF VALUATIONS

Year	Assessed Value	Equalized Value[1]	Percent Increase/Decrease in Equalized Value
2017	$2,790,406,000	$2,836,112,500	1.26%
2018	2,848,788,800	2,988,433,200	5.37%
2019	2,908,607,018	3,277,477,900	9.67%
2020	2,958,490,200	3,533,060,200	7.80%
2021	2,982,198,900	3,641,653,400	3.07%

Source: Wisconsin Department of Revenue, Bureau of Equalization and Local Government Services Bureau.

[1] Includes tax increment valuation.

LARGER TAXPAYERS

Taxpayer	Type of Business/Property	2021 Equalized Value[1]	Percent of City's Total Equalized Value
MMAC 150 Greenfield Wisconsin	Medical Building	$85,488,203	2.35%
Continental 621-623 Funds, LLC	Rental-Residential	43,275,224	1.19%
84 South Retail Center	Retail-Commercial	38,984,814	1.07%
Fred-Forte, LLC	Rental-Residential	35,885,585	0.99%
Meijer Stores Limited Partners	Retail Store	32,415,353	0.89%
Heritage Lake Apartments	Apartments	28,426,697	0.78%
Wal-Mart	Retail Store	26,998,416	0.74%
Bonnie Management	Retail	23,420,034	0.64%
Briarwick Apartments	Apartments	23,137,283	0.64%
Layton Terrace, LLC	Senior Living Facility	20,803,699	0.57%
Total		**$358,835,308**	**9.85%**
City's Total 2021 Equalized Value[2]		$3,641,653,400	

Source: The City.

[1] Calculated by dividing the 2021 Assessed Values by the 2021 Aggregate Ratio of assessment for the City.

[2] Includes tax increment valuation.

DEBT

DIRECT DEBT[1] (includes the Bonds)*

General Obligation Debt (see schedules following)

Total General Obligation Debt	$93,554,013

*Preliminary, subject to change.

[1] Outstanding debt is as of the dated date of the Bonds.

City of Greenfield, Wisconsin
Schedule of Bonded Indebtedness
General Obligation Debt Secured by Taxes
(As of 04/06/2022)

	Refunding Bonds Series 2011B		Street Improvement Bonds Series 2014A		Corporate Purpose Bonds Series 2015A		Taxable Community Development Bonds Series 2015B		Taxable Community Development Bonds Series 2015C	
Dated	10/12/2011		02/06/2014		03/10/2015		10/19/2015		10/29/2015	
Amount	$2,380,000		$5,565,000		$5,130,000		$4,345,000		$4,475,000	
Maturity	12/01		02/01		03/01		10/01		10/01	
Calendar Year Ending	**Principal**	**Interest**	**Principal**	**Interest**	**Principal**	**Interest**	**Principal**	**Interest**	**Principal**	**Interest**
2022	190,000	8,435	0	79,525	0	40,425	175,000	67,280	225,000	65,349
2023	185,000	4,255	230,000	155,600	110,000	79,750	200,000	130,623	205,000	123,948
2024			260,000	148,250	160,000	77,050	225,000	125,723	210,000	117,798
2025			290,000	140,000	170,000	73,644	225,000	119,648	225,000	111,498
2026			330,000	130,700	215,000	69,284	245,000	113,123	225,000	104,748
2027			350,000	120,500	230,000	64,000	270,000	105,773	235,000	97,998
2028			390,000	108,425	245,000	58,053	300,000	97,133	250,000	90,478
2029			400,000	94,600	250,000	51,556	305,000	87,083	275,000	82,103
2030			415,000	79,300	255,000	44,450	315,000	76,408	280,000	72,615
2031			425,000	62,500	255,000	36,800	330,000	65,068	300,000	62,675
2032			450,000	45,000	260,000	29,075	335,000	53,023	315,000	51,725
2033			450,000	27,000	265,000	21,200	340,000	40,460	325,000	39,913
2034			450,000	9,000	265,000	12,919	340,000	27,370	335,000	27,400
2035					265,000	4,306	340,000	13,940	350,000	14,000
2036										
2037										
2038										
2039										
2040										
2041										
2042										
	375,000	12,690	4,440,000	1,200,400	2,945,000	662,513	3,945,000	1,122,650	3,755,000	1,062,244

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City of Greenfield, Wisconsin
Schedule of Bonded Indebtedness continued
General Obligation Debt Secured by Taxes
(As of 04/06/2022)

	GO Bonds Series 2016A		State Trust Fund Loan Series 2016		Taxable Bonds Series 2016B		Taxable Bonds Series 2016C		Taxable Community Development Bonds Series 2017A	
Dated	03/17/2016		04/26/2016		06/29/2016		11/29/2016		04/13/2017	
Amount	$8,160,000		$700,000		$9,635,000		$10,760,000		$2,915,000	
Maturity	03/01		03/15		06/01		11/01		04/01	
Calendar Year Ending	**Principal**	**Interest**	**Principal**	**Interest**	**Principal**	**Interest**	**Principal**	**Interest**	**Principal**	**Interest**
2022	0	81,638	0	0	250,000	256,406	250,000	358,805	0	36,951
2023	345,000	159,825	72,672	9,120	300,000	249,531	300,000	351,305	230,000	71,028
2024	375,000	152,625	74,833	6,959	350,000	241,406	350,000	342,305	275,000	64,440
2025	400,000	144,875	77,097	4,695	400,000	232,031	400,000	331,805	300,000	56,453
2026	430,000	136,575	79,410	2,382	450,000	221,406	500,000	319,805	325,000	47,384
2027	465,000	127,625			500,000	209,531	600,000	304,805	325,000	37,553
2028	490,000	118,075			550,000	196,406	650,000	286,805	325,000	27,315
2029	520,000	107,325			600,000	181,731	700,000	266,330	325,000	16,753
2030	525,000	94,913			650,000	165,156	710,000	243,930	335,000	5,695
2031	530,000	80,400			700,000	146,581	1,000,000	220,500		
2032	455,000	65,625			735,000	126,216	1,000,000	186,000		
2033	475,000	51,675			800,000	103,650	1,000,000	150,500		
2034	490,000	37,200			900,000	77,700	1,000,000	114,000		
2035	495,000	22,425			1,000,000	48,125	1,000,000	76,500		
2036	500,000	7,500			1,000,000	16,250	1,000,000	38,500		
2037										
2038										
2039										
2040										
2041										
2042										
	6,495,000	1,388,300	304,013	23,157	9,185,000	2,472,128	10,460,000	3,591,895	2,440,000	363,570

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City of Greenfield, Wisconsin
Schedule of Bonded Indebtedness continued
General Obligation Debt Secured by Taxes
(As of 04/06/2022)

	Corporate Purpose Bonds Series 2017B		Corporate Purpose Bonds Series 2018A		Corporate Purpose Bonds Series 2019A		Corporate Purpose Bonds Series 2020A		Corporate Purpose Bonds Series 2021A	
Dated	04/13/2017		03/28/2018		04/24/2019		04/02/2020		04/08/2021	
Amount	$7,605,000		$3,455,000		$6,205,000		$4,905,000		$13,305,000	
Maturity	04/01		03/01		03/01		04/01		04/01	
Calendar Year Ending	**Principal**	**Interest**	**Principal**	**Interest**	**Principal**	**Interest**	**Principal**	**Interest**	**Principal**	**Interest**
2022	0	78,450	0	39,631	0	82,650	0	39,431	0	148,728
2023	570,000	148,350	250,000	75,513	605,000	153,200	535,000	73,513	1,625,000	273,081
2024	410,000	133,650	260,000	67,863	645,000	128,200	570,000	62,463	1,790,000	221,856
2025	420,000	121,200	145,000	61,788	690,000	101,500	570,000	51,063	1,900,000	166,506
2026	430,000	108,450	145,000	57,438	760,000	72,500	210,000	43,263	2,020,000	107,706
2027	460,000	95,100	150,000	53,013	210,000	54,150	210,000	39,063	1,395,000	63,456
2028	460,000	81,300	160,000	48,363	220,000	47,700	215,000	34,813	630,000	43,206
2029	250,000	70,650	160,000	43,563	225,000	41,025	225,000	30,413	280,000	34,106
2030	255,000	63,075	170,000	38,613	240,000	34,050	210,000	26,063	290,000	29,675
2031	270,000	55,200	170,000	33,513	245,000	26,775	215,000	21,813	300,000	26,169
2032	275,000	46,681	175,000	28,338	250,000	19,350	225,000	17,413	300,000	22,231
2033	225,000	38,556	180,000	22,900	255,000	11,775	230,000	12,748	315,000	17,806
2034	250,000	30,838	110,000	18,300	265,000	3,975	235,000	7,806	315,000	13,081
2035	250,000	22,400	115,000	14,644			240,000	2,640	315,000	8,159
2036	250,000	13,650	120,000	10,675					320,000	2,800
2037	265,000	4,638	120,000	6,475						
2038			125,000	2,188						
2039										
2040										
2041										
2042										
	5,040,000	1,112,188	2,555,000	622,813	4,610,000	776,850	3,890,000	462,500	11,795,000	1,178,569

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City of Greenfield, Wisconsin
Schedule of Bonded Indebtedness continued
General Obligation Debt Secured by Taxes
(As of 04/06/2022)

	Taxable Bonds Series 2021B		Corporate Purpose Bonds Series 2022A							
Dated	07/01/2021		04/06/2022							
Amount	$16,640,000		$4,680,000*							
Maturity	04/01		04/01							
Calendar Year Ending	**Principal**	**Interest**	**Principal**	**Estimated Interest**	**Total Principal**	**Total Interest**	**Total P & I**	**Principal Outstanding**	**% Paid**	**Calendar Year Ending**
2022	0	228,865	0	0	1,090,000	1,612,569	2,702,569	92,464,013	1.17%	**2022**
2023	0	457,730	175,000	138,294	5,937,672	2,654,664	8,592,336	86,526,341	7.51%	**2023**
2024	0	457,730	235,000	90,720	6,189,833	2,439,037	8,628,870	80,336,507	14.13%	**2024**
2025	50,000	456,730	180,000	88,258	6,442,097	2,261,691	8,703,789	73,894,410	21.01%	**2025**
2026	750,000	440,730	265,000	85,100	7,379,410	2,060,593	9,440,003	66,515,000	28.90%	**2026**
2027	770,000	410,330	235,000	81,233	6,405,000	1,864,128	8,269,128	60,110,000	35.75%	**2027**
2028	850,000	377,930	235,000	77,355	5,970,000	1,693,356	7,663,356	54,140,000	42.13%	**2028**
2029	950,000	341,930	235,000	73,243	5,700,000	1,522,409	7,222,409	48,440,000	48.22%	**2029**
2030	1,000,000	302,930	240,000	68,908	5,890,000	1,345,779	7,235,779	42,550,000	54.52%	**2030**
2031	1,000,000	262,930	245,000	64,360	5,985,000	1,165,283	7,150,283	36,565,000	60.92%	**2031**
2032	1,000,000	234,180	245,000	59,644	6,020,000	984,499	7,004,499	30,545,000	67.35%	**2032**
2033	1,000,000	216,180	205,000	55,154	6,065,000	809,516	6,874,516	24,480,000	73.83%	**2033**
2034	1,000,000	196,930	220,000	50,688	6,175,000	627,206	6,802,206	18,305,000	80.43%	**2034**
2035	1,000,000	176,680	220,000	45,903	5,590,000	449,722	6,039,722	12,715,000	86.41%	**2035**
2036	1,000,000	155,680	220,000	40,953	4,410,000	286,008	4,696,008	8,305,000	91.12%	**2036**
2037	1,020,000	133,710	220,000	35,728	1,625,000	180,550	1,805,550	6,680,000	92.86%	**2037**
2038	1,140,000	109,665	220,000	30,283	1,485,000	142,135	1,627,135	5,195,000	94.45%	**2038**
2039	1,160,000	83,500	225,000	24,776	1,385,000	108,276	1,493,276	3,810,000	95.93%	**2039**
2040	1,280,000	55,120	225,000	19,208	1,505,000	74,328	1,579,328	2,305,000	97.54%	**2040**
2041	1,670,000	20,040	230,000	13,463	1,900,000	33,503	1,933,503	405,000	99.57%	**2041**
2042			405,000	5,265	405,000	5,265	410,265	0	100.00%	**2042**
	16,640,000	5,119,520	4,680,000	1,148,530	93,554,013	22,320,516	115,874,528			

* Preliminary, subject to change.

DEBT LIMIT

The constitutional and statutory general obligation debt limit for Wisconsin municipalities, including towns, cities, villages, and counties (Article XI, Section 3 of the Wisconsin Constitution and Section 67.03, Wisconsin Statutes) is 5% of the current equalized value.

Equalized Value	$3,641,653,400
Multiply by 5%	0.05
Statutory Debt Limit	$182,082,670
Less: General Obligation Debt (includes the Bonds)*	(93,554,013)
Unused Debt Limit*	$88,528,657

*Preliminary, subject to change.

OVERLAPPING DEBT[1]

Taxing District	2021 Equalized Value[2]	% In City	Total G.O. Debt[3]	City's Proportionate Share
Milwaukee County	$77,290,319,100	4.712%	$514,269,854	$24,232,396
Milwaukee Area Technical College	95,747,521,031	3.803%	101,375,000	3,855,291
Greenfield School District	2,612,965,928	100.000%	38,972,000	38,972,000
West Allis-West Milwaukee School District	5,625,292,205	1.058%	12,765,000	135,015
Whitnall School District	1,993,307,781	48.622%	12,649,368	6,150,401
Milwaukee Metropolitan Sewerage	75,898,364,800	4.798%	716,803,335	34,392,224
City's Share of Total Overlapping Debt				$107,737,327

[1] Overlapping debt is as of the dated date of the Bonds. Only those taxing jurisdictions with general obligation debt outstanding are included in this section.

[2] Includes tax increment valuation.

[3] Outstanding debt based on information obtained on EMMA and the Municipal Advisor's records.

DEBT RATIOS

	G.O. Debt	Debt/Equalized Value $3,641,653,400	Debt/ Per Capita 36,856[1]
Total General Obligation Debt (includes the Bonds)*	$93,554,013	2.57%	$2,538.37
City's Share of Total Overlapping Debt	107,737,327	2.96%	$2,923.20
Total*	$201,291,340	5.53%	$5,461.56

*Preliminary, subject to change.

DEBT PAYMENT HISTORY

The City has no record of default in the payment of principal and interest on its debt.

FUTURE FINANCING

The City has no current plans for additional financing in the next 12 months.

[1] Estimated 2021 population.

TAX LEVIES AND COLLECTIONS

TAX LEVIES AND COLLECTIONS

Tax Year	Levy for City Purposes Only	% Collected	Levy/Equalized Value Reduced by Tax Increment Valuation in Dollars per $1,000
2017/18	$24,173,612	100%	$8.72
2018/19	25,856,083	100%	9.02
2019/20	26,563,943	100%	8.61
2020/21	27,411,955	100%	8.41
2021/22	27,727,983	In Process	8.27

Property tax statements are distributed to taxpayers by the town, village, and city treasurers in December of the levy year. Current state law requires counties to pay 100% of the real property taxes levied to cities, villages, towns, school districts and other taxing entities on or about August 20 of the collection year.

Personal property taxes, special assessments, special charges and special taxes must be paid to the town, city or village treasurer in full by January 31, unless the municipality, by ordinance, permits special assessments to be paid in installments. Real property taxes must be paid in full by January 31 or in two equal installments by January 31 and July 31. Alternatively, municipalities may adopt a payment plan which permits real property taxes to be paid in three or more equal installments, provided that the first installment is paid by January 31, one-half of the taxes are paid by April 30 and the remainder is paid by July 31. Amounts paid on or before January 31 are paid to the town, city or village treasurer. Amounts paid after January 31, are paid to the county treasurer unless the municipality has authorized payment in three or more installments in which case payment is made to the town, city or village treasurer. On or before January 15 and February 20 the town, city or village treasurer settles with other taxing jurisdictions for all collections through December and January, respectively. In municipalities which have authorized the payment of real property taxes in three or more installments, the town, city or village treasurer settles with the other taxing jurisdictions on January 15, February 20 and on the fifteenth day of each month following the month in which an installment payment is required. On or before August 20, the county treasurer must settle in full with the underlying taxing districts for all real property taxes and special taxes. Any county board may authorize its county treasurer to also settle in full with the underlying taxing districts for all special assessments and special charges. The county may then recover any tax delinquencies by enforcing the lien on the property and retain any penalties or interest on the delinquencies for which it has settled. Uncollected personal property taxes owed by an entity that has ceased operations or filed a petition for bankruptcy, or are due on personal property that has been removed from the next assessment roll are collected from each taxing entity in the year following the levy year.

The spread of COVID-19 and responses taken by the United States government, state governments, local governments and private industries have caused significant disruptions to the national and State economy. See "RISK FACTORS - Impact of the Spread of COVID-19" herein. On April 15, 2020, Governor Tony Evers signed into law 2019 Wisconsin Act 185, which provided that for property taxes payable in 2020, a taxation district could, after making a general or case-by-case finding of hardship, choose to waive interest or penalties on property tax installment payments paid after April 1, 2020 but on or before October 1, 2020. In order to take such action, the county board of supervisors was required to first adopt a resolution authorizing such waiver and determining criteria for determining hardship and then the taxation district was required to subsequently adopt a similar resolution. In the case of a county adopting such a resolution, the county proportionally settled with the taxation districts any taxes, interest and penalties collected on or before July 31, 2020 on August 20, 2020, and settled the remaining unpaid taxes, interest, and penalties on

September 20, 2020. The County and the City did adopt such resolutions. The City cannot predict whether any similar legislation may be adopted in the future or whether and how much payment of property taxes will be impacted by COVID-19 in future years. Any delays or reduction in the receipt of property taxes may materially adversely impact the City's finances and payment of debt obligations, including the Bonds.

PROPERTY TAX RATES

Full value rates for property taxes expressed in dollars per $1,000 of equalized value (excluding tax increment valuation) that have been collected in recent years have been as follows:

Year Levied/ Year Collected	Schools[1]	County	Local	Other[2]	Total
2017/18	12.26	5.05	8.72	1.73	27.76
2018/19	11.35	4.90	9.02	1.69	26.96
2019/20	10.54	4.79	8.61	1.65	25.59
2020/21	9.98	4.61	8.41	1.58	24.58
2021/22	9.64	4.29	8.27	1.49	23.69

Source: Property Tax Rates were extracted from Statement of Taxes prepared by the Wisconsin Department of Revenue, Division of State and Local Finance.

LEVY LIMITS

Section 66.0602 of the Wisconsin Statutes, imposes a limit on property tax levies by cities, villages, towns and counties. No city, village, town or county is permitted to increase its tax levy by a percentage that exceeds its valuation factor (which is defined as a percentage equal to the greater of either the percentage change in the political subdivision's January 1 equalized value due to new construction less improvements removed between the previous year and the current or zero percent). The base amount in any year to which the levy limit applies is the actual levy for the immediately preceding year. In 2018, and in each year thereafter, the base amount is the actual levy for the immediately preceding year plus the amount of the payment from the State under Section 79.096 of the Wisconsin Statutes (an amount equal to the property taxes formerly levied on certain items of personal property), and the levy limit is the base amount multiplied by the valuation factor, minus the amount of the payment from the State under Section 79.096 of the Wisconsin Statutes. This levy limitation is an overall limit, applying to levies for operations as well as for other purposes.

A political subdivision that did not levy its full allowable levy in the prior year can carry forward the difference between the allowable levy and the actual levy, up to a maximum of 1.5% of the prior year's actual levy. The use of the carry forward levy adjustment needs to be approved by a majority vote of the political subdivision's governing

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[1] The Schools tax rate reflects the composite rate of all local school districts and technical college district.

[2] Includes the state reforestation tax which is apportioned to each county on the basis of its full value. Counties, in turn, apportion the tax to the tax districts within their borders on the basis of full value. It also includes taxes levied for special purpose districts such as metropolitan sewerage districts, sanitary districts, and public inland lake protection districts. Tax increment values are not included. State property taxes were eliminated in the State's 2017 - 2019 budget act.

body (except in the case of towns) if the amount of carry forward levy adjustment is less than or equal to 0.5% and by a super majority vote of the political subdivision's governing body (three-quarters vote if the governing body is comprised of five or more members, two-thirds vote if the governing body is comprised of fewer than five members) (except in the case of towns) if the amount of the carry forward levy adjustment is greater than 0.5% up to the maximum increase of 1.5%. For towns, the use of the carry forward levy adjustment needs to be approved by a majority vote of the annual town meeting or special town meeting after the town board has adopted a resolution in favor of the adjustment by a majority vote if the amount of carry forward levy adjustment is less than or equal to 0.5% or by two-thirds vote or more if the amount of carry forward levy adjustment is greater than 0.5% up to the maximum of 1.5%.

Beginning with levies imposed in 2015, if a political subdivision does not make an adjustment in its levy as described in the above paragraph in the current year, the political subdivision may increase its levy by the aggregate amount of the differences between the political subdivision's valuation factor in the previous year and the actual percent increase in a political subdivision's levy attributable to the political subdivision's valuation factor in the previous year, for the five years before the current year, less any amount of such aggregate amount already claimed as an adjustment in any of the previous five years. The calculation of the aggregate amount available for such adjustment may not include any year before 2014, and the maximum adjustment allowed may not exceed 5%. The use of the adjustment described in this paragraph requires approval by a two-thirds vote of the political subdivision's governing body, and the adjustment may only be used if the political subdivision's level of outstanding general obligation debt in the current year is less than or equal to the political subdivision's level of outstanding general obligation debt in the previous year.

Special provisions are made with respect to property taxes levied to pay general obligation debt service. Those are described below. In addition, the statute provides for certain other adjustments to and exclusions from the tax levy limit. Among the exclusions, Section 66.0602(3)(e)5. of the Wisconsin Statutes provides that the levy limit does not apply to "the amount that a political subdivision levies in that year to make up any revenue shortfall for the debt service on a revenue bond issued under Section 66.0621 by that political subdivision." Recent positions taken by Wisconsin Department of Revenue ("DOR") staff call into question the availability of this exception, including by limiting its availability depending on the circumstances surrounding the pertinent revenue shortfall. To date, such DOR positions have not been expressed formally in a declaratory ruling under Section 227.41(5)(a) of the Wisconsin Statutes, nor have they been the subject of any court challenge or resulting court ruling.

With respect to general obligation debt service, the following provisions are made:

(a) If a political subdivision's levy for the payment of general obligation debt service, including debt service on debt issued or reissued to fund or refund outstanding obligations of the political subdivision and interest on outstanding obligations of the political subdivision, on debt originally issued before July 1, 2005, is less in the current year than in the previous year, the political subdivision is required to reduce its levy limit in the current year by the amount of the difference between the previous year's levy and the current year's levy.

(b) For obligations authorized before July 1, 2005, if the amount of debt service in the preceding year is less than the amount of debt service needed in the current year, the levy limit is increased by the difference between the two amounts. This adjustment is based on scheduled debt service rather than the amount actually levied for debt service (after taking into account offsetting revenues such as sales tax revenues, special assessments, utility revenues, tax increment revenues or surplus funds). Therefore, the levy limit could negatively impact political subdivisions that experience a reduction in offsetting revenues.

(c) The levy limits do not apply to property taxes levied to pay debt service on general obligation debt authorized on or after July 1, 2005.

The Bonds were authorized after July 1, 2005 and therefore the levy limits do not apply to taxes levied to pay debt service on the Bonds.

THE ISSUER

CITY GOVERNMENT

The City was incorporated in 1957 and is governed by a Mayor and a five-member Common Council. The Mayor does not vote except in the case of a tie. The Mayor is elected to a four-year term and all Alderpersons are elected to staggered three-year terms. The appointed City Clerk and Finance Director are responsible for administrative details and financial records.

EMPLOYEES; PENSIONS

The City employs a staff of 215 full-time, 41 part-time, and 216 seasonal employees. All eligible employees in the City are covered under the Wisconsin Retirement System ("WRS") established under Chapter 40 of the Wisconsin Statutes ("Chapter 40"). The WRS is a cost-sharing multiple-employer defined benefit pension plan. The Department of Employee Trust Funds ("ETF") administers the WRS. Required contributions to the WRS are determined by the ETF Board pursuant to an annual actuarial valuation in accordance with Chapter 40 and the ETF's funding policies. The ETF Board has stated that its funding policy is to (i) ensure funds are adequate to pay benefits; (ii) maintain stable and predictable contribution rates for employers and employees; and (iii) maintain inter-generational equity to ensure the cost of the benefits is paid for by the generation that receives the benefits.

City employees are generally required to contribute half of the actuarially determined contributions, and the City generally may not pay the employees' required contribution. During the fiscal year ended December 31, 2018 ("Fiscal Year 2018"), the fiscal year ended December 31, 2019 ("Fiscal Year 2019") and the fiscal year ended December 31, 2020 ("Fiscal Year 2020"), the City's portion of contributions to WRS (not including any employee contributions) totaled $1,503,644, $1,537,373 and $1,690,404 respectively.

The City implemented Governmental Accounting Standards Board Statement No. 68 ("GASB 68") for Fiscal Year 2016.

GASB 68 requires calculation of a net pension liability for the pension plan. The net pension liability is calculated as the difference between the pension plan's total pension liability and the pension plan's fiduciary net position. The pension plan's total pension liability is the present value of the amounts needed to pay pension benefits earned by each participant in the pension plan based on the service provided as of the date of the actuarial valuation. In other words, it is a measure of the present value of benefits owed as of a particular date based on what has been earned only up to that date, without taking into account any benefits earned after that date. The pension plan's fiduciary net position is the market value of plan assets formally set aside in a trust and restricted to paying pension plan benefits. If the pension plan's total pension liability exceeds the pension plan's fiduciary net position, then a net pension liability results. If the pension plan's fiduciary net position exceeds the pension plan's total pension liability, then a net pension asset results.

As of December 31, 2020, the total pension liability of the WRS was calculated as $118.72 billion and the fiduciary net position of the WRS was calculated as $124.97 billion, resulting in a net pension asset of $6.25 billion. The spread of COVID-19 has significantly impacted investment markets, which may impact the funded status of the WRS and future contribution requirements as a result (see "RISK FACTORS - Impact of the Spread of COVID-19" herein).

Under GASB 68, each participating employer in a cost-sharing pension plan must report the employer's proportionate share of the net pension liability or net pension asset of the pension plan. Accordingly, for Fiscal Year 2020, the City reported an asset of $4,695,409 for its proportionate share of the net pension asset of the WRS. The net pension asset was measured as of December 31, 2019 based on the City's share of contributions to the pension plan relative to the

contributions of all participating employers. The City's proportion was 0.14561863% of the aggregate WRS net pension asset as of December 31, 2019.

The calculation of the total pension asset and fiduciary net position are subject to a number of actuarial assumptions, which may change in future actuarial valuations. Such changes may have a significant impact on the calculation of net pension asset of the WRS, which may also cause the ETF Board to change the contribution requirements for employers and employees. For more detailed information regarding the WRS and such actuarial assumptions, see "APPENDIX A - FINANCIAL STATEMENTS" attached hereto.

Recognized and Certified Bargaining Units

All eligible City personnel are covered by the Municipal Employment Relations Act ("MERA") of the Wisconsin Statutes. Pursuant to that law, employees have rights to organize and collectively bargain with municipal employers. MERA was amended by 2011 Wisconsin Act 10 (the "Act") and by 2011 Wisconsin Act 32, which altered the collective bargaining rights of public employees in Wisconsin.

As a result of the 2011 amendments to MERA, the City is prohibited from bargaining collectively with municipal employees, other than public safety and transit employees, with respect to any factor or condition of employment except total base wages. Even then, the City is limited to increasing total base wages beyond any increase in the consumer price index since 180 days before the expiration of the previous collective bargaining agreement (unless City were to seek approval for a higher increase through a referendum). Ultimately, the City can unilaterally implement the wages for a collective bargaining unit.

Under the changes to MERA, impasse resolution procedures were removed from the law for municipal employees of the type employed by the City, including binding interest arbitration. Strikes by any municipal employee or labor organization are expressly prohibited. As a practical matter, it is anticipated that strikes will be rare. Furthermore, if strikes do occur, they may be enjoined by the courts. Additionally, because the only legal subject of bargaining is the base wage rates, all bargaining over items such as just cause, benefits, and terms of conditions of employment are prohibited and cannot be included in a collective bargaining agreement. Impasse resolution for public safety employees and transit employees is subject to final and binding arbitration procedures, which do not include a right to strike. Interest arbitration is available for transit employees if certain conditions are met.

The following bargaining units represent employees of the City:

Bargaining Unit	Expiration Date of Current Contract
International Assn of Firefighters AFL-CIO Local 1963	December 31, 2024
Greenfield Police Association	December 31, 2021
Sergeants - Police Department	December 31, 2024

Status of Contracts

Contracts which expired on December 31, 2021 are currently in negotiations.

OTHER POST EMPLOYMENT BENEFITS

The City operates a single-employer retiree benefit plan that provides post-employment health insurance benefits to eligible employees and their spouses. There are 208 active members and 66 retired members in the plan. Benefits and eligibility are established and amended by the governing body. The plan does not issue stand-alone financial statements.

OPEB calculations are required to be updated every two years. Prior to June 15, 2017, OPEB calculations were required to be prepared in accordance with Statement No. 45 of the Governmental Accounting Standards Board ("GASB 45") regarding retiree health and life insurance benefits, and related standards. For fiscal years beginning after June 15, 2017, OPEB calculations are required to be prepared in accordance with Statements No. 74 and No. 75 of the Governmental Accounting Standards Board ("GASB 74/75"). A revised draft actuarial study for the plan prepared in accordance with GASB 74/75 was most recently completed by Key Benefit Concepts, LLC in September 2021, with an actuarial valuation date of December 31, 2020.

For Fiscal Year 2020, benefit payments were $1,483,048. The City's current funding practice is to fully fund the yearly cost of benefits on a "pay-as-you-go" basis.

Under GASB 74/75, a net OPEB liability is calculated as the difference between the plan's total OPEB liability and the plan's fiduciary net position, which terms have similar meanings as under GASB 68 for pension plans.

As of December 31, 2020, the total OPEB liability of the plan was $25,107,320, and the plan fiduciary net position was $0, resulting in a net OPEB liability of $25,107,320. The City's current funding practice is to fully fund the yearly costs of benefits to be paid on a "pay-as-you-go" basis.

The calculation of the total OPEB liability and fiduciary net position are subject to a number of actuarial assumptions, which may change in future actuarial calculations. For more detailed information regarding the City's OPEB plan, see Note V.D. in "APPENDIX A - FINANCIAL STATEMENTS" attached hereto.

The City also provides additional OPEB through the Local Retiree Life Insurance Fund ("LRLIF"), which is a cost-sharing multiple-employer defined benefit plan established by Chapter 40. The ETF and the Group Insurance Board have statutory authority for program administration and oversight, including establishing contribution requirements for employers.

City provides OPEB through the LRLIF, which is a cost-sharing multiple-employer defined benefit plan established by Chapter 40. The ETF and the Group Insurance Board have statutory authority for program administration and oversight, including establishing contribution requirements for employers.

For Fiscal Year 2020, the City's portion of contributions to the LRLIF totaled $4,594. For Fiscal Year 2020, the City reported a liability of $1,082,297 for its proportionate share of the net OPEB liability of the LRLIF. The net OPEB liability was measured as of December 31, 2019 based on the City's share of contributions to the LRLIF relative to the contributions of all participating employers. The City's proportion was 0.25416800% of the aggregate LRLIF net OPEB liability as of December 31, 2019.

The calculation of the total OPEB liability and fiduciary net position are subject to a number of actuarial assumptions, which may change in future actuarial valuations. Such changes may have a significant impact on the calculation of the net OPEB liability of the LRLIF, which may also cause ETF to change the contribution requirements for employers and employees. For more detailed information regarding the LRLIF and such actuarial assumptions, see Note V.D. in the audited financial statements for the year ended December 31, 2020 attached hereto.

CONTINGENT LIABILITY

On or about May 25, 2021, the City entered into a Continuing Guaranty with the developer of the projects within Tax Incremental District No. 8 and the developer's bank whereby the City guaranteed up to $7 million (plus accrued and unpaid interest and costs of collection) of the developer's obligations under a 24-month revolving line of credit in the amount of $7 million being provided by the bank. On or about June 1, 2021 the amount was reduced to $5 million as the developer secured partial long-term financing. The draws made by the developer under the line of credit will pay for a portion of the project costs within Tax Incremental District No. 8. The bank can seek payment under the Continuing Guaranty in the event the developer fails to timely repay amounts drawn by the developer under the revolving line of credit. The developer and the City will, contemporaneously, enter into a reimbursement agreement under which the developer agrees to reimburse the City for any payments the City makes to the bank under the Continuing Guaranty. The developer's obligation to make payments to the City under the reimbursement agreement are secured by a first lien mortgage on the project property within Tax Incremental District No. 8. If the value of the land encumbered by the mortgage is not equal to at least 110% of the full amount of the revolving line of credit the developer must provide additional collateral reasonably acceptable to the City to meet the 110% requirement.

LITIGATION

There is no litigation threatened or pending questioning the organization or boundaries of the City or the right of any of its officers to their respective offices or in any manner questioning their rights and power to execute and deliver the Bonds or otherwise questioning the validity of the Bonds.

MUNICIPAL BANKRUPTCY

Municipalities are prohibited from filing for bankruptcy under Chapter 11 (reorganization) or Chapter 7 (liquidation) of the U.S. Bankruptcy Code (11 U.S.C. §§ 101-1532) (the "Bankruptcy Code"). Instead, the Bankruptcy Code permits municipalities to file a petition under Chapter 9 of the Bankruptcy Code, but only if certain requirements are met. These requirements include that the municipality must be "specifically authorized" under State law to file for relief under Chapter 9. For these purposes, "State law" may include, without limitation, statutes of general applicability enacted by the State legislature, special legislation applicable to a particular municipality, and/or executive orders issued by an appropriate officer of the State's executive branch.

As of the date hereof, Wisconsin law contains no express authority for municipalities to file for bankruptcy relief under Chapter 9 of the Bankruptcy Code.

Nevertheless, there can be no assurance (a) that State law will not change in the future, while the Bonds are outstanding, in a way that would allow the City to file for bankruptcy relief under Chapter 9 of the Bankruptcy Code; or (b) even absent such a change in State law, that an executive order or other executive action could not effectively authorize the City to file for relief under Chapter 9. If, in the future, the City were to file a bankruptcy case under Chapter 9, the relevant bankruptcy court would need to consider whether the City could properly do so, which would involve questions regarding State law authority as well as other questions such as whether the City is a municipality for bankruptcy purposes. If the relevant bankruptcy court concluded that the City could properly file a bankruptcy case, and that determination was not reversed, vacated, or otherwise substantially altered on appeal, then the rights of holders of the Bonds could be modified in bankruptcy proceedings. Such modifications could be adverse to holders of the Bonds, and there could ultimately be no assurance that holders of the Bonds would be paid in full or in part on the Bonds. Further, under such circumstances, there could be no assurance that the Bonds would not be treated as general, unsecured debt by a bankruptcy court, meaning that claims of holders of the Bonds could be viewed as having no priority (a) over claims of other creditors of the City; (b) to any particular assets of the City, or (c) to revenues otherwise designated for payment to holders of the Bonds.

Moreover, if the City were determined not to be a "municipality" for the purposes of the Bankruptcy Code, no representations can be made regarding whether it would still be eligible for voluntary or involuntary relief under Chapters of the Bankruptcy Code other than Chapter 9 or under similar federal or state law or equitable proceeding regarding insolvency or providing for protection from creditors. In any such case, there can be no assurance that the consequences described above for the holders of the Bonds would not occur.

FUNDS ON HAND (as of December 31, 2021)

Fund	Total Cash and Investments
General	$ 11,361,240
Library	1,495,695
Intergovernmental Service	197,625
Hotel & Motel	41,820
Sewer Service	12,264,558
Refuse - Recycling	2,403,671
Post Retirement Health Care	2,210,255
Health Reimbursement Account	585,978
Law Enforcement DEA Funds	30,712
Parks, Recreation and Service Program	343,275
Farmers Market	20,018
Debt Service	5,621,110
Capital Projects	2,200,934
Community Center	148,004
The AMP	116,026
Business Improvement District 1 & 2	56,207
TID #2 Greenfield Highlands	2,166,577
TID #3 27th Street	609,515
TID #4 City Center	3,197,702
TID #6 84 South	7,947,796
Quality of Life	28,096
High Speed Telecommunication	75,367
Storm Sewer	1,478,332
Special Assessment Fund	754,837
Capital Equipment	1,561,777
Impact Fees	89,838
Tax Agency Fund	24,021,991
Escrow Fund	677,325
American Rescue Plan (ARPA)	1,947,717
Total Funds on Hand	$ 83,653,994

ENTERPRISE FUNDS

Revenues available for debt service for the City's enterprise funds have been as follows as of December 31 each year:

	2019	2020	2021 Projected
Sanitary Sewer			
Total Operating Revenues	$ 4,337,186	$ 4,498,978	$ 4,585,994
Less: Operating Expenses	(3,386,394)	(4,132,759)	(4,145,847)
Operating Income	$ 950,792	$ 366,219	$ 440,147
Plus: Depreciation	298,911	366,338	384,655
Interest Income	246,888	170,053	(10,800)
Revenues Available for Debt Service	$ 1,496,591	$ 902,610	$ 814,002
Refuse & Recycling			
Total Operating Revenues	$ 1,759,165	$ 1,791,837	$ 1,997,848
Less: Operating Expenses	(1,884,139)	(1,941,760)	(2,150,541)
Operating Income	$ (124,974)	$ (149,923)	$ (152,693)
Plus: Depreciation	932	932	932
Interest Income	46,812	11,993	702
Revenues Available for Debt Service	$ (77,230)	$ (136,998)	$ (151,059)

SUMMARY GENERAL FUND INFORMATION

Following are summaries of the revenues and expenditures and fund balances for the City's General Fund. These summaries are not purported to be the complete audited financial statements of the City, and potential purchasers should read the included financial statements in their entirety for more complete information concerning the City. Copies of the complete audited financial statements are available upon request. See Appendix A for the City's 2020 financial statements.

	FISCAL YEAR ENDING DECEMBER 31				
COMBINED STATEMENT	**2018 Audited**	**2019 Audited**	**2020 Audited[1]**	**2021 Projected[2]**	**2022 Adopted Budget[3]**
Revenues					
Taxes and special assessments	$ 16,772,929	$ 18,076,763	$ 18,153,586	$ 18,957,501	$ 19,666,022
Intergovernmental	3,813,718	3,963,255	4,151,484	4,307,865	4,117,782
Licenses and permits	1,381,870	1,331,631	1,222,637	1,202,125	1,222,800
Penalties and forfeitures	634,503	597,174	582,222	625,399	803,000
Public charges for services	1,564,322	1,646,493	1,758,193	1,824,431	1,531,364
Intergovernmental charges	1,248,843	1,199,854	1,271,636	1,320,385	1,240,723
Miscellaneous general revenues	428,916	487,528	400,488	249,565	347,969
Total Revenues	$ 25,845,101	$ 27,302,698	$ 27,540,246	$ 28,487,271	$ 28,929,660
Expenditures					
Current:					
General government	$ 3,641,328	$ 3,784,289	$ 3,864,071	$ 3,919,022	$ 4,122,065
Public safety	17,100,571	17,634,588	18,469,113	18,722,187	19,218,475
Public works	3,716,449	3,799,935	3,908,446	3,741,191	3,873,817
Health and social services	641,743	700,906	680,404	817,689	947,215
Culture and recreation	986,040	974,758	1,064,837	1,072,458	1,246,124
Capital outlay	196,940	264,222	193,632	268,960	229,214
Total Expenditures	$ 26,283,071	$ 27,158,698	$ 28,180,503	$ 28,541,507	$ 29,636,910
Excess of revenues over (under) expenditures	$ (437,970)	$ 144,000	$ (640,257)	$ (54,236)	$ (707,250)
Other Financing Sources (Uses)					
Transfers in	24,683	207,003	22,250	0	722,250
Transfers out	(124,000)	(160,700)	(76,000)	(39,000)	(15,000)
Total Other Financing Sources (Uses)	$ (99,317)	$ 46,303	$ (53,750)	$ (39,000)	$ 707,250
Excess of revenues and other financing sources over (under) expenditures and other financing uses	$ (537,287)	$ 190,303	$ (694,007)	$ (93,236)	
General Fund Balance January 1	10,246,447	9,709,160	9,899,463	9,205,456	
General Fund Balance December 31	$ 9,709,160	$ 9,899,463	$ 9,205,456	$ 9,112,220	
DETAILS OF DECEMBER 31 FUND BALANCE					
Nonspendable	456,121	86,311	128,307		
Restricted	0	0	0		
Committed	0	0	0		
Assigned	1,923,452	2,083,212	1,502,236		
Unassigned	7,329,587	7,729,940	7,574,913		
Total	$ 9,709,160	$ 9,899,463	$ 9,205,456		

[1] Fund balance utilization was budgeted for in the 2020 budget due to loss of ERP in 2020.

[2] Projected 2021 numbers as of December 31, 2021.

[3] 2022 Budget adopted on November 16, 2021.

GENERAL INFORMATION

LOCATION

The City, with a 2010 U.S. Census population of 36,720 and a current estimated population of 36,856 comprises an area of 11.54 square miles and is a first-tier suburb located in Milwaukee County just south of the City of Milwaukee.

LARGER EMPLOYERS[1]

Larger employers in the City include the following:

Firm[2]	Type of Business/Product	Estimated No. of Employees
City of Greenfield	Municipal government and services	472
School District of Greenfield	Elementary & secondary education	446
Everbrite LLC	Sign manufacturing	365
Meijer	Retail	300
Walmart	Retail	268
Sendik's Food Market	Grocery store	200
Southpoint Healthcare Center	Rehabilitation services	200
Aurora Health Center	Clinics	130
John Paul's Buick GMC	Automotive dealers	100
Synergy HomeCare	Home care services	100
Sports Medicine & Orthopedic	Clinic	48

Source: *Data Axle Reference Solutions, written and telephone survey (February 2022), Wisconsin Manufacturers Register, and the Wisconsin Department of Workforce Development.*

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[1] This does not purport to be a comprehensive list and is based on available data obtained through a survey of individual employers, as well as the sources identified above. Some employers do not respond to inquiries for employment data. Estimates provided are accurate as of the date noted and may not reflect changes in the number of employees resulting from the current COVID-19 pandemic. (See "RISK FACTORS - Impact of the Spread of COVID-19").

[2] ITT Technical Institute formerly listed. The institute discontinued resident campuses.

BUILDING PERMITS

	2018	2019	2020	2021	2022[1]
New Single Family Homes					
No. of building permits	9	6	5	5	0
Valuation	$1,926,900	$1,627,670	$1,387,670	$808,209	$0
New Multiple Family Buildings					
No. of building permits	6	3	1	3	0
Valuation	$1,259,000	$2,685,000	$895,000	$880,000	$0
New Commercial/Industrial					
No. of building permits	4	7	4	2	0
Valuation	$9,691,698	$6,250,862	$2,291,960	$3,433,061	$0
All Building Permits *(including additions and remodelings)*					
No. of building permits	514	1,014	2,715	2,842	220
Valuation	$82,050,207	$31,084,885	$52,355,778	$24,174,706	$2,461,600

Source: The City.

[1] As of February 11, 2022

U.S. CENSUS DATA

Population Trend: The City

2010 U.S. Census	36,720
2020 U.S. Census	37,803
2021 Estimated Population	36,856
Percent of Change 2010 - 2020	2.95%

Income and Age Statistics

	The City	Milwaukee County	State of Wisconsin	United States
2019 per capita income	$34,712	$29,270	$33,375	$34,103
2019 median household income	$60,788	$50,606	$61,747	$62,843
2019 median family income	$82,100	$65,002	$78,679	$77,263
2019 median gross rent	$971	$880	$856	$1,062
2019 median value owner occupied units	$177,800	$158,300	$180,600	$217,500
2019 median age	42.9 yrs.	34.9 yrs.	39.5 yrs.	38.1 yrs.

	State of Wisconsin	United States
City % of 2019 per capita income	104.01%	101.79%
City % of 2019 median family income	104.35%	106.26%

Housing Statistics

	The City		
	2010	2019	Percent of Change
All Housing Units	17,351	17,982	3.64%

Source: *2010 and 2020 Census of Population and Housing, and 2019 American Community Survey (Based on a five-year estimate), U.S. Census Bureau (https://data.census.gov/cedsci).*

EMPLOYMENT/UNEMPLOYMENT DATA

	Average Employment		Average Unemployment		
Year	The City	Milwaukee County	The City	Milwaukee County	State of Wisconsin
2017	19,071	454,446	3.5%	4.0%	3.3%
2018	19,222	449,692	3.2%	3.7%	3.0%
2019	19,022	445,487	3.4%	3.9%	3.3%
2020	18,168	425,483	7.3%	8.2%	6.3%
2021, December[1]	19,109	447,528	2.5%	2.8%	2.0%

Source: *Wisconsin Department of Workforce Development.*

[1] Preliminary.

APPENDIX A

FINANCIAL STATEMENTS

Potential purchasers should read the included financial statements in their entirety for more complete information concerning the City's financial position. Such financial statements have been audited by the Auditor, to the extent and for the periods indicated thereon. The City has not requested or engaged the Auditor to perform, and the Auditor has not performed, any additional examination, assessments, procedures or evaluation with respect to such financial statements since the date thereof or with respect to this Preliminary Official Statement, nor has the City requested that the Auditor consent to the use of such financial statements in this Preliminary Official Statement. Although the inclusion of the financial statements in this Preliminary Official Statement is not intended to demonstrate the fiscal condition of the City since the date of the financial statements, in connection with the issuance of the Bonds, the City represents that there have been no material adverse change in the financial position or results of operations of the City, nor has the City incurred any material liabilities, which would make such financial statements misleading.

Copies of the complete audited financial statements for the past three years and the current budget are available upon request from Ehlers.

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.

Baker Tilly US, LLP, trading as Baker Tilly, is a member of the global network of Baker Tilly International Ltd., the members of which are separate and independent legal entities.

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 soley 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

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 it 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.

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.

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

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.

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.

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.

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	172,381,729	31,555,076	203,936,805
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	16,088,583	313,616	16,402,199
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	108,088,667	1,233,981	109,322,648
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	48,435,880	2,268,820	50,704,700
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)	(8,123,207)	11,740,449	3,617,242
TOTAL NET POSITION	$ 31,945,765	$ 28,365,891	$ 60,311,656

See accompanying notes to financial statements.

CITY OF GREENFIELD

STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2020

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expenses) Revenues and Changes in Net Position: Governmental Activities	Net (Expenses) Revenues and Changes in Net Position: Business-type Activities	Net (Expenses) Revenues and Changes in Net Position: 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 Projects: Capital Improvements	Capital Projects: Special Assessment	Capital Projects: 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	2,821,876	-	1,624,674	-	70,616	12,200	246,711	4,776,077
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	19,062,103	5,106,755	95,200	590,477	468,500	6,730,687	3,002,725	35,056,447
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)	7,574,913	-	(1,228,165)	-	-	-	-	6,346,748
Total Fund Balances	9,205,456	25,115	416,499	772,701	1,570,168	3,826,370	3,736,154	19,552,463
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.	(104,529,002)
NET POSITION OF GOVERNMENTAL ACTIVITIES	$ 31,945,765

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: Capital Improvements	Capital Projects Funds: Special Assessment	Capital Projects Funds: Capital Equipment	Special Revenue: Tax Increment Districts	Nonmajor Governmental Funds	Total Governmental Funds
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
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
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	$	2,886,186

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	26,741,737	27,540,246	798,509
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	28,583,581	28,180,503	403,078
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	(15,000)	(76,000)	(61,000)
Total Other Financing Sources (Uses)	315,474	(53,750)	(369,224)
Net Change in Fund Balances	$ (1,526,370)	(694,007)	$ 832,363
FUND BALANCE - BEGINNING OF YEAR		9,899,463	
FUND BALANCE - END OF YEAR		$ 9,205,456	

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

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	679,041	66,311	745,352
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Grant funds received	-	124,065	124,065
Net Cash Flows From Noncapital Financing Activities	-	124,065	124,065
CASH FLOWS FROM CAPITAL AND FINANCING ACTIVITIES			
Acquisition and construction of capital assets	250,000	-	250,000
CASH FLOWS FROM INVESTING ACTIVITIES			
Investment income	162,742	14,746	177,488
Net Change in Cash and Cash Equivalents	1,091,783	205,122	1,296,905
CASH AND CASH EQUIVALENTS - Beginning of Year	9,166,849	2,179,901	11,346,750
CASH AND CASH EQUIVALENTS - END OF YEAR	$ 10,258,632	$ 2,385,023	$ 12,643,655
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	$ 679,041	$ 66,311	$ 745,352
RECONCILIATION OF CASH AND CASH EQUIVALENTS TO THE STATEMENT OF NET POSITION - PROPRIETARY FUNDS			
Cash and investments - statement of net position	$ 10,258,632	$ 2,385,023	$ 12,643,655
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES			
Capital asset contributions	$ 48,188	$ -	$ 48,188

See accompanying notes to financial statements.

CITY OF GREENFIELD

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

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

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

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

See accompanying notes to financial statements.

CITY OF GREENFIELD

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As of and for the Year Ended December 31, 2020

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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.

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

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.

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.

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.

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.

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.

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.

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.

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	(59,930,597)
Combined Adjustment for Capital Assets	$ 109,605,815

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	580,651
Combined Adjustment for Long-Term Liabilities	$ 104,529,002

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.

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.

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	$ 75,360,621	$ 75,921,586	

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	24,776,067
Total Deposits and Investments	$ 75,360,621

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.

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

	December 31, 2020			
Investment Type	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	$ 2,196,486	$ 10,699,761	$ -	$ 12,896,247

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.

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:

		Maturity	
Investment Type	Fair Value	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	$ 12,896,247	$ 3,261,371	$ 9,634,876

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.

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:

	Unavailable	Unearned	Totals
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	590,477	-	590,477
Total Unavailable/Unearned Revenue for Governmental Funds	$ 615,477	$ 34,440,970	$ 35,056,447

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	10,509,791	4,169,893	2,689,174	11,990,510
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	153,584,894	4,286,717	325,709	157,545,902
Total Capital Assets	164,094,685	8,456,610	3,014,883	169,536,412
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	55,676,564	4,539,827	285,794	59,930,597
Net Capital Assets Being Depreciated/ Amortized	97,908,330	(253,110)	39,915	97,615,305
Total Governmental Activities Capital Assets, Net of Accumulated Depreciation/ Amortization	$ 108,418,121	$ 3,916,783	$ 2,729,089	$ 109,605,815

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	4,461
Total Governmental Activities Depreciation/Amortization Expense	$ 4,539,827

	Beginning Balance	Additions	Deletions	Ending Balance
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	24,870,862	48,189	-	24,919,051
Total Capital Assets	26,322,752	48,189	250,000	26,120,941
Less: Accumulated depreciation/amortization for				
Machinery and equipment	483,786	35,397	-	519,183
Intangibles	54,040	6,003	-	60,043
Sanitary sewer system	8,678,473	325,870	-	9,004,343
Total Accumulated Depreciation	9,216,299	367,270	-	9,583,569
Business-type Capital Assets, Net of Accumulated Depreciation/Amortization	$ 17,106,453	$ (319,081)	$250,000	$ 16,537,372

Depreciation/amortization expense was charged to functions as follows:

Business-type Activities	
Refuse and Recycling	$ 932
Sanitary Sewer Service	366,338
Total Business-type Activites Depreciation/Amortization Expense	$ 367,270

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	Municiple 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		(3,220,652)	
Total Transfers - Government-Wide Statement of Activities		$ -	

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.

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 compenstated 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

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					$ 78,583,068

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.

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	$ 78,140,000	$ 18,411,989

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	$ 443,068	$ 47,686

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.

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	(78,060,544)
Total Net Investment in Capital Assets	31,545,271
Restricted	
Impact fees	89,992
TID purposes	3,826,370
Pensions	4,607,339
Total Restricted	8,523,701
Unrestricted (deficit)	(8,123,207)
Total Governmental Activities Net Position	$ 31,945,765

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
Prepaids	48,174
Total General Fund	128,307
Capital Projects - Capital Improvements Fund	
Land held for resale	1,122,140
Total Nonspendable Fund Balance	$ 1,250,447
Restricted Fund Balance	
Major Funds	
Debt Service Fund	$ 25,115
Capital Projects - Capital Improvements Fund	522,524
Special Revenue Fund - Tax Incremental Districts	3,826,370
Total Major Funds	4,374,009
Nonmajor Funds	
Special Revenue Funds - Impact Fees	89,992
Total Restricted Fund Balance	$ 4,464,001
Committed Fund Balance	
Major Funds	
Capital Projects Fund	
Special Assessment	$ 772,701
Capital Equipment	1,570,168
Total Major Funds	2,342,869

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	3,646,162
Total Committed Fund Balance	$ 5,989,031
Assigned Fund Balance	
Major Funds	
General Fund	
Subsequent year's budget appropriations	$ 927,212
Vacation benefits	575,024
Total Assigned Fund Balance	$ 1,502,236
Unassigned (Deficit) Fund Balance	
Major Funds	
General Fund	$ 7,574,913
Capital Improvements Fund	(1,228,165)
Total Unassigned Fund Balance	$ 6,346,748

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%

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	1,690,404	-
Total	$ 10,983,010	$ 14,095,904

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:

Year ended December 31:	Deferred Outflow of Resources and Deferred Inflow of Resources (Net)
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.*

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:

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

New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.75%
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)	$12,091,518	$(4,695,409)	$(17,245,568)

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.

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	Incurred 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.

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	211
	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.

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

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	$ 4,975,919	$ -

$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.

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 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

Attained Age	Basic
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

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.

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	$1,494,471	$1,082,297	$768,713

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	5,214,894	5,026,673	(188,221)
EXPENDITURES			
Public works	101,985	78,600	23,385
Other	1,463,854	1,619,864	(156,010)
Total Expenditures	1,565,839	1,698,464	(132,625)
Excess of revenues over expenditures	3,649,055	3,328,209	(320,846)
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)	(2,020,634)	(1,927,556)	93,078
Net Change in Fund Balance	$ 1,628,421	1,400,653	$ (227,768)
FUND BALANCE - Beginning of Year		2,425,717	
FUND BALANCE - END OF YEAR		$ 3,826,370	

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%

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	Law Enforcement	Park, Recreation and Service Program
ASSETS								
Cash and investments	$ 1,502,889	$ 171,658	$ 28,776	$ 1,006,103	$ -	$ -	$ 43,283	$ 237,242
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	$ 43,366	$ 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	37,985	-	-	52,647	-	84,968	-	35,028
Deferred Inflows of Resources								
Unearned revenues	1,274,076	-	-	-	-	110,931	-	-
Fund Balances								
Restricted	-	-	-	-	89,992	-	-	-
Committed	190,978	197,625	28,776	1,316,670	-	-	43,366	202,625
Total Fund Balances	190,978	197,625	28,776	1,316,670	89,992	-	43,366	202,625
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 1,503,039	$ 197,625	$ 28,776	$ 1,369,317	$ 89,992	$ 195,899	$ 43,366	$ 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
	$ 2,406,438	$ 517,936	$ 120,994	$ 55,748	$ 24,177	$ 20,640	$ 70,359	$ 103,631	$ 6,985,590
	1,597	19,590	1,908	-	561	-	1,671	-	120,268
	-	-	80	-	61	-	-	-	42,069
	-	-	-	-	-	-	-	-	56,037
	-	-	10,615	-	-	-	-	-	28,337
	1,597	19,590	12,603	-	622	-	1,671	-	246,711
	1,277,170	284,800	-	55,748	-	-	-	-	3,002,725
	-	-	-	-	-	-	-	-	89,992
	1,127,671	213,546	108,391	-	23,555	20,640	68,688	103,631	3,646,162
	1,127,671	213,546	108,391	-	23,555	20,640	68,688	103,631	3,736,154
	$ 2,406,438	$ 517,936	$ 120,994	$ 55,748	$ 24,177	$ 20,640	$ 70,359	$ 103,631	$ 6,985,590

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	1,368,143	104,603	10,814	1,475,250	6,928	572,573	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	1,243,781	104,603	2,307	795,087	-	572,573	81,480
Excess (deficiency) of revenues over expenditures	124,362	-	8,507	680,163	6,928	-	(50,942)
OTHER FINANCING SOURCES (USES)							
Transfers in	50,000	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	50,000	-	-	-	-	-	-
Net Change in Fund Balance	174,362	-	8,507	680,163	6,928	-	(50,942)
FUND BALANCES - Beginning of Year	16,616	197,625	20,269	636,507	83,064	-	94,308
FUND BALANCES - END OF YEAR	$ 190,978	$ 197,625	$ 28,776	$ 1,316,670	$ 89,992	$ -	$ 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
433,083	1,410,706	340,873	26,047	56,409	11,385	88,032	88,097	31,715	6,055,196
-	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
386,946	1,118,200	233,669	32,381	56,409	18,377	-	74,770	21,661	4,742,244
46,137	292,506	107,204	(6,334)	-	(6,992)	88,032	13,327	10,054	1,312,952
-	-	-	-	-	5,000	-	15,000	10,000	80,000
(36,900)	-	-	-	-	-	(87,250)	-	-	(124,150)
(36,900)	-	-	-	-	5,000	(87,250)	15,000	10,000	(44,150)
9,237	292,506	107,204	(6,334)	-	(1,992)	782	28,327	20,054	1,268,802
193,388	835,165	106,342	114,725	-	25,547	19,858	40,361	83,577	2,467,352
$ 202,625	$ 1,127,671	$ 213,546	$ 108,391	$ -	$ 23,555	$ 20,640	$ 68,688	$ 103,631	$ 3,736,154

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	237,430	226,751	10,679
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	356,555	282,889	73,666
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	123,762	125,122	(1,360)
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	656,496	626,581	29,915
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	174,992	131,179	43,813
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	617,941	580,960	36,981
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	504,860	446,175	58,685
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	409,964	369,588	40,376
Finance/City Assessor			
Appraisal services and related costs	162,500	141,597	20,903
Total Finance/City Assessor	162,500	141,597	20,903

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 (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	1,345,145	1,368,143	22,998
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	1,395,145	1,243,781	151,364
Excess (deficiency) of revenues over expenditures	(50,000)	124,362	174,362
OTHER FINANCING SOURCES			
Transfers in	50,000	50,000	-
Net Change in Fund Balance	$ -	174,362	$ 174,362
FUND BALANCE - Beginning of Year		16,616	
FUND BALANCE - END OF YEAR		$ 190,978	

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	105,303	104,603	(700)
Total Revenues	106,303	104,603	(1,700)
EXPENDITURES - Public safety			
Paramedic services	105,303	104,603	700
CPR program	1,000	-	1,000
Total Expenditures	106,303	104,603	1,700
Net Change in Fund Balance	$ -	-	$ -
FUND BALANCE - BEGINNING OF YEAR		197,625	
FUND BALANCE - END OF YEAR		$ 197,625	

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	1,467,727	1,475,250	7,523
EXPENSES - Public Works			
Operation and maintenance	1,032,806	795,087	237,719
Excess of revenues over expenditures	434,921	680,163	245,242
OTHER FINANCING USES			
Transfers out	(260,000)	-	260,000
Net Change in Fund Balance	$ 174,921	680,163	$ 505,242
FUND BALANCE - Beginning of Year		636,507	
FUND BALANCE - END OF YEAR		$ 1,316,670	

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	40,500	6,928	(33,572)
OTHER FINANCING USES			
Transfers out	(40,000)	-	40,000
Net Change in Fund Balance	$ 500	6,928	$ 6,428
FUND BALANCE - Beginning of Year		83,064	
FUND BALANCE - END OF YEAR		$ 89,992	

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	$ -	-	$ -
FUND BALANCE - Beginning of Year		-	
FUND BALANCE - END OF YEAR		$ -	

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	2,500	698	(1,802)
Total Revenues	2,500	30,538	28,038
EXPENDITURES			
Public safety	11,000	81,480	(70,480)
Net Change in Fund Balance	$ (8,500)	(50,942)	$ (42,442)
FUND BALANCE - Beginning of Year		94,308	
FUND BALANCE - END OF YEAR		$ 43,366	

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	777,450	433,083	(344,367)
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	91,100	48,020	43,080
Total Expenditures	777,450	386,946	390,504
Excess of revenues over expenditures	-	46,137	46,137
OTHER FINANCING SOURCES (USES)			
Transfers in	20,000	-	(20,000)
Transfers out	(20,000)	(36,900)	(16,900)
Total Other Financing Sources (Uses)	-	(36,900)	(36,900)
Net Change in Fund Balance	$ -	9,237	$ 9,237
FUND BALANCE - Beginning of Year		193,388	
FUND BALANCE - END OF YEAR		$ 202,625	

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	1,412,258	1,410,706	(1,552)
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	1,412,258	1,118,200	294,058
Net Change in Fund Balance	$ -	292,506	$ 292,506
FUND BALANCE - Beginning of Year		835,165	
FUND BALANCE - END OF YEAR		$ 1,127,671	

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	341,375	340,873	(502)
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	341,375	233,669	107,706
Net Change in Fund Balance	$ -	107,204	$ 107,204
FUND BALANCE - Beginning of Year		106,342	
FUND BALANCE - END OF YEAR		$ 213,546	

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	$ -	(6,334)	$ (6,334)
FUND BALANCE - Beginning of Year		114,725	
FUND BALANCE - END OF YEAR		$ 108,391	

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	$ -	-	$ -
FUND BALANCE - Beginning of Year		-	
FUND BALANCE - END OF YEAR		$ -	

CITY OF GREENFIELD
Special Revenue Fund
Farmers Market 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	$ 20,000	$ 11,385	$ (8,615)
Total Revenues	20,000	11,385	(8,615)
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	2,028	1,116	912
Total Expenditures	25,000	18,377	6,623
Excess (deficiency) of revenues over expenditures	(5,000)	(6,992)	(1,992)
OTHER FINANCING SOURCES			
Transfers in	5,000	5,000	-
Net Change in Fund Balance	$ -	(1,992)	$ (1,992)
FUND BALANCE - Beginning of Year		25,547	
FUND BALANCE - END OF YEAR		$ 23,555	

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	90,340	88,032	(2,308)
OTHER FINANCING USES			
Transfers out	(87,250)	(87,250)	-
Net Change in Fund Balance	$ 3,090	782	$ (2,308)
FUND BALANCE - Beginning of Year		19,858	
FUND BALANCE - END OF YEAR		$ 20,640	

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	87,000	88,097	1,097
EXPENDITURES - General government			
Staff salaries and benefits	57,000	57,000	-
Computer services	5,000	1,826	3,174
Equipment rental / purchases	10,000	15,944	(5,944)
Total Expenditures	72,000	74,770	(2,770)
Excess (deficiency) of revenues over expenditures	15,000	13,327	(1,673)
OTHER FINANCING SOURCES			
Transfers in	15,000	15,000	-
Net Change in Fund Balance	$ 30,000	28,327	$ (1,673)
FUND BALANCE - Beginning of Year		40,361	
FUND BALANCE - END OF YEAR		$ 68,688	

CITY OF GREENFIELD
Special Revenue Fund
THE AMP 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			
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	$ (5,000)	(16,664)	$ (11,664)
FUND BALANCE - Beginning of Year		41,779	
FUND BALANCE - END OF YEAR		$ 25,115	

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	4,369,177	4,498,978	129,801
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	2,403,700	2,405,559	(1,859)
Total Operation and Maintenance	3,737,927	3,766,421	(28,494)
Depreciation expense	295,000	366,338	(71,338)
Total Operating Expenses	4,032,927	4,132,759	(99,832)
Operating Income	336,250	366,219	29,969
NONOPERATING REVENUES			
Investment income	65,000	170,053	105,053
CAPITAL OUTLAY			
Sewer reconstruction and equipment	26,250	-	26,250
Income Before Capital Contributions and Transfers	375,000	536,272	161,272
CAPITAL CONTRIBUTIONS	-	48,188	48,188
TRANSFERS OUT	(683,224)	-	683,224
Change in Net Position	$ (308,224)	584,460	$ 892,684
TOTAL NET POSITION - Beginning of Year		27,588,044	
TOTAL NET POSITION - END OF YEAR		$ 28,172,504	

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	

APPENDIX B

FORM OF LEGAL OPINION

(See following pages)

GRIGGS LAW OFFICE LLC

4230 N. Oakland Avenue #313
Shorewood, Wisconsin 53211

ATTORNEYS AT LAW

Telephone (414) 375-2630
Fax (414) 375-2631

LEGAL OPINION

We have served as bond counsel with regard to:

$4,680,000
CITY OF GREENFIELD
MILWAUKEE COUNTY, WISCONSIN
GENERAL OBLIGATION CORPORATE PURPOSE BONDS, SERIES 2022A
DATED APRIL 6, 2022

We hereby certify that we have examined a transcript of proceedings of the Common Council of the City of Greenfield relative to the authorization, issuance and sale of the aforesaid Bonds. We have also examined the law and such other documents furnished to us as we deem necessary to render this opinion.

As to questions of fact material to our opinion, we have relied upon the transcript of proceedings and other certifications furnished to us without undertaking to verify the same by independent investigation.

The Bonds are numbered 1 and upward; are in the denomination of $5,000 or any integral multiple thereof; bear interest at the rates set forth below; and mature serially on April 1 of each year, in the years and principal amounts as follows:

Year of Maturity	Principal Amount	Interest Rate
2023	$175,000	_.___%
2024	235,000	_.___
2025	180,000	_.___
2026	265,000	_.___
2027	235,000	_.___
2028	235,000	_.___
2029	235,000	_.___
2030	240,000	_.___
2031	245,000	_.___
2032	245,000	_.___
2033	205,000	_.___
2034	220,000	_.___
2035	220,000	_.___
2036	220,000	_.___
2037	220,000	_.___
2038	220,000	_.___
2039	225,000	_.___
2040	225,000	_.___
2041	230,000	_.___
2042	405,000	_.___

Interest is payable semi-annually on April 1 and October 1 of each year commencing on April 1, 2023.

At the option of the City, the Bonds maturing on April 1, 2030 and thereafter are subject to redemption prior to maturity on April 1, 2029 or on any date thereafter. Said Bonds are redeemable as a whole or in part, from maturities selected by the City and within each maturity by lot, at the principal amount thereof, plus accrued interest to the date of redemption.

We further certify that we have examined a sample of the Bonds and find the same to be in proper form.

We have not been engaged or undertaken to review the accuracy, completeness or sufficiency of the Official Statement or other offering material relating to the Bonds (except to the extent, if any, stated in the Official Statement), and we express no opinion relating thereto (excepting only the matters set forth as our opinion in the Official Statement).

Based on our examinations, we are of the opinion, as of the date hereof and under existing law, as follows:

1. The Bonds are valid and binding general obligations of the City.

2. All taxable property in the territory of the City is subject to ad valorem taxation without limitation as to rate or amount to pay the Bonds. The City is required by law to include in its annual tax levy the principal and interest coming due on the Bonds except to the extent the necessary funds have been irrevocably deposited into the debt service fund account established for the payment of the principal of and interest on the Bonds.

3. The interest on the Bonds is excludable from gross income for federal income tax purposes. The interest on the Bonds is not an item of tax preference for purposes of the federal alternative minimum tax. The opinion set forth in the first sentence of this paragraph is subject to the condition that the City comply with all requirements of the Internal Revenue Code of 1986, as amended, that must be satisfied subsequent to the issuance of the Bonds in order that interest thereon be, or continue to be, excludable from gross income for federal income tax purposes. The City has covenanted to comply with each such requirement. Failure to comply with certain of such requirements may cause the inclusion of interest on the Bonds in gross income for federal income tax purposes to be retroactive to the date of issuance of the Bonds. We express no opinion regarding other federal tax consequences arising with respect to the Bonds.

It is to be understood that the rights of the holders of the Bonds and the enforceability thereof may be subject to bankruptcy, insolvency, reorganization, moratorium and other similar laws affecting creditors' rights heretofore or hereafter enacted to the extent constitutionally applicable and that enforcement of the Bonds may also be subject to the exercise of judicial discretion in appropriate cases.

GRIGGS LAW OFFICE LLC

APPENDIX C

BOOK-ENTRY-ONLY SYSTEM

1. The Depository Trust Company ("DTC"), New York, New York, will act as securities depository for the securities (the "Securities"). The Securities will be issued as fully-registered securities registered in the name of Cede & Co. (DTC's partnership nominee) or such other name as may be requested by an authorized representative of DTC. One fully-registered Security certificate will be issued for [each issue of] the Securities, [each] in the aggregate principal amount of such issue, and will be deposited with DTC. [If, however, the aggregate principal amount of [any] issue exceeds $500 million, one certificate will be issued with respect to each $500 million of principal amount, and an additional certificate will be issued with respect to any remaining principal amount of such issue.]

2. DTC, the world's largest securities depository, is a limited-purpose trust company organized under the New York Banking Law, a "banking organization" within the meaning of the New York Banking Law, a member of the Federal Reserve System, a "clearing corporation" within the meaning of the New York Uniform Commercial Code, and a "clearing agency" registered pursuant to the provisions of Section 17A of the Securities Exchange Act of 1934. DTC holds and provides asset servicing for over 3.5 million issues of U.S. and non-U.S. equity issues, corporate and municipal debt issues, and money market instruments (from over 100 countries) that DTC's participants ("Direct Participants") deposit with DTC. DTC also facilitates the post-trade settlement among Direct Participants of sales and other securities transactions in deposited securities, through electronic computerized book-entry transfers and pledges between Direct Participants' accounts. This eliminates the need for physical movement of securities certificates. Direct Participants include both U.S. and non-U.S. securities brokers and dealers, banks, trust companies, clearing corporations, and certain other organizations. DTC is a wholly-owned subsidiary of The Depository Trust & Clearing Corporation ("DTCC"). DTCC is the holding company for DTC, National Securities Clearing Corporation and Fixed Income Clearing Corporation, all of which are registered clearing agencies. DTCC is owned by the users of its regulated subsidiaries. Access to the DTC system is also available to others such as both U.S. and non-U.S. securities brokers and dealers, banks, trust companies, and clearing corporations that clear through or maintain a custodial relationship with a Direct Participant, either directly or indirectly ("Indirect Participants"). DTC has a Standard & Poor's rating of AA+. The DTC Rules applicable to its Participants are on file with the Securities and Exchange Commission. More information about DTC can be found at www.dtcc.com.

3. Purchases of Securities under the DTC system must be made by or through Direct Participants, which will receive a credit for the Securities on DTC's records. The ownership interest of each actual purchaser of each Security ("Beneficial Owner") is in turn to be recorded on the Direct and Indirect Participants' records. Beneficial Owners will not receive written confirmation from DTC of their purchase. Beneficial Owners are, however, expected to receive written confirmations providing details of the transaction, as well as periodic statements of their holdings, from the Direct or Indirect Participant through which the Beneficial Owner entered into the transaction. Transfers of ownership interests in the Securities are to be accomplished by entries made on the books of Direct and Indirect Participants acting on behalf of Beneficial Owners. Beneficial Owners will not receive certificates representing their ownership interests in Securities, except in the event that use of the book-entry system for the Securities is discontinued.

4. To facilitate subsequent transfers, all Securities deposited by Direct Participants with DTC are registered in the name of DTC's partnership nominee, Cede & Co., or such other name as may be requested by an authorized representative of DTC. The deposit of Securities with DTC and their registration in the name of Cede & Co. or such other DTC nominee do not effect any change in beneficial ownership. DTC has no knowledge of the actual Beneficial Owners of the Securities; DTC's records reflect only the identity of the Direct Participants to whose accounts such Securities are credited, which may or may not be the Beneficial Owners. The Direct and Indirect Participants will remain responsible for keeping account of their holdings on behalf of their customers.

5. Conveyance of notices and other communications by DTC to Direct Participants, by Direct Participants to Indirect Participants, and by Direct Participants and Indirect Participants to Beneficial Owners will be governed by arrangements among them, subject to any statutory or regulatory requirements as may be in effect from time to time. [Beneficial Owners of Securities may wish to take certain steps to augment the transmission to them of notices of significant events with respect to the Securities, such as redemptions, tenders, defaults, and proposed amendments to the Security documents. For example, Beneficial Owners of Securities may wish to ascertain that the nominee holding the Securities for their benefit has agreed to obtain and transmit notices to Beneficial Owners. In the alternative, Beneficial Owners may wish to provide their names and addresses to the registrar and request that copies of notices be provided directly to them.]

6. Redemption notices shall be sent to DTC. If less than all of the Securities within an issue are being redeemed, DTC's practice is to determine by lot the amount of the interest of each Direct Participant in such issue to be redeemed.

7. Neither DTC nor Cede & Co. (nor any other DTC nominee) will consent or vote with respect to Securities unless authorized by a Direct Participant in accordance with DTC's MMI Procedures. Under its usual procedures, DTC mails an Omnibus Proxy to City as soon as possible after the record date. The Omnibus Proxy assigns Cede & Co.'s consenting or voting rights to those Direct Participants to whose accounts Securities are credited on the record date (identified in a listing attached to the Omnibus Proxy).

8. Redemption proceeds, distributions, and dividend payments on the Securities will be made to Cede & Co., or such other nominee as may be requested by an authorized representative of DTC. DTC's practice is to credit Direct Participants' accounts upon DTC's receipt of funds and corresponding detail information from the City or Agent, on payable date in accordance with their respective holdings shown on DTC's records. Payments by Participants to Beneficial Owners will be governed by standing instructions and customary practices, as is the case with securities held for the accounts of customers in bearer form or registered in "street name," and will be the responsibility of such Participant and not of DTC, Agent, or the City, subject to any statutory or regulatory requirements as may be in effect from time to time. Payment of redemption proceeds, distributions, and dividend payments to Cede & Co. (or such other nominee as may be requested by an authorized representative of DTC) is the responsibility of the City or Agent, disbursement of such payments to Direct Participants will be the responsibility of DTC, and disbursement of such payments to the Beneficial Owners will be the responsibility of Direct and Indirect Participants.

9. A Beneficial Owner shall give notice to elect to have its Securities purchased or tendered, through its Participant, to [Tender/Remarketing] Agent, and shall effect delivery of such Securities by causing the Direct Participant to transfer the Participant's interest in the Securities, on DTC's records, to [Tender/Remarketing] Agent. The requirement for physical delivery of Securities in connection with an optional tender or a mandatory purchase will be deemed satisfied when the ownership rights in the Securities are transferred by Direct Participants on DTC's records and followed by a book-entry credit of tendered Securities to [Tender/Remarketing] Agent's DTC account.

10. DTC may discontinue providing its services as depository with respect to the Securities at any time by giving reasonable notice to the City or Agent. Under such circumstances, in the event that a successor depository is not obtained, Security certificates are required to be printed and delivered.

11. The City may decide to discontinue use of the system of book-entry-only transfers through DTC (or a successor securities depository). In that event, Security certificates will be printed and delivered to DTC.

12. The information in this section concerning DTC and DTC's book-entry system has been obtained from sources that the City believes to be reliable, but the City takes no responsibility for the accuracy thereof.

APPENDIX D

FORM OF CONTINUING DISCLOSURE CERTIFICATE

(See following pages)

CONTINUING DISCLOSURE CERTIFICATE

This Continuing Disclosure Certificate (the "Disclosure Certificate") is executed and delivered by the City of Greenfield, Milwaukee County, Wisconsin (the "Issuer") in connection with the issuance of $4,680,000 General Obligation Corporate Purpose Bonds, Series 2022A, dated April 6, 2022 (the "Securities"). The Securities are being issued pursuant to a Resolution, dated March 15, 2022 (the "Resolution"). The Issuer covenants and agrees as follows:

Section 1. Purpose of the Disclosure Certificate. This Disclosure Certificate is being executed and delivered by the Issuer for the benefit of the holders and beneficial owners of the Securities and in order to assist the Participating Underwriters in complying with S.E.C. Rule 15c2-12(b)(5).

Section 2. Definitions. In addition to the defined terms set forth in the Resolution, which apply to any capitalized term used in this Disclosure Certificate unless otherwise defined in this Section, the following capitalized terms shall have the following meanings:

"Annual Report" shall mean any Annual Report provided by the Issuer pursuant to, and as described in, Sections 3 and 4 of this Disclosure Certificate.

"Financial Obligation" means a (i) debt obligation; (ii) derivative instrument entered into in connection with, or pledged as security or a source of payment for, an existing or planned debt obligation; or (iii) guarantee of (i) or (ii). The term Financial Obligation shall not include municipal securities as to which a final official statement has been provided to the MSRB consistent with the Rule.

"Listed Events" shall mean any of the events listed in Section 5(a) of this Disclosure Certificate.

"National Repository" shall mean the Municipal Securities Rulemaking Board electronically through the Electronic Municipal Market Access system, available at www.emma.msrb.org, or such other website as may be determined from time to time by the Securities and Exchange Commission.

"Obligated Person" shall mean any person, including an issuer of municipal securities, who is either generally or through an enterprise, fund, or account of such person committed by contract or other arrangement to support payment of all, or part of the obligations on the Securities.

"Participating Underwriter" shall mean any of the original underwriters of the Securities required to comply with the Rule in connection with the offering of the Securities.

"Rule" shall mean Rule 15c2-12(b)(5) adopted by the Securities and Exchange Commission under the Securities Exchange Act of 1934, as the same may be amended from time to time including any official interpretations thereof.

Section 3. Provision of Annual Reports.

(a) The Issuer shall, not later than December 31 of each year, commencing December 31, 2022, provide to the National Repository an Annual Report which is consistent with the requirements of Section 4 of this Disclosure Certificate. The Annual Report may be submitted as a single document or as separate documents comprising a package, and may cross-reference other information as provided in Section 4 of this Disclosure Certificate; provided that the audited financial statements of the Issuer may be submitted separately from the balance of the Annual Report.

(b) Documents provided to the National Repository shall be accompanied by identifying information as prescribed by the National Repository.

(c) The Issuer shall determine each year prior to providing the Annual Report the electronic address of the National Repository.

(d) If the Issuer is unable or fails to provide to the National Repository an Annual Report by the date required in subsection (a), the Issuer shall send in a timely manner a notice of that fact to the National Repository in the format prescribed by the National Repository.

Section 4. Content of Annual Reports. The Issuer's Annual Report shall contain or incorporate by reference the following:

(a) The Issuer's audited financial statements. The financial statements will be prepared in accordance with Generally Accepted Accounting Principles. If audited financial statements are not available by December 31, unaudited financial information will be provided, and audited financial statements will be submitted to the National Repository when and if available.

(b) Updates of the following sections of the final official statement:

(1) Valuations - Current Property Valuations

(2) Debt - Direct Debt

(3) Debt - Debt Limit

(4) Tax Levies and Collections

Any or all of the items listed above may be incorporated by reference from documents, including official statements of debt issues of the Issuer or related public entities, which have been submitted to the National Repository or the Securities and Exchange Commission. If the document incorporated by reference is a final official statement, it must be available from the Municipal Securities Rulemaking Board. (Currently located at 1300 I Street NW, Suite 1000, Washington, DC 20005, (202) 838-1500.) The Issuer shall clearly identify each document so incorporated by reference.

Section 5. Reporting of "Listed" Events.

(a) This Section 5 shall govern the giving of notices of the occurrence of any of the following events to the extent applicable to the Securities:

(1) Principal and interest payment delinquencies;

(2) Non-payment related defaults, if material;

(3) Unscheduled draws on debt service reserves reflecting financial difficulties;

(4) Unscheduled draws on credit enhancements reflecting financial difficulties;

(5) Substitution of credit or liquidity providers, or their failure to perform;

(6) Adverse tax opinions, the issuance by the Internal Revenue Service of proposed or final determinations of taxability, Notices of Proposed Issue (IRS Form 5701-TEB) or other material notices or determinations with respect to the tax status of the Securities or other material events affecting the tax status of the Securities;

(7) Modification to rights of holders of the Securities, if material;

(8) Bond calls, if material, and tender offers;

(9) Defeasances;

(10) Release, substitution, or sale of property securing repayment of the Securities, if material;

(11) Rating changes;

(12) Bankruptcy, insolvency, receivership or similar event of the Obligated Person;

(13) The consummation of a merger, consolidation, or acquisition involving an Obligated Person or the sale of all or substantially all of the assets of the Obligated Person, other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms, if material;

(14) Appointment of a successor or additional trustee or the change of name of a trustee, if material;

(15) Incurrence of a financial obligation of the obligated person, if material, or agreement to covenants, events of default, remedies, priority rights, or other similar terms of a financial obligation of the obligated person, any of which affect security holders, if material; and

(16) Default, event of acceleration, termination event, modification of terms, or other similar events under the terms of a financial obligation of the obligated person, any of which reflect financial difficulties.

(For the purposes of the event identified in subsection (a) (12), the event is considered to occur when any of the following occur: the appointment of a receiver, fiscal agent or similar officer for an Obligated Person in a proceeding under the U.S. Bankruptcy Code or in any other proceeding under state or federal law in which a court or governmental authority has assumed jurisdiction over substantially all of the assets or business of the Obligated Person, or if such jurisdiction has been assumed by leaving the existing governing body and officials or officers in possession but subject to the supervision and orders of a court or governmental authority, or the entry of an order confirming a plan of reorganization, arrangement or liquidation by a court or governmental authority having supervision or jurisdiction over substantially all of the assets or business of the Obligated Person.)

(b) Whenever the Issuer obtains knowledge of the occurrence of a Listed Event, the Issuer shall as soon as possible determine under applicable legal standards if such event would constitute material information, within the meaning of the Rule, for holders or beneficial owners of the Securities, provided, that any event under subsection (a) (1), (3), (4), (5), (8) (tender offers only), (9), (11), (12) or (16) will always be deemed to be material.

(c) If the Issuer determines that knowledge of the occurrence of a Listed Event would be material, the Issuer shall, in a timely manner not in excess of ten business days after the occurrence of the event, file a notice of such occurrence with the National Repository. Notwithstanding the foregoing, notice of Listed Events described in subsections (a) (8) and (9) need not be given under this subsection any earlier than the notice (if any) of the underlying event is given to holders of affected Securities pursuant to the Resolution.

Section 6. Termination of Reporting Obligation. The Issuer's obligations under this Disclosure Certificate shall terminate upon the legal defeasance, prior redemption or payment in full of all of the Securities.

Section 7. Dissemination Agent. The Issuer may, from time to time, appoint or engage a dissemination agent to assist it in carrying out its obligations under this Disclosure Certificate, and may discharge any such agent, with or without appointing a successor dissemination agent.

Section 8. Amendment; Waiver. Notwithstanding any other provision of this Disclosure Certificate, the Issuer may amend this Disclosure Certificate, and any provision of this Disclosure Certificate may be waived, if such amendment or waiver is supported by an opinion of counsel expert in federal securities laws, to the effect that such amendment or waiver would not, in and of itself, cause the undertakings herein to violate the Rule.

Section 9. Additional Information. Nothing in this Disclosure Certificate shall be deemed to prevent the Issuer from disseminating any other information, using the means of dissemination set forth in this Disclosure Certificate or any other means of communication, or including any other information in any Annual Report or notice of occurrence of a Listed Event, in addition to that which is required by this Disclosure Certificate. If the Issuer chooses to include any information in any Annual Report or notice of occurrence of a Listed Event in addition to that which is specifically required by this Disclosure Certificate, the Issuer shall have no obligation under this Agreement to update such information or include it in any future Annual Report or notice of occurrence of a Listed Event.

Section 10. Default. In the event of a failure of the Issuer to comply with any provision of this Disclosure Certificate any holder or beneficial owner of the Securities may take such actions as may be necessary and appropriate, including seeking mandate or specific performance by court order, to cause the Issuer to comply with its obligations under this Disclosure Certificate. The sole remedy under this Disclosure Certificate in the event of any failure of the Issuer to comply with this Disclosure Certificate shall be an action to compel performance

Section 11. Beneficiaries. This Disclosure Certificate shall inure solely to the benefit of the Issuer, the Participating Underwriters and holders and beneficial owners from time to time of the Securities, and shall create no rights in any other person or entity.

Date: April __, 2022

CITY OF GREENFIELD
MILWAUKEE COUNTY, WISCONSIN

By_____
Jennifer Goergen
City Clerk

(SEAL)

APPENDIX E

NOTICE OF SALE

$4,680,000* GENERAL OBLIGATION CORPORATE PURPOSE BONDS, SERIES 2022A
CITY OF GREENFIELD, WISCONSIN

Bids for the purchase of $4,680,000* General Obligation Corporate Purpose Bonds, Series 2022A (the "Bonds") of the City of Greenfield, Wisconsin (the "City") will be received at the offices of Ehlers and Associates, Inc. ("Ehlers"), 3060 Centre Pointe Drive, Roseville, Minnesota 55113-1105, municipal advisors to the City, until 11:00 A.M., Central Time, and **ELECTRONIC PROPOSALS** will be received via **PARITY**, in the manner described below, until 11:00 A.M. Central Time, on March 15, 2022, at which time they will be opened, read and tabulated. The bids will be presented to the Common Council for consideration for award by resolution at a meeting to be held at 7:00 P.M., Central Time, on the same date. The bid offering to purchase the Bonds upon the terms specified herein and most favorable to the City will be accepted unless all bids are rejected.

PURPOSE

The Bonds are being issued pursuant to Section 67.04, Wisconsin Statutes, for public purposes including paying the costs of street and sidewalk improvements; parks and public grounds improvements and the costs of issuance. The Bonds are general obligations of the City, and all the taxable property in the City is subject to the levy of a tax to pay the principal of and interest on the Bonds as they become due which tax may, under current law, be levied without limitation as to rate or amount.

DATES AND MATURITIES

The Bonds will be dated April 6, 2022, will be issued as fully registered Bonds in the denomination of $5,000 each, or any integral multiple thereof, and will mature on April 1 as follows:

Year	Amount*	Year	Amount*	Year	Amount*
2023	$175,000	2030	$240,000	2037	$220,000
2024	235,000	2031	245,000	2038	220,000
2025	180,000	2032	245,000	2039	225,000
2026	265,000	2033	205,000	2040	225,000
2027	235,000	2034	220,000	2041	230,000
2028	235,000	2035	220,000	2042	405,000
2029	235,000	2036	220,000		

ADJUSTMENT OPTION

* The City reserves the right to increase or decrease the principal amount of the Bonds on the day of sale, in increments of $5,000 each. Increases or decreases may be made in any maturity. If any principal amounts are adjusted, the purchase price proposed will be adjusted to maintain the same gross spread per $1,000.

TERM BOND OPTION

Bids for the Bonds may contain a maturity schedule providing for any combination of serial bonds and term bonds, subject to mandatory redemption, so long as the amount of principal maturing or subject to mandatory redemption in each year conforms to the maturity schedule set forth above. All dates are inclusive.

INTEREST PAYMENT DATES AND RATES

Interest will be payable on April 1 and October 1 of each year, commencing April 1, 2023, to the registered owners of the Bonds appearing of record in the bond register as of the close of business on the 15th day (whether or not a business day) of the immediately preceding month. Interest will be computed upon the basis of a 360-day year of twelve 30-day months and will be rounded pursuant to rules of the Municipal Securities Rulemaking Board. All Bonds of the same maturity must bear interest from date of issue until paid at a single, uniform rate. Each rate must be expressed in an integral multiple of 5/100 or 1/8 of 1%.

BOOK-ENTRY-ONLY FORMAT

Unless otherwise specified by the purchaser, the Bonds will be designated in the name of Cede & Co., as nominee for The Depository Trust Company, New York, New York ("DTC"). DTC will act as securities depository for the Bonds, and will be responsible for maintaining a book-entry system for recording the interests of its participants and the transfers of interests between its participants. The participants will be responsible for maintaining records regarding the beneficial interests of the individual purchasers of the Bonds. So long as Cede & Co. is the registered owner of the Bonds, all payments of principal and interest will be made to the depository which, in turn, will be obligated to remit such payments to its participants for subsequent disbursement to the beneficial owners of the Bonds.

OPTIONAL REDEMPTION

At the option of the City, the Bonds maturing on or after April 1, 2030 shall be subject to optional redemption prior to maturity on April 1, 2029 or any date thereafter, at a price of par plus accrued interest.

Redemption may be in whole or in part of the Bonds subject to prepayment. If redemption is in part, the selection of the amounts and maturities of the Bonds to be redeemed shall be at the discretion of the City. If only part of the Bonds having a common maturity date are called for redemption, then the City or Paying Agent, if any, will notify DTC of the particular amount of such maturity to be redeemed. DTC will determine by lot the amount of each participant's interest in such maturity to be redeemed and each participant will then select by lot the beneficial ownership interest in such maturity to be redeemed.

Notice of redemption shall be sent by mail not more than 60 days and not less than 30 days prior to the date fixed for redemption to the registered owner of each Bond to be redeemed at the address shown on the registration books.

PAYING AGENT

The City may select City officials, a bank or trust company, to act as paying agent (the “Paying Agent”). If a Paying Agent is selected, the City will pay the charges for Paying Agent services. The City reserves the right to remove the Paying Agent and to appoint a successor.

DELIVERY

On or about April 6, 2022, the Bonds will be delivered without cost to the winning bidder at DTC. On the day of closing, the City will furnish to the winning bidder the opinion of bond counsel hereinafter described, an arbitrage certification, and certificates verifying that no litigation in any manner questioning the validity of the Bonds is then pending or, to the best knowledge of officers of the City, threatened. Payment for the Bonds must be received by the City at its designated depository on the date of closing in immediately available funds.

LEGAL OPINION

An opinion as to the validity of the Bonds and the exemption from federal taxation of the interest thereon will be furnished by Griggs Law Office LLC, Bond Counsel to the City, and will be available at the time of delivery of the Bonds. The legal opinion will be issued on the basis of existing law and will state that the Bonds are valid and binding

general obligations of the City; provided that the rights of the owners of the Bonds and the enforceability of the Bonds may be limited by bankruptcy, insolvency, reorganization, moratorium, and other similar laws affecting creditors' rights and by equitable principles (which may be applied in either a legal or equitable proceeding).

STATEMENT REGARDING COUNSEL PARTICIPATION

Bond Counsel has not assumed responsibility for this Preliminary Official Statement or participated in its preparation (except with respect to the section entitled "TAX EXEMPTION" in the Preliminary Official Statement and the "FORM OF LEGAL OPINION" found in Appendix B of the Preliminary Official Statement).

SUBMISSION OF BIDS

Bids must not be for less than $4,621,500, nor more than $4,960,800, plus accrued interest on the principal sum of $4,680,000 from date of original issue of the Bonds to date of delivery. Prior to the time established above for the opening of bids, interested parties may submit a bid as follows:

1) Electronically to bondsale@ehlers-inc.com; or

2) Electronically via **PARITY** in accordance with this Notice of Sale until 11:00 A.M. Central Time, but no bid will be received after the time for receiving bids specified above. To the extent any instructions or directions set forth in **PARITY** conflict with this Notice of Sale, the terms of this Notice of Sale shall control. For further information about **PARITY**, potential bidders may contact Ehlers or i-Deal LLC at 1359 Broadway, 2nd Floor, New York, New York 10018, Telephone (212) 849-5021.

Bids must be submitted to Ehlers via one of the methods described above and must be received prior to the time established above for the opening of bids. Each bid must be unconditional except as to legality. Neither the City nor Ehlers shall be responsible for any failure to receive a facsimile submission.

A good faith deposit ("Deposit") in the amount of $93,600 shall be made by the winning bidder by wire transfer of funds. Such Deposit shall be received by Ehlers no later than two hours after the bid opening time. Wire transfer instructions will be provided to the winning bidder by Ehlers after the tabulation of bids. The City reserves the right to award the Bonds to a winning bidder whose wire transfer is initiated but not received by such time provided that such winning bidder's federal wire reference number has been received by such time. In the event the Deposit is not received as provided above, the City may award the Bonds to the bidder submitting the next best bid provided such bidder agrees to such award. The Deposit will be retained by the City as liquidated damages if the bid is accepted and the Purchaser fails to comply therewith.

The City and the winning bidder who chooses to so wire the Deposit hereby agree irrevocably that Ehlers shall be the escrow holder of the Deposit wired to such account subject only to these conditions and duties: 1) All income earned thereon shall be retained by the escrow holder as payment for its expenses; 2) If the bid is not accepted, Ehlers shall, at its expense, promptly return the Deposit amount to the winning bidder; 3) If the bid is accepted, the Deposit shall be returned to the winning bidder at the closing; 4) Ehlers shall bear all costs of maintaining the escrow account and returning the funds to the winning bidder; 5) Ehlers shall not be an insurer of the Deposit amount and shall have no liability hereunder except if it willfully fails to perform or recklessly disregards, its duties specified herein; and 6) FDIC insurance on deposits within the escrow account shall be limited to $250,000 per bidder.

No bid can be withdrawn after the time set for receiving bids unless the meeting of the City scheduled for award of the Bonds is adjourned, recessed, or continued to another date without award of the Bonds having been made.

AWARD

The Bonds will be awarded to the bidder offering the lowest interest rate to be determined on a True Interest Cost (TIC) basis. The City's computation of the interest rate of each bid, in accordance with customary practice, will be

controlling. In the event of a tie, the sale of the Bonds will be awarded by lot. The City reserves the right to reject any and all bids and to waive any informality in any bid.

BOND INSURANCE

If the Bonds are qualified for any bond insurance policy, the purchase of such policy shall be at the sole option and expense of the winning bidder. Any cost for such insurance policy is to be paid by the winning bidder, except that, if the City requested and received a rating on the Bonds from a rating agency, the City will pay that rating fee. Any rating agency fees not requested by the City are the responsibility of the winning bidder.

Failure of the municipal bond insurer to issue the policy after the Bonds are awarded to the winning bidder shall not constitute cause for failure or refusal by the winning bidder to accept delivery of the Bonds.

CUSIP NUMBERS

The City will assume no obligation for the assignment or printing of CUSIP numbers on the Bonds or for the correctness of any numbers printed thereon, but will permit such numbers to be printed at the expense of the winning bidder, if the winning bidder waives any delay in delivery occasioned thereby.

QUALIFIED TAX-EXEMPT OBLIGATIONS

The City will designate the Bonds as qualified tax-exempt obligations for purposes of Section 265(b)(3) of the Internal Revenue Code of 1986, as amended.

CONTINUING DISCLOSURE

In order to assist the Underwriters in complying with the provisions of Rule 15c2-12 promulgated by the Securities and Exchange Commission under the Securities Exchange Act of 1934 the City will enter into an undertaking for the benefit of the holders of the Bonds. A description of the details and terms of the undertaking is set forth in Appendix D of the Preliminary Official Statement.

NEW ISSUE PRICING

The winning bidder will be required to provide, in a timely manner, certain information necessary to compute the yield on the Bonds pursuant to the provisions of the Internal Revenue Code of 1986, as amended, and to provide a certificate which will be provided by Bond Counsel upon request.

(a) The winning bidder shall assist the City in establishing the issue price of the Bonds and shall execute and deliver to the City at closing an "issue price" or similar certificate satisfactory to Bond Counsel setting forth the reasonably expected initial offering price to the public or the sales price or prices of the Bonds, together with the supporting pricing wires or equivalent communications. All actions to be taken by the City under this Notice of Sale to establish the issue price of the Bonds may be taken on behalf of the City by the City's municipal advisor identified herein and any notice or report to be provided to the City may be provided to the City's municipal advisor.

(b) The City intends that the provisions of Treasury Regulation Section 1.148-1(f)(3)(i) (defining "competitive sale" for purposes of establishing the issue price of the Bonds) will apply to the initial sale of the Bonds (the "competitive sale requirements") because:

(1) The City shall disseminate this Notice of Sale to potential underwriters in a manner that is reasonably designed to reach potential investors;

(2) all bidders shall have an equal opportunity to bid;

(3) the City may receive bids from at least three underwriters of municipal bonds who have established industry reputations for underwriting new issuances of municipal bonds; and

(4) the City anticipates awarding the sale of the Bonds to the bidder who submits a firm offer to purchase the Bonds at the highest price (or lowest interest cost), as set forth in this Notice of Sale.

Any bid submitted pursuant to this Notice of Sale shall be considered a firm offer for the purchase of the Bonds, as specified in this bid.

(c) If all of the requirements of a "competitive sale" are not satisfied, the City shall advise the winning bidder of such fact prior to the time of award of the sale of the Bonds to the winning bidder. In such event, any bid submitted will not be subject to cancellation or withdrawal and the City agrees to use the rule selected by the winning bidder on its bid form to determine the issue price for the Bonds. On its bid form, each bidder must select one of the following two rules for determining the issue price of the Bonds: (1) the first price at which 10% of a maturity of the Bonds (the "10% test") is sold to the public as the issue price of that maturity or (2) the initial offering price to the public as of the sale date as the issue price of each maturity of the Bonds (the "hold-the-offering-price rule").

(d) If all of the requirements of a "competitive sale" are not satisfied and the winning bidder selects the hold-the-offering-price rule, the winning bidder shall (i) confirm that the underwriters have offered or will offer the Bonds to the public on or before the date of award at the offering price or prices (the "initial offering price"), or at the corresponding yield or yields, set forth in the bid submitted by the winning bidder and (ii) agree, on behalf of the underwriters participating in the purchase of the Bonds, that the underwriters will neither offer nor sell unsold Bonds of any maturity to which the hold-the-offering-price rule shall apply to any person at a price that is higher than the initial offering price to the public during the period starting on the sale date and ending on the earlier of the following:

(1) the close of the fifth (5^{th}) business day after the sale date; or

(2) the date on which the underwriters have sold at least 10% of that maturity of the Bonds to the public at a price that is no higher than the initial offering price to the public.

The winning bidder will advise the City promptly after the close of the fifth (5^{th}) business day after the sale whether it has sold 10% of that maturity of the Bonds to the public at a price that is no higher than the initial offering price to the public.

The City acknowledges that in making the representation set forth above, the winning bidder will rely on:

(i) the agreement of each underwriter to comply with requirements for establishing issue price of the Bonds, including, but not limited to, its agreement to comply with the hold-the-price rule, if applicable to the Bonds, as set forth in an agreement among underwriters and the related pricing wires,

(ii) in the event a selling group has been created in connection with the initial sale of the Bonds to the public, the agreement of each dealer who is a member of the selling group to comply with the requirements for establishing issue price of the Bonds, including, but not limited to, its agreement to comply with the hold-the-offering-price rule, if applicable to the Bonds, as set forth in a selling group agreement and the related pricing wires, and

(iii) in the event that an underwriter or dealer who is a member of the selling group is a party to a third-party distribution agreement that was employed in connection with the initial sale of the Bonds to the public, the agreement of each broker-dealer that is party to such agreement to comply with the requirements for establishing issue price of the Bonds, including, but not limited to, its agreement to comply with the hold-the-offering-price rule, if applicable to the Bonds, as set forth in the third-party distribution agreement and the related pricing wires. The City further acknowledges that each underwriter shall be solely liable for its failure to comply with its agreement regarding the requirements for establishing issue price rule of the Bonds, including, but not limited to, its agreement to comply with the hold-the-offering-price rule, if applicable to the Bonds, and that no underwriter shall be liable for the failure of any other underwriter, or of any dealer who is a member of a selling group, or of any broker-dealer that is a party to a third-

party distribution agreement to comply with its corresponding agreement to comply with the requirements for establishing issue price of the Bonds, including, but not limited to, its agreement to comply with the hold-the-offering-price rule as applicable to the Bonds.

(e) If all of the requirements of a "competitive sale" are not satisfied and the winning bidder selects the 10% test, the winning bidder agrees to promptly report to the City, Bond Counsel and Ehlers the prices at which the Bonds have been sold to the public. That reporting obligation shall continue, whether or not the closing date has occurred, until either (i) all Bonds of that maturity have been sold or (ii) the 10% test has been satisfied as to each maturity of the Bonds, provided that, the winning bidder's reporting obligation after the Closing Date may be at reasonable periodic intervals or otherwise upon request of the City or bond counsel.

(f) By submitting a bid, each bidder confirms that:

(i) any agreement among underwriters, any selling group agreement and each third-party distribution agreement (to which the bidder is a party) relating to the initial sale of the Bonds to the public, together with the related pricing wires, contains or will contain language obligating each underwriter, each dealer who is a member of the selling group, and each broker-dealer that is party to such third-party distribution agreement, as applicable, to:

(A) report the prices at which it sells to the public the unsold Bonds of each maturity allocated to it, whether or not the Closing Date has occurred until either all securities of that maturity allocated to it have been sold or it is notified by the winning bidder that either the 10% test has been satisfied as to the Bonds of that maturity, provided that, the reporting obligation after the Closing Date may be at reasonable periodic intervals or otherwise upon request of the City or bond counsel.

(B) comply with the hold-the-offering-price rule, if applicable, in each case if and for so long as directed by the winning bidder and as set forth in the related pricing wires, and

(ii) any agreement among underwriters or selling group agreement relating to the initial sale of the Bonds to the public, together with the related pricing wires, contains or will contain language obligating each underwriter, each dealer who is a member of the selling group and each broker dealer that is a party to a third-party distribution agreement to be employed in connection with the initial sale of the Bonds to the public to require each broker-dealer that is a party to such third-party distribution agreement to:

(A) to promptly notify the winning bidder of any sales of Bonds that, to its knowledge, are made to a purchaser who is a related party to an underwriter participating in the initial sale of the Bonds to the public (each such term being used as defined below), and

(B) to acknowledge that, unless otherwise advised by the underwriter, dealer or broker-dealer, the winning bidder shall assume that each order submitted by the underwriter, dealer or broker-dealer is a sale to the public.

(g) Sales of any Bonds to any person that is a related party to an underwriter participating in the initial sale of the Bonds to the public (each term being used as defined below) shall not constitute sales to the public for purposes of this Notice of Sale. Further, for purposes of this Notice of Sale:

(i) "public" means any person other than an underwriter or a related party,

(ii) "underwriter" means (A) any person that agrees pursuant to a written contract with the City (or with the lead underwriter to form an underwriting syndicate) to participate in the initial sale of the Bonds to the public and (B) any person that agrees pursuant to a written contract directly or indirectly with a person described in clause (A) to participate in the initial sale of the Bonds to the public (including a member of a selling group or a party to a third-party distribution agreement participating in the initial sale of the Bonds to the public),

(iii) a purchaser of any of the Bonds is a "related party" to an underwriter if the underwriter and the purchaser are subject, directly or indirectly, to (A) more than 50% common ownership of the voting power or the total value of their stock, if both entities are corporations (including direct ownership by one corporation of another), (B) more than 50% common ownership of their capital interests or profits interests, if both entities are partnerships (including direct ownership by one partnership of another), or (C) more than 50% common ownership of the value of the outstanding stock of the corporation or the capital interests or profit interests of the partnership, as applicable, if one entity is a corporation and the other entity is a partnership (including direct ownership of the applicable stock or interests by one entity of the other), and

(iv) "sale date" means the date that the Bonds are awarded by the City to the winning bidder.

PRELIMINARY OFFICIAL STATEMENT

Bidders may obtain a copy of the Preliminary Official Statement relating to the Bonds prior to the bid opening by request from Ehlers at www.ehlers-inc.com by connecting to the Bond Sales link. The Syndicate Manager will be provided with an electronic copy of the Final Official Statement within seven business days of the bid acceptance. Up to 10 printed copies of the Final Official Statement will be provided upon request. Additional copies of the Final Official Statement will be available at a cost of $10.00 per copy.

Information for bidders and bid forms may be obtained from Ehlers at 3060 Centre Pointe Drive, Roseville, Minnesota 55113-1105, Telephone (651) 697-8500.

By Order of the Common Council

Jennifer Goergen, City Clerk
City of Greenfield, Wisconsin

BID FORM

The Common Council **March 15, 2022**
City of Greenfield, Wisconsin

RE: $4,680,000* General Obligation Corporate Purpose Bonds, Series 2022A (the "Bonds")
DATED: April 6, 2022

For all or none of the above Bonds, in accordance with the Notice of Sale and terms of the Global Book-Entry System (unless otherwise specified by the Purchaser) as stated in this Official Statement, we will pay you $_____ (not less than $4,621,500, nor more than $4,960,800) plus accrued interest to date of delivery for fully registered Bonds bearing interest rates and maturing in the stated years as follows:

_____	% due	2023	_____	% due	2030	_____	% due	2037
_____	% due	2024	_____	% due	2031	_____	% due	2038
_____	% due	2025	_____	% due	2032	_____	% due	2039
_____	% due	2026	_____	% due	2033	_____	% due	2040
_____	% due	2027	_____	% due	2034	_____	% due	2041
_____	% due	2028	_____	% due	2035	_____	% due	2042
_____	% due	2029	_____	% due	2036			

* The City reserves the right to increase or decrease the principal amount of the Bonds on the day of sale, in increments of $5,000 each. Increases or decreases may be made in any maturity. If any principal amounts are adjusted, the purchase price proposed will be adjusted to maintain the same gross spread per $1,000.

All Bonds of the same maturity must bear interest from date of issue until paid at a single, uniform rate. Each rate must be expressed in an integral multiple of 5/100 or 1/8 of 1%.

A good faith deposit ("Deposit") in the amount of $93,600 shall be made by the winning bidder by wire transfer of funds. Such Deposit shall be received by Ehlers no later than two hours after the bid opening time. Wire transfer instructions will be provided to the winning bidder by Ehlers after the tabulation of bids. The City reserves the right to award the Bonds to a winning bidder whose wire transfer is initiated but not received by such time provided that such winning bidder's federal wire reference number has been received by such time. In the event the Deposit is not received as provided above, the City may award the Bonds to the bidder submitting the next best bid provided such bidder agrees to such award. The Deposit will be retained by the City as liquidated damages if the bid is accepted and the Purchaser fails to comply therewith. We agree to the conditions and duties of Ehlers and Associates, Inc., as escrow holder of the Deposit, pursuant to the Notice of Sale. This bid is for prompt acceptance and is conditional upon delivery of said Bonds to The Depository Trust Company, New York, New York, in accordance with the Notice of Sale. Delivery is anticipated to be on or about April 6, 2022.

This bid is subject to the City's agreement to enter into a written undertaking to provide continuing disclosure under Rule 15c2-12 promulgated by the Securities and Exchange Commission under the Securities Exchange Act of 1934 as described in the Preliminary Official Statement for the Bonds.

We have received and reviewed the Official Statement, and any addenda thereto, and have submitted our requests for additional information or corrections to the Final Official Statement. As Syndicate Manager, we agree to provide the City with the reoffering price of the Bonds within 24 hours of the bid acceptance.

This bid is a firm offer for the purchase of the Bonds identified in the Notice of Sale, on the terms set forth in this bid form and the Notice of Sale, and is not subject to any conditions, except as permitted by the Notice of Sale.

By submitting this bid, we confirm that we are an underwriter and have an established industry reputation for underwriting new issuances of municipal bonds. YES: ____ NO: ____.

If the competitive sale requirements are not met, we elect to use either the: _____10% test, or the _____hold-the-offering-price rule to determine the issue price of the Bonds.

Account Manager: _____ By: _____
Account Members:

Award will be on a true interest cost basis. According to our computations (the correct computation being controlling in the award), the total dollar interest cost (including any discount or less any premium) computed from April 6, 2022 of the above bid is $_____and the true interest cost (TIC) is _____%.

The foregoing offer is hereby accepted by and on behalf of the Common Council of the City of Greenfield, Wisconsin, on March 15, 2022.

By: _____ By: _____

Title: _____ Title: _____

RESOLUTION NO. ____

Special Use Permit for La Villa Nutrition, a proposed business, to be located at 4639 S. 108 St., submitted by Yesica Granados Lopez, d/b/a La Villa Nutrition. (Tax Key No. 609-0033-001)

WHEREAS, Yesica Granados Lopez, d/b/a La Villa Nutrition, 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 Snack and Nonalcoholic Beverage Bar at 4639 S. 108 St.; and,

WHEREAS, after due notice, a public hearing was held by the Common Council on March 15, 2022, 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, Yesica Granados Lopez, d/b/a La Villa Nutrition, resides at 6260 S. Lake Drive, Apartment 215, Cudahy, WI 53110.

2. The property is owned by Forest Park Real Estate Co, LLC, 7170 W. Avian Ct., Franklin, WI 53132.

3. La Villa Nutrition will occupy approximately 1,157 sq. ft. of the multi-tenant commercial building located at 4639 S. 108 St., Greenfield, Milwaukee County, Wisconsin, more particularly described as follows:

Lots 2, 3, 4 and 5 of Block 1 of Valley View Heights, a recorded subdivision, plus the East 1/2 of a vacated alley adjacent on the West, all being a part of the Southeast 1/4 of Section 19, Township 6 North, Range 21 East, in the City of Greenfield, Milwaukee County, Wisconsin.

Tax Key No. 609-0033-001

Said land being located at 4629-4649 S. 108 St.

4. The applicant is proposing to establish a Snack and Nonalcoholic Beverage Bar 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 Snack and Nonalcoholic Beverage Bars 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. 108 St. corridor that is developed for commercial uses. Properties to the north, south, and east are developed as commercial. Properties to the west 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 Yesica Granados Lopez, d/b/a La Villa Nutrition, to establish a Snack and Nonalcoholic Beverage Bar, to be located at 4639 S. 108 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 February 8, 2022 and by the Common Council on March 15, 2022. 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 La Villa Nutrition will be Monday - Friday, 6:00am- 4:00pm; Saturday, 8:00am-4:00pm; closed on Sunday.

4. Off-Street Parking. The proposed snack and nonalcoholic beverage bar business requires six (6) off-street parking spaces. The remaining multi-tenant commercial/office uses, occupying the remainder of the multi-tenant commercial building require sixty-six (66) off-street parking stalls, for a total of seventy-two (72) required off-street parking spaces. Sixty-nine (69) off-street parking stalls are expected 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.

_____
Yesica Granados Lopez, d/b/a La Villa Nutrition

_____
Forest Park Real Estate Co, LLC

Provided to applicant on the
_____day of _____, 2022

_____
Community Development Manager

PASSED AND ADOPTED by the Common Council of the City of Greenfield on the _____ day of _____, 2022.

APPROVED:

_____
Michael J. Neitzke, Mayor

ATTEST:

_____
Jennifer Goergen, City Clerk

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CITY OF GREENFIELD
OPERATOR LICENSE APPLICANTS

OPERATOR'S REGULAR

NAME	ADDRESS	CITY, STATE, ZIP
Amber Campbell	4963 N 107th ST	Milwaukee, WI 53225
Carolyn Marie Golpe	1731 Park AVE	Racine, WI 53403
Jeffrey A Wisniewski	5200 S Tuckaway BLVD 106D	Greenfield, WI 53221
Joseph M Ligocki	10400 S Redwood LN	Oak Creek, WI 53154
Michael Todd Duncan	4712 W Tripoli AVE	Greenfield, WI 53220
Robyn Jean Kuney	6159 Highland LN 1	Greendale, WI 53129
Sarah Elisabeth Erickson	2003 St Clair ST #1	Racine, WI 53402
Theresa Marie Madrigal	3763 S 23rd ST	Milwaukee, WI 53221

Common Council Meeting

Introduced By: Department of Neighborhood Services (Katz)

Date Introduced: March 15, 2022

RELATING TO:

Discussion and decision **to award a contract for the project 2209 84th Street Concrete Repair to Milwaukee General Construction in the amount of $ 391,230.75.**

SUMMARY:

On March 10, 2022, bids were opened for the project 2209 84th Street Concrete Repair. The results are as follows:

Contractor	**Amount**
Milwaukee General Construction	**$ 391,230.75**
LaLonde Contractors	$ 395,475.40
A.W. Oakes & Son	$ 414,504.10
Zignego Company	$ 436,368.76
DC Burbach	$ 437,227.00
J&A Pohl	$ 459,350.08
Cornerstone Pavers	$ 469,425.58
Zenith Tech	$ 484,963.58

FINANCIAL:

This project is funded in the 2022 capital improvement budget.

RECOMMENDATION:

ATTACHMENTS: **KEY ISSUES ___ BACKGROUND ___ RESOLUTION ___ FISCAL NOTE ___**

MOTION ___ OTHER ___

RESOLUTION NO. _____

Initial Resolution for the Discontinuance of right-of-way in the vicinity of W. Loomis Rd. and the east-bound I-894 on-ramp within the 4300 block of W. Loomis Rd.

WHEREAS, the City owns excess right-of-way in the general vicinity of W. Loomis Rd. and the east-bound I-894 on-ramp, of which a portion is improved S. 43 St. right-of-way, at the northwest corner of Tax Key No. 601-1002-000; and,

WHEREAS, the Common Council has determined that the public interest requires the discontinuation of said S. 43 St. right-of-way and general right-of-way at the northwest corner of Tax Key No. 601-1002-000, which is more specifically shown and described in the attached Exhibit A; and.

WHEREAS, the public road right-of-way which is hereby to be vacated lies within one-quarter mile of a state trunk highway or connecting highway, and does not contain a railroad crossing within its boundaries; and,

WHEREAS, Sec. 66.1003 of the Wisconsin Statutes requires a public hearing on any proposed discontinuance not less than 40 days following the introduction of a discontinuance resolution.

NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City of Greenfield, that the Discontinuance Resolution attached hereto as Exhibit B is hereby introduced as that term is used in Wis. Stat. § 66.1003(4).

BE IT FURTHER RESOLVED, that a public hearing on the discontinuance of right-of-way in the vicinity of W. Loomis Rd. and the east-bound I-894 on-ramp within the 4300 block of W. Loomis Rd. is hereby scheduled for May 3, 2022 at 7:00pm or as soon thereafter as the Council may hear the matter.

BE IT FURTHER RESOLVED that the City Clerk is hereby directed to deliver a copy of this resolution to the Wisconsin Secretary of Transportation.

PASSED AND ADOPTED by the Common Council of the City of Greenfield on the _____ day of _____, 2022.

APPROVED:

_____
Michael J. Neitzke, Mayor

ATTEST:

_____

Jennifer Goergen, City Clerk

cc: Engineering Division

Exhibit A

Legal Description:

Being a part of the Southeast ¼ of Section 23, Township 6 North, Range 21 East, in the City of Greenfield, Milwaukee County, Wisconsin, bounded and described as follows:

Commencing at the Southeast corner of said Southeast 1/4; thence North 00°20'39" West along the East line of said 1/4 Section 448.56 feet to a point; thence South 88°38'51" West, 24.75 feet to the point of beginning of lands to be described; thence South 88°38'51" West, 102.47 feet to a point on the Southeasterly right-of-way line of West Loomis Road; thence North 33°55'29" East along said Southeasterly right-of-way line, 36.72 feet to a point; thence North 37°32'05" East along said Southeasterly right-of-way line, 81.29 feet to a point; thence North 74°31'29" East along said Southeasterly right-of-way line, 58.66 feet to a point on the East line of said ½ Section; thence South 00°20'39" West along said East line, 17.58 feet to a point on the North line of Lot 1 of Certified Survey Map No. 9375; thence South 89°39'21" West along said North line, 24.75 feet to a point; thence South 00°20'39" East along the Westerly line of said Certified Survey Map, 90.46 feet to the point of beginning. Retaining therefrom, the entire described area as a Municipal Purpose Easement.

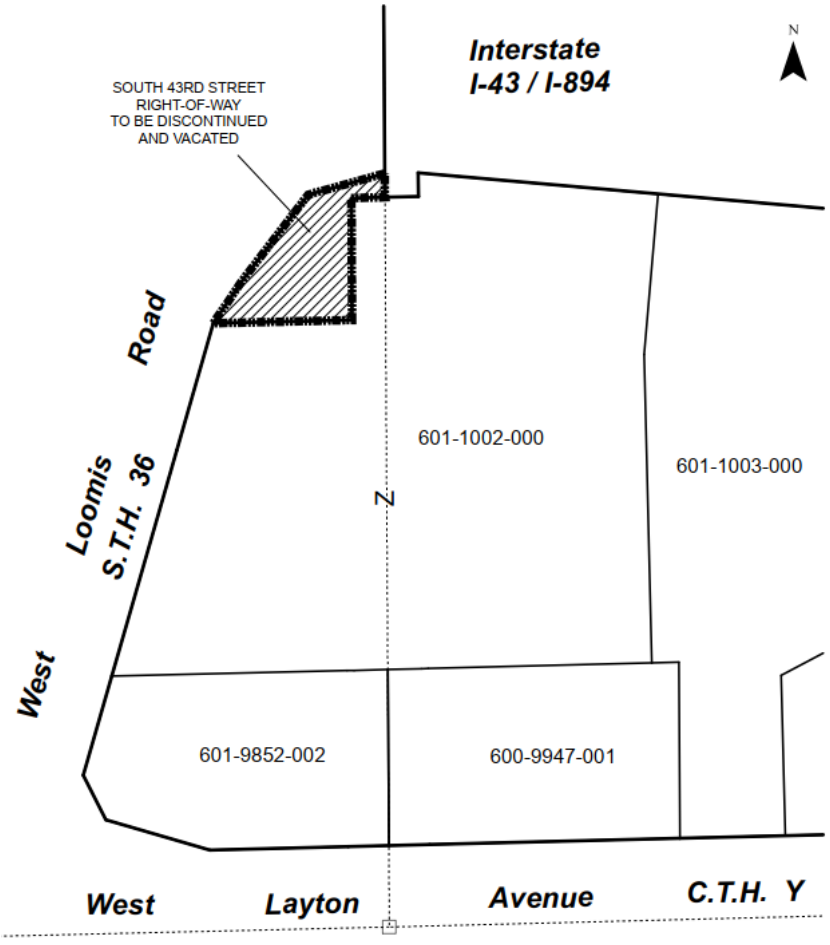

Exhibit B

RESOLUTION NO. ____

Resolution Discontinuing right-of-way in the vicinity of W. Loomis Rd. and the east-bound I-894 on-ramp within the 4300 block of W. Loomis Rd.

WHEREAS, the City owns excess right-of-way in the general vicinity of W. Loomis Rd. and the east-bound I-894 on-ramp, of which a portion is improved S. 43 St. right-of-way, at the northwest corner of Tax Key No. 601-1002-000; and

WHEREAS, following due notice and publication the Common Council has conducted a public hearing to determine whether it is appropriate to discontinue the S. 43 St. right-of-way and general right-of-way at the northwest corner of Tax Key No. 601-1002-000; and

WHEREAS, based upon the materials on file and the comments received at the public hearing, the Common Council has determined that the public interest requires the vacation of S. 43 St. right-of-way and general right-of-way at the northwest corner of Tax Key No. 601-1002-000 that is more specifically shown and described in the attached Exhibit A; and

WHEREAS, the Common Council further finds that the public road right-of-way which is hereby to be vacated lies within one-quarter mile of a state trunk highway or connecting highway, and does not contain a railroad crossing within its boundaries;

NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City of Greenfield, that the 480 feet of the S. 43rd Street right of way that is more specifically shown and described in the attached Exhibit A is hereby vacated and discontinued.

BE IT FURTHER RESOLVED, that right-of-way in the vicinity of W. Loomis Rd. and the east-bound I-894 on-ramp within the 4300 block of W. Loomis Rd. so vacated and discontinued shall, upon passage and publication of this Resolution, forever vest in the owner of the lands which immediately abut thereto, and shall be annexed thereto, free and clear of any right, title or interest in the public as road right of way except for the rights of the public to a public purpose easement for utilities within the vacated area pursuant to the provisions of sections 66.1003 and 66.1005 of the Wisconsin Statutes.

INTRODUCED by the Common Council of the City of Greenfield on the 15th day of March, 2022.

PASSED AND ADOPTED by the Common Council of the City of Greenfield on the _____ day of _____, 2022.

APPROVED:

_____
Michael J. Neitzke, Mayor

ATTEST:

_____
Jennifer Goergen, City Clerk

cc: Engineering Division

Committee: Common Council Item Number:

Introduced By: Kristi Porter, Community Development Manager

Date Introduced: March 15, 2022

RELATING TO:

Discussion and decision to revise job description for full-time Electrical Inspector in the Department of Neighborhood Services.

SUMMARY:

This agenda item is simply a house-cleaning discussion. The fulltime building inspector job description has not been updated since 2019. This revision simply updates the job description to be consistent with the other inspector job descriptions.

ATTACHMENTS: **KEY ISSUES ___ BACKGROUND ___ RESOLUTION ___ FISCAL NOTE ___**

MOTION ___ OTHER _X__ (job description)

Full-time Electrical Inspector

Classification
Non-Exempt

Department/Division
Department of Neighborhood Services/Community Development Division

Reports to
Community Development Manager

Summary/Objective
The Electrical Inspector performs skilled electrical inspection work to ensure compliance with City, State, and Federal regulations.

Essential Functions
To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed within are representative of the knowledge, skill and/or ability required. Reasonable accommodations may be made to enable individuals with disability to perform essential functions.

- Serves as an agent of the State in approving electrical plans for the City of Greenfield.
- Inspects electrical installations during construction or remodeling to enforce the electrical code for residential, commercial, and industrial purposes.
- Reviews electrical plans and material lists to be used; traces and corrects incorrectly submitted electrical information, and provides code reference/regulation guidance ~~design and/or engineering assistance~~ to contractors and citizens.
- Investigates reports and complaints of electrical violations and notifies residents, business owners and/or contractors of non-conformance with electrical codes, and/or failure to correct violations.
- Communicates with contractors and the public regarding the electrical code, electrical installation, etc. and answers other questions related to the electrical code.
- Releases certification of electrical inspections and approvals to We Energies.
- Provides special inspections for occupancy permit applications. ~~Primary responsibility for residential HVAC systems.~~
- Researches and remains current with code requirements of the State of Wisconsin, and Underwriters Laboratory through research and attendance at seminars and meetings of the Electrical Inspectors Association.
- Performs annual Liquor License renewal/safety inspections and coordinates results with other City Departments.
- Performs other duties such as entering permit master information, electrical permits and inspections on the computer, accessory use/structure permit processing and assists at the counter, as needed.

Competencies

- Communication Proficiency
- Thoroughness
- Detail Orientated
- Technical Capacity
- Problem Solving/Analysis
- Organization Skills
- Time Management Skills
- Collaboration Skills
- Customer Relations Focus
- Excellent Math Skills

Language and Reasoning Abilities:

- Ability to read and interpret documents such as safety rules, operating and maintenance instructions, State Statutes, Wisconsin Administrative Code, and the Electrical Code.
- Ability to write routine reports.
- Ability to understand and work from construction and wiring blueprints, drawings and diagrams.
- Ability to use common sense to carry out instructions furnished in written, oral or diagram form. ~~Ability to deal with problems involving several concrete variables in standardized situations.~~
- Ability to establish and maintain effective working relationships with other employees, elected and appointed officials, developers, architects, contractors, property owners, and the public.

Mathematical Skills:

- Knowledge of algebra and trigonometry concepts used in electrical work.
- Ability to add, subtract, multiply and divide in all units of measure using whole numbers, common fractions and decimals.

Supervisory Responsibilities

This position has no supervisory responsibilities.

Position Type and Expected Hours of Work

~~This is a full-time position. Normal days and hours of work are Monday through Friday, 7:30 a.m. to 4:00 p.m.~~ This is a full-time position. Normal days and hours of work are Monday through Friday, 7:00 a.m. to 4:00 p.m.

Travel

Site visits will be part of the daily routine using personal vehicle with mileage reimbursed in accordance with existing Non-Represented Resolution. Travel to conferences, seminars, training, etc. is encouraged, as budgeted.

~~Site visits will be part of the daily routine; a City-owned vehicle will be provided as needed. Travel to conferences, seminars, training, etc. is encouraged, as budgeted.~~

Required Education/Training and Experience

High school diploma with additional technical courses in electrical construction methods and a minimum of five (5) years' experience as an electrician. Commercial Electrical Inspector Certification required.

Other Qualifications:

State of Wisconsin Master Electrician license desirable.~~and Commercial Electrical Inspector certification~~. Possession and maintenance of a valid Wisconsin driver's license. Uniform Dwelling Code certification for Construction~~, Electrical,~~ Plumbing, and HVAC are desirable. Thorough knowledge of methods and practices involved in constructing, installing and operating a variety of electrical installations. Good interpersonal relations. Maintains memberships in professional/trade organizations to further knowledge of current codes, code updates, and credential requirements.

Physical Demands:
The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is frequently required to walk; sit; use hands to handle or feel; reach with hands and arms; stoop, kneel, crouch, or crawl; and talk or hear. Specific vision abilities required for this job include close vision, distance vision, color vision, depth perception and the ability to adjust focus. The employee must occasionally move 10 pounds or less.

Work Environment:
While performing the duties of this job, the employee is regularly exposed to outside weather conditions ranging from extremely hot to moderate to extremely cold conditions. The employee is frequently exposed to vibration. The employee is occasionally exposed to moving mechanical parts, high precarious places, fumes or airborne particles, toxic or caustic chemicals, risk of electric shock, wet and/or humid conditions, noxious odors, dust and poor ventilation. The noise level in the work environment is often loud.

Equipment Used:
Calculator, copy machine, computer, electronic tablet for reporting on-site inspection results, electrical meters and measuring devices.

Pre-Employment Requirements:
Applicants will be required to submit to a pre-employment physical exam and drug screening. Applicants may be fingerprinted and a record check made of local, state or federal authorities. A conviction is not an automatic bar to employment.

Salary and Benefits:
Wages and benefits are determined by the existing Non-Represented Resolution.

Other Duties
Please note this job description is not designed to cover or contain a comprehensive listing of activities, duties or responsibilities that are required of the employee for this job. Duties, responsibilities and activities may change at any time with or without notice.

AAP/EEO Statement
It is the policy of the City of Greenfield not to discriminate unlawfully against any employee or applicant for employment because of age, race, religion, color, handicap, sex, physical condition, disability, national origin, creed, marital status, citizenship status, veteran status, membership in the military or national guard, use of a lawful product while off duty, ancestry, sexual orientation, arrest, or conviction record or any other characteristic protected by state or federal law. This policy shall include, but not be limited to, the following: employment, upgrading, demotion or transfer; recruitment or other compensation; and selection for training, including apprenticeship. This City further agrees to take affirmative action to ensure equal employment opportunities.

Full-time Electrical Inspector

Classification
Non-Exempt

Department/Division
Department of Neighborhood Services/Community Development Division

Reports to
Community Development Manager

Summary/Objective
The Electrical Inspector performs skilled electrical inspection work to ensure compliance with City, State, and Federal regulations.

Essential Functions
To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed within are representative of the knowledge, skill and/or ability required. Reasonable accommodations may be made to enable individuals with disability to perform essential functions.

- Serves as an agent of the State in approving electrical plans for the City of Greenfield.
- Inspects electrical installations during construction or remodeling to enforce the electrical code for residential, commercial, and industrial purposes.
- Reviews electrical plans and material lists to be used; traces and corrects incorrectly submitted electrical information, and provides code reference/regulation guidance to contractors and citizens.
- Investigates reports and complaints of electrical violations and notifies residents, business owners and/or contractors of non-conformance with electrical codes, and/or failure to correct violations.
- Communicates with contractors and the public regarding the electrical code, electrical installation, etc. and answers other questions related to the electrical code.
- Releases certification of electrical inspections and approvals to We Energies.
- Provides special inspections for occupancy permit applications.
- Researches and remains current with code requirements of the State of Wisconsin, and Underwriters Laboratory through research and attendance at seminars and meetings of the Electrical Inspectors Association.
- Performs annual Liquor License renewal/safety inspections and coordinates results with other City Departments.
- Performs other duties such as entering permit master information, electrical permits and inspections on the computer, accessory use/structure permit processing and assists at the counter, as needed.

Competencies

- Communication Proficiency
- Thoroughness
- Detail Orientated
- Technical Capacity
- Problem Solving/Analysis
- Organization Skills
- Time Management Skills
- Collaboration Skills
- Customer Relations Focus
- Excellent Math Skills

Language and Reasoning Abilities:

- Ability to read and interpret documents such as safety rules, operating and maintenance instructions, State Statutes, Wisconsin Administrative Code, and the Electrical Code.
- Ability to write routine reports.
- Ability to understand and work from construction and wiring blueprints, drawings and diagrams.
- Ability to use common sense to carry out instructions furnished in written, oral or diagram form.
- Ability to establish and maintain effective working relationships with other employees, elected and appointed officials, developers, architects, contractors, property owners, and the public.

Mathematical Skills:

- Knowledge of algebra and trigonometry concepts used in electrical work.
- Ability to add, subtract, multiply and divide in all units of measure using whole numbers, common fractions and decimals.

Supervisory Responsibilities

This position has no supervisory responsibilities.

Position Type and Expected Hours of Work

This is a full-time position. Normal days and hours of work are Monday through Friday, 7:00 a.m. to 4:00 p.m.

Travel

Site visits will be part of the daily routine using personal vehicle with mileage reimbursed in accordance with existing Non-Represented Resolution. Travel to conferences, seminars, training, etc. is encouraged, as budgeted.

Required Education/Training and Experience

High school diploma with additional technical courses in electrical construction methods and a minimum of five (5) years' experience as an electrician. Commercial Electrical Inspector Certification required.

Other Qualifications:

State of Wisconsin Master Electrician license desirable.. Possession and maintenance of a valid Wisconsin driver's license. Uniform Dwelling Code certification for Construction Plumbing, and HVAC are desirable. Thorough knowledge of methods and practices involved in constructing, installing and operating a variety of electrical installations. Good interpersonal relations. Maintains

memberships in professional/trade organizations to further knowledge of current codes, code updates, and credential requirements.

Physical Demands:
The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is frequently required to walk; sit; use hands to handle or feel; reach with hands and arms; stoop, kneel, crouch, or crawl; and talk or hear. Specific vision abilities required for this job include close vision, distance vision, color vision, depth perception and the ability to adjust focus. The employee must occasionally move 10 pounds or less.

Work Environment:
While performing the duties of this job, the employee is regularly exposed to outside weather conditions ranging from extremely hot to moderate to extremely cold conditions. The employee is frequently exposed to vibration. The employee is occasionally exposed to moving mechanical parts, high precarious places, fumes or airborne particles, toxic or caustic chemicals, risk of electric shock, wet and/or humid conditions, noxious odors, dust and poor ventilation. The noise level in the work environment is often loud.

Equipment Used:
Calculator, copy machine, computer, electronic tablet for reporting on-site inspection results, electrical meters and measuring devices.

Pre-Employment Requirements:
Applicants will be required to submit to a pre-employment physical exam and drug screening. Applicants may be fingerprinted and a record check made of local, state or federal authorities. A conviction is not an automatic bar to employment.

Salary and Benefits:
Wages and benefits are determined by the existing Non-Represented Resolution.

Other Duties
Please note this job description is not designed to cover or contain a comprehensive listing of activities, duties or responsibilities that are required of the employee for this job. Duties, responsibilities and activities may change at any time with or without notice.

AAP/EEO Statement
It is the policy of the City of Greenfield not to discriminate unlawfully against any employee or applicant for employment because of age, race, religion, color, handicap, sex, physical condition, disability, national origin, creed, marital status, citizenship status, veteran status, membership in the military or national guard, use of a lawful product while off duty, ancestry, sexual orientation, arrest, or conviction record or any other characteristic protected by state or federal law. This policy shall include, but not be limited to, the following: employment, upgrading, demotion or transfer; recruitment or other compensation; and selection for training, including apprenticeship. This City further agrees to take affirmative action to ensure equal employment opportunities.

Committee: Common Council Item Number:

Introduced By: Kristi Porter, Community Development Manager

Date Introduced: March 15, 2022

RELATING TO:

Discussion and decision to create job description for part-time Electrical Inspector and set salary in the Department of Neighborhood Services.

SUMMARY:

The Inspection Services Division currently has a job description for only a fulltime electrical inspector. This agenda item is a proactive approach in the event that the Inspection Services Division needs to recruit for a part-time electrical inspector. The fulltime and part-time job descriptions are the same, other than the description of the hours and benefits.

The salary range would be:

Effective 1/03/2022 (2.0% increase)	START (hrly)	1 YEAR (hrly)	2 YEAR (hrly)	3 YEAR (hrly)	4 YEAR (hrly)
ELECTRICAL/PLUMBING/BLDG INSP - ENTRY LEVEL	34.13	35.32	36.56	37.84	39.15
ELECTRICAL/PLUMBING/BLDG INSP W/ 4 CERTIFICATIONS	35.15	36.38	37.65	38.96	40.34
ELECTRICAL/PLUMBING/BLDG INSP W/ ≥5 CERTIFICATIONS	36.21	37.46	38.78	40.14	41.53

ATTACHMENTS: **KEY ISSUES ___ BACKGROUND ___ RESOLUTION ___ FISCAL NOTE ___**

MOTION ___ OTHER _X__ (job description)

Part-time Electrical Inspector

Classification
Non-Exempt

Department/Division
Department of Neighborhood Services/Community Development Division

Reports to
Community Development Manager

Summary/Objective
The Electrical Inspector performs skilled electrical inspection work to ensure compliance with City, State, and Federal regulations.

Essential Functions
To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed within are representative of the knowledge, skill and/or ability required. Reasonable accommodations may be made to enable individuals with disability to perform essential functions.

- Serves as an agent of the State in approving electrical plans for the City of Greenfield.
- Inspects electrical installations during construction or remodeling to enforce the electrical code for residential, commercial, and industrial purposes.
- Reviews electrical plans and material lists to be used; traces and corrects incorrectly submitted electrical information, and provides code reference/regulation guidance to contractors and citizens.
- Investigates reports and complaints of electrical violations and notifies residents, business owners and/or contractors of non-conformance with electrical codes, and/or failure to correct violations.
- Communicates with contractors and the public regarding the electrical code, electrical installation, etc. and answers other questions related to the electrical code.
- Releases certification of electrical inspections and approvals to We Energies.
- Provides special inspections for occupancy permit applications.
- Researches and remains current with code requirements of the State of Wisconsin, and Underwriters Laboratory through research and attendance at seminars and meetings of the Electrical Inspectors Association.
- Performs annual Liquor License renewal/safety inspections and coordinates results with other City Departments.
- Performs other duties such as entering permit master information, electrical permits and inspections on the computer, accessory use/structure permit processing and assists at the counter, as needed.

Competencies

- Communication Proficiency
- Thoroughness
- Detail Orientated
- Technical Capacity
- Problem Solving/Analysis
- Organization Skills
- Time Management Skills
- Collaboration Skills
- Customer Relations Focus
- Excellent Math Skills

Language and Reasoning Abilities:

- Ability to read and interpret documents such as safety rules, operating and maintenance instructions, State Statutes, Wisconsin Administrative Code, and the Electrical Code.
- Ability to write routine reports.
- Ability to understand and work from construction and wiring blueprints, drawings and diagrams.
- Ability to use common sense to carry out instructions furnished in written, oral or diagram form.
- Ability to establish and maintain effective working relationships with other employees, elected and appointed officials, developers, architects, contractors, property owners, and the public.

Mathematical Skills:

- Knowledge of algebra and trigonometry concepts used in electrical work.
- Ability to add, subtract, multiply and divide in all units of measure using whole numbers, common fractions and decimals.

Supervisory Responsibilities

This position has no supervisory responsibilities.

Position Type and Expected Hours of Work

This is a part-time position. City inspection business hours are Monday through Friday from 7:00 a.m. to 4:00 p.m. The part-time Inspector would work between 18-24 hours per week during normal City inspection business hours as mutually agreed upon between supervisor and employee.

Travel

Site visits will be part of the daily routine using personal vehicle with mileage reimbursed in accordance with existing Non-Represented Resolution. Travel to conferences, seminars, training, etc. is encouraged, as budgeted.

Required Education/Training and Experience

High school diploma with additional technical courses in electrical construction methods and a minimum of five (5) years' experience as an electrician. Commercial Electrical Inspector Certification required.

Other Qualifications:

State of Wisconsin Master Electrician license desirable.. Possession and maintenance of a valid Wisconsin driver's license. Uniform Dwelling Code certification for Construction Plumbing, and HVAC are desirable. Thorough knowledge of methods and practices involved in constructing,

installing and operating a variety of electrical installations. Good interpersonal relations. Maintains memberships in professional/trade organizations to further knowledge of current codes, code updates, and credential requirements.

Physical Demands:
The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is frequently required to walk; sit; use hands to handle or feel; reach with hands and arms; stoop, kneel, crouch, or crawl; and talk or hear. Specific vision abilities required for this job include close vision, distance vision, color vision, depth perception and the ability to adjust focus. The employee must occasionally move 10 pounds or less.

Work Environment:
While performing the duties of this job, the employee is regularly exposed to outside weather conditions ranging from extremely hot to moderate to extremely cold conditions. The employee is frequently exposed to vibration. The employee is occasionally exposed to moving mechanical parts, high precarious places, fumes or airborne particles, toxic or caustic chemicals, risk of electric shock, wet and/or humid conditions, noxious odors, dust and poor ventilation. The noise level in the work environment is often loud.

Equipment Used:
Calculator, copy machine, computer, electronic tablet for reporting on-site inspection results, electrical meters and measuring devices.

Pre-Employment Requirements:
Applicants will be required to submit to a pre-employment physical exam and drug screening. Applicants may be fingerprinted and a record check made of local, state or federal authorities. A conviction is not an automatic bar to employment.

Salary and Benefits:
Wages and benefits are determined by the existing Non-Represented Resolution. This is a part-time non-benefited position.

Other Duties
Please note this job description is not designed to cover or contain a comprehensive listing of activities, duties or responsibilities that are required of the employee for this job. Duties, responsibilities and activities may change at any time with or without notice.

AAP/EEO Statement
It is the policy of the City of Greenfield not to discriminate unlawfully against any employee or applicant for employment because of age, race, religion, color, handicap, sex, physical condition, disability, national origin, creed, marital status, citizenship status, veteran status, membership in the military or national guard, use of a lawful product while off duty, ancestry, sexual orientation, arrest, or conviction record or any other characteristic protected by state or federal law. This policy shall include, but not be limited to, the following: employment, upgrading, demotion or transfer; recruitment or other compensation; and selection for training, including apprenticeship. This City further agrees to take affirmative action to ensure equal employment opportunities.

Part-time Electrical Inspector

Classification
Non-Exempt

Department/Division
Department of Neighborhood Services/Community Development Division

Reports to
Community Development Manager

Summary/Objective
The Electrical Inspector performs skilled electrical inspection work to ensure compliance with City, State, and Federal regulations.

Essential Functions
To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed within are representative of the knowledge, skill and/or ability required. Reasonable accommodations may be made to enable individuals with disability to perform essential functions.

- Serves as an agent of the State in approving electrical plans for the City of Greenfield.
- Inspects electrical installations during construction or remodeling to enforce the electrical code for residential, commercial, and industrial purposes.
- Reviews electrical plans and material lists to be used; traces and corrects incorrectly submitted electrical information, and provides code reference/regulation guidance ~~design and/or engineering assistance~~ to contractors and citizens.
- Investigates reports and complaints of electrical violations and notifies residents, business owners and/or contractors of non-conformance with electrical codes, and/or failure to correct violations.
- Communicates with contractors and the public regarding the electrical code, electrical installation, etc. and answers other questions related to the electrical code.
- Releases certification of electrical inspections and approvals to We Energies.
- Provides special inspections for occupancy permit applications. ~~Primary responsibility for residential HVAC systems.~~
- Researches and remains current with code requirements of the State of Wisconsin, and Underwriters Laboratory through research and attendance at seminars and meetings of the Electrical Inspectors Association.
- Performs annual Liquor License renewal/safety inspections and coordinates results with other City Departments.
- Performs other duties such as entering permit master information, electrical permits and inspections on the computer, accessory use/structure permit processing and assists at the counter, as needed.

Competencies

- Communication Proficiency
- Thoroughness
- Detail Orientated
- Technical Capacity
- Problem Solving/Analysis
- Organization Skills
- Time Management Skills
- Collaboration Skills
- Customer Relations Focus
- Excellent Math Skills

Language and Reasoning Abilities:

- Ability to read and interpret documents such as safety rules, operating and maintenance instructions, State Statutes, Wisconsin Administrative Code, and the Electrical Code.
- Ability to write routine reports.
- Ability to understand and work from construction and wiring blueprints, drawings and diagrams.
- Ability to use common sense to carry out instructions furnished in written, oral or diagram form. ~~Ability to deal with problems involving several concrete variables in standardized situations.~~
- Ability to establish and maintain effective working relationships with other employees, elected and appointed officials, developers, architects, contractors, property owners, and the public.

Mathematical Skills:

- Knowledge of algebra and trigonometry concepts used in electrical work.
- Ability to add, subtract, multiply and divide in all units of measure using whole numbers, common fractions and decimals.

Supervisory Responsibilities

This position has no supervisory responsibilities.

Position Type and Expected Hours of Work

~~This is a full-time position. Normal days and hours of work are Monday through Friday, 7:30 a.m. to 4:00 p.m.~~ This is a part-time position. City inspection business hours are Monday through Friday from 7:00 a.m. to 4:00 p.m. The part-time Inspector would work between 18-24 hours per week during normal City inspection business hours as mutually agreed upon between supervisor and employee.

Travel

Site visits will be part of the daily routine using personal vehicle with mileage reimbursed in accordance with existing Non-Represented Resolution. Travel to conferences, seminars, training, etc. is encouraged, as budgeted.

~~Site visits will be part of the daily routine; a City-owned vehicle will be provided as needed. Travel to conferences, seminars, training, etc. is encouraged, as budgeted.~~

Required Education/Training and Experience

High school diploma with additional technical courses in electrical construction methods and a minimum of five (5) years' experience as an electrician. Commercial Electrical Inspector Certification required.

Other Qualifications:

State of Wisconsin Master Electrician license desirable.~~and Commercial Electrical Inspector certification~~. Possession and maintenance of a valid Wisconsin driver's license. Uniform Dwelling Code certification for Construction~~, Electrical,~~ Plumbing, and HVAC are desirable. Thorough knowledge of methods and practices involved in constructing, installing and operating a variety of electrical installations. Good interpersonal relations. Maintains memberships in professional/trade organizations to further knowledge of current codes, code updates, and credential requirements.

Physical Demands:

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is frequently required to walk; sit; use hands to handle or feel; reach with hands and arms; stoop, kneel, crouch, or crawl; and talk or hear. Specific vision abilities required for this job include close vision, distance vision, color vision, depth perception and the ability to adjust focus. The employee must occasionally move 10 pounds or less.

Work Environment:

While performing the duties of this job, the employee is regularly exposed to outside weather conditions ranging from extremely hot to moderate to extremely cold conditions. The employee is frequently exposed to vibration. The employee is occasionally exposed to moving mechanical parts, high precarious places, fumes or airborne particles, toxic or caustic chemicals, risk of electric shock, wet and/or humid conditions, noxious odors, dust and poor ventilation. The noise level in the work environment is often loud.

Equipment Used:

Calculator, copy machine, computer, electronic tablet for reporting on-site inspection results, electrical meters and measuring devices.

Pre-Employment Requirements:

Applicants will be required to submit to a pre-employment physical exam and drug screening. Applicants may be fingerprinted and a record check made of local, state or federal authorities. A conviction is not an automatic bar to employment.

Salary and Benefits:

Wages and benefits are determined by the existing Non-Represented Resolution. This is a part-time non-benefited position.

Other Duties

Please note this job description is not designed to cover or contain a comprehensive listing of activities, duties or responsibilities that are required of the employee for this job. Duties, responsibilities and activities may change at any time with or without notice.

AAP/EEO Statement

It is the policy of the City of Greenfield not to discriminate unlawfully against any employee or applicant for employment because of age, race, religion, color, handicap, sex, physical condition, disability, national origin, creed, marital status, citizenship status, veteran status, membership in the military or national guard, use of a lawful product while off duty, ancestry, sexual orientation, arrest, or conviction record or any other characteristic protected by state or federal law. This policy shall include, but not be limited to, the following: employment, upgrading, demotion or transfer; recruitment or other compensation; and selection for training, including apprenticeship. This City further agrees to take affirmative action to ensure equal employment opportunities.

Committee: Finance & HR Committee Item Number:

Introduced By: Kristi Porter, Community Development Manager

Date Introduced: March 9, 2022

RELATING TO:

Discussion and decision to revise job description for full-time Building Inspector in the Department of Neighborhood Services.

SUMMARY:

This agenda item is simply a house-cleaning discussion. The fulltime building inspector job description has not been updated since 2017. Since 2017, all (new) job descriptions have undergone formatting and verbiage updates. This revision simply updates the job description to follow the new format. It's been placed on the agenda today since staff is updating other Inspection Services-related job descriptions.

ATTACHMENTS: **KEY ISSUES ___ BACKGROUND ___ RESOLUTION ___ FISCAL NOTE ___**

MOTION ___ OTHER _X__ (job description)

~~Plumbing~~ Full-time Building Inspector Job Description

Classification
Non-Exempt

Department/Division
Department of Neighborhood Services/Community Development Division

Reports to
Community Development Manager

Summary/Objective
The ~~Plumbing~~ Building Inspector performs skilled ~~plumbing~~ building inspection work to ensure compliance with City, State, and Federal regulations.

Essential Functions
To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed within are representative of the knowledge, skill and/or ability required. Reasonable accommodations may be made to enable individuals with disability to perform essential functions.

- Serves as an agent of the State in approving ~~plumbing~~ building plans for the City of Greenfield.
- ~~Inspects plumbing installations during construction or remodeling to enforce the plumbing code for residential, commercial, and industrial purposes, which includes but is not limited to inspecting building drains for pitch, size, and alignment; checking all water pipes for size and materials, and determining connections for portable and non portable water.~~ Responsible for inspection and enforcement of State and City codes pertaining to all commercial, multi-family and single-family building construction, and all commercial, multi-family and single-family alterations and repairs.
- Answers inquiries and interprets codes and ordinances.
- Reviews ~~plumbing~~ plans and ~~material lists to be used; traces and corrects~~ specifications for compliance with codes and ordinances ~~incorrectly submitted plumbing information,~~ and provides code reference/regulation guidance to contractors and citizens.
- Interacts with inspectors, contractors, designers and city staff regarding design, installations, defects and other safety-related concerns.
- Approves and issues permits.
- ~~Assures proper sewer functioning by reading plumbing plans for location and sewer connections on lots, documenting sewer depth for basement floor locations, inspecting sanitary sewers from road to building for pitch and alignment, and inspecting main sewer lines.~~
- Investigates reports and complaints of ~~plumbing~~ code ~~violations and notifies~~violations, notifies residents, business owners and/or contractors of non-~~conformance~~ compliance ~~with plumbing~~of codes~~,~~ and/or failure to correct violations, and issues citations when necessary.
- Provides information and testimony in court regarding lawful orders and citations.
- ~~Communicates with contractors and the public regarding the plumbing code, plumbing installation, well operations/abandonment, DNR regulations, private onsite wastewater treatment systems, and answers other questions related to plumbing.~~
- Provides special inspections for occupancy permit applications.

- Maintains records of permits, inspections and investigations.
- Researches and remains current with code requirements of the State of Wisconsin and attends seminars and meetings of the ~~Plumbing~~ Building Inspectors Association.
- Responsible for maintaining the City's ~~Plumbing~~ Building Code in accordance with State of Wisconsin Code and certification requirements.
- Performs annual Liquor License renewal/safety inspections and coordinates results with other City Departments.
- Performs other duties such as entering permit master information, ~~plumbing~~ building permits and inspections on the computer, accessory use/structure permit processing and assists at the counter, as needed.

Competencies

- Communication Proficiency
- Thoroughness
- Detail Orientated
- Technical Capacity
- Problem Solving/Analysis
- Organization Skills
- Time Management Skills
- Collaboration Skills
- Customer Relations Focus
- Excellent Math Skills

Language and Reasoning Abilities:

- Ability to read and interpret documents such as safety rules, operating and maintenance instructions, State Statutes, Wisconsin Administrative Code, and the ~~Plumbing~~ Building Code.
- Ability to write routine reports and prepare written and/or verbal information that is clear and concise.
- Ability to understand and work from construction and wiring blueprints, drawings and diagrams.
- Ability to use common sense to carry out instructions furnished in written, oral or diagram form. ~~Ability to deal with problems involving several concrete variables in standardized situations.~~
- Ability to establish and maintain effective working relationships with other employees, elected and appointed officials, developers, architects, contractors, property owners, and the public.

Commented [KJ1]: Not sure what this is trying to say?

Mathematical Skills:

- Knowledge of algebra and trigonometry concepts used in ~~plumbing~~ construction work.
- Ability to add, subtract, multiply and divide in all units of measure using whole numbers, common fractions and decimals.

Supervisory Responsibilities

This position has no supervisory responsibilities.

Position Type and Expected Hours of Work

This is a full-time position. Normal days and hours of work are Monday through Friday, 7:00 a.m. to 4:00 p.m.~~This is a full-time position. Normal days and hours of work are Monday through Friday, 7:00 a.m. to 4:00 p.m.~~

Travel

Site visits will be part of the daily routine using personal vehicle with mileage reimbursed in accordance with existing Non-Represented Resolution. Travel to conferences, seminars, training, etc. is encouraged, as budgeted.

Required Education/Training and Experience

High school diploma with additional technical courses in ~~plumbing~~ residential and commercial construction methods and a minimum of five years' experience as a construction tradesperson ~~journey plumber~~. ~~Commercial Plumbing Inspector Certification required~~Must possess a valid WI Commercial Building Inspector and a WI UDC Construction Inspector certification. Must be knowledgeable of federal, state and local codes and regulations governing building construction, rehabilitation, alteration, use and occupancy. Must have basic knowledge of processing permit applications at their issuance.

Other Qualifications:

WI UDC Electrical and/or WI UDC Plumbing Inspector and/or WI UDC HVAC Inspector certification preferred at time of hire. ~~State of Wisconsin Master Plumber's license desirable.~~ Possession and maintenance of a valid Wisconsin driver's license. ~~Uniform Dwelling Code certification for Construction Electrical and HVAC are desirable. Thorough knowledge of methods and practices involved in constructing, installing and operating a variety of electrical installations. Good interpersonal relations~~Ability to establish effective, tactful and courteous relationships with the general public and be able to handle confrontational situations in a professional manner. Maintains memberships in professional/trade organizations to further knowledge of current codes, code updates, and credential requirements.

Physical Demands:
The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is frequently required to walk; sit; use hands to handle or feel; reach with hands and arms; stoop, kneel, crouch, or crawl; and talk or hear. Specific vision abilities required for this job include close vision, distance vision, color vision, depth perception and the ability to adjust focus. The employee must occasionally move 10 pounds or less.

Work Environment:
While performing the duties of this job, the employee is regularly exposed to outside weather conditions ranging from extremely hot to moderate to extremely cold conditions. The employee is frequently exposed to vibration. The employee is occasionally exposed to moving mechanical parts, high precarious places, fumes or airborne particles, toxic or caustic chemicals, risk of electric shock, wet and/or humid conditions, noxious odors, dust and poor ventilation. The noise level in the work environment is often loud.

Equipment Used:
Calculator, copy machine, computer, electronic tablet for reporting on-site inspection results, electrical meters and measuring devices.

Pre-Employment Requirements:
Applicants will be required to submit to a pre-employment physical exam and drug screening. Applicants may be fingerprinted and a record check made of local, state or federal authorities. A conviction is not an automatic bar to employment.

Salary and Benefits:
Wages and benefits are determined by the existing Non-Represented Resolution.

Other Duties
Please note this job description is not designed to cover or contain a comprehensive listing of activities, duties or responsibilities that are required of the employee for this job. Duties, responsibilities and activities may change at any time with or without notice.

AAP/EEO Statement
It is the policy of the City of Greenfield not to discriminate unlawfully against any employee or applicant for employment because of age, race, religion, color, handicap, sex, physical condition, disability, national origin, creed, marital status, citizenship status, veteran status, membership in the military or national guard, use of a lawful product while off duty, ancestry, sexual orientation, arrest, or conviction record or any other characteristic protected by state or federal law. This policy shall include, but not be limited to, the following: employment, upgrading, demotion or transfer; recruitment or other compensation; and selection for training, including apprenticeship. This City further agrees to take affirmative action to ensure equal employment opportunities.

Full-time Building Inspector Job Description

Classification
Non-Exempt

Department/Division
Department of Neighborhood Services/Community Development Division

Reports to
Community Development Manager

Summary/Objective
The Building Inspector performs skilled building inspection work to ensure compliance with City, State, and Federal regulations.

Essential Functions
To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed within are representative of the knowledge, skill and/or ability required. Reasonable accommodations may be made to enable individuals with disability to perform essential functions.

- Serves as an agent of the State in approving building plans for the City of Greenfield.
- Responsible for inspection and enforcement of State and City codes pertaining to all commercial, multi-family and single-family building construction, and all commercial, multi-family and single-family alterations and repairs.
- Answers inquiries and interprets codes and ordinances.
- Reviews plans and specifications for compliance with codes and ordinances and provides code reference/regulation guidance to contractors and citizens.
- Interacts with inspectors, contractors, designers and city staff regarding design, installations, defects and other safety-related concerns.
- Approves and issues permits.
- Investigates reports and complaints of code violations, notifies residents, business owners and/or contractors of non-compliance of codes and/or failure to correct violations, and issues citations when necessary.
- Provides information and testimony in court regarding lawful orders and citations.
- Provides special inspections for occupancy permit applications.
- Maintains records of permits, inspections and investigations.
- Researches and remains current with code requirements of the State of Wisconsin and attends seminars and meetings of the Building Inspectors Association.
- Responsible for maintaining the City's Building Code in accordance with State of Wisconsin Code and certification requirements.
- Performs annual Liquor License renewal/safety inspections and coordinates results with other City Departments.
- Performs other duties such as entering permit master information, building permits and inspections on the computer, accessory use/structure permit processing and assists at the counter, as needed.

Competencies

- Communication Proficiency
- Thoroughness
- Detail Orientated
- Technical Capacity
- Problem Solving/Analysis
- Organization Skills
- Time Management Skills
- Collaboration Skills
- Customer Relations Focus
- Excellent Math Skills

Language and Reasoning Abilities:

- Ability to read and interpret documents such as safety rules, operating and maintenance instructions, State Statutes, Wisconsin Administrative Code, and the Building Code.
- Ability to write routine reports and prepare written and/or verbal information that is clear and concise.
- Ability to understand and work from construction and wiring blueprints, drawings and diagrams.
- Ability to use common sense to carry out instructions furnished in written, oral or diagram form.
- Ability to establish and maintain effective working relationships with other employees, elected and appointed officials, developers, architects, contractors, property owners, and the public.

Mathematical Skills:

- Knowledge of algebra and trigonometry concepts used in construction work.
- Ability to add, subtract, multiply and divide in all units of measure using whole numbers, common fractions and decimals.

Supervisory Responsibilities

This position has no supervisory responsibilities.

Position Type and Expected Hours of Work

This is a full-time position. Normal days and hours of work are Monday through Friday, 7:00 a.m. to 4:00 p.m.

Travel

Site visits will be part of the daily routine using personal vehicle with mileage reimbursed in accordance with existing Non-Represented Resolution. Travel to conferences, seminars, training, etc. is encouraged, as budgeted.

Required Education/Training and Experience

High school diploma with additional technical courses in residential and commercial construction methods and a minimum of five years' experience as a construction tradesperson. Must possess a valid WI Commercial Building Inspector and a WI UDC Construction Inspector certification. Must be knowledgeable of federal, state and local codes and regulations governing building construction, rehabilitation, alteration, use and occupancy. Must have basic knowledge of processing permit applications at their issuance.

Other Qualifications:

WI UDC Electrical and/or WI UDC Plumbing Inspector and/or WI UDC HVAC Inspector certification preferred at time of hire. Possession and maintenance of a valid Wisconsin driver's license. Ability to establish effective, tactful and courteous relationships with the general public and be able to handle confrontational situations in a professional manner. Maintains memberships in professional/trade organizations to further knowledge of current codes, code updates, and credential requirements.

Physical Demands:
The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is frequently required to walk; sit; use hands to handle or feel; reach with hands and arms; stoop, kneel, crouch, or crawl; and talk or hear. Specific vision abilities required for this job include close vision, distance vision, color vision, depth perception and the ability to adjust focus. The employee must occasionally move 10 pounds or less.

Work Environment:
While performing the duties of this job, the employee is regularly exposed to outside weather conditions ranging from extremely hot to moderate to extremely cold conditions. The employee is frequently exposed to vibration. The employee is occasionally exposed to moving mechanical parts, high precarious places, fumes or airborne particles, toxic or caustic chemicals, risk of electric shock, wet and/or humid conditions, noxious odors, dust and poor ventilation. The noise level in the work environment is often loud.

Equipment Used:
Calculator, copy machine, computer, electronic tablet for reporting on-site inspection results, electrical meters and measuring devices.

Pre-Employment Requirements:
Applicants will be required to submit to a pre-employment physical exam and drug screening. Applicants may be fingerprinted and a record check made of local, state or federal authorities. A conviction is not an automatic bar to employment.

Salary and Benefits:
Wages and benefits are determined by the existing Non-Represented Resolution.

Other Duties
Please note this job description is not designed to cover or contain a comprehensive listing of activities, duties or responsibilities that are required of the employee for this job. Duties, responsibilities and activities may change at any time with or without notice.

AAP/EEO Statement
It is the policy of the City of Greenfield not to discriminate unlawfully against any employee or applicant for employment because of age, race, religion, color, handicap, sex, physical condition, disability, national origin, creed, marital status, citizenship status, veteran status, membership in the military or national guard, use of a lawful product while off duty, ancestry, sexual orientation, arrest, or conviction record or any other characteristic protected by state or federal law. This policy shall include, but not be limited to, the following: employment, upgrading, demotion or transfer; recruitment or other compensation; and selection for training, including apprenticeship. This City further agrees to take affirmative action to ensure equal employment opportunities.

Committee: Finance & HR Committee Item Number:

Introduced By: Kristi Porter, Community Development Manager

Date Introduced: March 9, 2022

RELATING TO:

Discussion and decision to create job description for part-time Building Inspector, set salary, recruit and hire in the Department of Neighborhood Services.

SUMMARY:

As discussed with the previous agenda item, the part-time plumbing inspector, staff is proposing to change the organization chart to eliminate a fulltime plumbing inspector, and add a part-time plumbing inspector instead. This reduces the availability of inspections offered to citizens and contractors/business owners. As a result, staff is proposing to also add a part-time building inspector position to the organization chart. The addition of a part-time building inspector would provide some relief to our fulltime building inspector, who is the busiest of all the inspectors. A part-time building inspector can take the smaller projects, like sheds, garages, fences, and free up time for the fulltime building inspector.

The inspectors will be very busy in the coming years with large projects (GreatLife at 119th & Edgerton and the Loomis/Layton Cobalt development). Any additional inspector staffing that we can get, will definitely be utilized.

Staff feels that any interest in the PT building inspector position would come from a former (or current) inspector, who likely will also be cross-trained in other fields (i.e. plumbing and/or electrical). It is always the goal of the department to employ cross-trained inspectors, as they can cover for each other during times of absence. Many communities employ cross-trained inspectors—it is very common.

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SUMMARY continued:

This new approach requires a change to the organization chart for the Inspection Services Division within the Department of Neighborhood Services. The salary would be the same as a fulltime inspector. Staff would be interested in advertising for the position as soon as possible.

The salary range would be as follows:

Effective 1/03/2022 (2.0% increase)	START (hrly)	1 YEAR (hrly)	2 YEAR (hrly)	3 YEAR (hrly)	4 YEAR (hrly)
ELECTRICAL/PLUMBING/BLDG INSP - ENTRY LEVEL	34.13	35.32	36.56	37.84	39.15
ELECTRICAL/PLUMBING/BLDG INSP W/ 4 CERTIFICATIONS	35.15	36.38	37.65	38.96	40.34
ELECTRICAL/PLUMBING/BLDG INSP W/ ≥5 CERTIFICATIONS	36.21	37.46	38.78	40.14	41.53

ATTACHMENTS: **KEY ISSUES ___ BACKGROUND ___ RESOLUTION ___ FISCAL NOTE ___**

MOTION ___ OTHER _X__ (job description)

~~Plumbing~~ Part-time Building Inspector Job Description

Classification
Non-Exempt

Department/Division
Department of Neighborhood Services/Community Development Division

Reports to
Community Development Manager

Summary/Objective
The ~~Plumbing~~ Building Inspector performs skilled ~~plumbing~~ building inspection work to ensure compliance with City, State, and Federal regulations.

Essential Functions
To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed within are representative of the knowledge, skill and/or ability required. Reasonable accommodations may be made to enable individuals with disability to perform essential functions.

- Serves as an agent of the State in approving ~~plumbing~~ building plans for the City of Greenfield.
- ~~Inspects plumbing installations during construction or remodeling to enforce the plumbing code for residential, commercial, and industrial purposes, which includes but is not limited to inspecting building drains for pitch, size, and alignment; checking all water pipes for size and materials, and determining connections for portable and non portable water.~~ Responsible for inspection and enforcement of State and City codes pertaining to all commercial, multi-family and single-family building construction, and all commercial, multi-family and single-family alterations and repairs.
- Answers inquiries and interprets codes and ordinances.
- Reviews ~~plumbing~~ plans and ~~material lists to be used; traces and corrects~~ specifications for compliance with codes and ordinances ~~incorrectly submitted plumbing information,~~ and provides code reference/regulation guidance to contractors and citizens.
- Interacts with inspectors, contractors, designers and city staff regarding design, installations, defects and other safety-related concerns.
- Approves and issues permits.
- ~~Assures proper sewer functioning by reading plumbing plans for location and sewer connections on lots, documenting sewer depth for basement floor locations, inspecting sanitary sewers from road to building for pitch and alignment, and inspecting main sewer lines.~~
- Investigates reports and complaints of ~~plumbing~~ code ~~violations and notifies~~violations, notifies residents, business owners and/or contractors of non-~~conformance~~ compliance ~~with plumbing~~of codes~~,~~ and/or failure to correct violations, and issues citations when necessary.
- Provides information and testimony in court regarding lawful orders and citations.
- ~~Communicates with contractors and the public regarding the plumbing code, plumbing installation, well operations/abandonment, DNR regulations, private onsite wastewater treatment systems, and answers other questions related to plumbing.~~
- Provides special inspections for occupancy permit applications.

- Maintains records of permits, inspections and investigations.
- Researches and remains current with code requirements of the State of Wisconsin and attends seminars and meetings of the ~~Plumbing~~ Building Inspectors Association.
- Responsible for maintaining the City's ~~Plumbing~~ Building Code in accordance with State of Wisconsin Code and certification requirements.
- Performs annual Liquor License renewal/safety inspections and coordinates results with other City Departments.
- Performs other duties such as entering permit master information, ~~plumbing~~ building permits and inspections on the computer, accessory use/structure permit processing and assists at the counter, as needed.

Competencies

- Communication Proficiency
- Thoroughness
- Detail Orientated
- Technical Capacity
- Problem Solving/Analysis
- Organization Skills
- Time Management Skills
- Collaboration Skills
- Customer Relations Focus
- Excellent Math Skills

Language and Reasoning Abilities:

- Ability to read and interpret documents such as safety rules, operating and maintenance instructions, State Statutes, Wisconsin Administrative Code, and the ~~Plumbing~~ Building Code.
- Ability to write routine reports and prepare written and/or verbal information that is clear and concise.
- Ability to understand and work from construction and wiring blueprints, drawings and diagrams.
- Ability to use common sense to carry out instructions furnished in written, oral or diagram form.~~.~~ ~~Ability to deal with problems involving several concrete variables in standardized situations.~~
- Ability to establish and maintain effective working relationships with other employees, elected and appointed officials, developers, architects, contractors, property owners, and the public.

Commented [KJ1]: Not sure what this is trying to say?

Mathematical Skills:

- Knowledge of algebra and trigonometry concepts used in ~~plumbing~~ construction work.
- Ability to add, subtract, multiply and divide in all units of measure using whole numbers, common fractions and decimals.

Supervisory Responsibilities

This position has no supervisory responsibilities.

Position Type and Expected Hours of Work

This is a ~~full~~part-time position. City inspection business hours are ~~Work days~~ Monday through Friday~~, work hours~~ from 7:00 a.m. to 4:00 p.m.. The part-time Inspector would work ~~, and number of hours~~ between 10~~8~~-24 hours per week during normal City inspection business hours as mutually agreed upon between supervisor and employee~~, are negotiable~~. ~~. Normal days and hours of work are Monday through Friday, 7:00 a.m. to 4:00 p.m.~~

Travel

Site visits will be part of the daily routine using personal vehicle with mileage reimbursed in accordance with existing Non-Represented Resolution. Travel to conferences, seminars, training, etc. is encouraged, as budgeted.

Required Education/Training and Experience

High school diploma with additional technical courses in ~~plumbing~~ residential and commercial construction methods and a minimum of five years' experience as a construction tradesperson ~~journey plumber~~. ~~Commercial Plumbing Inspector Certification required~~Must possess a valid WI Commercial Building Inspector and a WI UDC Construction Inspector certification. Must be knowledgeable of federal, state and local codes and regulations governing building construction, rehabilitation, alteration, use and occupancy. Must have basic knowledge of processing permit applications at their issuance.

Other Qualifications:

WI UDC Electrical and/or WI UDC Plumbing Inspector and/or WI UDC HVAC Inspector certification preferred at time of hire. ~~State of Wisconsin Master Plumber's license desirable.~~ Possession and maintenance of a valid Wisconsin driver's license. ~~Uniform Dwelling Code certification for Construction Electrical and HVAC are desirable. Thorough knowledge of methods and practices involved in constructing, installing and operating a variety of electrical installations. Good interpersonal relations~~Ability to establish effective, tactful and courteous relationships with the general public and be able to handle confrontational situations in a professional manner. Maintains memberships in professional/trade organizations to further knowledge of current codes, code updates, and credential requirements.

Physical Demands:
The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is frequently required to walk; sit; use hands to handle or feel; reach with hands and arms; stoop, kneel, crouch, or crawl; and talk or hear. Specific vision abilities required for this job include close vision, distance vision, color vision, depth perception and the ability to adjust focus. The employee must occasionally move 10 pounds or less.

Work Environment:
While performing the duties of this job, the employee is regularly exposed to outside weather conditions ranging from extremely hot to moderate to extremely cold conditions. The employee is frequently exposed to vibration. The employee is occasionally exposed to moving mechanical parts, high precarious places, fumes or airborne particles, toxic or caustic chemicals, risk of electric shock, wet and/or humid conditions, noxious odors, dust and poor ventilation. The noise level in the work environment is often loud.

Equipment Used:
Calculator, copy machine, computer, electronic tablet for reporting on-site inspection results, electrical meters and measuring devices.

Pre-Employment Requirements:
Applicants will be required to submit to a pre-employment physical exam and drug screening. Applicants may be fingerprinted and a record check made of local, state or federal authorities. A conviction is not an automatic bar to employment.

Salary and Benefits:
Wages and benefits are determined by the existing Non-Represented Resolution. This is a part-time non-benefited position.

Other Duties
Please note this job description is not designed to cover or contain a comprehensive listing of activities, duties or responsibilities that are required of the employee for this job. Duties, responsibilities and activities may change at any time with or without notice.

AAP/EEO Statement
It is the policy of the City of Greenfield not to discriminate unlawfully against any employee or applicant for employment because of age, race, religion, color, handicap, sex, physical condition, disability, national origin, creed, marital status, citizenship status, veteran status, membership in the military or national guard, use of a lawful product while off duty, ancestry, sexual orientation, arrest, or conviction record or any other characteristic protected by state or federal law. This policy shall include, but not be limited to, the following: employment, upgrading, demotion or transfer; recruitment or other compensation; and selection for training, including apprenticeship. This City further agrees to take affirmative action to ensure equal employment opportunities.

Part-time Building Inspector Job Description

Classification
Non-Exempt

Department/Division
Department of Neighborhood Services/Community Development Division

Reports to
Community Development Manager

Summary/Objective
The Building Inspector performs skilled building inspection work to ensure compliance with City, State, and Federal regulations.

Essential Functions
To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed within are representative of the knowledge, skill and/or ability required. Reasonable accommodations may be made to enable individuals with disability to perform essential functions.

- Serves as an agent of the State in approving building plans for the City of Greenfield.
- Responsible for inspection and enforcement of State and City codes pertaining to all commercial, multi-family and single-family building construction, and all commercial, multi-family and single-family alterations and repairs.
- Answers inquiries and interprets codes and ordinances.
- Reviews plans and specifications for compliance with codes and ordinances and provides code reference/regulation guidance to contractors and citizens.
- Interacts with inspectors, contractors, designers and city staff regarding design, installations, defects and other safety-related concerns.
- Approves and issues permits.
- Investigates reports and complaints of code violations, notifies residents, business owners and/or contractors of non-compliance of codes and/or failure to correct violations, and issues citations when necessary.
- Provides information and testimony in court regarding lawful orders and citations.
- Provides special inspections for occupancy permit applications.
- Maintains records of permits, inspections and investigations.
- Researches and remains current with code requirements of the State of Wisconsin and attends seminars and meetings of the Building Inspectors Association.
- Responsible for maintaining the City's Building Code in accordance with State of Wisconsin Code and certification requirements.
- Performs annual Liquor License renewal/safety inspections and coordinates results with other City Departments.
- Performs other duties such as entering permit master information, building permits and inspections on the computer, accessory use/structure permit processing and assists at the counter, as needed.

Competencies

- Communication Proficiency
- Thoroughness
- Detail Orientated
- Technical Capacity
- Problem Solving/Analysis
- Organization Skills
- Time Management Skills
- Collaboration Skills
- Customer Relations Focus
- Excellent Math Skills

Language and Reasoning Abilities:

- Ability to read and interpret documents such as safety rules, operating and maintenance instructions, State Statutes, Wisconsin Administrative Code, and the Building Code.
- Ability to write routine reports and prepare written and/or verbal information that is clear and concise.
- Ability to understand and work from construction and wiring blueprints, drawings and diagrams.
- Ability to use common sense to carry out instructions furnished in written, oral or diagram form.
- Ability to establish and maintain effective working relationships with other employees, elected and appointed officials, developers, architects, contractors, property owners, and the public.

Mathematical Skills:

- Knowledge of algebra and trigonometry concepts used in construction work.
- Ability to add, subtract, multiply and divide in all units of measure using whole numbers, common fractions and decimals.

Supervisory Responsibilities

This position has no supervisory responsibilities.

Position Type and Expected Hours of Work

This is a part-time position. City inspection business hours are Monday through Friday from 7:00 a.m. to 4:00 p.m.. The part-time Inspector would work between 10-24 hours per week during normal City inspection business hours as mutually agreed upon between supervisor and employee.

Travel

Site visits will be part of the daily routine using personal vehicle with mileage reimbursed in accordance with existing Non-Represented Resolution. Travel to conferences, seminars, training, etc. is encouraged, as budgeted.

Required Education/Training and Experience

High school diploma with additional technical courses in residential and commercial construction methods and a minimum of five years' experience as a construction tradesperson. Must possess a valid WI Commercial Building Inspector and a WI UDC Construction Inspector certification. Must be knowledgeable of federal, state and local codes and regulations governing building construction, rehabilitation, alteration, use and occupancy. Must have basic knowledge of processing permit applications at their issuance.

Other Qualifications:

WI UDC Electrical and/or WI UDC Plumbing Inspector and/or WI UDC HVAC Inspector certification preferred at time of hire. Possession and maintenance of a valid Wisconsin driver's license. Ability to establish effective, tactful and courteous relationships with the general public and be able to handle confrontational

situations in a professional manner. Maintains memberships in professional/trade organizations to further knowledge of current codes, code updates, and credential requirements.

Physical Demands:
The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is frequently required to walk; sit; use hands to handle or feel; reach with hands and arms; stoop, kneel, crouch, or crawl; and talk or hear. Specific vision abilities required for this job include close vision, distance vision, color vision, depth perception and the ability to adjust focus. The employee must occasionally move 10 pounds or less.

Work Environment:
While performing the duties of this job, the employee is regularly exposed to outside weather conditions ranging from extremely hot to moderate to extremely cold conditions. The employee is frequently exposed to vibration. The employee is occasionally exposed to moving mechanical parts, high precarious places, fumes or airborne particles, toxic or caustic chemicals, risk of electric shock, wet and/or humid conditions, noxious odors, dust and poor ventilation. The noise level in the work environment is often loud.

Equipment Used:
Calculator, copy machine, computer, electronic tablet for reporting on-site inspection results, electrical meters and measuring devices.

Pre-Employment Requirements:
Applicants will be required to submit to a pre-employment physical exam and drug screening. Applicants may be fingerprinted and a record check made of local, state or federal authorities. A conviction is not an automatic bar to employment.

Salary and Benefits:
Wages and benefits are determined by the existing Non-Represented Resolution. This is a part-time non-benefited position.

Other Duties
Please note this job description is not designed to cover or contain a comprehensive listing of activities, duties or responsibilities that are required of the employee for this job. Duties, responsibilities and activities may change at any time with or without notice.

AAP/EEO Statement
It is the policy of the City of Greenfield not to discriminate unlawfully against any employee or applicant for employment because of age, race, religion, color, handicap, sex, physical condition, disability, national origin, creed, marital status, citizenship status, veteran status, membership in the military or national guard, use of a lawful product while off duty, ancestry, sexual orientation, arrest, or conviction record or any other characteristic protected by state or federal law. This policy shall include, but not be limited to, the following: employment, upgrading, demotion or transfer; recruitment or other compensation; and selection for training, including apprenticeship. This City further agrees to take affirmative action to ensure equal employment opportunities.

Committee: Finance & HR Committee Item Number:

Introduced By: Kristi Porter, Community Development Manager

Date Introduced: March 9, 2022

RELATING TO:

Discussion and decision to create job description for part-time Plumbing Inspector, set salary, recruit and hire in the Department of Neighborhood Services.

SUMMARY:

The Inspection Services Division has been without plumbing inspector since December 2021. In the meantime, the City has been using its 3rd party contractor, SAFEbuilt, to fill in for plumbing inspection needs. HR and the Department of Neighborhood Services have posted twice for a fulltime plumbing inspector position, without any success. Today's hiring market is a challenge, but on top of that, there is an industry-wide shortage of qualified inspectors.

Staff is proposing to take a different approach and advertise for a part-time plumbing inspector position with the hopes that we'll find someone who is qualified, but is looking for a more flexible schedule than a fulltime position could offer.

This new approach requires a change to the organization chart for the Inspection Services Division within the Department of Neighborhood Services. The salary would be the same as a fulltime inspector. Staff would be interested in advertising for the position as soon as possible.

The salary range would be as follows:

Effective 1/03/2022 (2.0% increase)	START (hrly)	1 YEAR (hrly)	2 YEAR (hrly)	3 YEAR (hrly)	4 YEAR (hrly)
ELECTRICAL/PLUMBING/BLDG INSP - ENTRY LEVEL	34.13	35.32	36.56	37.84	39.15
ELECTRICAL/PLUMBING/BLDG INSP W/ 4 CERTIFICATIONS	35.15	36.38	37.65	38.96	40.34
ELECTRICAL/PLUMBING/BLDG INSP W/ ≥5 CERTIFICATIONS	36.21	37.46	38.78	40.14	41.53

ATTACHMENTS: **KEY ISSUES ___ BACKGROUND ___ RESOLUTION ___ FISCAL NOTE ___**

MOTION ___ OTHER _X__ (job description)

Part-time Plumbing Inspector Job Description

Classification
Non-Exempt

Department/Division
Department of Neighborhood Services/Community Development Division

Reports to
Community Development Manager

Summary/Objective
The Plumbing Inspector performs skilled plumbing inspection work to ensure compliance with City, State, and Federal regulations.

Essential Functions
To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed within are representative of the knowledge, skill and/or ability required. Reasonable accommodations may be made to enable individuals with disability to perform essential functions.

- Serves as an agent of the State in approving plumbing plans for the City of Greenfield.
- Inspects plumbing installations during construction or remodeling to enforce the plumbing code for residential, commercial, and industrial purposes, which includes but is not limited to inspecting building drains for pitch, size, and alignment; checking all water pipes for size and materials, and determining connections for portable and non portable water.
- Reviews plumbing plans and material lists to be used; traces and corrects incorrectly submitted plumbing information, and provides code reference/regulation guidance to contractors and citizens.
- Assures proper sewer functioning by reading plumbing plans for location and sewer connections on lots, documenting sewer depth for basement floor locations, inspecting sanitary sewers from road to building for pitch and alignment, and inspecting main sewer lines.
- Investigates reports and complaints of plumbing violations and notifies residents, business owners and/or contractors of non-conformance with plumbing codes, and/or failure to correct violations.
- Communicates with contractors and the public regarding the plumbing code, plumbing installation, well operations/abandonment, DNR regulations, private onsite wastewater treatment systems, and answers other questions related to plumbing.
- Provides special inspections for occupancy permit applications.
- Researches and remains current with code requirements of the State of Wisconsin and attends seminars and meetings of the Plumbing Inspectors Association.
- Responsible for maintaining the City's Plumbing Code in accordance with State of Wisconsin Code and certification requirements.
- Performs annual Liquor License renewal/safety inspections and coordinates results with other City Departments.
- Performs other duties such as entering permit master information, plumbing permits and inspections on the computer, accessory use/structure permit processing and assists at the counter, as needed.

Competencies

- Communication Proficiency
- Thoroughness
- Detail Orientated
- Technical Capacity
- Problem Solving/Analysis
- Organization Skills
- Time Management Skills
- Collaboration Skills
- Customer Relations Focus
- Excellent Math Skills

Language and Reasoning Abilities:

- Ability to read and interpret documents such as safety rules, operating and maintenance instructions, State Statutes, Wisconsin Administrative Code, and the Plumbing Code.
- Ability to write routine reports.
- Ability to understand and work from construction and wiring blueprints, drawings and diagrams.
- Ability to use common sense to carry out instructions furnished in written, oral or diagram form. ~~Ability to deal with problems involving several concrete variables in standardized situations.~~
- Ability to establish and maintain effective working relationships with other employees, elected and appointed officials, developers, architects, contractors, property owners, and the public.

Commented [KJ1]: Not sure what this is trying to say?

Mathematical Skills:

- Knowledge of algebra and trigonometry concepts used in plumbing work.
- Ability to add, subtract, multiply and divide in all units of measure using whole numbers, common fractions and decimals.

Supervisory Responsibilities

This position has no supervisory responsibilities.

Position Type and Expected Hours of Work

This is a part-time position. City inspection business hours are ~~Work days~~ Monday through Friday~~, work hours~~ from 7:00 a.m. to 4:00 p.m.~~,~~ ~~and~~ The part-time Inspector would work ~~number of hours~~ between 10~~8~~-24 hours per week, ~~are negotiable~~during normal City inspection business hours as mutually agreed upon between supervisor and employee.

~~This is a full-time position. Normal days and hours of work are Monday through Friday, 7:00 a.m. to 4:00 p.m.~~

Travel

Site visits will be part of the daily routine using personal vehicle with mileage reimbursed in accordance with existing Non-Represented Resolution. Travel to conferences, seminars, training, etc. is encouraged, as budgeted.

Required Education/Training and Experience

High school diploma with additional technical courses in plumbing construction methods and a minimum of five years' experience as a journey plumber. Commercial Plumbing Inspector Certification required.

Other Qualifications:

State of Wisconsin Master Plumber's license desirable. Possession and maintenance of a valid Wisconsin driver's license. Uniform Dwelling Code certification for Construction Electrical and HVAC are desirable. Thorough knowledge of methods and practices involved in constructing, installing and operating a variety of

electrical installations. Good interpersonal relations. Maintains memberships in professional/trade organizations to further knowledge of current codes, code updates, and credential requirements.

Physical Demands:
The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is frequently required to walk; sit; use hands to handle or feel; reach with hands and arms; stoop, kneel, crouch, or crawl; and talk or hear. Specific vision abilities required for this job include close vision, distance vision, color vision, depth perception and the ability to adjust focus. The employee must occasionally move 10 pounds or less.

Work Environment:
While performing the duties of this job, the employee is regularly exposed to outside weather conditions ranging from extremely hot to moderate to extremely cold conditions. The employee is frequently exposed to vibration. The employee is occasionally exposed to moving mechanical parts, high precarious places, fumes or airborne particles, toxic or caustic chemicals, risk of electric shock, wet and/or humid conditions, noxious odors, dust and poor ventilation. The noise level in the work environment is often loud.

Equipment Used:
Calculator, copy machine, computer, electronic tablet for reporting on-site inspection results, electrical meters and measuring devices.

Pre-Employment Requirements:
Applicants will be required to submit to a pre-employment physical exam and drug screening. Applicants may be fingerprinted and a record check made of local, state or federal authorities. A conviction is not an automatic bar to employment.

Salary and Benefits:
Wages and benefits are determined by the existing Non-Represented Resolution. This is a part-time non-benefited position.

Other Duties
Please note this job description is not designed to cover or contain a comprehensive listing of activities, duties or responsibilities that are required of the employee for this job. Duties, responsibilities and activities may change at any time with or without notice.

AAP/EEO Statement
It is the policy of the City of Greenfield not to discriminate unlawfully against any employee or applicant for employment because of age, race, religion, color, handicap, sex, physical condition, disability, national origin, creed, marital status, citizenship status, veteran status, membership in the military or national guard, use of a lawful product while off duty, ancestry, sexual orientation, arrest, or conviction record or any other characteristic protected by state or federal law. This policy shall include, but not be limited to, the following: employment, upgrading, demotion or transfer; recruitment or other compensation; and selection for training, including apprenticeship. This City further agrees to take affirmative action to ensure equal employment opportunities.

Part-time Plumbing Inspector Job Description

Classification
Non-Exempt

Department/Division
Department of Neighborhood Services/Community Development Division

Reports to
Community Development Manager

Summary/Objective
The Plumbing Inspector performs skilled plumbing inspection work to ensure compliance with City, State, and Federal regulations.

Essential Functions
To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed within are representative of the knowledge, skill and/or ability required. Reasonable accommodations may be made to enable individuals with disability to perform essential functions.

- Serves as an agent of the State in approving plumbing plans for the City of Greenfield.
- Inspects plumbing installations during construction or remodeling to enforce the plumbing code for residential, commercial, and industrial purposes, which includes but is not limited to inspecting building drains for pitch, size, and alignment; checking all water pipes for size and materials, and determining connections for portable and non portable water.
- Reviews plumbing plans and material lists to be used; traces and corrects incorrectly submitted plumbing information, and provides code reference/regulation guidance to contractors and citizens.
- Assures proper sewer functioning by reading plumbing plans for location and sewer connections on lots, documenting sewer depth for basement floor locations, inspecting sanitary sewers from road to building for pitch and alignment, and inspecting main sewer lines.
- Investigates reports and complaints of plumbing violations and notifies residents, business owners and/or contractors of non-conformance with plumbing codes, and/or failure to correct violations.
- Communicates with contractors and the public regarding the plumbing code, plumbing installation, well operations/abandonment, DNR regulations, private onsite wastewater treatment systems, and answers other questions related to plumbing.
- Provides special inspections for occupancy permit applications.
- Researches and remains current with code requirements of the State of Wisconsin and attends seminars and meetings of the Plumbing Inspectors Association.
- Responsible for maintaining the City's Plumbing Code in accordance with State of Wisconsin Code and certification requirements.
- Performs annual Liquor License renewal/safety inspections and coordinates results with other City Departments.
- Performs other duties such as entering permit master information, plumbing permits and inspections on the computer, accessory use/structure permit processing and assists at the counter, as needed.

Competencies

- Communication Proficiency
- Thoroughness
- Detail Orientated
- Technical Capacity
- Problem Solving/Analysis
- Organization Skills
- Time Management Skills
- Collaboration Skills
- Customer Relations Focus
- Excellent Math Skills

Language and Reasoning Abilities:

- Ability to read and interpret documents such as safety rules, operating and maintenance instructions, State Statutes, Wisconsin Administrative Code, and the Plumbing Code.
- Ability to write routine reports.
- Ability to understand and work from construction and wiring blueprints, drawings and diagrams.
- Ability to use common sense to carry out instructions furnished in written, oral or diagram form
- Ability to establish and maintain effective working relationships with other employees, elected and appointed officials, developers, architects, contractors, property owners, and the public.

Mathematical Skills:

- Knowledge of algebra and trigonometry concepts used in plumbing work.
- Ability to add, subtract, multiply and divide in all units of measure using whole numbers, common fractions and decimals.

Supervisory Responsibilities

This position has no supervisory responsibilities.

Position Type and Expected Hours of Work

This is a part-time position. City inspection business hours are Monday through Friday from 7:00 a.m. to 4:00 p.m. The part-time Inspector would work between 18-24 hours per week, during normal City inspection business hours as mutually agreed upon between supervisor and employee.

Travel

Site visits will be part of the daily routine using personal vehicle with mileage reimbursed in accordance with existing Non-Represented Resolution. Travel to conferences, seminars, training, etc. is encouraged, as budgeted.

Required Education/Training and Experience

High school diploma with additional technical courses in plumbing construction methods and a minimum of five years' experience as a journey plumber. Commercial Plumbing Inspector Certification required.

Other Qualifications:

State of Wisconsin Master Plumber's license desirable. Possession and maintenance of a valid Wisconsin driver's license. Uniform Dwelling Code certification for Construction Electrical and HVAC are desirable. Thorough knowledge of methods and practices involved in constructing, installing and operating a variety of electrical installations. Good interpersonal relations. Maintains memberships in professional/trade organizations to further knowledge of current codes, code updates, and credential requirements.

Physical Demands:
The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

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Equipment Used:
Calculator, copy machine, computer, electronic tablet for reporting on-site inspection results, electrical meters and measuring devices.

Pre-Employment Requirements:
Applicants will be required to submit to a pre-employment physical exam and drug screening. Applicants may be fingerprinted and a record check made of local, state or federal authorities. A conviction is not an automatic bar to employment.

Salary and Benefits:
Wages and benefits are determined by the existing Non-Represented Resolution. This is a part-time non-benefited position.

Other Duties
Please note this job description is not designed to cover or contain a comprehensive listing of activities, duties or responsibilities that are required of the employee for this job. Duties, responsibilities and activities may change at any time with or without notice.

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Committee: Finance Item Number: 4

Introduced By: Police Chief Jay Johnson

Date Introduced: March 9, 2022

RELATING TO:

Discussion and decision

SUMMARY:

The Police Department is requesting the transfer of funds form an existing 2018 account, CE1811, which funded the purchase of Electronic Control Devices (Taser). This account has a left over balance of $17,627.83 due to a discount during the purchase. After issuing the Taser's, we are happy to see there were no additional funds needed to support the program.

With that, we would like to request the transfer $5,000 of the $17,627 to Body Worn Video which was originally funded in 2016 with capital monies. This would allow us to replace cameras / licenses / charging docks that have failed outside of warranty and provide backup cameras that are being repaired. Please see the attached quote from our vendor Baycom.

We are also respectfully requesting the remaining balance of Taser CE1811, which will amount to approximately $12,627 be transferred to the Guns and Ammunition account of our operating budget GL# 010.1501.530.2610. Do to raw material cost increases, as well as supply chain issues, the items purchased with this account have grown exponentially above what we had anticipated.

ATTACHMENTS: **KEY ISSUES ___ BACKGROUND ___ RESOLUTION ___ FISCAL NOTE ___**

MOTION ___ OTHER _X__

BAYCOM serious mobility when it matters most

TIM COONEY
2040 RADISSON ST.
GREEN BAY, WI 54302
PHONE: 920-544-4282
FAX: 920-468-8615
tcooney@baycominc.com

GREENFIELD POLICE DEPT.
STEVE TURNACLIFF
5300 W. LAYTON AVE.
GREENFIELD, WI 53220
2/21/2022
414-292-3190
steve.turnacliff@gfpd.org

QUOTE NO. TC20220221R

PRICING AND FINANCIAL OPTIONS SPECIFIC TO THIS OFFERING:
EQUIPMENT DETAILS AND PRICING

QTY	MODEL AND DESCRIPTION	UNIT PRICE	TOTAL PRICE
	State Contract# 505ENT-O16-NASPOCOMPUT-02		
	Officer Equipment		
8	ARB-BWC3 Panasonic Body Worn Camera - DEMO	$200.00	$1,600.00
8	1 Year Device License	$185.00	$1,480.00
0	ARB-BWC3MAG Magnetic Mount	$58.00	$0.00
2	ARB-BWC3BAY 8 Bay Charging Offload Dock - DEMO	$500.00	$1,000.00
	Squad Equipment		
4	ARB-BWC3PAIR Pairing Dock - DEMO	$100.00	$400.00
0	ARB-BWC3CTB Common Trigger Box	$275.00	$0.00
0	ARB-BWC3ANT Trigger Box Antenna	$85.00	$0.00

	EQUIPMENT COST:	$4,480.00
Payment With Order: Net 30 Days	**SHIPPING:**	Included
Quotation Good for 90 Days	**TAX:**	Exempt
We impose a surcharge of 2% on credit card purchases over $1,000.00 which is not greater than our cost of acceptance.	**TOTAL:**	**$4,480.00**

Your signature is an agreement to purchase and an acceptance of Baycom's Terms & Conditions (http://terms.baycominc.com)

Approved By: _____ /_____
AUTHORIZED CUSTOMER SIGNATURE DATE

All of the information listed on this proposal is confidential and proprietary information.
If You Have Any Questions, Please Contact Tim Cooney at 920-544-4282

ORDINANCE NO. ~~2926~~_____

ORDINANCE AMENDING THE CITY OF GREENFIELD EMPLOYEE CLASSIFICATION RELATED TO NON-CLERICAL, SEASONAL PARK & RECREATION AND DIVISION OF PUBLIC WORKS EMPLOYEES.

WHEREAS, the Common Council has previously adopted an Employee Classification, which was most recently amended by Ordinance No. ~~2795~~2926; and

WHEREAS, the Common Council wishes to amend the Employee Classification as it relates to certain Non-Clerical, Park and Recreation Employees; and

WHEREAS, the Common Council wishes to amend the Classification to add seasonal workers in the ~~Department~~ Division of Public Works;

NOW, THEREFORE, The Common Council of the City of Greenfield do ordain as follows:

PART I. Part V of Ordinance No. 2926~~795~~ is hereby repealed and recreated to read as follows:

NON-CLERICAL, PARK AND RECREATION EMPLOYEES: Park and Recreation employees will be generally hired for a limited period of time to work in City park and recreational facilities and should not exceed 600/1,200 hours per year without approval of the ~~Director of~~ Human Resources Director. Seasonal Park and Recreation employees are exempt from the Civil Service and residency requirement.

Park and Recreation employees are not eligible for benefits; except that employees that work more than 600/1,200 hours per year may be covered under the Wisconsin Retirement System. Employees must be certified as required by law.

The following is the wage schedule:

1.	Instructor I	~~$10.00-$13.00~~
	Leader~~s~~ I	$1~~0~~1.00-$12.00~~4.00~~
	Leader II	$12.50-$16.00
	Coaches	$10.00~~-8.50~~-$13~~5~~.00
	Lifeguards	$1~~0~~2.00-$14~~5~~.00
	Special Event Asst.	$10.00~~-8.50~~-$13~~5~~.00
	Concession Staff	$10.00~~-8.50~~-$13~~5~~.00
	~~Hall Monitors~~	~~$ 8.50-$12.00~~
2.	~~Site Supervisors~~Adult Sports Coordinators	$10.00-$16.00~~5.50~~
3.	Site Coordinators (Kids Connection, Aquatics,	$13.50~~.00~~-$15~~7~~.00

Enrichment Programs)

4. Parks Workers	~~$12.50-$14.50~~
Parks Worker I	$14.00-$15.00
Parks Worker II	$16.00-$18.00
~~3.~~5. Instructor~~s~~ II	~~$13.00-$16.00~~
Water Safety Instructors	$13.00-$1~~6~~8.00
Lifeguard Instructors	$16.00-$~~1~~208.00
Recreation Asst. Coordinators	$15.00~~4.25~~-$1~~7~~8.00
~~4.~~6. Instructor~~s~~ III	~~$16.00-$25.00~~
Enrichment Inst	$20.00-$25.00
Safety Inst	$1~~8~~6.00-$2~~0~~0.00
~~First Aid Inst~~	~~$16.00-$20.00~~
~~CPR Inst~~	~~$16.00-$20.00~~
Sports Camp Lead	$18.00-$25.00
Aquatic Instructor Trainer	$20.00-$27.00
~~Lifeguard Instructor Trainer~~	~~$18.00-$25.00~~
~~Water Safety Instructor Trainer~~	~~$18.00-$25.00~~
Fitness Instructor	$18.00-$2~~3~~4.00
Summer Playground Lead	$18.00-$2~~1~~2.00
Event Specialist	$20.00-$28.00
~~5.~~7. Adult Sports Officials	$22.00-$30.00
8. Personal Trainers	$22.00-$30.00

PART II. The following is added as a new section to the City's Employee Classification:

NON-CLERICAL, SEASONAL WORKER EMPLOYEES: ~~Department~~ Division of Public Works employees will be generally hired for a limited period of time to work in City assisting Public Works with a variety of tasks and should not exceed 600/1200 hours per year without approval of the Human Resources ~~Administrator~~Director. Seasonal ~~Department~~ Division of Public Works employees are exempt from the Civil Service and residency requirement.

~~Department~~ Division of Public Works employees are not eligible for benefits; except employees who work more than 600/1200 hours per year may be covered under the Wisconsin Retirement System. Employees must be eligible as required by regulations.

The following is the wage schedule:

Position	Minimum	Maximum

Seasonal Workers	$142.50	$164.50

PART III. All Ordinances or past provisions including rates of pay regarding employee classifications are hereby repealed if they are contrary to this Ordinance. Department Heads not complying with this procedure shall be subject to discipline up to and including termination.

PART IV. The terms and provisions of this ordinance are severable. Should any term or provision of this ordinance be found to be invalid by a court of competent jurisdiction, the remaining terms and provisions shall remain in full force and effect.

PART V: All ordinances or parts of ordinances contravening the provisions of this ordinance are hereby repealed.

PART VI: This ordinance shall take effect and be in force from and after its passage and publication.

PASSED AND ADOPTED by the Common Council of the City of Greenfield on the 15th day of March, 2022.

APPROVED:

Michael J. Neitzke
Michael J. Neitzke, Mayor

ATTEST:

Jennifer Goergen
Jennifer Goergen, City Clerk

Published: March 15, 2022

ORDINANCE NO. _____

ORDINANCE AMENDING THE CITY OF GREENFIELD EMPLOYEE CLASSIFICATION RELATED TO NON-CLERICAL, SEASONAL PARK & RECREATION AND DIVISION OF PUBLIC WORKS EMPLOYEES.

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The following is the wage schedule:

1. Instructor I	
Leader I	$11.00-$12.00
Leader II	$12.50-$16.00
Coaches	$10.00-$15.00
Lifeguards	$12.00-$15.00
Special Event Asst.	$10.00-$15.00
Concession Staff	$10.00-$15.00
2. Adult Sports Coordinators	$10.00-$16.00
3. Site Coordinators (Kids Connection, Aquatics, Enrichment Programs)	$13.50-$17.00

4. Parks Workers

Parks Worker I	$14.00-$15.00
Parks Worker II	$16.00-$18.00

5. Instructor II

Water Safety Instructors	$13.00-$18.00
Lifeguard Instructors	$16.00-$20.00
Recreation Asst. Coordinators	$15.00-$18.00

6. Instructor III

Enrichment Inst	$20.00-$25.00
Safety Inst	$18.00-$22.00
Sports Camp Lead	$18.00-$25.00
Aquatic Instructor Trainer	$20.00-$27.00
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Seasonal Workers	$14.50	$16.50

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PASSED AND ADOPTED by the Common Council of the City of Greenfield on the 15th day of March, 2022.

APPROVED:

Michael J. Neitzke
Michael J. Neitzke, Mayor

ATTEST:

Jennifer Goergen
Jennifer Goergen, City Clerk

Published: March 15, 2022

Wisconsin Department of Safety and Professional Services
Division of Legal Services & Compliance
4822 Madison Yards Way
PO Box 7190
Madison WI 53707-7190

Phone: 608-266-2112
Web: http://dsps.wi.gov
Email: dsps@wisconsin.gov

Tony Evers, Governor
Dawn Crim, Secretary

TATTOOING AND BODY ART
TERMS OF AGREEMENT

For

Acting as an Agent of the Wisconsin Department of Safety and Professional Services, as authorized by Wis. Stat. ch. 463 and Wis. Admin. Code ch. SPS 221 to protect public health through enforcement of regulations which will promote safe and adequate care and treatment of individuals receiving tattooing or body piercing and eliminate or greatly reduce the danger of exposing these individuals to communicable disease or infection.

This Agreement is made between the **Wisconsin Department of Safety and Professional Services**, hereafter called "the Department", and the **Greenfield Health Department,** hereafter called "Agent". The effective date shall be **February 11, 2022** to **December 31, 2027**, or your program evaluation, whichever occurs first. Unless specifically terminated, the existing contract shall remain in effect past the expiration date until a new contract can be signed.

I. DEFINITIONS

A. **"Agent"** means the local public health department operating under the terms of this Agreement.

B. **"Complaint"** means an allegation of a unique incident or concern brought to the attention of Agent or Department regarding a violation of a statute, administrative rule, or local public health ordinance or regulation requirement for a facility under the jurisdiction of Agent.

C. **"Conflict of interest"** means any time an employee's action or failure to act could produce a private benefit for the employee or the immediate family or business with which the employee is associated; or the matter is one in which the employee is associated; or the matter is one in which the employee in a private capacity or a member of the employee's immediate family or business with which the employee is associated, has an interest. "Immediate family" means the employee's spouse, children, parents, siblings, or any person who receives more than half of his or her support from the employee or from whom the employee received more than half of his support.

D. **"Department"** means the Wisconsin Department of Safety and Professional Services (DSPS).

E. **"Enforcement Action"** means the legal methods used to make operators come into compliance with administrative code and statutory requirements. Enforcement methods include citations, fines, suspension or revocation of establishment licenses, closures, and jail terms. Reasons for enforcement action include, but are not limited to noncompliance of written orders, continued repeat violations noted on inspection reports, operating without a valid establishment license and imminent public health and safety violations.

F. **"Follow up Inspection"** means a type of inspection that is used at the discretion of the inspector to check back with the establishment operator to ensure that violations of a non-critical nature have been corrected following a routine inspection. Unlike a re-inspection, a follow up inspection is not required. (See definition for Re-inspection).

G. **"License"** means a license issued by the Department or its Agent to operate or practice.

H. **"Licensing Period"** means the period from July 1 through June 30.

I. **"Pre-inspection"** means a required inspection for all new establishments and establishments having a change of operator. Pre-inspections must be completed before the new or changed operator may open the establishment for business.

J. **"Reimbursement"** means the portion of the license fee collected by the Agent that shall be returned to the Department.

K. **"Re-inspection"** means the type of inspection that is required to assure that violations have been corrected when an immediate danger to public health exists that cannot be corrected during the routine inspection; continued repeat violations are noted, or an excessive number of violations are observed.

L. **"Routine inspection"** means an evaluation of the operational practices of a licensed establishment. The inspection may be scheduled, unscheduled or may be performed in conjunction with the follow up of a complaint or investigation of a public health or safety concern. A separate inspection form shall be used for each type of visit and each shall be signed by the inspector and the operator.

II. INSPECTIONS

A. Agent will conduct inspections of tattooing establishments, body art establishments and combined tattooing and body art establishments within the geographic jurisdiction of the Agent in accordance with Wis. Stat. ch. 463 and Wis. Admin. Code ch. SPS 221. Additional inspections may be conducted as deemed necessary by the Agent to preserve public health and safety.

B. Pre-licensing and emergency complaint inspections will take priority over routine inspections and re-inspections. Re-inspections shall take priority over routine inspections.

C. The Department may conduct inspections of establishments in an Agent's jurisdiction in response to an emergency; for the purpose of monitoring and evaluating the Agent's licensing, inspection and enforcement program; for the purpose of training or education; or at the request of the Agent. The Department shall make a reasonable effort to notify the Agent before an inspection is conducted. Agent may accompany the Department during inspections.

D. Agent may, with written approval from the Department, have written agreements with other local units of government to perform inspection activities relating to enforcement of some of the Department's laws discussed in this Agreement. The Agent holds the enforcement responsibilities under this contract.

E. Agent shall conduct inspections regarding complaints against regulated establishments in a timely and adequate manner, and in no case shall Agent allow a lapse of more than 30 days from the date a complaint is received until it conducts the investigation.

F. When Agent receives information that indicates a communicable disease outbreak has occurred at a body art establishment, the Agent shall notify the Department of Health Services Division of Public Health and investigate the matter. The Agent shall copy the Department on its communication to the Department of Health Services.

III. ENFORCEMENT

A. Agent will enforce Wis. Admin. Code ch. 221. The Agent will not allow facilities to operate unless properly licensed.

B. Agent shall have available for evaluation, and have distributed to all health inspectors, a description of the inspection and enforcement plan to be implemented by the Agent. This inspection and enforcement plan and any changes to it shall be reviewed by the Department during periodic evaluations.

C. Agent will take appropriate enforcement action for significant public health hazards and noncompliance with applicable administrative code.

D. Agent will take appropriate enforcement action in response to an immediate danger to public health. Additional reasons for enforcement action include, but are not limited to noncompliance of written orders, continued repeat violations noted on inspections reports, and operating without a valid establishment license.

E. Upon request from the Agent, the Department may aid in enforcement activities.

IV. STAFFING

A. Agent inspection staff must meet the hiring criteria set forth by local ordinance and personnel practices.

B. Agent shall make written arrangements for backup of inspection and enforcement staff to ensure adequate coverage during the absence of regular staff. These arrangements shall be made available to the Department upon request.

C. Upon request of the Agent, the Department will provide technical assistance and training. The Agent will cooperate with the Department in conducting training programs for operators and employees of establishments regulated by Wis. Stat. ch. 463 and Wis. Admin. Code ch. SPS 221, which are in its jurisdiction.

D. Agent shall prohibit the conducting of inspections by an employee deemed to have a conflict of interest.

V. LICENSES

A. No establishment regulated by Wis. Stat. ch. 463 may operate within the Agent jurisdiction without a valid license. A practitioner's license issued by the Department is also required.

B. A license shall be issued annually to each establishment regulated by the Agent and shall be placed in a prominent place in the establishment and readily visible to the public.

C. A minimum of the following shall appear on the annual license: name and complete address of the establishment and the legal licensee; expiration date of the license; license number; "non-transferable" notation; "Post in Plain Public View"; and type of establishment.

D. All licenses issued by Agent shall expire on June 30, except that new licenses initially issued during the period beginning on April 1 and ending on June 30 expire on June 30 of the following year.

E. Agent shall accept a current license of a practitioner issued by the Department. Applications for new practitioner licenses shall be made to the Department. The Department will issue all new practitioner licenses.

VI. REPORTS

A. Agent shall make a report to the Department within 10 days after taking any enforcement action involving license suspension, revocation, or court action.

B. By the 10th of each month following the event, Agent shall provide to the Department a list of establishment address or name changes, new establishments issued a license, all changes of operators or partners, and establishments that went out of business unless the Agent is using HealthSpace or current Department software for its licensing and inspection program.

C. By the 10th of each month, Agent shall report to the Department all temporary tattoo or body-piercing establishment licenses issued during the previous month unless the agent is using HealthSpace or current Department software for its licensing and inspection program.

D. Within 10 days of any major organizational change or change of key staff for the direct supervision or implementation of work under this Agreement, a report of the change shall be submitted by the Agent to the Department in writing.

E. By September 1 of each year, Agent shall provide the Department with a complete roster of all establishments, by type and ID number/license number, issued a license during the previous period of July 1 through June 30 unless the Agent is using HealthSpace or current Department software for its licensing and inspection program.

F. When a new license is issued, DSPS form #3174 shall be sent to the Department unless the Agent is using HealthSpace or current Department software for its licensing and inspection program.

G. Agent will submit reports as requested by the Department or evaluation staff may request a copy of any inspection report, correspondence or order on any establishment regulated under this Agreement.

VII. RECORDS

A. The Agent will maintain current records of licensed establishments and facilities within their jurisdiction as provided by HealthSpace or current Department software. Records will include the name, address, ID number and type of establishment. The Agent shall maintain a file record of each establishment licensed under this contract. A file shall minimally contain the latest three (3) years of inspection reports, follow-up investigations, enforcement actions, confirmed complaint follow-ups and summaries, disease outbreak information, variances, and waivers.

B. Records kept in electronic form shall be in a format that is readily printed or is easily accessible by the Department for audit or evaluation purposes. Copies of all electronic reports shall be maintained separately on disc, hard copy, or electronically backed-up to prevent loss of data .

C. The Agent, in accordance with applicable public record statutes, shall make any records in Agent's possession that were transferred from the Department accessible to the public.

D. Records transferred from the Department shall adhere to the same policies as documents issued from the Agent unless specified by the Department.

E. Agent shall keep records on the cost of issuing licenses to, making investigations and inspections of, providing education, training and technical assistance to establishments regulated by Wis. Stat. ch. 463 and other direct program costs for work under this Agreement.

F. Agent shall keep records of all revenue, including license fees, pre-inspection fees, change of operator fees, fines, late payments, etc., relating to work covered by this Agreement.

G. Agent shall keep readily available for use by inspection staff, Department evaluation staff and the public, copies of all pertinent statutes, administrative codes, local ordinances, and enforcement procedures.

H. Agent shall have, and make available for review by Department staff and the public, written procedures for the investigation and follow-up of citizen complaints about facilities regulated by this Agreement.

I. Agent shall have, and make available to Department staff and the public, written procedures for the investigation and follow-up of reports of suspected or confirmed contraction of a communicable disease related to procedures.

J. Agent shall have, and make available to Department staff, a written plan of action to ensure that there is cooperation with federal, state, and other local agencies in the event of a natural disaster or emergency.

K. Inspection report forms approved by the Department shall be used for all pre-licensing, routine and follow-up inspections.

VIII. REIMBURSEMENT

No later than three (3) months after the close of each fiscal year, the Agent shall provide for the reimbursement to the Department of a portion of fees for each license issued by the Agent in accordance with Wis. Stat. § 463.16. The reimbursement amount shall be 10 percent of the State license fee for each license listed in the Fee Schedule in Wis. Admin. Code ch. SPS 221, Table 221.05 A in the Agent's geographic jurisdiction.

IX. COSTS

Revenue collected by the Agent from establishments and practitioners to carry out the provisions of this Agreement shall not exceed direct program annual costs.

X. EVALUATION

A. The Department may, at any reasonable time, perform an evaluation of the Agent's program. The evaluation may include a review of records, equipment, reports, policy and any relevant material the Department determines is necessary to complete the evaluation. The evaluation may also include a field component. The evaluation process assesses compliance with the provisions of this Agreement and may require up to a week to complete depending on the size of the Agent's program.

B. Unsatisfactory performance of the provisions of this Agreement, as determined in an evaluation by the Department, may be a condition of termination of this Agreement or placement of Agent on probation.

XI. DURATION

The Department may not make changes to this contract during the effective dates of the contract without permission of the Agent.

XII. AMENDMENTS

The Agreement may be periodically amended upon the mutual agreement of the Parties in order to meet the changing requirements of the public health program, and the evolving nature of the Department/Agent relationship.

XIII. TERMINATION

A. Termination of this Agreement by the Department may be based on unsatisfactory performance of the provisions of this agreement by the Agent, as determined by an evaluation by the Department. However, the Agent shall be given the opportunity to respond to the results of the evaluation and negotiate changes necessary to comply with the Agreement.

B. Upon termination of this Agreement, Agent shall transfer to the Department all applicable inspection and enforcement records and reimburse the Department all amounts due under Article VIII of this Agreement. The transfers and reimbursements shall be made by the Agent within 30 days of termination of this Agreement.

C. This Agreement may be terminated by either party upon 90 days written notice to the other party.

XIV. NONDISCRIMINATION

A. In connection with the performance of work under this Agreement, Agent agrees not to discriminate against any employee or applicant for employment because of age, race, religion, color, handicap, sex, sexual orientation, or national origin. This provision shall include, but not be limited to, the following: Employment, upgrading, demotion or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. Agent further agrees to take affirmative action to ensure equal employment opportunities. Agent agrees to post in a conspicuous place, available for employees and applicants for employment, notices to be provided by the Department setting forth the provision of the nondiscrimination clause.

B. In connection with the performance of work under this Agreement, Agent agrees not to discriminate against owners or operators of establishments regulated by this Agreement because of age, race, religion, color, handicap, sex, sexual orientation, or national origin.

XV: PRIVACY AND CONFIDENTIAL INFORMATION

A. Definitions

1) **"Confidential Information"** means all tangible and intangible information and materials, including all Personally Identifiable Information, being disclosed in connection with this Agreement, in any form or medium (and without regard to whether the information is owned by the State or by a third party), that satisfy at least one of the following criteria:

a. Personally Identifiable Information;

b. Information not subject to disclosure under Wis. Stat. ch. 19, subch. II. Public Records and Property, related to the Department's employees, customers, technology (including databases, data processing and communications networking systems), schematics, specifications, and all information or materials derived therefrom or based thereon; or

c. Information expressly designated as confidential in writing by the Department.

2) **"Personally Identifiable Information**" means an individual's last name and the individual's first name or first initial, in combination with and linked to any of the following elements, if the element is not publicly available information and is not encrypted, redacted, or altered in any manner that renders the element unreadable:

a. The individual's Social Security number;

b. The individual's driver's license number or state identification number;

c. The number of the individual's financial account, including a credit or debit card account numbers, or any security code, access code, or password that would permit access to the individual's financial account;

d. The individual's DNA profile; or

e. The individual's unique biometric data, including fingerprint, voice print, retina or iris image, or any other unique physical representation, and any other information protected by state or federal law.

3) **"Corrective Plan of Action"** means a plan developed by the Agent and approved by the Department that the Agent must follow in the event of any threatened or actual use or disclosure of any Confidential Information not specifically authorized by this Agreement, or in the event that any Confidential Information is lost or cannot be accounted for by the Agent.

B. Duty of Non-Disclosure and Security Precautions

1) The Agent shall not use Confidential Information for any purpose other than the limited purposes set forth in the Agreement, and all related and necessary actions taken in fulfillment of the obligations thereunder. The Agent shall not disclose such Confidential Information to any persons other than those Agent Representatives who have a business-related need to have access to such Confidential Information in furtherance of the limited purposes of this Agreement and who have been apprised of, and agree to maintain, the confidential nature of such information in accordance with the terms of this Agreement. The Agent shall be responsible for the breach of this Agreement by any said Representatives.

2) The Agent shall institute and maintain such security procedures as are reasonable to maintain the confidentiality of the Confidential Information while in its possession or control including transportation, whether physically or electronically.

3) The Agent shall ensure that all indications of confidentiality contained on or included in any item of Confidential Information shall be reproduced by the Agent on any reproduction, modification, or translation of such confidential Information. If requested by the Department, the Agent shall make a reasonable effort to add a proprietary notice or indication of confidentiality to any tangible materials within its possession that contain Confidential Information of the Department, as directed.

4) The Agent shall return to the Department all Personally Identifiable Information it maintains, possesses or controls, collected on behalf of this Agreement, upon termination of this Agreement and destroy all copies.

C. Legal Disclosure. If the Agent or any of its Representatives shall be under a legal obligation in any administrative, regulatory or judicial circumstance to disclose any Confidential Information, the Agent shall give the Department's Chief Legal Counsel prompt notice thereof (unless it has a legal obligation to the contrary) to allow the Department to inspect the Confidential Information and seek a protective order or other appropriate remedy. If such a protective order or other remedy is not obtained, the Agent and its Representatives shall furnish only that portion of the information that is legally required and shall disclose the Confidential Information in a manner reasonably designed to preserve its confidential nature.

D. Unauthorized Use, Disclosure, or Loss

1) Immediately upon becoming aware of any threatened or actual use or disclosure of any Confidential Information that is not specifically authorized by the Agreement, or of any Confidential Information being lost or unaccounted for, the Agent shall notify the Department's Chief Legal Counsel of the problem. Such notice shall include, to the best of the Agent's knowledge at that time, the persons affected, their identities, and a description of the Confidential Information disclosed.

2) The Agent shall take immediate steps to mitigate any harmful effects of the unauthorized use, disclosure, or loss. The Agent shall cooperate with the Department's efforts to seek appropriate injunctive relief or otherwise prevent or curtail such threatened or actual breach, or to recover its Confidential Information, including complying with a Corrective Action Plan.

XVI: ENTIRE AGREEMENT

This Agreement contains the whole agreement between the Parties and supersedes any prior written or oral agreement between the Parties.

AGREED by the Parties through their authorized signatories:

For, and on behalf of Agent:	**For, and on behalf of Department:**
_____	_____
Signature	Al Rohmeyer, Chief Legal Counsel Department of Safety and Professional Services
Printed Name: _____	
Title: _____	
Date: _____	Date: _____

JANUARY 2022
INVESTMENTS

Institution	Princ Amt Invested	Investment Date	Maturity Date	Yield	Interest Earned	ID #
Money Mkt/Tri-City Bank	$2,441,632.23	12/31/2001	variable		$103.52	21901270
Ehlers Investment Partners X-2055705 GRD GEN INV	$6,654,083.59	12/9/2014	variable			
Ehlers Investment Partners X- GRD 2021A INV	$2,494,357.71					
Ehlers Investment Partners X- GRD 2021B	$2,423,220.10	7/1/2021	variable			
Ehlers Investment Partnes X - ARPA	$1,939,418.94					
Associated Bank Investments	$6,488,412.35	12/10/2014	variable			
Totals	$22,441,124.92				$103.52	

LOCAL GOVERNMENT INVESTMENT POOL

January 2022 Statement

December Ending Balance		$	9,306,313.96
1 Deposit (s) in January			471,636.65
0 Withdrawal(s) in January			-
January Interest Earnings @ 0.07%			560.21
	TOTAL	$	9,778,510.82

PACKETS FOR WEDNESDAY, 3 / 9 / 2022 FINANCE MEETING

AP DISBURSEMENT SCHEDULES:

AP CHECKS - TAX REFUNDS wk of 2/7	2/7/2022	$	14,746.47
AP CHECKS	2/11/2022	$	265,693.33
AP CHECKS - TAX REFUNDS wk of 2/14	2/14/2022		27,496.22
AP CHECKS	2/18/2022		439,565.74
AP CHECKS - TAX REFUNDS wk of 2/22	2/22/2022		34,239.03
AP CHECKS	2/25/2022		586,807.58
AP CHECKS - TAX REFUNDS wk of 2/28	2/28/2022		514.30
AP CHECKS	3/4/2022		60,458.06
WIRE TRANSFERS - FEBRUARY 2022		$	13,179,253.18
P-CARDS - FEBRUARY 2022		$	207,416.31
		TOTAL $	14,816,190.22

CC: PAULA

CC; FINANCE FOLDER