

NOTICE

A meeting of the City of Evansville Common Council will be held at the location, on the date, and at the time stated below. Notice is further given that members of the Plan Commission and Economic Development Committee may be in attendance. Requests for persons with disabilities who need assistance to participate in this meeting should be made by calling City Hall at (608)-882-2266 with as much notice as possible. Please turn off all cell phones while meeting is in session. Agendas, minutes, and packets can be found here: www.ci.evansville.wi.gov/councilmeetings.

City of Evansville Common Council
Regular Meeting
City Hall, 31 S Madison St, Evansville WI 53536
Tuesday, August 8, 2023, 6:00 p.m.

AGENDA

1. Call to order
2. Roll call
3. Motion to approve the agenda
4. Motion to waive the reading of the minutes of the July 11, 2023 regular meeting and the July 27, 2023 special meeting and approve as presented.
5. Civility reminder
6. Citizen appearances other than agenda items listed.
 - A. Leading with Purpose - Tom Hanrahan, WPPI presentation.
 - B. Presentation of 2022 Audit – Johnson & Block
7. Reports of Committees
 - A. Library Board Report
 - B. Parks and Recreation Board Report
 - C. Plan Commission Report
 - 1) Motion to Approve a certified survey map to divide parcel 6-27-559.5051 into two lots for a two-family twin residence, located on Lot 51 Westfield Meadows, finding that the application is in the public interest and meets the objectives contained within Section 110-102(g) of city ordinances, with the condition the final CSM and joint cross maintenance and access agreement are recorded with Rock County Register of Deeds.
 - 2) Motion to Approve a certified survey map creating two lots from parent parcel 6-20-117.1 located at 14904 Bullard Road, Town of Union, finding that the application is in the public interest and meets the objectives contained within Sections 110-230 and 110-102(g) of city ordinances, with the following conditions:
 - i) The final certified survey map is recorded with Rock County Register of Deeds, along with the record of decision from the City outlining these conditions.
 - ii) The applicant fulfills any other obligations set forth by the Town of Union and Rock County.

- iii) No further land division of these parcels occur prior to August 8, 2043 unless superseded by one or both of the following:
 - (i) An update to Article VII of the City’s Subdivision ordinance, last amended by Ordinance 2020-12; or
 - (ii) The Town of Union and City of Evansville enter a boundary agreement.
 - 3) Motion to Approve a Certified Survey Map for parcel 6-20-340 in the Town of Union and finding that the application is in the public interest and meets the objectives contained within Section 110-102(g) of city ordinances with the condition the applicant files the final certified survey map with the Rock County Register of Deeds.
 - 4) Motion to Deny application 2023-0192 for a preliminary plat on parcel 6-20-218.B, finding that the application is inconsistent with Chapter 110 of the Municipal Code and with the City of Evansville Comprehensive Plan.
 - 5) Discussion of Ordinance 2023-08, an Ordinance Annexing 241.45 acres from the Town of Union to the City of Evansville.
 - 6) Motion to approve the preliminary certified survey map for parcels that include 6-27-958.07, 6-27-959.6, 6-20-219B, 6-20-318, 6-20-317.01, and 6-20-305, finding that the application is in the public interest and meets the objectives contained within Section 110-102(g) of city ordinances, with the following conditions:
 - i) Common Council approves Annexation Ordinance 2023-08.
 - ii) Final Certified Survey Map adjusted to include corrected road right of way parcels, utility easements, or out lots as directed by the City.
 - iii) The Final Certified Survey Map is approved by the City and recorded with Rock County Register of Deeds.
 - 7) Discussion of Ordinance 2023-10, an Ordinance Rezoning Lands to I-2 Heavy Industrial
 - 8) Discussion of Ordinance 2023-9 for a Comprehensive Plan Amendment
- D. Finance and Labor Relations Committee Report
- 1) Motion to accept the July 2023 City bills as presented in the amount of \$2,583,721.07.
 - 2) Motion to Approve the Recreation Coordinator Position Description
 - 3) Motion to Approve the Compensation Philosophy
 - 4) Motion to approve the Letter of Intent for a Certified Local Government Grant from the State of Wisconsin Historic Preservation Office.
 - 5) Motion to Approve Resolution number 2023-20 Authorizing the Direct Charge of Public Fire Protection.
- E. Public Safety Committee Report
- 1) Motion to approve the Original Alcohol Beverage License applications for a Class B Beer/Class B Liquor License for: (background check recommendations provided by Chief Reese, unless otherwise noted)
 - i) Lovegood’s Coffee & Cocktails, LLC, Hannah O’Brien, Agent, 524 Stonewood Ct., Evansville, WI 53536, 16 W. Main Street, Evansville, WI 53536.
- F. Municipal Services Report
- 1) Motion to Approve Madison Street Agreement with DOT

- G. Economic Development Committee
 - H. Youth Center Advisory Board Report
 - I. Historic Preservation Commission
 - J. Fire District Report
 - K. Police Commission Report
 - L. Energy Independence Team Report
 - M. Board of Appeals Report
8. Unfinished Business
 9. Communications and Recommendations of the Administrator
 10. Communications and Recommendations of the Mayor
 11. New Business
 - A. Updates on Capital Campaign: Recreation for Generations
 - B. Motion to Approve the Naming Rights Agreement
 12. Closed Session: Motion to convene in closed session pursuant to section 19.85 (1) (e) of the Wisconsin statutes where discussion in open session would negatively impact the city's competitive or bargaining position and pursuant to Sec. 19.85(1)(g) of the Wis. Stats. Conferring with legal counsel for the governmental body who is rendering oral or written advice concerning strategy to be adopted by the body with respect to litigation in which it is or is likely to become involved. Upon completion, the Common Council will reconvene in open session.
 13. Discussion and Possible Motion to Approve 2nd Amendment to Settler's Grove
 14. Introduction of New Ordinances
 - A. First Reading of Ordinance 2023-08, an Ordinance Annexing 241.45 acres from the Town of Union to the City of Evansville.
 - B. First Reading of Ordinance 2023-10, an Ordinance Rezoning Lands to I-2 Heavy Industrial
 - C. First Reading of Ordinance 2023-9 for a Comprehensive Plan Amendment
 15. Upcoming Meeting Reminder:
 - A. Regular Common Council Meeting, Tuesday September 12, 2023, at 6:00 p.m.
 - B. Budget presentations: Thursday, September 21, 2023 6:00pm at City Hall
 16. Adjourn.

Dianne C. Duggan, Mayor

City of Evansville Common Council
Regular Meeting
City Hall, 31 S Madison St, Evansville WI 53536
Tuesday, July 11, 2023, 6:00 p.m.

MINUTES

1. **Call to order.** *Mayor Duggan called the meeting to order at 6:00 p.m.*
2. **Roll call:**

Members	Present/Absent	Others Present
Aldersperson, Abbey Barnes	P	Leah Hurtley, City Clerk
Aldersperson, Jim Brooks	P	Mark Kopp, City Attorney
Aldersperson, Ben Corridon	P	Colette Spranger, Community Developer Dir
Mayor, Dianne Duggan	P	Megan Kloeckner, Library Director
Aldersperson, Ben Ladick	P	Jason Sergeant, City Administrator
Aldersperson, Gene Lewis	P	Kelly Gildner, Evansville Review
Aldersperson, Joy Morrison	P	Roger Berg
Aldersperson, Corey Neeley	P	Joe Geoffman
Aldersperson, Erika Stuart	A	Arlene Larson
		Noel Oscar
		Bruce & Becky Larson
		Pat & Patti Lentz

3. **Motion to approve the agenda striking items 7 D-5 and 10C by Brooks, seconded by Neeley. Motion passed 7-0.**
4. **Motion to waive the reading of the minutes of the May 9, 2023 regular meeting and approve as presented by Brooks, seconded by Morrison. Motion passed 7-0.**

Morrison mentioned a spelling error in Carolyn (~~Kleish~~) Kleisch under “Others Present,” Brooks pointed out spelling error on (~~Kotcher~~) Courtier Foundation under 7B-1. Neeley mentioned that Slipstream should be one word, under 7L.

5. **Civility reminder** Duggan noted the City’s commitment to civility and decorum at Council Meetings.

6. **Citizen appearances other than agenda items listed.**

Kelly Gildner: Gildner wanted the city to be aware of the 5-Star contractors that came into the city and the townships, cut the phone and internet lines. There was about a week without phones and internet. During that time, Gildner had spent time on the phone with AT&T trying to find the problem. Sergeant wanted it to be made aware that TDS had to go through two different permitting processes, one for each inside and outside the city. Sergeant explained that the City can’t control the permitting for anything outside the city. Duggan expressed that the City would check into it.

Bruce Larson: Larson had purchased 7.75 acres and would like to sell 3 acres of it to his brother in law. Spranger added that the property has the Extraterritorial Jurisdictional Line that goes through the property. The current ordinance requires at least 35 acres, resulting in a denial if they were to submit an application. As the current ordinance stands, there would be little chance for the sale to work. Spranger will follow up with the Larsons’ again. Duggan will also reach out if she is able to help as well. Larson gave a map of the property to Hurtley.

7. **Reports of Committees**

The minutes are not official until approved by the Common Council at the next regular meeting.

- A. **Library Board Report:** Kloeckner read from her written report. The report read: General Updates: Rebeca will be presenting on our Polar VR fellowship at the Play Make Learn Conference next Friday. Promotes high-quality learning opportunities for educators, researchers, developers, designers, foundation leaders, policy makers, museum & library professionals, and school leaders who are dedicated to promoting making, gaming, and playful learning. Friends have their Used Book Sale in August: August 3-5. Program Updates: Offering a VR Makerspace program for teens every Thursday this month, Guest performers have been a big hit: 51 at Stuart Stotts, 56 at Figureheads, 81 at Magic Show today. Next week Snake Discovery will be here.
- B. **Parks and Recreation Board Report:** Neeley reported that there were a number of citizens that came to, what became a spirited meeting, with discussions over the negligent spraying of a chemical by a City employee. A recommendation that came up was having a certified pesticide applicator apply the chemicals moving forward. The reasons for this was due to discussion over safety of everyone, as well as making sure that the proper PPE would be used. Other citizen requests for the spraying included more advanced notice of the application, as well as more flagging or indicators that a recent application took place for those entering the parks. There were some Senior Projects that were approved. In addition, the update for the Aquatic Center included Lazy River walls being erected. Lastly, it was decided to find a way to get some signs up for Adopt-a-Park.
- C. **Plan Commission Report:**
- 1) **Motion to approve the Preliminary Plat Application for the Historic Standpipe Point subdivision, finding that is in the public interests and substantially complies with Section 110 of the Municipal Code, subject to the following conditions.**
 - (a) Applicant submits Final Plat application and Final Plat in compliance with Division 3 of Chapter 110 of the Municipal code.
 - (b) Final Plat revised to adjust Outlot 1 and Lot 6 lot lines as suggested by Staff.
 - (c) Outlot 1 to be labeled “Dedicated to Public for stormwater purposes.”
 - (d) Applicant submits Rezoning application for Lot 7.
 - (e) Developer’s Agreement completed and executed by both City and Developer along with final plat application.
 - (f) Applicant submits Irrevocable Letter of Credit for City Engineer approval.
 - (g) Developer pays required park and recreation land fees to City.
 - (h) Applicant records a plat restriction, by adding suitable language to the face of the plat as approved by City Engineer, regarding prohibition of alterations of finished grades by more than six inches on utility easements and Stormwater drainage easements.

Spranger shared that there were a number of comments at the public hearing as to what should go on the larger of the two lots. Spranger reported that the applicant would like to put duplexes on the lot, with a shared entrance on 4th Street. The look of the property would have houses facing 4th Street with the driveway behind the structure. Spranger shared that the zoning B-1 zoning District would be ideal to keep the neighborhood looking like a traditional residential neighborhood. This would also align with the Confidence of Plan for Future Land Use which has been slotted for mixed use which could indicate some potential for Business use. The plan for next month would have a final plat application that will include the developer’s agreement that the attorneys and engineers will look over. Corridon inquired about the comments from the Public Hearing about the multi-family housing. Spranger explained that the concerns were over having multi-storied structures, which the residents felt would be an inappropriate place for apartment buildings. Additional discussion occurred about the location and maintenance for the Standpipe that the City would be liable for maintaining the historic item.

Motion by Brooks, seconded by Ladick. Motion passed 7-0.
- D. Finance and Labor Relations Committee Report

- 1) **Motion to accept the May 2023 City bills as presented in the amount of \$2,040,127.29 by Brooks, seconded by Neeley. Motion passed by Roll Call 7-0.**

Corridon reported that he wasn't happy with the answers that he had gotten on the Utility refunds. Corridon feels that they occur too often, are occurring every month, and its money that is leaving the City. Brooks pointed out that many are overpayments on budgets, and due to the fact that the money doesn't belong to the City, it needs to be returned. Sergeant also reported that some are due to property closings with overpayments.

- 2) **Motion to accept the June 2023 City bills as presented in the amount of \$1,249,754.92 by Brooks, seconded by Morrison. Motion passed by Roll Call 7-0.**
- 3) **Motion to approve closing the LGIP park trust fund account, balance of \$15,703.99 and the WWTP account, balance of \$68,097.02, and transferring the funds to the pooled cash account by Brooks, seconded by Neeley. Motion passed by Roll Call 7-0.**
- 4) **Motion to approve proposal from Ehlers to provide a water rate study for public fire protection charge conversion by Brooks, seconded by Morrison. Motion passed by Roll Call 7-0.**
- 5) ~~Motion to approve Naming Gift Agreement, Capital Campaign Struck from Agenda.~~
- 6) **Motion to approve the Weights & Measures Inspection Agreement by Brooks, seconded by Neeley. Motion passed by Roll Call 7-0.**

Morrison inquired about who this would pertain to besides gas stations. Hurtley shared that it is also for pump businesses, or a business that has a scale. Hurtley also shared that many of the businesses only need to be checked every two years. The cost on the contract won't necessarily be the cost that we get charged, but rather based on whom needs to be checked that year. Corridon asked if there would be any additional costs besides the amount on the contract, that they could charge us for. Hurtley reported that the cost that is billed, is based on the number of devices as well as the hourly rate. This is a pass-through contract, meaning that the entire bill is split to the businesses and devices that are inspected.

- E. **Public Safety Committee Report:** Lewis reported that there were 7 approvals and 1 denial for Operator Licenses. Evansville Bowl had requested an extension of premise for a Beer Olympic event that they wanted to hold. The biggest concern for the event was the amount of drivers for the event. Barnes had also submitted a Street Closure for the Garage Sale Days. There was also discussion in regards to how taxing it was on the Police for the July 4th event as it was four days long. The goal is to look for ways to avoid the police from working too much. Corridon added that part of the Beer Olympics was going to take place out of town, which caused them to come up with a plan for designated drivers.
- F. **Municipal Services Report** Ladick reported that the meeting was pretty short and the discussion surrounded the potential new program that would offer another way to help people pay their bills. When Neeley asked about the Compliance Maintenance Annual Report, Brooks shared that it is a report card for the Waste Water Treatment Plant.
 - 1) **Motion to approve Resolution 2023-17 Documenting Review and Approval of the 2022 Compliance Maintenance Annual Report by Brooks, seconded by Morrison. Motion passed 7-0.**
 - 2) **Motion to approve the Wisconsin Help for Homeowners (WHH) Homeowner Assistance Fund (HAF) Agreement by Brooks, seconded by Morrison. Motion passed by Roll Call 7-0.**
- G. **Economic Development Committee:** Ladick reported that they have been working on the Business Summit and are locking down some Keynote Speakers, among other items.
- H. **Youth Center Advisory Board Report:** Corridon shared that the Youth Center held its first Ducky Derby since the pandemic. The goal is to find out how much was fundraised at the next meeting.

- I. **Historic Preservation Commission:** Lewis reported that the homeowner of 20 Mill Street, had a hardship claim. He was approved to change out the current windows with vinyl windows, after verifying the hardship claim. The home at 403 West Main submitted an application to demolish the carriage house that was denied. A letter was sent that reminded the owners that when they purchased the house six years ago, they had been aware that the Carriage House needed repair work. Furthermore, they had been given warning letters to repair it. Now, if the Carriage House comes down, it becomes demolition by neglect and without permit. The house at 15 Antes Drive put on a new roof, and replaced a non-historic ramp. Lastly, 112 W Church is being painted.
 - J. **Fire District Report:** Brooks shared that the main discussion was over a maturing CD. The end decision was to put \$20,000 in the bank account and the remaining 250,000 was rolled back into a CD. The Fire District has been a little light on cash since paying off the building earlier this year.
 - K. **Police Commission Report:** Did Not Meet
 - L. **Energy Independence Team Report:** Meeting in August
 - M. **Board of Appeals Report:** Did Not Meet
8. **Unfinished Business:** None
9. **Communications and Recommendations of the Administrator:** Sergeant wanted to thank Chief Reese and Julie Roberts for filling in as Acting Administrators during his vacation. Hurtley has started working on the Cemetery Ordinance to get it up to date. Our Summer Intern has been working in the Archive Room again to continue organizing and cleaning it up. It is unknown when it will happen, but the email will be switching from a Google based product to a Microsoft product, due to the cost increase from Google. The positive aspect that will occur with this change is the ability to add some cybersecurity implantation. In regards to the herbicide application that occurred, Sergeant met with the owner of Urban Landscaping and some of the staff to get a better understanding of what occurred and what can be done to move forward. The drought has not helped the situation. A staff member will be getting their certification in pesticide application. Sergeant will be working with staff on better policies as to when and how the applications occur. A positive outcome from this, was how the citizens spoke up when they saw something that wasn't right. Sergeant has asked for a plan of action from Urban Landscaping to move forward for this fall and next spring. Sergeant shared that at Plan Commission there was a large agriculture business user that brought some preliminary concept plans. Next month there should be some final plans coming through. Preliminary numbers from the State Budget show that the City will receive more than \$100,000 in shared revenue. The process has started to outline the budget, with a schedule going out to department heads real soon. The plan is to use the information to solve some wage and staffing issues. There was a first review of applicants for the Municipal Services Director. Sergeant also explained that some items need to be figured out with the vacant Youth Coordinator Position. Ladick suggested the possibility to use an all organic lawn care option.
10. **Communications and Recommendations of the Mayor:**
- Duggan thanked everyone for the hard work on the 4th of July event. There was also appreciation for everyone covering things while Sergeant was on vacation.
- A. **Motion to appoint Shawn Dunphy, 13237 W Travis Trace, Evansville, WI 53536 to the one year term to the Tourism Subcommittee of the Economic Development Committee as the Executive Director of the Evansville Chamber of Commerce by Brooks, seconded by Neeley. Motion passed by Roll Call 7-0.**
 - B. **Motion to appoint to the Police Commission; Mike VanderMeulen, 594 Vision Dr, for the unexpired five-year term (replacing Wally Shannon) ending in 2026 and Bill Lathrop, 468 W Main St, for the unexpired five-year term (replacing Scott Brummond) ending in 2025 by Brooks, seconded by Morrison. Motion passed by Roll Call 7-0.**
 - C. ~~Motion to appoint Bill Hurtley, 41 S Fifth St, for the unexpired three-year term to the Zoning Board of Appeals, ending 2025.~~

11. **New Business:** Brooks thanked everyone on behalf of the Evansville Community Partnership for everyone who organized and helped keep the 4th of July events safe and fun for everyone. Corridon inquired to see if the Committee of the Whole was on the radar for the next month or so.
12. **Introduction of New Ordinances:** None
13. **Upcoming Meeting Reminder:**
 - A. Regular Common Council Meeting, Tuesday August 8, 2023, at 6:00 p.m.
14. **Adjourned 6:51pm**

Respectfully Submitted,

Elle Natrop

City of Evansville Common Council
Special Meeting
Thursday, July 27, 2023 6:15 p.m.
City Hall, 31 S. Madison Street, Evansville, WI

MINUTES

1. **Call to Order.** *Mayor Duggan called the meeting to order at 6:15pm.*
2. **Roll Call**

Members	Present/Absent	Others Present
Aldersperson, Abbey Barnes	P	Leah Hurtley, City Clerk
Aldersperson, Jim Brooks	P	James Montgomery
Aldersperson, Ben Corridon	P	Manvir Singh
Mayor, Dianne Duggan	P	
Aldersperson, Ben Ladick	A	
Aldersperson, Gene Lewis	P	
Aldersperson, Joy Morrison	P	
Aldersperson, Corey Neeley	A	
Aldersperson, Erika Stuart	P	

3. **Citizen appearances other than agenda items listed.** None
4. **New Business.**

A. **Motion to approve of the Original Alcohol Beverage License applications: Class A Beer/Class A Liquor License for:** (background check recommendations provided by Chief Reese, unless otherwise noted) ***by Stuart, seconded by Corridon.*** *Motion passed 6-0.*

- 1.) **SD Evansville Mini Mart, Inc., Prakash Navadia, Agent,** 350 Union Street, Evansville, WI 53536.

5. Adjourned at 6:17pm

*Respectfully Submitted,
Elle Natrop*

CITY OF EVANSVILLE
FINANCIAL STATEMENT OVERVIEW
For the Year Ended December 31, 2022

Presented By:
Johnson Block & Co., Inc.
Certified Public Accountants
9701 Brader Way, Suite 202
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2022 AUDIT OVERVIEW

Content of Audit Report

- Independent Auditor’s Report – our report is unmodified
- Management Discussion and Analysis (MD&A) –
- Fund Financial Statements
 - Contains financial statements on individual funds
 - Difference in fund types
 - Governmental Funds – measure resources available for current use. Funds include General Fund, Debt Service Fund, Capital Projects Fund, TIF #5 and other non-major funds
 - Business-Type Funds – accounted for similar to businesses. Includes Electric and Water, and Wastewater funds.
 - Major differences in accounting
 - Debt (Proceed and Expenditure in governmental funds)
 - Capital Assets
- Government-Wide Financial Statements
 - Report Governmental and Business-Type Activities
 - Full-accrual basis of accounting.
 - Governmental Fund Financial Statements identified above are converted
- Notes to the Financial statements
 - Contains Summary of Significant Accounting Policies
 - Footnotes related to Significant Financial Statement Accounts (Cash, Plant, Debt, Fund Balance, Defined Benefit Pension Plan, Other Postemployment Benefit Plan)

Required Audit Communications to the City Council

- Audit Matters Requiring Communication to the Governing Body
 - Standard communication that includes the list of audit adjustments proposed
- Material Weakness
 - Material Audit Adjustments
 - Debt reclassification, accounts payable, unbilled AR, capitalizing plant
 - Other Comments
 - Internal Controls
 - Utility plant Accounting

Key Financial Results

- General Fund increase in fund balance of \$79K
- Unassigned fund balance is \$1,733,630 or 46% of 2022 GF expenditures
- Capital projects had negative cash. Draw was done early in 2023
- Water 5.48% rate of return
- Electric -.18% rate of return. Rate case in process
- Sewer had positive operating income and appears that cash flow is sufficient
- Status of TIFs
 - TIF 7 final audit
 - Advances of TIF

CITY OF EVANSVILLE
FINANCIAL STATEMENTS WITH
INDEPENDENT AUDITOR'S REPORT
For the Year Ended December 31, 2022

**City of Evansville
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December 31, 2022**

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INDEPENDENT AUDITOR'S REPORT

To the City Council
City of Evansville
Evansville, Wisconsin

Opinions

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 Evansville, Wisconsin, as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the City of Evansville, Wisconsin's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above, present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Evansville, Wisconsin, as of December 31, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Evansville, Wisconsin, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

As discussed in Note 1 to the financial statements, effective January 1, 2022, the City of Evansville, Wisconsin adopted the provisions of GASB Statement No. 87, Leases. Our opinions are not modified with respects to his matter.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages v through xiv, the budgetary comparison information on page 59, the Wisconsin Retirement System schedules on page 60, the Local Retiree Life Insurance Fund schedules on page 61, and the other postemployment benefits health plan schedule on page 62 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

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

Other Information

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

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

Johnson Block & Company, Inc.

DATE XX, 2023

Draft

MANAGEMENT'S DISCUSSION AND ANALYSIS

For the Year Ended December 31, 2022

As management of the City of Evansville, we offer readers of the City of Evansville financial statements this narrative overview and analysis of the financial activities of the City of Evansville for the fiscal year ended December 31, 2022. We encourage the reader to consider the information presented here in conjunction with the Independent Auditor's Report at the front of this report and the City's financial statements, which immediately follow this section.

THE FINANCIAL HIGHLIGHTS

When revenues exceed expenses, the result is an increase in net position. When expenses exceed revenues, the result is a decrease in net position. You can think of this relationship between revenues and expenses as the City's operating results. You can think of the City's net position, as measured in the Statement of Net Position, as one way to measure the City's financial health, or financial position. Over time, increases or decreases in the City's net position, as measured in the Statement of Activities, are one indicator of whether its financial health is improving or deteriorating. However, the City's goal is to provide services that improve the quality of life for our residents, not to generate profits as companies do. For this reason, you will need to consider many other non-financial factors, such as the condition of our roads, in assessing the overall health of our City.

- The assets of the primary government of the City of Evansville exceeded its liabilities as of December 31, 2022, by \$35,552,032 (net position). Of this amount, \$2,941,438 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.
- General fund revenues including the tax equivalent were less than budgeted amounts by \$134,424 and general fund expenditures were less than budgeted amounts by \$50,146.
- As of December 31, 2022, the City of Evansville's governmental funds reported combined ending fund balances of \$2,391,362.
- As of December 31, 2022, the unassigned fund balance for the general fund was \$1,733,630, or approximately 46 percent of total general fund expenditures.
- The City of Evansville's governmental liability for long-term debt including compensated absences and long-term debt was \$10,924,771. The business-type debt totaled \$16,698,564.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

Government-wide financial statements. The government-wide financial statements are the *Statement of Net Position* and *Statement of Activities*. These statements present an aggregate view of the City's finances in a manner similar to private-sector business. The government-wide financial statements can be found on pages 1 and 2 of this report.

- The *statement of net position* presents information on all of the City of Evansville's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City of Evansville is improving or deteriorating.
- The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e. g., uncollected taxes and earned but unused vacation and sick leave).

Both of the government-wide financial statements distinguish functions of the City of Evansville that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City of Evansville include general government, public safety, public works, health and human services, parks and recreation, and conservation and development. The business-type activities of the City of Evansville include the Water and Light Utility, and the Wastewater Treatment Plant or sanitary sewer utility. The Stormwater utility was reclassified as a governmental fund in 2014. Previously, it was reported as a business-type fund.

Fund financial statements. The City also produces fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities. The City, like other state and local governments, uses fund accounting to demonstrate compliance with finance related legal requirements. Fund statements generally report operations in more detail than the City-wide statements and provide information that may be useful in evaluating a City's short-term financing requirements. There are two fund financial statements, the Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balance.

OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)

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, fund statements focus on short-term inflows and outflows of expendable resources and their impact on fund balance.

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

The City of Evansville maintains 17 individual governmental funds. Information is presented separately in the governmental funds Balance Sheet and in the Statement of Revenues, Expenditures, and Changes in Fund Balances for the General Fund, Debt Service, Capital Projects, Stormwater, and TIF 5 funds. Data from the remaining twelve governmental 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 later in this report.

The City of Evansville adopts an annual appropriated budget for its general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 3 through 6 of this report.

Proprietary funds are used to report the same functions presented as business-type activities in the government-wide financial statements. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the electric and water utilities (Water and Light Committee) and the sewer utility (Public Works Committee), which are considered to be major funds of the City of Evansville. The basic proprietary fund financial statements can be found on pages 7 through 11 of this report.

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the City of Evansville's programs. The fiduciary fund maintained by the City of Evansville is the Tax Collection Custodial Fund which records the tax roll and tax collections for other taxing jurisdictions within the City of Evansville. The basic fiduciary fund financial statement can be found on pages 12 and 13 of this report.

OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 14 through 58 of this report.

Other information. The combining statements referred to earlier in connection with non-major governmental funds and other information related to the individual funds is presented immediately following the required supplementary information. Individual fund statements and schedules can be found on pages 67 and 68 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. Table 1, below, provides a summary of the City's net position for the year ended December 31, 2022.

TABLE 1
City of Evansville Net Position

	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
Current and other assets	\$ 10,142,053	\$ 10,109,928	\$ 9,614,531	\$ 8,683,955	\$ 19,756,584	\$ 18,793,883
Capital assets	16,948,149	13,304,507	35,384,736	34,067,191	52,332,885	47,371,698
Total Assets	<u>27,090,202</u>	<u>23,414,435</u>	<u>44,999,267</u>	<u>42,751,146</u>	<u>72,089,469</u>	<u>66,165,581</u>
Deferred Outflows of Resources	2,074,814	1,420,514	981,336	652,753	3,056,150	2,073,267
Long-term liabilities outstanding	9,353,549	8,483,473	15,015,165	13,435,122	24,368,714	21,918,595
Other liabilities	3,573,604	2,512,836	2,599,393	2,438,007	6,172,997	4,950,843
Total Liabilities	<u>12,927,153</u>	<u>10,996,309</u>	<u>17,614,558</u>	<u>15,873,129</u>	<u>30,541,711</u>	<u>26,869,438</u>
Deferred Inflows of Resources	7,405,684	6,176,817	1,646,192	1,372,332	9,051,876	7,549,149
Net Position:						
Net investment in capital assets	6,909,856	5,289,907	21,681,485	20,195,189	28,591,341	25,485,096
Restricted	1,613,612	1,086,011	2,405,641	2,702,248	4,019,253	3,788,259
Unrestricted	308,711	1,285,905	2,632,727	3,261,001	2,941,438	4,546,906
Total Net Position	<u>\$ 8,832,179</u>	<u>\$ 7,661,823</u>	<u>\$ 26,719,853</u>	<u>\$ 26,158,438</u>	<u>\$ 35,552,032</u>	<u>\$ 33,820,261</u>

A significant portion of the City's net position reflects its investment in capital assets (e.g. land, buildings, machinery and equipment, infrastructure, etc.); less any related debt used to acquire those assets that are still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities. The restricted portion of the City's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position*, \$2,941,438, may be used to meet the City's ongoing obligations to citizens and creditors.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

Table 2, below, provides a summary of the City’s operating results and their impact on net position for the year ended December 31, 2022. In 2022, the governmental activities relied primarily on property taxes (56%), program revenues (34%), and state aids (7%) to fund its operations. Combined, these account for 97% of all revenues or \$7.01 million. Business-type activities relied primarily on program revenues to fund its operations. Utility charges accounted for 94% of business-type revenues.

**TABLE 2
City of Evansville's Change in Net Position
2022 and 2021**

	Governmental Activities		Business-Type Activities		Totals	
	2022	2021	2022	2021	2022	2021
Revenues:						
Program Revenues:						
Charges for Services	\$ 1,531,143	\$ 1,364,577	\$ 11,603,249	\$ 10,756,560	\$ 13,134,392	\$ 12,121,137
Operating Grants and Contributions	622,858	538,168	-	-	622,858	538,168
Capital Grants and Contributions	304,713	9,627	331,566	143,047	636,279	152,674
General Revenues:						
Property Taxes	4,021,951	3,420,711	-	-	4,021,951	3,420,711
Grants and Contributions Not Restricted to Specific Programs	530,374	589,335	-	-	530,374	589,335
Unrestricted Interest/Investment Income	73,986	11,554	92,904	9,521	166,890	21,075
Other- Gain (Loss) on Capital Assets	-	5,000	-	-	-	5,000
Miscellaneous	62,261	27,196	293,161	16,126	355,422	43,322
Total Revenues	7,147,286	5,966,168	12,320,880	10,925,254	19,468,166	16,891,422
Expenses:						
General Government	501,819	527,253	-	-	501,819	527,253
Public Safety	2,366,911	2,224,127	-	-	2,366,911	2,224,127
Public Works	1,940,742	1,562,034	-	-	1,940,742	1,562,034
Health & Human Services	165,934	160,673	-	-	165,934	160,673
Culture and Recreation	924,023	838,815	-	-	924,023	838,815
Conservation and Development	229,177	229,324	-	-	229,177	229,324
Interest on Long-Term Debt	251,807	251,319	-	-	251,807	251,319
Capital Outlay	-	105,160	-	-	-	105,160
Electric and Water	-	-	9,896,135	8,905,934	9,896,135	8,905,934
Sewer	-	-	1,459,847	1,255,064	1,459,847	1,255,064
Total Expenses	6,380,413	5,898,705	11,355,982	10,160,998	17,736,395	16,059,703
Increase (Decrease) in Net Position						
Before Transfers	766,873	67,463	964,898	764,256	1,731,771	831,719
Transfers	403,483	437,241	(403,483)	(437,241)	-	-
Increase (Decrease) in Net Position	1,170,356	504,704	561,415	327,015	1,731,771	831,719
Net Position - January 1	7,661,823	7,157,119	26,158,438	25,831,423	33,820,261	32,988,542
Net Position - December 31	\$ 8,832,179	\$ 7,661,823	\$ 26,719,853	\$ 26,158,438	\$ 35,552,032	\$ 33,820,261

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

Governmental Activities: Governmental activities increased the City's net position by \$1,170,356.

Business-type activities: Business-type activities increased City of Evansville's net position by \$561,415. Key elements of this increase are as follows:

- The City's electric and water utility had an increase in net position of \$386,776. This is due to steady energy costs to the electric utility.
- The City's sewer had an increase in net position of \$174,639. This is due to an increase in rates for sewer utility in anticipation of debt payments for major improvements to the WWTP. The plant upgrade was completed in 2019.

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

Governmental funds. The focus of City of Evansville's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the City's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of the City's net resources available for spending at the end of the fiscal year.

As of December 31, 2022, the City's governmental funds reported combined ending fund balances of \$2,391,362. Of the combined ending fund balance, \$524,675 is nonspendable, \$868,975 is restricted, \$1,429,589 is committed, and \$158,919 is assigned. There is an unassigned fund deficit of \$590,796.

The general fund is the chief operating fund of the City. At the end of the current year, unassigned fund balance of the general fund was \$1,733,630, while total fund balance reached \$2,355,776. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 46% of total general fund expenditures, while total fund balance represents 62% of that same amount.

During the current year, the City's general fund balance increased by \$79,136. Key factors in this increase are as follows:

- The total expenditures were \$50,146 less than budgeted amounts.

FINANCIAL ANALYSIS OF THE CITY'S FUNDS (Continued)

Proprietary funds. City of Evansville's proprietary funds provide the same type of information found in the City's government-wide financial statements, but in more detail.

The Electric and Water Utility had an increase in net position of \$386,776 in 2022 after deducting a transfer of \$403,483 to the City's General Fund. Net position was \$16,140,099 as of December 31, 2022.

The Wastewater Treatment Plant Utility (Sewer Fund) had an increase in net position of \$174,639 in 2022. Net position was \$10,579,754 as of December 31, 2022.

The Electric and Water Utility's outstanding debt at December 31, 2022 was \$8,329,219, an increase of \$757,458 from the balance at December 31, 2021. Fixed assets, net of accumulated depreciation, of \$19,408,038 increased \$894,703 from \$18,513,335.

The Wastewater Treatment Plant Utility's outstanding debt at December 31, 2022 was \$8,302,427 an increase of \$1,005,019 from the balance at December 31, 2021. Fixed assets, net of accumulated depreciation, of \$15,976,698 increased \$422,842 from \$15,553,856.

GENERAL FUND BUDGETARY HIGHLIGHTS

The City of Evansville's general fund expenditures had an original budget of \$3,855,029 and a final budget of \$3,859,665. Actual expenditures totaled \$3,809,519. Budgeted differences can be briefly summarized as follows:

- Actual expenditures were less than budgeted expenditures by \$50,146.
- The general fund had revenues and other financing sources that were greater than expenditures and financing uses by \$79,136.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. City of Evansville’s investment in capital assets for its governmental and business-type activities as of December 31, 2022, amounts to \$52,332,885 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, machinery and equipment, public domain infrastructure (highway and bridges), and construction in progress.

- A summary of the fixed assets is identified below:

City of Evansville Capital Assets

	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
	Land	\$ 727,411	\$ 727,411	\$ 171,362	\$ 171,362	\$ 898,773
Infrastructure Work in Process	4,294,175	1,617,234	218,135	618,065	4,512,310	2,235,299
Depreciable Capital Assets	22,830,620	20,893,664	58,217,659	55,028,034	81,048,279	75,921,698
Accumulated depreciation	(10,904,057)	(9,933,802)	(23,222,420)	(21,750,270)	(34,126,477)	(31,684,072)
Total	\$ 16,948,149	\$ 13,304,507	\$ 35,384,736	\$ 34,067,191	\$ 52,332,885	\$ 47,371,698

Additional information on the City of Evansville’s capital assets can be found in Note III-B on pages 30-32 of this report.

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CAPITAL ASSET AND DEBT ADMINISTRATION (Continued)

Long-term debt. At the end of the current fiscal year, the City of Evansville had total debt outstanding of \$27,567,235. Of this amount, \$9,265,000 was backed by City's taxing ability.

**City of Evansville Outstanding Debt
Long-term Debt**

	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
2005 CWFL	\$ -	\$ -	\$ 290,658	\$ 383,102	\$ 290,658	\$ 383,102
2009 CWFL	-	-	1,391,557	1,570,231	1,391,557	1,570,231
2012 GO Bond	170,000	200,000	-	-	170,000	200,000
2013 GO Notes	-	70,000	-	130,000	-	200,000
2014 Revenue Bonds	-	-	1,045,000	1,380,000	1,045,000	1,380,000
2015 GO Notes	40,000	60,000	210,000	280,000	250,000	340,000
2015 WPPI Loan	-	-	91,323	121,761	91,323	121,761
2016 Revenue Bonds	-	-	2,219,000	2,467,500	2,219,000	2,467,500
2017 GO Refunding Bonds	1,045,000	1,245,000	-	-	1,045,000	1,245,000
2017 STFL	382,216	451,088	-	-	382,216	451,088
2018 CWFL	-	-	3,131,008	3,297,575	3,131,008	3,297,575
2018 GO Notes	2,660,000	3,060,000	-	-	2,660,000	3,060,000
2018 NAN	-	25,000	-	-	-	25,000
2018 Revenue Bonds	-	-	162,000	189,000	162,000	189,000
2018 Revenue Bonds-Storm	393,000	458,500	-	-	393,000	458,500
2019 GO Notes	510,000	600,000	345,000	390,000	855,000	990,000
2019 Revenue Bonds	-	-	1,275,000	1,375,000	1,275,000	1,375,000
2021 GO Notes	2,240,000	2,420,000	-	-	2,240,000	2,420,000
2021 GO Bonds	740,000	790,000	-	-	740,000	790,000
2021 Revenue Bonds	-	-	3,215,000	3,285,000	3,215,000	3,285,000
2022 GO Notes	1,305,000	-	-	-	1,305,000	-
2022 Tax Anticipation Note	1,063,940	-	-	-	1,063,940	-
2022 Revenue Bonds	-	-	3,200,000	-	3,200,000	-
Compensated absences	375,615	352,134	66,918	68,370	442,533	420,504
Total	\$ 10,924,771	\$ 9,731,722	\$ 16,642,464	\$ 14,937,539	\$ 27,567,235	\$ 24,669,261

Additional information on the City's long-term debt can be found in Note III-D on pages 34-40 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The City's financial results are dependent on these main factors:

- Meeting City policies on fund balance through spending reserve balances.
- Providing requested services and improvements to the public while maintaining a mill rate within the median of comparable communities.
- Supporting economic growth through continued residential and commercial development.

Where appropriate, services should be funded by reasonable user charges:

- The City continues to monitor revenue in utilities and service charges to prevent tax subsidization of services that are user based.
- Reviews of charges for service include water, electric, sewer, stormwater, refuse/recycling, and building permits.
- In 2021 the City started a water rate case. All remaining rate schedules seem stable for 2021 and into 2022.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the City of Evansville's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the City of Evansville Finance Department, 31 South Madison Street, Evansville, Wisconsin, 53536. General information relating to the City of Evansville, Wisconsin, can be found at the City's website, <http://www.ci.evansville.wi.gov>.

City of Evansville, Wisconsin

**Statement of Net Position
December 31, 2022**

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and Investments	\$ 5,338,675	\$ 842,164	\$ 6,180,839
Receivables	4,304,879	1,837,091	6,141,970
Internal Balances	(1,071,051)	1,071,051	-
Leases receivable	-	144,893	144,893
Inventories	-	278,818	278,818
Other assets	45,376	80,261	125,637
Restricted Assets			
Cash and Investments	510,863	4,865,660	5,376,523
Net Pension Asset	1,013,311	494,593	1,507,904
Capital Assets			
Land, improvements, and construction in progress	5,021,586	389,497	5,411,083
Other Capital Assets, net of depreciation	11,926,563	34,995,239	46,921,802
Net Capital Assets	<u>16,948,149</u>	<u>35,384,736</u>	<u>52,332,885</u>
Total Assets	<u>27,090,202</u>	<u>44,999,267</u>	<u>72,089,469</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Pension Outflows	1,982,939	967,863	2,950,802
Deferred OPEB Outflows	91,875	13,473	105,348
Total Deferred Outflows of Resources	<u>2,074,814</u>	<u>981,336</u>	<u>3,056,150</u>
 Total Assets and Deferred Outflows of Resources	<u>\$ 29,165,016</u>	<u>\$ 45,980,603</u>	<u>\$ 75,145,619</u>
LIABILITIES			
Accounts Payable and Accrued Expenses	\$ 990,579	\$ 759,465	\$ 1,750,044
Grant Advance	569,397	-	569,397
OPEB Liability - Health Insurance	202,214	39,411	241,625
OPEB Liability - Life Insurance	168,700	34,541	203,241
Long-Term Liabilities			
Due Within One Year			
Bonds and Notes	1,521,782	1,673,693	3,195,475
Accrued Interest	71,492	82,577	154,069
Compensated Absences	49,440	9,706	59,146
Due in More Than One Year			
Bonds and Notes	9,027,374	14,957,953	23,985,327
Compensated Absences	326,175	57,212	383,387
Total liabilities	<u>12,927,153</u>	<u>17,614,558</u>	<u>30,541,711</u>
 DEFERRED INFLOWS OF RESOURCES	<u>7,405,684</u>	<u>1,646,192</u>	<u>9,051,876</u>
NET POSITION			
Net Investment in Capital Assets	6,909,856	21,681,485	28,591,341
Restricted for:			
Net Pension Asset	1,013,311	494,593	1,507,904
Special Revenue	69,825	-	69,825
Capital	-	999,235	999,235
Debt	-	911,813	911,813
Other Purposes	530,476	-	530,476
Unrestricted	<u>308,711</u>	<u>2,632,727</u>	<u>2,941,438</u>
Total Net Position	<u>8,832,179</u>	<u>26,719,853</u>	<u>35,552,032</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>\$ 29,165,016</u>	<u>\$ 45,980,603</u>	<u>\$ 75,145,619</u>

See accompanying notes to the basic financial statements.

City of Evansville, Wisconsin
Statement of Activities
For the Year Ended December 31, 2022

Functions/Programs	Expenses	Program Revenue			Net (Expense) Revenue and Changes in Net position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
					Governmental Activities	Business-type Activities	Total
Primary government							
Governmental Activities							
General Government	\$ 501,819	\$ 121,085	\$ -	\$ -	\$ (380,734)		\$ (380,734)
Public Safety	2,366,911	587,601	65,752	-	(1,713,558)		(1,713,558)
Public Works	1,940,742	660,004	428,950	304,713	(547,075)		(547,075)
Health, Welfare and Sanitation	165,934	62,725	-	-	(103,209)		(103,209)
Culture and Recreation	924,023	78,208	81,108	-	(764,707)		(764,707)
Conservation and Development	229,177	20,638	47,048	-	(161,491)		(161,491)
Interest on Long-term debt	251,807	882	-	-	(250,925)		(250,925)
Total governmental activities	<u>6,380,413</u>	<u>1,531,143</u>	<u>622,858</u>	<u>304,713</u>	<u>(3,921,699)</u>		<u>(3,921,699)</u>
Business-type activities:							
Electric and Water	9,896,135	10,037,378	-	297,366	-	\$ 438,609	438,609
Sewer	1,459,847	1,565,871	-	34,200	-	140,224	140,224
Total business-type activities	<u>11,355,982</u>	<u>11,603,249</u>	<u>-</u>	<u>331,566</u>	<u>-</u>	<u>578,833</u>	<u>578,833</u>
Total primary government	<u>\$ 17,736,395</u>	<u>\$ 13,134,392</u>	<u>\$ 622,858</u>	<u>\$ 636,279</u>	<u>(3,921,699)</u>	<u>578,833</u>	<u>(3,342,866)</u>
General revenues:							
Taxes:							
Property taxes, levied for general purposes					3,178,115	-	3,178,115
Property taxes, levied for debt service					820,878	-	820,878
Other taxes					22,958	-	22,958
Grants and contributions not restricted to specific programs					530,374	-	530,374
Unrestricted investment earnings					73,986	92,904	166,890
Miscellaneous					62,261	293,161	355,422
Transfers					403,483	(403,483)	-
Total general revenues, special items and transfers					<u>5,092,055</u>	<u>(17,418)</u>	<u>5,074,637</u>
Change in Net position					1,170,356	561,415	1,731,771
Net position - beginning					7,661,823	26,158,438	33,820,261
Net position - ending					<u>\$ 8,832,179</u>	<u>\$ 26,719,853</u>	<u>\$ 35,552,032</u>

See accompanying notes to the basic financial statements.

City of Evansville, Wisconsin

Balance Sheet
Governmental Funds
December 31, 2022

	<u>General Fund</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Stormwater</u>	<u>TIF 5</u>	<u>Non-Major Funds</u>	<u>Total Governmental Funds</u>
ASSETS							
Cash and Cash Equivalents	\$ 2,012,201	\$ 373,007	\$ -	\$ 18,913	\$ 218,596	\$ 2,715,958	\$ 5,338,675
Receivables:							
Taxes	1,682,947	900,810	76,905	-	174,566	761,311	3,596,539
Special Assessments	285,878	293,445	-	-	-	-	579,323
Accounts	-	-	-	-	-	77,443	77,443
Other	51,574	-	-	-	-	-	51,574
Due from Other Funds	743,686	-	-	-	-	-	743,686
Prepaid Expenses	34,920	-	-	998	-	9,458	45,376
Restricted Cash	-	-	253,740	257,123	-	-	510,863
Advances Receivable	449,254	-	-	-	-	-	449,254
Total Assets	<u>\$ 5,260,460</u>	<u>\$ 1,567,262</u>	<u>\$ 330,645</u>	<u>\$ 277,034</u>	<u>\$ 393,162</u>	<u>\$ 3,564,170</u>	<u>\$ 11,392,733</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES							
Liabilities:							
Accounts Payable	\$ 256,112	\$ -	\$ 502,161	\$ 76,138	\$ -	\$ 1,416	\$ 835,827
Accrued Liabilities	151,721	-	-	238	-	2,793	154,752
Due to Other Funds	-	-	743,686	-	-	34,839	778,525
Grant Advance	-	-	-	-	-	569,397	569,397
Advances Payable	-	-	-	-	1,485,466	-	1,485,466
Total Liabilities	<u>407,833</u>	<u>-</u>	<u>1,245,847</u>	<u>76,376</u>	<u>1,485,466</u>	<u>608,445</u>	<u>3,823,967</u>
Deferred Inflows of Resources	<u>2,496,851</u>	<u>1,408,343</u>	<u>95,993</u>	<u>-</u>	<u>220,927</u>	<u>955,290</u>	<u>5,177,404</u>
Fund Balances (Deficit)							
Nonspendable	514,219	-	-	998	-	9,458	524,675
Restricted	87,927	-	-	180,747	-	600,301	868,975
Committed	20,000	-	-	18,913	-	1,390,676	1,429,589
Assigned	-	158,919	-	-	-	-	158,919
Unassigned	1,733,630	-	(1,011,195)	-	(1,313,231)	-	(590,796)
Total Fund Balances (Deficit)	<u>2,355,776</u>	<u>158,919</u>	<u>(1,011,195)</u>	<u>200,658</u>	<u>(1,313,231)</u>	<u>2,000,435</u>	<u>2,391,362</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficit)	<u>\$ 5,260,460</u>	<u>\$ 1,567,262</u>	<u>\$ 330,645</u>	<u>\$ 277,034</u>	<u>\$ 393,162</u>	<u>\$ 3,564,170</u>	<u>\$ 11,392,733</u>

See accompanying notes to the basic financial statements.

City of Evansville, Wisconsin

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

Total fund balance, governmental funds		\$ 2,391,362
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the fund financial statement, but are reported in the governmental activities of the Statement of Net Position.		16,948,149
The net pension asset is not a current financial liability and is, therefore, not reported in the fund statements.		1,013,311
The OPEB liabilities are not current financial usages and are, therefore, not reported in the fund statements.		(370,914)
Pension and OPEB deferred outflows of resources and inflows of resources are actuarially determined. These items are reflected in the Statement of Net Position and are being amortized with pension and OPEB expense in the Statement of Activities. The deferred outflows of resources and inflows of resources are not financial resources and therefore are not reported in the fund statements.		
Deferred Outflows of Resources		2,074,814
Deferred Inflows of Resources		(2,512,225)
Special assessment and loan receivables are fully accrued and recognized as revenue when the receivable is established for the governmental activities of the Statement of Net Position. They are reported as deferred inflows in the fund financial statements to the extent they are not available.		283,945
Some liabilities (such as Notes Payable, Long-term Compensated Absences, and Bonds Payable) are not due and payable in the current period and are not included in the fund financial statement, but are included in the governmental activities of the Statement of Net Position.		
Bonds and notes - due within one year	1,521,782	
Bonds and notes - due in more than one year	9,027,374	
Compensated absences - current	49,440	
Compensated absences - non-current	326,175	
Accrued interest	71,492	
		(10,996,263)
Net Position of Governmental Activities in the Statement of Net Position		\$ 8,832,179

See accompanying notes to the basic financial statements.

City of Evansville, Wisconsin
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2022

	General Fund	Debt Service	Capital Projects	Stormwater	TIF 5	Non-Major Funds	Total Governmental Funds
REVENUES							
Property Taxes	\$ 1,793,493	\$ 820,878	\$ -	\$ -	\$ 283,874	\$ 1,046,015	\$ 3,944,260
Other Taxes	4,184	-	-	-	-	73,531	77,715
Special Assessment Revenue	-	154,012	-	-	-	-	154,012
Intergovernmental	775,551	-	-	-	7,607	270,083	1,053,241
License and Permits	291,320	-	-	-	-	-	291,320
Fines, Forfeits and Penalties	56,220	-	-	-	-	-	56,220
Public Charges for Services	460,153	-	-	265,881	-	460,431	1,186,465
Interest Income	26,152	8,710	3,931	985	3,756	31,309	74,843
Miscellaneous Income	59,849	-	5,739	746	10,777	41,575	118,686
Total Revenues	<u>3,466,922</u>	<u>983,600</u>	<u>9,670</u>	<u>267,612</u>	<u>306,014</u>	<u>1,922,944</u>	<u>6,956,762</u>
EXPENDITURES							
Current:							
General Government	397,016	-	-	-	150	5,150	402,316
Public Safety	1,953,233	-	-	-	-	497,929	2,451,162
Public Works	1,005,099	-	-	170,162	-	-	1,175,261
Health and Human Services	37,662	-	-	-	-	120,925	158,587
Culture, Recreation and Education	282,787	-	-	-	-	422,900	705,687
Conservation and Development	133,722	-	-	-	-	54,676	188,398
Capital Outlay	-	-	3,861,090	902,227	23,591	20,391	4,807,299
Debt Service							
Principal Repayment	-	1,003,872	-	170,500	-	25,000	1,199,372
Interest Expense	-	180,584	29,513	59,638	-	282	270,017
Total Expenditures	<u>3,809,519</u>	<u>1,184,456</u>	<u>3,890,603</u>	<u>1,302,527</u>	<u>23,741</u>	<u>1,147,253</u>	<u>11,358,099</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(342,597)</u>	<u>(200,856)</u>	<u>(3,880,933)</u>	<u>(1,034,915)</u>	<u>282,273</u>	<u>775,691</u>	<u>(4,401,337)</u>
OTHER FINANCING SOURCES (USES)							
Proceeds from Long-Term Debt	-	-	1,688,940	714,791	-	-	2,403,731
Refunding Bonds Issued	-	-	15,810	-	-	-	15,810
Transfers In	421,733	344,375	-	-	26,000	-	792,108
Transfers Out	-	-	-	-	(155,315)	(233,310)	(388,625)
Total Other Financing Sources and Uses	<u>421,733</u>	<u>344,375</u>	<u>1,704,750</u>	<u>714,791</u>	<u>(129,315)</u>	<u>(233,310)</u>	<u>2,823,024</u>
Net Change in Fund Balances	79,136	143,519	(2,176,183)	(320,124)	152,958	542,381	(1,578,313)
Fund Balances (Deficits) - Beginning	2,276,640	15,400	1,164,988	520,782	(1,466,189)	1,458,054	3,969,675
Fund Balances (Deficits) - Ending	<u>\$ 2,355,776</u>	<u>\$ 158,919</u>	<u>\$ (1,011,195)</u>	<u>\$ 200,658</u>	<u>\$ (1,313,231)</u>	<u>\$ 2,000,435</u>	<u>\$ 2,391,362</u>

See accompanying notes to the basic financial statements.

City of Evansville, Wisconsin

**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, 2022**

Net change in fund balances - total governmental funds:		\$ (1,578,313)
<p>Amounts reported for Governmental Activities in the Statement of Activities are different because:</p> <p>The acquisition of capital assets are reported in the governmental funds as expenditures. However, for governmental activities those costs are shown in the statement of Net Position and allocated over their estimated useful lives as annual depreciation expenses in the Statement of Activities.</p>		
Capital outlay reported in governmental fund statements	4,658,791	
Depreciation expenses reported in the Statement of Activities	<u>(1,015,149)</u>	
Amount by which capital outlays are greater (less) than depreciation in the current period.		3,643,642
<p>Compensated absences are reported in the governmental funds as an expenditure when paid, but are reported as a liability in long-term debt in the Statement of Net Position when incurred.</p>		
Amount by which the compensated absences liability increased		(23,481)
<p>Governmental funds report bond proceeds as current financial resources. In contrast, the Statement of Activities treats such issuance of debt as a liability. Governmental funds report repayment of bond principal as an expenditure. In contrast, the Statement of Activities treats such repayments as a reduction in long-term liabilities. This is the amount by which repayments exceeded proceeds.</p>		
Debt proceeds for the year		(2,368,940)
The amount of long-term debt principal payments in the current year is:		1,199,372
<p>In governmental funds, interest payments on outstanding debt are reported as an expenditure when paid. In the Statement of Activities, interest is reported as incurred.</p>		
Interest accrual change		(15,310)
<p>In governmental funds, revenues are reported when measurable and available. In the Statements of Activities, revenue is reported when earned.</p>		
Special assessments revenue accrued in current year on government-wide statements		139,923
<p>Pension and OPEB expenses reported in the governmental funds represent current year required contributions into the defined benefit pension and OPEB plans. Pension and OPEB expenses in the Statement of Activities are actuarially determined by the defined benefit pension and OPEB plans as the difference between the net pension asset/liability and OPEB liability from the prior year to the current year, with some adjustments</p>		
		173,463
Change in Net Position of governmental activities		<u><u>\$ 1,170,356</u></u>

See accompanying notes to the basic financial statements.

City of Evansville, Wisconsin

Statement of Net Position
Proprietary Funds
December 31, 2022

	<u>Enterprise Funds</u>		
	<u>Electric and Water</u>	<u>Sewer</u>	<u>Total</u>
ASSETS			
Current Assets:			
Cash and Cash Equivalents	\$ 628,148	\$ 214,016	\$ 842,164
Receivables			
Special Assessments	1,788	-	1,788
Accounts	1,833,584	-	1,833,584
Other	1,719	-	1,719
Due from Other Funds	161,244	34,839	196,083
Short-Term Lease Receivable	15,128	-	15,128
Inventories	278,818	-	278,818
Prepaid Expenses	15,281	4,944	20,225
Total Current Assets	<u>2,935,710</u>	<u>253,799</u>	<u>3,189,509</u>
Restricted Assets:			
Restricted Cash and Cash Equivalents	2,006,820	2,858,840	4,865,660
Net Pension Asset	411,960	82,633	494,593
Total Restricted Assets	<u>2,418,780</u>	<u>2,941,473</u>	<u>5,360,253</u>
Capital Assets:			
Land and Improvements	76,448	94,914	171,362
Construction Work in Progress	198,240	19,895	218,135
Other Capital Assets	34,985,341	23,232,318	58,217,659
Less Accumulated Depreciation	(15,851,991)	(7,370,429)	(23,222,420)
Net Capital Assets	<u>19,408,038</u>	<u>15,976,698</u>	<u>35,384,736</u>
Noncurrent Assets:			
Advances Receivable	943,799	92,413	1,036,212
Unamortized Debt Discount	17,886	-	17,886
Long-Term Lease Receivable	129,765	-	129,765
Other Deferred Debits	42,150	-	42,150
Total Noncurrent Assets	<u>1,133,600</u>	<u>92,413</u>	<u>1,226,013</u>
Total Assets	<u>25,896,128</u>	<u>19,264,383</u>	<u>45,160,511</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Pension Outflows	806,159	161,704	967,863
Deferred OPEB Outflows	11,135	2,338	13,473
Total Deferred Outflows of Resources	<u>817,294</u>	<u>164,042</u>	<u>981,336</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 26,713,422</u>	<u>\$ 19,428,425</u>	<u>\$ 46,141,847</u>

See accompanying notes to the basic financial statements.

City of Evansville, Wisconsin

Statement of Net Position
Proprietary Funds
December 31, 2022

	Enterprise Funds		
	Electric and Water	Sewer	Total
LIABILITIES			
Current Liabilities:			
Accounts Payable	\$ 611,007	\$ 118,916	\$ 729,923
Accrued Liabilities	28,397	1,145	29,542
Accrued Interest Payable	46,477	36,100	82,577
Due to Other Funds	-	161,244	161,244
Compensated Absences	9,706	-	9,706
Bonds and Notes Payable	1,020,441	653,252	1,673,693
Total Current Liabilities	<u>1,716,028</u>	<u>970,657</u>	<u>2,686,685</u>
Non-Current Liabilities:			
Long-Term Debt			
Bond Premium	32,897	23,203	56,100
Bonds and Notes Payable	7,275,881	7,625,972	14,901,853
Total Long-Term Debt	<u>7,308,778</u>	<u>7,649,175</u>	<u>14,957,953</u>
Other Liabilities			
Compensated Absences	57,212	-	57,212
OPEB Liability - Health Insurance	22,713	16,698	39,411
OPEB Liability - Life Insurance	28,546	5,995	34,541
Total Other Liabilities	<u>108,471</u>	<u>22,693</u>	<u>131,164</u>
Total Non-Current Liabilities	<u>7,417,249</u>	<u>7,671,868</u>	<u>15,089,117</u>
Total Liabilities	<u>9,133,277</u>	<u>8,642,525</u>	<u>17,775,802</u>
DEFERRED INFLOWS OF RESOURCES	<u>1,440,046</u>	<u>206,146</u>	<u>1,646,192</u>
NET POSITION			
Net Investment in Capital Assets	12,507,823	9,173,662	21,681,485
Restricted for net pension asset	411,960	82,633	494,593
Restricted for capital	-	999,235	999,235
Restricted for debt	551,621	360,192	911,813
Unrestricted	2,668,695	(35,968)	2,632,727
Total Net Position	<u>16,140,099</u>	<u>10,579,754</u>	<u>26,719,853</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, & NET POSITION	<u>\$ 26,713,422</u>	<u>\$ 19,428,425</u>	<u>\$ 46,141,847</u>

See accompanying notes to the basic financial statements.

City of Evansville, Wisconsin

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

	Enterprise Funds		
	Electric and Water	Sewer	Total
OPERATING REVENUES			
Charges for Services	\$ 9,979,844	\$ 1,534,969	\$ 11,514,813
Other Operating Revenues	57,534	30,902	88,436
Total Operating Revenues	10,037,378	1,565,871	11,603,249
OPERATING EXPENSES			
Operation and Maintenance	8,739,287	680,190	9,419,477
Depreciation	901,101	603,977	1,505,078
Total Operating Expenses	9,640,388	1,284,167	10,924,555
Operating Income (Loss)	396,990	281,704	678,694
NON-OPERATING REVENUES (EXPENSES)			
Interest and Investment Revenue	58,489	34,415	92,904
Miscellaneous Non-Operating Revenue	286,339	-	286,339
Interest Expense	(181,012)	(175,680)	(356,692)
Miscellaneous Non-Operating Expenses	(74,735)	-	(74,735)
Net Amortization Revenue (Expense)	6,822	-	6,822
Total Non-Operating Revenue (Expenses)	95,903	(141,265)	(45,362)
Income (Loss) Before Contributions and Transfers	492,893	140,439	633,332
Capital Contributions	297,366	34,200	331,566
Transfers Out	(403,483)	-	(403,483)
Change in Net Position	386,776	174,639	561,415
Total Net Position - Beginning	15,753,323	10,405,115	26,158,438
Total Net Position - Ending	\$ 16,140,099	\$ 10,579,754	\$ 26,719,853

See accompanying notes to the basic financial statements.

City of Evansville, Wisconsin

**Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2022**

	<u>Electric & Water</u>	<u>Sewer</u>	<u>Total</u>
<u>Cash Flows From Operating Activities:</u>			
Receipts from customers	\$ 9,803,427	\$ 1,565,871	\$ 11,369,298
Payments to suppliers	(7,348,616)	(384,838)	(7,733,454)
Payments to employees	(1,277,867)	(276,112)	(1,553,979)
Taxes paid	(403,483)	-	(403,483)
Net cash provided (used) by operating activities	<u>773,461</u>	<u>904,921</u>	<u>1,678,382</u>
<u>Cash Flows From Capital and Related</u>			
<u>Financing Activities:</u>			
Acquisition and construction of plant assets	(1,821,619)	(1,001,004)	(2,822,623)
Proceeds from long-term debt	1,662,897	1,593,203	3,256,100
Principal payments on long-term debt	(907,976)	(588,184)	(1,496,160)
Interest and fiscal charges	(167,632)	(171,860)	(339,492)
Connection fees	-	34,200	34,200
Contributions for plant	97,060	-	97,060
Net cash provided (used) for capital and related financing activities	<u>(1,183,727)</u>	<u>(133,645)</u>	<u>(1,317,372)</u>
<u>Cash Flows From Investing Activities:</u>			
Interest on investments	58,489	34,415	92,904
Net cash provided (used) for investing activities	<u>58,489</u>	<u>34,415</u>	<u>92,904</u>
Net increase (decrease) in cash and equivalents	(351,777)	805,691	453,914
Cash and equivalents - beginning of year	2,986,745	2,267,165	5,253,910
Cash and equivalents - end of year	<u>\$ 2,634,968</u>	<u>\$ 3,072,856</u>	<u>\$ 5,707,824</u>

See accompanying notes to the basic financial statements.

City of Evansville, Wisconsin

**Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2022**

	<u>Electric & Water</u>	<u>Sewer</u>	<u>Total</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities			
Operating income (loss)	\$ 396,990	\$ 281,704	\$ 678,694
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Non-Operating revenues	286,339	-	286,339
Amortization	-	(19,800)	(19,800)
Tax equivalent	(403,483)	-	(403,483)
Depreciation	901,101	603,977	1,505,078
Joint meter allocation	25,815	(25,815)	-
Pension expense	(84,886)	(15,114)	(100,000)
OPEB expense	(41,203)	(3,415)	
Changes in Assets and Liabilities:			
Receivables	(233,951)	-	(233,951)
Lease receivables	(2,225)	-	(2,225)
Due to/from other funds	(57,282)	57,282	-
Inventories	(4,585)	-	(4,585)
Prepays	7,773	885	8,658
Accounts payable	(19,999)	24,072	4,073
Other Accrued liabilities	3,057	1,145	4,202
Net cash provided (used) by operating activities	<u>\$ 773,461</u>	<u>\$ 904,921</u>	<u>\$ 1,723,000</u>
Reconciliation of cash and cash equivalents to balance sheet accounts			
Cash and investments	\$ 628,148	\$ 214,016	\$ 842,164
Restricted assets	2,006,820	2,858,840	4,865,660
Total Cash and Investments	<u>2,634,968</u>	<u>3,072,856</u>	<u>5,707,824</u>
Cash and cash equivalents- End of year	<u>\$ 2,634,968</u>	<u>\$ 3,072,856</u>	<u>\$ 5,707,824</u>

See accompanying notes to the basic financial statements.

City of Evansville, Wisconsin

**Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2022**

	Tax Custodial Fund
ASSETS	
Cash and Cash Equivalents	\$ 1,638,547
Receivables:	
Taxes Receivable	6,170,543
Total Assets	<u>\$ 7,809,090</u>
LIABILITIES	
Due to Other Governments	\$ 7,809,090
Total Liabilities	<u>\$ 7,809,090</u>

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See accompanying notes to the basic financial statements.

City of Evansville, Wisconsin

**Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended December 31, 2022**

	<u>Tax Custodial Fund</u>
ADDITIONS	
Property tax collections for other governments	\$ 4,647,536
Total additions	<u>4,647,536</u>
DEDUCTIONS	
Payments of taxes to other governments	<u>4,647,536</u>
Total deductions	<u>4,647,536</u>
Net increase (decrease) in fiduciary net position	-
Total Net Position - Beginning	-
Total Net Position - Ending	<u><u>\$ -</u></u>

Draft

CITY OF EVANSVILLE
Notes to Financial Statements
December 31, 2022

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the City of Evansville, Wisconsin conform to U.S. generally accepted accounting principles as applicable to governmental units.

A. REPORTING ENTITY

This report includes all of the funds of the City of Evansville. The reporting entity for the City consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. The primary government is financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits to or burdens on the primary government. The primary government may be financially accountable if an organization is fiscally dependent on the primary government.

The Evansville Housing Authority

Management of the City has determined that the Housing Authority of the City of Evansville is excluded as a component unit. The Housing Authority is a legally separate organization and appointments to the board of the Housing Authority are approved by the City Council; however, since the City cannot impose its will on the Housing Authority and there is no material financial benefit or burden on the City, the Housing Authority does not meet the criteria for inclusion in the reporting entity. The Authority issues separate financial statements. Financial statements of the Authority can be obtained by contacting the Housing Authority.

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

“Government-wide” financial statements are basic financial statements required for all governmental units. The statement of net position and the statement of activities are the two required statements. Both statements are prepared on the full accrual basis. In accordance with accounting standards for governmental units, the city uses the modified accrual basis of accounting for certain funds. The modified accrual basis of accounting is the appropriate basis of accounting for governmental activity fund financial statements.

In addition, all funds in the fund financial statements are reported as business-type activities, governmental activities or fiduciary funds. The definitions for these types of activities are discussed in other portions of Note I.

CITY OF EVANSVILLE
Notes to Financial Statements
December 31, 2022

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

Finally, all non-fiduciary funds are further classified as major or non-major funds. In reporting financial condition and results of operations for governmental units, accounting standards concentrates on major funds versus non-major funds.

Government-Wide Financial Statements

The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

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 included 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 instead as general revenues. Internally dedicated resources are reported as general revenues rather than as program revenues.

Fund Financial Statements

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

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

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

CITY OF EVANSVILLE
Notes to Financial Statements
December 31, 2022

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

Fund Financial Statements (Continued)

The City reports the following major governmental funds:

Major Governmental

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

Debt Service Fund – accounts for resources accumulated and payments made for principal and interest on long-term debt other than TID or enterprise debt.

Capital Projects Fund – accounts for proceeds of specific capital improvements that are legally restricted to expenditures for specific purposes.

Stormwater Fund – accounts for the operations of the stormwater system.

Tax Increment Financing Districts #5 – accounts for proceeds from long-term borrowings and other resources to be used for capital improvement projects in the TIF boundaries.

The City reports the following enterprise funds:

Enterprise Funds

Electric and Water Utility – accounts for the operations of the electric and water system. (Major)

Sewer Utility – accounts for the operations of the sewer system. (Major)

The City reports the following non-major governmental funds:

Non-Major Governmental Funds

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

Emergency Medical Services Fund

Eager Free Public Library Fund

Cemetery Fund

Tourism Commission Fund

Revolving Housing Fund

K9

ARPA

CITY OF EVANSVILLE
Notes to Financial Statements
December 31, 2022

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

Fund Financial Statements (Continued)

Capital Projects Funds – used to account for the proceeds of specific capital improvement projects that are legally restricted to expenditures for specific purposes.

Capital Projects Levy

TIF #6

TIF #7

TIF #8

TIF #9

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

The City reports the following fiduciary fund:

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

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

Measurement focus refers to what is being measured, basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

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 deferred outflows of resources, and liabilities and deferred inflows of resources resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Property taxes are recognized as revenues in the year for which they are levied. Taxes receivable for the following year are recorded as receivables and deferred inflows of resources. Grants and similar items are recognized as revenue when earned. Unbilled receivables are recorded as revenues when services are provided.

CITY OF EVANSVILLE
Notes to Financial Statements
December 31, 2022

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

Government-Wide Financial Statements (Continued)

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the City's water, electric, stormwater and sewer utilities 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. "Measurable" means the amount of the transaction can be determined. 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 sixty 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 of resources. They are recognized as revenues in the succeeding year when services financed by the levy are being provided.

Intergovernmental aids and grants are recognized as revenues in the period the City is entitled to the resources and the amounts are available. Amounts owed to the City, which are not available, are recorded as receivables and deferred inflows of resources. Amounts received prior to the entitlement period are also recorded as deferred inflows of resources.

Special assessments are recognized as revenues when they become measurable and available as current assets. Annual installments due in future years are reflected as receivables and deferred inflows of resources. Delinquent special assessments being held for collection by the county are reported as receivables and non-spendable fund balance.

Revenues susceptible to accrual include property taxes, miscellaneous taxes, public charges for services, special assessments, and interest. Other general revenues such as fines and forfeitures, inspection fees, recreation fees, and miscellaneous revenues are recognized when received in cash or when measurable and available under the criteria described above.

The City reports deferred inflows of resources on its governmental funds balance sheet. Deferred inflows of resources arise from taxes levied in the current year, which are for subsequent year's operations. For governmental fund financial statements, deferred inflows of resources arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred inflows of resources also arise when resources are received before the City has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the City has a legal claim to the resources, the deferred inflow of resources is removed from the balance sheet and revenue is recognized.

CITY OF EVANSVILLE
Notes to Financial Statements
December 31, 2022

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

Fund Financial Statements (Continued)

Proprietary and fiduciary fund financial statements are reported using the economic resources measurement focus and 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 funds' principal ongoing operations. The principal operating revenues of the water, electric, and sewer utilities are charges to customers for sales and services. 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 non-operating revenues and expenses.

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

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

1. Deposits and Investments

The City has pooled the cash resources of its funds in order to maximize investment opportunities. Each fund's portion of total cash and investments is reported as cash and cash equivalents/investments by the City's individual major funds, and in the aggregate for non-major and custodial funds.

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.

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 quoted market prices. No investments are reported at amortized cost. Adjustments necessary to record investments at fair value are recorded in the operating statement as increases or decreases in investment income. Investment income on commingled investments of municipal accounting funds is allocated based on average balances.

See footnote III A for additional information.

CITY OF EVANSVILLE
Notes to Financial Statements
December 31, 2022

**D. ASSETS AND DEFERRED OUTFLOWS, LIABILITIES AND DEFERRED INFLOWS,
AND NET POSITION OR EQUITY (Continued)**

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 district and technical college district. Taxes for all state and local governmental units billed in the current year for the succeeding year are reflected as receivables and due to other taxing units on the accompanying custodial fund statement of net position.

Property tax calendar – 2022 tax roll:

Lien date and levy date	December 2022
Tax bills mailed	December 2022
Payment in full, or	January 31, 2023
First installment due	January 31, 2023
Second installment due	July 31, 2023
Personal property taxes in full	January 31, 2023

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 utility accounts receivable has been made for the water, electric and sewer utilities because they have the right by law to place delinquent bills on the tax roll.

A provision for uncollectible ambulance accounts receivable of \$15,990 has been made.

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

3. Inventories and Prepaid Items

Governmental fund inventory items are charged to expenditure accounts when purchased. Year-end inventory was not significant. Proprietary fund inventories are generally used for construction and for operation and maintenance work. They are not for resale. They are valued at cost based on weighted average, and charged to construction, operation and maintenance expense when used.

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

CITY OF EVANSVILLE
Notes to Financial Statements
December 31, 2022

D. ASSETS AND DEFERRED OUTFLOWS, LIABILITIES AND DEFERRED INFLOWS, AND NET POSITION OR EQUITY (Continued)

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. The City had the following restricted cash accounts:

<u>Purpose</u>	Capital		Electric &	
	Projects	Stormwater	Water	Sewer
Unspent bond proceeds	\$ 253,740	\$ 257,123	\$ 852,820	\$ 896,405
Debt reserve/redemption	-	-	-	963,200
Replacement fund	-	-	1,154,000	999,235
	<u>\$ 253,740</u>	<u>\$ 257,123</u>	<u>\$ 2,006,820</u>	<u>\$ 2,858,840</u>

5. Capital Assets

Government-Wide Statements

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

Prior to January 2004, infrastructure assets of governmental funds were not capitalized. After 1/1/04, governmental units are required to account for all capital assets, including infrastructure, in the government-wide statements prospectively from the date of implementation. Retroactive reporting of all major general infrastructure assets is not required. The City has not retroactively reported all infrastructure acquired by its governmental fund types. The infrastructure reported only includes additions since January 1, 2004.

CITY OF EVANSVILLE
Notes to Financial Statements
December 31, 2022

**D. ASSETS AND DEFERRED OUTFLOWS, LIABILITIES AND DEFERRED INFLOWS,
AND NET POSITION OR EQUITY (Continued)**

5. Capital Assets (Continued)

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 fund proceeds. There was no interest required to be capitalized during the current year. The cost of renewals and betterments relating to retirement units are added to plant accounts. The cost of property replaced, retired or otherwise disposed of, is deducted from plant accounts and, generally, together with removal costs less salvage, is charged to accumulated depreciation.

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

Buildings	20-50 Years
Improvements	10-50 Years
Machinery and Equipment	3-50 Years
Infrastructure	25-50 Years
Water Utility	6.67-150 Years
Electric Utility	6.67-40 Years
Sewer Utility	5-100 Years

Fund Financial Statements

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

CITY OF EVANSVILLE
Notes to Financial Statements
December 31, 2022

D. ASSETS AND DEFERRED OUTFLOWS, LIABILITIES AND DEFERRED INFLOWS, AND NET POSITION OR EQUITY (Continued)

6. Compensated Absences

Under terms of employment, City employees are granted sick leave and vacations in varying amounts. Only benefits considered to be vested are disclosed in these statements.

All vested vacation and sick leave pay is accrued when incurred in the government-wide, proprietary, and fiduciary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements, or are payable with expendable available resources.

The balance in compensated absences is as follows:

	Governmental	Business-type
Compensated time-off liability	\$ 992	\$ -
Accumulated sick leave	326,175	57,212
Vacation and holiday liability	48,448	9,706
	\$ 375,615	\$ 66,918

City employees earn sick leave at various rates depending on the union or nonunion contracts. Employees can accumulate sick leave as follows:

Police	1,080 hours
DPW, Water & Light, Clerical	720 hours
Library	720 hours

One-half the accumulation in excess of 1,080 or 720 hours may be payable in cash at the end of each year or paid for health insurance in retirement at the option of the employee. Sick leave is payable upon termination at their current pay rate times one-half the accumulated sick days up to a maximum number of hours listed above.

7. Long-Term Debt

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

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

CITY OF EVANSVILLE
Notes to Financial Statements
December 31, 2022

**D. ASSETS AND DEFERRED OUTFLOWS, LIABILITIES AND DEFERRED INFLOWS,
AND NET POSITION OR EQUITY (Continued)**

8. Claims and Judgments

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

9. Deferred Outflows and Inflows of Resources

Deferred outflow of resources represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then.

Deferred inflow of resources represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time.

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 of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position – Consists of net position with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or, 2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position – All other net position 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.

CITY OF EVANSVILLE
Notes to Financial Statements
December 31, 2022

**D. ASSETS AND DEFERRED OUTFLOWS, LIABILITIES AND DEFERRED INFLOWS,
AND NET POSITION OR EQUITY (Continued)**

10. Equity Classifications (Continued)

Fund Financial Statements

Governmental fund equity is classified as fund balance. In the fund financial statements, governmental fund balance is presented in five possible categories:

Nonspendable – resources which cannot be spent because they are either a) not in spendable form or; b) legally or contractually required to be maintained intact.

Restricted – resources with constraints placed on the use of resources are either a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation.

Committed – resources which are subject to limitation the government imposes upon itself at its highest level of decision making, and that remain binding unless removed in the same manner.

Assigned – resources neither restricted nor committed for which a government has a stated intended use as established by the City Council or a body or official to which the City Council has delegated the authority to assign amounts for specific purposes.

Unassigned – resources which cannot be properly classified in one of the other four categories. The General Fund is the only fund that reports a positive unassigned fund balance amount. Unassigned balances also include negative balances in the governmental funds reporting resources restricted for specific programs.

When restricted and other fund balance resources are available for use, it is the City's policy to use restricted sources first, followed by committed, assigned and unassigned amounts respectively.

11. Pensions

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

CITY OF EVANSVILLE
Notes to Financial Statements
December 31, 2022

**D. ASSETS AND DEFERRED OUTFLOWS, LIABILITIES AND DEFERRED INFLOWS,
AND NET POSITION OR EQUITY (Continued)**

12. Other Postemployment Benefits

The fiduciary net position of the Local Retiree Life Insurance Fund (LRLIF) and Health Plan 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 other postemployment benefits (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 Health Plan and additions to/deductions from LRLIF's and Health Plan fiduciary net position have been determined on the same basis as they are reported by LRLIF and health Plan. 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.

E. UTILITY RATES AND USER CHARGES

The City of Evansville Sewer and Stormwater Utility user charges are regulated and established by the City Council. The City of Evansville Electric and Water Utilities operate under service rules, which are established by the Public Service Commission of Wisconsin. Rates charged are regulated by the Public Service Commission. Billings are made to customers on a monthly basis for water, electric, stormwater and sewer service.

F. INCOME TAXES

The City of Evansville Utilities are municipal utilities. Municipal utilities are exempt from income taxes and therefore no income tax liability is recorded.

G. CHANGE IN ACCOUNTING PRINCIPLE

Effective January 1, 2022, the City adopted GASB Statement No. 87, Leases. GASB 87 replaces previous lease accounting methodology and establishes a single model for lease accounting based on the foundation principle that leases are a financing right to use an underlying asset. GASB No. 87 requires recognition of certain lease assets and liabilities for lessee agreements and lease receivables and deferred inflows of resources for lessor agreements. No restatement of net position was necessary due to adopting this standard.

NOTE II - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. LIMITATIONS ON THE CITY TAX LEVY

As part of Wisconsin's Act 25 (2005), legislation was passed that limits the city's future tax levies. In 2008 this legislation was amended and extended. Generally, the city is limited to its prior tax levy dollar amount (excluding TIF districts), increased by the percentage change in the city's equalized value due to new construction. Changes in debt service from one year to the next are generally exempt from this limit.

CITY OF EVANSVILLE
Notes to Financial Statements
December 31, 2022

B. TAX INCREMENTAL FINANCING DISTRICTS

The City has four Tax Incremental Districts (TID). The transactions of the Districts are shown in the Capital Projects and Special Revenue Funds. TIDs are authorized by Section 66.1105 of the Wisconsin Statutes. It is a method by which the City can recover its project costs in designated districts of the City. Those costs are recovered through tax increments, which are placed on the tax rolls.

NOTE III– DETAILED NOTES ON ALL FUNDS

A. CASH AND CASH EQUIVALENTS/INVESTMENTS

As previously discussed, cash for City funds is pooled for investment purposes. At December 31, 2022, the cash and investments consist of the following:

Petty cash/cash on hand	\$ 1,828
Deposits with financial institutions	12,925,414
Wisconsin Local Government Investment Pool	168,265
RESCO stock certificates	100,402
	<u>\$ 13,195,909</u>

Cash and investments as of December 31, 2022 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and investments	\$ 6,180,839
Restricted cash and investments	5,376,523
Fiduciary Funds:	
Cash and investments	1,638,547
	<u>\$ 13,195,909</u>

Investments Authorized by Wisconsin Statutes

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

- (1) Deposits in any credit union, bank, savings bank, trust company or savings and loan association which is authorized to transact business in this State if the time deposits mature in not more than three years;
- (2) Bonds or securities issued or guaranteed as to principal and interest by the federal government, or by a commission, board or other instrumentality of the federal government;
- (3) Bonds or securities of any county, drainage district, VTAE district, village, city, town, district or school district of this State;
- (4) Any security which matures or which may be tendered for purchase at the option of the holder within not more than seven years of the date on which it is acquired, if that security has a rating which is the highest or second highest rating category assigned by Standard & Poor's Corporation, Moody's investor service or other similar nationally recognized rating agency or if that security is senior to, or on a parity with, a security of the same issuer which has such a rating;
- (5) Bonds or securities issued under the authority of the municipality;

CITY OF EVANSVILLE
Notes to Financial Statements
December 31, 2022

A. CASH AND CASH EQUIVALENTS/INVESTMENTS (Continued)

Investments Authorized by Wisconsin Statutes (Continued)

- (6) The local government pooled-investment fund as established under Section 25.50 of the Wisconsin Statutes.
- (7) Agreements in which a public depository agrees to repay funds advanced to it by the City plus interest, if the agreement is secured by bonds or securities issued or guaranteed as to principal and interest by the federal government.
- (8) Securities of an open-end management investment company or investment trust, subject to various conditions and investment options.
- (9) Repurchase agreements with public depositories, with certain conditions.
- (10) Bonds issued by the University of Wisconsin Hospital and Clinics Authority or the Wisconsin Aerospace Authority.

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater sensitivity its fair value has to changes in market interest rates. The City's policy is that the City will not directly invest in securities maturing more than five years from purchase unless matched to a specific cash flow. As of December 31, 2022, the City has \$168,265 invested in the Local Government Investment Pool (LGIP) which has an average maturity of 15 days.

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. State law limits investments in commercial paper, corporate bonds and mutual bond funds to the top two ratings issued by nationally recognized statistical rating organizations. The City has no investment policy that would further limit its investments choices. As of December 31, 2022, the City's investment in the Wisconsin Local Government Investment Pool was not rated. On a scale of one to five stars, the Mutual Fund was rated four stars by Morningstar Ratings. Additionally, the U.S. Treasury investment funds have an AAA rating from Moody's Investor Services.

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. All investments are valued at amortized cost by the SIF for purposes of calculating earnings to each participant. Specifically, the SIF distributes income to pool participants monthly, based on their average daily share balance. Distributions include interest income based on stated rates (both paid and accrued), amortization of discounts and premiums on a straight-line basis, realized investment gains and losses calculated on an amortized cost basis, and investment expenses. This method does not distribute to participants any unrealized gains or losses generated by the pool's investments. Detailed information about the SIF is available in separately issued financial statements available at <https://doa.wi.gov/Pages/StateFinances/LGIP.aspx>. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2022, the fair value of the City's share of the LGIP's assets was substantially equal to the amount reported above. Information on derivatives was not available to the City.

CITY OF EVANSVILLE
Notes to Financial Statements
December 31, 2022

A. CASH AND CASH EQUIVALENTS/INVESTMENTS (Continued)

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

Investment allocation in the LGIP as of December 31, 2022 was: 88% in U.S. Government Securities, 2% in Certificates of Deposit and Bankers' Acceptances and 10% in Commercial Paper and Corporate Notes. The Wisconsin State Treasurer updates the investment allocations on a monthly basis.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the City would not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial risk for investments is the risk that, in the event of failure of the counterparty (e.g. broker-dealer) to a transaction, the City would not be able to recover the value of its investment of collateral securities that are in the possession of another party. The City's investment policy requires collateralization on all demand deposits as well as certificates of deposit and repurchase agreements.

Deposits in each local and area bank are insured by the FDIC in the amount of \$250,000 for demand deposit accounts and \$250,000 for time and savings deposit accounts. Bank accounts and the local government investment pool are also insured by the State Deposit Guarantee Fund in the amount of \$400,000. However, due to the relatively small size of the Guarantee Fund in relationship to the total deposits covered and other legal implications, recovery of material principal losses may be significant to individual organizations. The City also has deposits at one of the financial institutions that are invested in separate financial institutions under the FDIC insurance level. These totaled \$0.

As of December 31, 2022, the City's deposits with financial institutions in excess of federal depository insurance limits were exposed to custodial credit risk as follows:

Uninsured and collateralized by letter of credit	\$ 8,611,037
Total	<u>\$ 8,611,037</u>

CITY OF EVANSVILLE
Notes to Financial Statements
December 31, 2022

B. CAPITAL ASSETS

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

	<u>Balance</u> 01/01/22	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u> 12/31/22
Governmental Activities				
Non-Depreciable Capital Assets:				
Land	\$ 727,411	\$ -	\$ -	\$ 727,411
Infrastructure CWIP	1,617,234	4,506,329	(1,829,388)	4,294,175
Total Non-Depreciable Capital Assets	<u>2,344,645</u>	<u>4,506,329</u>	<u>(1,829,388)</u>	<u>5,021,586</u>
Capital Assets being Depreciated				
Land Improvements	3,147,421	-	-	3,147,421
Buildings and Structures	6,578,276	541,768	-	7,120,044
Equipment	4,054,630	136,021	(44,894)	4,145,757
Infrastructure	<u>7,113,337</u>	<u>1,304,061</u>	<u>-</u>	<u>8,417,398</u>
Total Capital Assets being Depreciated	<u>20,893,664</u>	<u>1,981,850</u>	<u>(44,894)</u>	<u>22,830,620</u>
Total Capital Assets	23,238,309	6,488,179	(1,874,282)	27,852,206
Less Accumulated Depreciation	<u>(9,933,802)</u>	<u>(1,015,149)</u>	<u>44,894</u>	<u>(10,904,057)</u>
Capital Assets Net of Depreciation	<u>\$ 13,304,507</u>	<u>\$ 5,473,030</u>	<u>\$ (1,829,388)</u>	<u>\$ 16,948,149</u>

Depreciation expense was charged to functions as follows:

Governmental Activities	
General Government	\$ 36,249
Public Safety	142,097
Public Works	449,317
Health and Human Services	6,773
Stormwater	128,878
Culture, Recreation and Education	<u>251,835</u>
Total Governmental Activities Depreciation Expense	<u>\$ 1,015,149</u>

CITY OF EVANSVILLE
Notes to Financial Statements
December 31, 2022

B. CAPITAL ASSETS (Continued)

Capital asset activity in the business-type activities for the year ended December 31, 2022 was as follows:

	Balance 01/01/22	Additions	Retirements	Balance 12/31/22
Electric and Water				
Non-Depreciable Capital Assets:				
Land	\$ 76,448	\$ -	\$ -	\$ 76,448
Construction in progress	585,586	301,781	(689,127)	198,240
Total Non-Depreciable Capital Assets	<u>662,034</u>	<u>301,781</u>	<u>(689,127)</u>	<u>274,688</u>
Capital Assets being Depreciated				
Buildings and structures	790,598	382,780	-	1,173,378
Equipment	1,998,239	196,340	-	2,194,579
Infrastructure	30,020,467	1,629,845	(32,928)	31,617,384
Total Capital Assets being Depreciated	<u>32,809,304</u>	<u>2,208,965</u>	<u>(32,928)</u>	<u>34,985,341</u>
Total Capital Assets	<u>33,471,338</u>	<u>2,510,746</u>	<u>(722,055)</u>	<u>35,260,029</u>
Less Accumulated Depreciation	<u>(14,958,003)</u>	<u>(926,916)</u>	<u>32,928</u>	<u>(15,851,991)</u>
Capital Assets Net of Depreciation	<u>\$ 18,513,335</u>	<u>\$ 1,583,830</u>	<u>\$ (689,127)</u>	<u>\$ 19,408,038</u>

	Balance 01/01/22	Additions	Retirements	Balance 12/31/22
Wastewater Treatment:				
Non-Depreciable Capital Assets:				
Land	\$ 94,914	\$ -	\$ -	\$ 94,914
Construction in progress	32,479	19,895	(32,479)	19,895
Total Non-Depreciable Capital Assets	<u>127,393</u>	<u>19,895</u>	<u>(32,479)</u>	<u>114,809</u>
Capital Assets being Depreciated				
Buildings and structures	7,898,872	132,077	-	8,030,949
Equipment	5,745,808	-	-	5,745,808
Infrastructure	8,574,050	881,511	-	9,455,561
Total Capital Assets being Depreciated	<u>22,218,730</u>	<u>1,013,588</u>	<u>-</u>	<u>23,232,318</u>
Total Capital Assets	<u>22,346,123</u>	<u>-</u>	<u>-</u>	<u>23,347,127</u>
Less Accumulated Depreciation	<u>(6,792,267)</u>	<u>(578,162)</u>	<u>-</u>	<u>(7,370,429)</u>
Capital Assets Net of Depreciation	<u>\$ 15,553,856</u>	<u>\$ (578,162)</u>	<u>\$ -</u>	<u>\$ 15,976,698</u>

CITY OF EVANSVILLE
Notes to Financial Statements
December 31, 2022

B. CAPITAL ASSETS (Continued)

	Balance 01/01/22	Additions	Retirements	Balance 12/31/22
Business-Type Activities				
Non-Depreciable Capital Assets:				
Land	\$ 171,362	\$ -	\$ -	\$ 171,362
Construction in progress	618,065	321,676	(721,606)	218,135
Total Non-Depreciable Capital Assets	<u>789,427</u>	<u>321,676</u>	<u>(721,606)</u>	<u>389,497</u>
Capital Assets being Depreciated				
Buildings and structures	8,689,470	514,857	-	9,204,327
Equipment	7,744,047	196,340	-	7,940,387
Infrastructure	38,594,517	2,511,356	(32,928)	41,072,945
Total Capital Assets being Depreciated	<u>55,028,034</u>	<u>3,222,553</u>	<u>(32,928)</u>	<u>58,217,659</u>
Total Capital Assets	55,817,461	3,544,229	(754,534)	58,607,156
Less Accumulated Depreciation	(21,750,270)	(1,505,078)	32,928	(23,222,420)
Capital Assets Net of Depreciation	<u>\$ 34,067,191</u>	<u>\$ 2,039,151</u>	<u>\$ (721,606)</u>	<u>\$ 35,384,736</u>

Depreciation expense was charged to functions as follows:

Business-Type Activities	
Water	\$ 294,478
Electric	632,438
Sewer	578,162
Total Business-Type Activities Depreciation Expense	<u>\$ 1,505,078</u>

C. INTERFUND RECEIVABLES/PAYABLES, ADVANCES AND TRANSFERS

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

Interfund Receivables and Payables			
Receivable Fund	Payable Fund	Amount	Purpose
General	Capital	\$ 743,686	Timing on loan deposit
Electric and water	Sewer	161,244	Operations
Sewer	TIF 9	34,839	Cash Flow
Subtotal fund financial statements		<u>\$ 939,769</u>	

The principal purpose of these interfunds is due to pooled cash between the governmental funds. In addition, the general fund collects delinquent utility charges that the utilities have placed on the current tax roll. All remaining balances resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payment between funds are made.

CITY OF EVANSVILLE
Notes to Financial Statements
December 31, 2022

C. INTERFUND RECEIVABLES/PAYABLES AND TRANSFERS (Continued)

The City has the following interfund advances outstanding:

Receivable Fund	Payable Fund	Amount	Purpose
General	TIF 5	\$ 449,254	Capital
Electric and water	TIF 5	943,799	Capital
Sewer	TIF 5	92,413	Capital
Subtotal fund financial statements		<u>\$ 1,485,466</u>	
Total interfund receivables		\$ 939,769	
Total inter-fund advances		1,485,466	
less inter-fund eliminations		<u>(1,354,184)</u>	
Internal balances		<u>\$ 1,071,051</u>	

None of the TIF advances are set up for repayment. The City passed a resolution stating interest rates on TIF advances will be 0%. No interest rates exist on the other advances. The advances to the TIF district are anticipated to be repaid from future tax increments.

For the statement of net position, interfund balances which are owed within the governmental activities or business-type activities are netted and eliminated. The following is a schedule of interfund transfers:

Transferred to	Transferred from	Amount	Purpose
General	Electric and Water	\$ 403,483	Tax equivalent
General	TIFS 5-9	18,250	Administration
TIF 5	TIF 8	26,000	Allocation transfer
Debt service	TIF 5	148,315	Debt payments
Debt service	TIF 6	76,248	Debt payments
Debt service	TIF 7	66,900	Debt payments
Debt service	TIF 8	52,912	Debt payments
Subtotal fund statements		<u>792,108</u>	
less inter-fund eliminations		<u>(388,625)</u>	
Total per government-wide statements		<u>\$ 403,483</u>	

Generally, transfers are used to (1) move revenues from the fund that collects them to the fund that the budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund, and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

CITY OF EVANSVILLE
Notes to Financial Statements
December 31, 2022

D. LONG-TERM OBLIGATIONS

Long-term obligations activity for the year ended December 31, 2022 was as follows:

	<u>Balance</u> <u>1/1/22</u>	<u>Issued</u>	<u>Retired</u>	<u>Balance</u> <u>12/31/22</u>
Governmental Activities				
Direct Borrowings and Direct Placements	\$ 476,088	\$ 1,063,940	\$ 93,872	\$ 1,446,156
Other Notes and Bonds	8,903,500	1,305,000	1,105,500	9,103,000
Total Notes and Bonds	<u>9,379,588</u>	<u>2,368,940</u>	<u>1,199,372</u>	<u>10,549,156</u>
Compensated Absences	<u>352,134</u>	<u>23,481</u>	<u>-</u>	<u>375,615</u>
Total Governmental Long-Term Debt	<u>\$ 9,731,722</u>	<u>\$ 2,392,421</u>	<u>\$ 1,199,372</u>	<u>\$ 10,924,771</u>
	<u>Balance</u> <u>1/1/22</u>	<u>Issued</u>	<u>Retired</u>	<u>Balance</u> <u>12/31/22</u>
Business-Type Activities				
Direct Borrowings and Direct Placements	\$ 5,372,669	\$ -	\$ 468,123	\$ 4,904,546
Other Bonds and Notes	9,496,500	3,200,000	1,025,500	11,671,000
Total Notes and Bonds	<u>14,869,169</u>	<u>3,200,000</u>	<u>1,493,623</u>	<u>16,575,546</u>
Bond premium	-	56,100	-	56,100
Compensated Absences	<u>68,370</u>	<u>-</u>	<u>1,452</u>	<u>66,918</u>
Total Business-Type Long-Term Debt	<u>\$ 14,937,539</u>	<u>\$ 3,256,100</u>	<u>\$ 1,495,075</u>	<u>\$ 16,698,564</u>

General Obligation Debt

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 or tax increments accumulated by the debt service fund. Business-type activities debt is payable by revenues from user fees of those funds or, if the revenues are not sufficient, by future tax levies.

CITY OF EVANSVILLE
Notes to Financial Statements
December 31, 2022

D. LONG-TERM OBLIGATIONS (Continued)

In accordance with Wisconsin Statutes, total general obligation indebtedness of the City may not exceed five percent of the equalized value of taxable property within the city's jurisdiction. The debt limit as of December 31, 2022 was \$30,445,035. Total general obligation debt outstanding at year-end was \$9,265,000.

The following is a list of long-term obligations at December 31, 2022:

	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance 12/31/22	Amounts Due within One Year
Governmental Activities						
Direct Borrowings and Direct Placements						
2017 State Trust Fund Loan	9/19/2017	3/15/2027	3.50%	\$ 717,920	\$ 382,216	\$ 71,282
2022 Tax Anticipation Note	8/19/2022	10/19/2024	3.50%	\$ 1,063,940	1,063,940	-
Total Direct Borrowings and Direct Placements					<u>\$ 1,446,156</u>	<u>\$ 71,282</u>
Other Notes and Bonds						
General Obligation Debt						
2015 General Obligation Notes	5/28/2015	10/1/2025	0.5%-2.2%	\$ 390,000	\$ 40,000	\$ 20,000
2018 General Obligation Notes	5/30/2018	4/1/2028	1.9%-2.85%	\$ 4,180,000	2,660,000	420,000
2019 General Obligation Notes	6/1/2019	4/1/2029	3.0%-4.0%	\$ 790,000	510,000	95,000
2021 General Obligation Notes	9/2/2021	4/1/2031	0.25%-1.25%	\$ 2,420,000	2,240,000	50,000
2021 General Obligation Bonds	9/2/2021	4/1/2041	0.7%-2.0%	\$ 790,000	740,000	45,000
2022 General Obligation Notes	9/2/2021	4/1/2041	3.0-4.0%	\$ 1,305,000	1,305,000	525,000
Total General Obligation Notes					<u>7,495,000</u>	<u>1,155,000</u>
2012 Taxable General Obligation Bond	5/24/2012	10/1/2027	1.25%-3.90%	\$ 460,000	170,000	30,000
2017 General Obligation Refunding Bonds	8/30/2017	4/1/2027	2.00-3.00%	\$ 1,855,000	1,045,000	200,000
Total General Obligation Bonds					<u>1,215,000</u>	<u>230,000</u>
Total General Obligation Debt					<u>8,710,000</u>	<u>1,385,000</u>
Stormwater Revenue Bonds	5/30/2018	5/1/2028	3.875%	\$ 655,000	393,000	65,500
Total Other Notes and Bonds					<u>\$ 9,103,000</u>	<u>\$ 1,450,500</u>

The purpose of governmental activities long-term debt is to finance various capital improvements and Tax Incremental District planned projects. Debt service requirements to maturity are as follows:

Years	Governmental Activities					
	Bonds and Notes from direct borrowings and placements		Bonds and Notes		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2023	\$ 71,282	\$ 13,378	\$ 1,450,500	\$ 198,693	\$ 1,521,782	\$ 212,071
2024	1,137,688	18,413	1,090,500	160,005	2,228,188	178,418
2025	76,359	8,302	1,175,500	134,347	1,251,859	142,649
2026	79,031	5,629	1,170,500	108,207	1,249,531	113,836
2027	81,796	2,863	1,290,500	81,248	1,372,296	84,111
2028-2032	-	-	2,555,500	188,119	2,555,500	188,119
2033-2037	-	-	200,000	26,040	200,000	26,040
2038-2042	-	-	170,000	10,900	170,000	10,900
	<u>\$ 1,446,156</u>	<u>\$ 48,585</u>	<u>\$ 9,103,000</u>	<u>\$ 907,559</u>	<u>\$ 10,549,156</u>	<u>\$ 956,144</u>

CITY OF EVANSVILLE
Notes to Financial Statements
December 31, 2022

D. LONG-TERM OBLIGATIONS (Continued)

Business-Type Activities	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance 12/31/22	Amounts Due within One Year
Electric and Water						
General Obligation Debt						
2015 General Obligation Notes	5/28/2015	10/1/2025	0.5%-2.2%	\$ 330,000	\$ 105,000	\$ 35,000
Total Electric and Water General Obligation Debt					105,000	35,000
Mortgage Revenue Bonds						
2014 Revenue Bonds	7/2/2014	5/1/2025	0.7%-3.1%	\$ 3,165,000	1,045,000	335,000
2016 Revenue Bonds	7/21/2016	5/1/2036	0.9%-3.15%	\$ 3,239,999	2,145,000	245,000
2019 Revenue Bonds	6/6/2019	5/1/2029	3%	\$ 3,240,000	1,275,000	145,000
2021 Revenue Bonds	9/2/2021	5/1/2041	0.4%-2.5%	\$ 2,050,000	2,005,000	65,000
2022 Revenue Bonds	8/31/2022	5/1/1942	3-4%	\$ 1,630,000	1,630,000	165,000
Total Electric and Water Mortgage Revenue Bonds					8,100,000	955,000
Total Electric and Water Other Bonds and Notes					8,205,000	990,000
Sewer Utility						
Other Notes and Bonds						
General Obligation Debt						
2015 General Obligation Notes	5/28/2015	10/1/2025	0.5%-2.2%	\$ 240,000	105,000	35,000
2019 General Obligation Notes	6/1/2019	4/1/2029	3.0%-4.0%	\$ 480,000	345,000	45,000
Total Sewer General Obligation Debt					450,000	80,000
Mortgage Revenue Bonds						
2016 Revenue Bonds	7/29/2016	5/1/2026	1.970%	\$ 185,000	74,000	18,500
2018 Revenue Bonds	5/30/2018	5/1/2028	3.875%	\$ 270,000	162,000	27,000
2021 Revenue Bonds	9/2/2021	5/1/2041	2.0%-3.0%	\$ 1,235,000	1,210,000	30,000
2022 Revenue Bonds	8/31/2022	5/1/1942	3.625-4.0%	\$ 1,570,000	1,570,000	50,000
Total Sewer Mortgage Revenue Bonds					3,016,000	125,500
Total Sewer Other Bonds and Notes					3,466,000	205,500
Total Business-Type Other Notes and Bonds					\$ 11,671,000	\$ 1,195,500
Direct Borrowings and Direct Placements						
WPPI Loan - Electric	11/30/2015	11/28/2025	0%	\$ 304,406	\$ 91,323	\$ 30,441
2005 Clean Water Fund Debt	7/27/2005	5/1/2025	2.365%	\$ 1,602,737	290,658	94,630
2009 Clean Water Fund Debt	11/25/2009	5/1/2029	2.668%	\$ 3,248,127	1,391,557	183,441
2018 Clean Water Fund Debt	6/27/2018	5/1/2038	1.870%	\$ 3,994,925	3,131,008	169,681
Total Direct Borrowings and Direct Placements					\$ 4,904,546	\$ 478,193
Total Business-Type Activities Long-Term Debt					\$ 16,575,546	\$ 1,673,693

CITY OF EVANSVILLE
Notes to Financial Statements
December 31, 2022

D. LONG-TERM OBLIGATIONS (Continued)

The purpose of business type activities long-term debt is to finance capital improvements.

Debt service requirements to maturity are as follows:

Years	Business-Type activities					
	Bonds and Notes from direct borrowings and placements		Bonds and Notes		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2023	\$ 478,193	\$ 97,397	\$ 1,195,500	\$ 316,861	\$ 1,673,693	\$ 575,590
2024	488,498	86,971	1,125,500	275,728	1,613,998	575,469
2025	499,048	76,298	1,040,500	246,785	1,539,548	575,346
2026	377,898	66,576	965,500	221,672	1,343,398	444,474
2027	386,549	57,823	847,000	211,956	1,233,549	444,372
2028-2032	1,390,311	177,288	2,392,000	777,393	3,782,311	1,567,599
2033-2037	1,060,008	71,237	2,255,000	508,379	3,315,008	1,131,245
2038-2042	224,041	2,097	1,850,000	215,741	2,074,041	226,138
	<u>\$ 4,904,546</u>	<u>\$ 635,687</u>	<u>\$ 11,671,000</u>	<u>\$ 2,774,516</u>	<u>\$ 16,575,546</u>	<u>\$ 5,540,233</u>

Other Debt Information

Estimated payments of accumulated employee benefits, leases and other commitments are not included in the above debt service requirements schedules.

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

General long-term obligations do not include water and sewer fund revenue bonds or bond anticipation notes issued in accordance with Wisconsin Statutes. The revenue bonds are secured by water and sewer revenue and are payable solely from water and sewer revenue of the water and sewer funds. The bonds do not constitute general indebtedness of the City.

CITY OF EVANSVILLE
Notes to Financial Statements
December 31, 2022

D. LONG-TERM OBLIGATIONS (Continued)

Bond Covenant Disclosures

The following information is provided in compliance with the resolution creating the revenue bonds:

Insurance

The utilities are exposed to various risks of loss related to torts, theft of, damage to, or destruction of assets, errors and omissions, workers compensation, and health care of its employees. These risks are covered through the purchase of commercial insurance, with minimal deductibles. Settled claims have not exceeded coverage in any of the last three years. There were no significant reductions in coverage compared to the prior year. Expiration for the following policies is **September 1, 2022**.

The utilities are covered under the following insurance policies at December 31, 2022:

Type	Coverage
Valuation Policy	
Buildings and Contents	\$ 15,187,899
Contractors Equipment	1,185,038
Property in the Open	7,514,462
Water Supply	2,860,198
Water Treatment	6,358,281

Debt Coverage – Electric/Water, Sewer, and Storm-Under terms of the resolutions providing for the issue of revenue bonds, revenues less operating expenses excluding depreciation and capital (defined net earnings) must exceed 1.25 or 1.10 times the annual debt service of the bonds. The coverage requirement was met for both electric and water and sewer as follows:

CITY OF EVANSVILLE
Notes to Financial Statements
December 31, 2022

D. LONG-TERM OBLIGATIONS (Continued)

	Electric and		
	Water	Sewer	Storm
Maximum annual debt service electric and water	\$ 1,166,038	\$ -	\$ -
Maximum annual debt service Sewer	-	762,376	-
Maximum annual debt service Storm	-	-	81,997
Total debt service	1,166,038	762,376	81,997
Ratio	125%	110%	110%
Net Revenues required	\$ 1,457,548	\$ 838,614	\$ 90,197
REVENUES			
Charges for Services	\$ 9,979,844	\$ 1,534,969	\$ 265,881
Other Operating Revenues	57,534	30,902	745
Total Operating Revenues	10,037,378	1,565,871	266,626
OPERATING EXPENSES			
Operation and Maintenance	8,739,287	680,190	170,162
Total expenses for coverage ratio calculation	8,739,287	680,190	170,162
Net from operations for coverage ratio calculation	1,298,091	885,681	96,464
NON-OPERATING REVENUES (EXPENSES)			
Interest and Investment Revenue	58,489	34,416	985
Miscellaneous Non-Operating Revenue (Expense)	286,339	-	-
Capital Contributions and Impact Fees Received	297,366	34,200	-
Net Revenues per bond ordinance	\$ 1,940,285	\$ 954,297	\$ 97,449
Net Revenues Above (Below) Required Amount	\$ 482,737	\$ 115,683	\$ 7,252

CITY OF EVANSVILLE
Notes to Financial Statements
December 31, 2022

D. LONG-TERM OBLIGATIONS (Continued)

Number of Customers

The Water/Electric, Sewer, and Storm utilities had the following number of customers and billed volumes for 2022:

<u>Water</u>	<u>Customers</u>	<u>Sales (000 gals)</u>
Residential	2,251	88,120
Commercial	199	17,467
Industrial	10	4,068
Public Authority	22	4,970
Multifamily	10	2,804
	2,492	117,429

<u>Electric</u>	<u>Customers</u>
Residential	3,925
Commercial/Industrial	662
Lighting Service	47
	4,634

<u>Sewer</u>	<u>Customers</u>	<u>Sales (000 gals)</u>
Residential	2,170	89,479
Commercial	179	15,705
Industrial	10	2,664
Public Authority	11	1,727
	2,370	109,575

<u>Storm</u>	<u>Customers</u>
Residential	2,120
Non-Residential	240
	2,360

CITY OF EVANSVILLE
Notes to Financial Statements
December 31, 2022

E. DEFERRED INFLOWS OF RESOURCES

At the end of the 2022, the various components of deferred inflows of resources reported in the governmental and proprietary funds were as follows:

	<u>Unavailable</u>	<u>Unearned</u>	<u>Total</u>
Governmental Funds			
Property taxes receivable	\$ -	\$ 4,893,459	\$ 4,893,459
Special assessments not yet due	283,945	-	283,945
Total Deferred Inflows of Resources For Governmental Funds	<u>\$ 283,945</u>	<u>\$ 4,893,459</u>	\$ 5,177,404
less special assessments accrued for government-wide statements			(283,945)
plus WRS pension and OPEB inflows accrued for government-wide statements			<u>2,512,225</u>
Deferred Inflows of Resources-government wide statements			<u>\$ 7,405,684</u>
	<u>Unavailable</u>	<u>Unearned</u>	<u>Total</u>
Proprietary Funds			
Wind turbine power	\$ 9,900	\$ -	\$ 9,900
Construction advances	224,336	-	224,336
Regulatory credit	28,373	-	28,373
Energy efficient	21,667	-	21,667
ATC advance	26,942	-	26,942
WRS pension inflows	1,164,777	-	1,164,777
OPEB inflows	9,465	-	9,465
Deferred leases	142,668	-	142,668
Other deferred inflows	18,064	-	18,064
Total Deferred Inflows of Resources for Proprietary Funds	<u>\$ 1,646,192</u>	<u>\$ -</u>	<u>\$ 1,646,192</u>

CITY OF EVANSVILLE
Notes to Financial Statements
December 31, 2022

F. GOVERNMENTAL ACTIVITIES NET POSITION/FUND BALANCES

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

	Governmental	Water and Light	Sewer	Total Business-type
Capital assets	\$ 16,948,149	\$ 19,408,038	\$ 15,976,698	\$ 35,384,736
less current portion LT debt	(1,521,782)	(1,017,904)	(653,252)	(1,671,156)
less LT debt	(9,027,374)	(7,308,778)	(7,649,175)	(14,957,953)
less deferred regulatory credit	-	(28,373)	-	(28,373)
plus bond reserve	-	602,020	602,986	1,205,006
plus unspent proceeds	510,863	852,820	896,405	1,749,225
Net investment in capital assets	<u>\$ 6,909,856</u>	<u>\$ 12,507,823</u>	<u>\$ 9,173,662</u>	<u>\$ 21,681,485</u>

The following is a detail schedule of ending fund balances as reported in the fund financial statements:

	Non- spendable	Restricted	Committed	Assigned	Unassigned
General Fund:					
Advances (net of deferred interest)	\$ 449,254	\$ -	\$ -	\$ -	\$ -
Revolving loan	-	78,927	-	-	-
Building improvement grant	-	9,000	-	-	-
Prepaid expenses	34,920	-	-	-	-
Delinquent personal property taxes	30,045	-	-	-	-
Applied surplus	-	-	20,000	-	-
Unassigned	-	-	-	-	1,733,630
Total General Fund	<u>514,219</u>	<u>87,927</u>	<u>20,000</u>	<u>-</u>	<u>1,733,630</u>
Debt Service Fund:					
Debt service	-	-	-	158,919	-
Total Debt Service Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>158,919</u>	<u>-</u>
Capital Projects Fund:					
Capital outlay	-	-	-	-	(1,011,195)
Total Capital Projects Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,011,195)</u>
TIF 5:					
Unassigned (Deficit)	-	-	-	-	(1,313,231)
Stormwater Fund:					
Prepaid expenses	998	-	-	-	-
Stormwater	-	180,747	18,913	-	-
Total Stormwater Fund	<u>998</u>	<u>180,747</u>	<u>18,913</u>	<u>-</u>	<u>-</u>

CITY OF EVANSVILLE
Notes to Financial Statements
December 31, 2022

F. GOVERNMENTAL ACTIVITIES NET POSITION/FUND BALANCES (Continued)

Non-Major Governmental Funds:	Non- spendable	Restricted	Committed	Assigned	Unassigned
EMS	6,914	-	455,273	-	-
Library	984	-	379,140	-	-
Cemetery	1,560	-	141,681	-	-
Tourism Commission Fund	-	62,611	-	-	-
Revolving Loan Fund	-	-	378,514	-	-
ARPA	-	7,214	-	-	-
K9	-	-	1,909	-	-
Capital Projects - Levy	-	-	34,159	-	-
TIF 6	-	136,949	-	-	-
TIF 7	-	319,665	-	-	-
TIF 8	-	38,313	-	-	-
TIF 9	-	35,549	-	-	-
Total Non-Major Governmental Funds	<u>9,458</u>	<u>600,301</u>	<u>1,390,676</u>	<u>-</u>	<u>-</u>
Grand Total	<u>\$ 524,675</u>	<u>\$ 868,975</u>	<u>\$ 1,429,589</u>	<u>\$ 158,919</u>	<u>\$ (590,796)</u>

The TIF deficits are anticipated to be recovered through future tax increments. The capital outlay fund deficit was replenished by a January 2023 loan draw.

G. LEASE RECEIVABLE AND REVENUE

The City's water utility has a water tower lease with a cell provider to put up an antenna. The lease term is through March 2031. A summary of the 2022 revenue and future lease revenue is below.

Lease-related Revenue	Year Ending 12/31/2022
Lease Revenue	
Water Tower Space	\$ 17,293
Total Lease Revenue	17,293
Interest Revenue	6,064
Total	<u><u>\$ 23,357</u></u>

CITY OF EVANSVILLE
Notes to Financial Statements
December 31, 2022

G. LEASE RECEIVABLE AND REVENUE (Continued)

Maturity Analysis	Principal	Interest	Total Receipts
2023	\$ 15,128	\$ 5,520	\$ 20,648
2024	15,745	4,904	20,649
2025	16,386	4,263	20,649
2026	17,054	3,595	20,649
2027	17,749	2,900	20,649
2028-2031	62,831	4,277	67,108
Total Future Receipts	<u>\$ 144,893</u>	<u>\$ 25,459</u>	<u>\$ 170,352</u>

NOTE IV – OTHER INFORMATION

A. EMPLOYEE RETIREMENT PLAN

Defined Benefit Pension Plan

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

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

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

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

CITY OF EVANSVILLE
Notes to Financial Statements
December 31, 2022

A. EMPLOYEE RETIREMENT PLAN (Continued)

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

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

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

The WRS also provides death and disability benefits for employees.

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

Year	Core Fund Adjustment (%)	Variable Fund Adjustment (%)
2012	(7.0)	(7.0)
2013	(9.6)	9.0
2014	4.7	25.0
2015	2.9	2.0
2016	0.5	(5.0)
2017	2.0	4.0
2018	2.4	17.0
2019	0.0	(10.0)
2020	1.7	21.0
2021	5.1	13.0

CITY OF EVANSVILLE
Notes to Financial Statements
December 31, 2022

A. EMPLOYEE RETIREMENT PLAN (Continued)

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

During the reporting period, the WRS recognized \$222,810 in contributions from the employer.

Contribution rates as of December 31, 2022 are:

<u>Employee Category</u>	<u>Employee</u>	<u>Employer</u>
General (including teachers, executives and elected officials)	6.50%	6.50%
Protective with Social Security	6.50%	12.00%
Protective without Social Security	6.50%	16.40%

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

At December 31, 2022, the City reported a liability (asset) of (\$1,507,904) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of December 31, 2021, and the total pension liability (asset) used to calculate the net pension liability (asset) was determined by an actuarial valuation as of December 31, 2020 rolled forward to December 31, 2021. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The City's proportion of the net pension liability (asset) was based on the City's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2021, the City's proportion was 0.01870805%, which was an increase of 0.00014649% from its proportion measured as of December 31, 2020.

For the year ended December 31, 2022, the City recognized pension income of (\$130,089).

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

CITY OF EVANSVILLE
Notes to Financial Statements
December 31, 2022

A. EMPLOYEE RETIREMENT PLAN (Continued)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 2,435,941	\$ (175,657)
Net differences between projected and actual earnings on pension plan investments	-	(3,373,305)
Changes in assumptions	281,323	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	2,619	(2,186)
Employer contributions subsequent to the measurement date	230,919	-
Total	\$ 2,950,802	\$ (3,551,148)

\$230,919 reported as deferred outflows related to pension resulting from the WRS Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended December 31, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense (income) as follows:

Year Ended December 31:	Net Deferred Outflows (Inflows) of Resources
2023	\$ (70,570)
2024	(408,823)
2025	(179,745)
2026	(172,127)
Total	\$ (831,265)

CITY OF EVANSVILLE
Notes to Financial Statements
December 31, 2022

A. EMPLOYEE RETIREMENT PLAN (Continued)

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

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

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

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

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:

CITY OF EVANSVILLE
Notes to Financial Statements
December 31, 2022

A. EMPLOYEE RETIREMENT PLAN (Continued)

Asset Allocation Targets and Expected Returns¹
As of December 31, 2021

<u>Core Fund Asset Class</u>	<u>Asset Allocation %</u>	<u>Long-Term Expected Nominal Rate of Return %</u>	<u>Long-Term Expected Real Rate of Return %²</u>
Global Equities	52	6.8	4.2
Fixed Income	25	4.3	1.8
Inflation Sensitive Assets	19	2.7	0.2
Real Estate	7	5.6	3.0
Private Equity/Debt	12	9.7	7.0
Total Core Fund ³	<u>115</u>	6.6	4.0
<u>Variable Fund Asset Class</u>			
U.S. Equities	70	6.3	3.7
International Equities	30	7.2	4.6
Total Variable Fund	<u>100</u>	6.8	4.2

¹Asset Allocations are managed within established ranges; target percentages may differ from actual monthly allocations

²New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.5%

³The investment policy used for the Core Fund involves reducing equity exposure by leveraging lower-volatility assets, such as fixed income securities. This results in an asset allocation beyond 100%. Currently, an asset allocation target of 15% policy leverage is used, subject to an allowable range of up to 20%.

Single Discount Rate. A single discount rate of 6.8% was used to measure the Total Pension Liability, as opposed to a discount rate of 7.0% for the prior year. This single discount rate is based on the expected rate of return on pension plan investments of 6.80% and a municipal bond rate of 1.84% (Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of December 31, 2021. In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax- exempt securities.). Because of the unique structure of WRS, the 6.8% expected rate of return implies that a dividend of approximately 1.7% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the municipal bond rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

CITY OF EVANSVILLE
Notes to Financial Statements
December 31, 2022

A. EMPLOYEE RETIREMENT PLAN (Continued)

Sensitivity of the City's proportionate share of the net pension liability (asset) to changes in the discount rate. The following presents the City's proportionate share of the net pension liability (asset) calculated using the discount rate of 6.80 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 (5.80 percent) or 1-percentage-point higher (7.80 percent) than the current rate:

	1% Decrease to Discount Rate (5.80%)	Current Discount Rate (6.80%)	1% Increase to Discount Rate (7.80%)
City's proportionate share of the net pension liability (asset)	\$ 1,069,964	\$ (1,507,904)	\$ (3,363,488)

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

B. OTHER POSTEMPLOYMENT BENEFITS

Multiple-Employer Life Insurance Plan

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

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

Additionally, ETF issued a standalone Retiree Life Insurance Financial Report, which can also be found using the link above.

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

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

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

CITY OF EVANSVILLE
Notes to Financial Statements
December 31, 2022

B. OTHER POSTEMPLOYMENT BENEFITS (Continued)

Contribution rates as of December 31, 2022 are:

Coverage Type	Employer Contribution
25% Post Retirement Coverage	20% of Member Contribution

Member contributions are based upon nine age bands through age 69 and an additional eight age bands for those age 70 and over. Participating employees must pay monthly contribution rates per \$1,000 of coverage until the age of 65 (age 70 if active). The employee contribution rates in effect for the year ended December 31, 2021 are as listed below:

Life Insurance		
Employee Contribution Rates*		
For the year ended December 31, 2021		
Attained Age	Basic	Supplemental
Under 30	\$0.05	\$0.05
30-34	0.06	0.06
35-39	0.07	0.07
40-44	0.08	0.08
45-49	0.12	0.12
50-54	0.22	0.22
55-59	0.39	0.39
60-64	0.49	0.49
65-69	0.57	0.57

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

During the reporting period, the LRLIF recognized \$703 in contributions from the employer.

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

At December 31, 2022, the LRLIF Employer reported a liability (asset) of \$203,241 for its proportionate share of the net OPEB liability (asset). The net OPEB liability (asset) was measured as of December 31, 2021, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an actuarial valuation as of January 1, 2021 rolled forward to December 31, 2021. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The City's proportion of the net OPEB liability (asset) was based on the City's share of contributions to the OPEB plan relative to the contributions of all participating employers. At December 31, 2021, the City's proportion was 0.034387%, which was a decrease of 0.010128% from its proportion measured as of December 31, 2020.

For the year ended December 31, 2022, the City recognized OPEB expense of \$21,572.

CITY OF EVANSVILLE
Notes to Financial Statements
December 31, 2022

B. OTHER POSTEMPLOYMENT BENEFITS (Continued)

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ (10,339)
Net differences between projected and actual earnings on plan investments	2,644	-
Changes in actuarial assumptions	61,405	(9,851)
Changes in proportion and differences between employer contributions and proportionate share of contributions	10,257	(35,503)
Employer contributions subsequent to the measurement date	4,963	-
Totals	\$ 79,269	\$ (55,693)

\$4,963 reported as deferred outflows related to OPEB resulting from the City employer's contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability (asset) in the year ended December 31, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended December 31:	Net Deferred Outflows (Inflows) of Resources
2023	\$ 6,271
2024	5,964
2025	4,648
2026	6,632
2027	496
Thereafter	(5,398)
Total	\$ 18,613

CITY OF EVANSVILLE
Notes to Financial Statements
December 31, 2022

B. OTHER POSTEMPLOYMENT BENEFITS (Continued)

Actuarial Assumptions. The total OPEB liability in the January 1, 2021, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	January 1, 2021
Measurement Date of Net OPEB Liability (Asset)	December 31, 2021
Experience Study:	January 1, 2018 - December 31, 2020, Published November 19, 2021
Actuarial Cost Method:	Entry Age Normal
20 Year Tax-Exempt Municipal Bond Yield:	2.06%
Long-Term Expected Rate of Return:	4.25%
Discount Rate:	2.17%
Salary Increases	
Wage Inflation:	3.00%
Seniority/Merit:	0.1% - 5.6%
Mortality:	2020 WRS Experience Mortality Table

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

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

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

Asset Class	Index	Target Allocation	Long-Term Expected Geometric Real Rate of Return
US Intermediate Credit Bonds	Bloomberg US Interim Credit	45%	1.68%
US Credit Bonds	Bloomberg US Long Credit	5%	1.82%
US Mortgages	Bloomberg US MBS	50%	1.94%
Inflation			2.30%
Long-Term Expected Rate of Return			4.25%

CITY OF EVANSVILLE
Notes to Financial Statements
December 31, 2022

B. OTHER POSTEMPLOYMENT BENEFITS (Continued)

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

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

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

Sensitivity of the City’s Proportionate Share of the Net OPEB Liability (Asset) to Changes in the Discount Rate. The following presents the City’s proportionate share of the net OPEB liability (asset) calculated using the discount rate of 2.17 percent, as well as what the City’s proportionate share of the net OPEB liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (1.17 percent) or 1-percentage-point higher (3.17 percent) than the current rate:

	1% Decrease to Discount Rate (1.17%)	Current Discount Rate (2.17%)	1% Increase to Discount Rate (3.17%)
City's proportionate share of the net OPEB liability (asset)	\$ 275,723	\$ 203,241	\$ 148,699

Single Employer Health Insurance Plan

Plan Description. The City operates a single-employer retiree benefit plan that provides postemployment health insurance benefits to eligible employees and their spouses. There are 41 active and 1 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.

Benefits. Upon retirement, those retirees eligible for the Wisconsin Retirement System may choose to remain on the City’s group medical plan indefinitely provided that they self-pay the full premiums. This is typically done with the use of accumulated sick and vacation pay.

Funding Policy. The City will fund the OPEB on a pay-as-you-go basis.

CITY OF EVANSVILLE
Notes to Financial Statements
December 31, 2022

B. OTHER POSTEMPLOYMENT BENEFITS (Continued)

Employees Covered by Benefit Terms. At December 31, 2021, 41 active employees were eligible for the benefit terms, while one retiree was eligible.

Total OPEB Liability.

The City's total OPEB liability of \$241,625 was measured at December 31, 2021, and was determined by an actuarial valuation as of December 31, 2021.

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

Inflation:	2.0 percent
Salary increases:	3.0 percent, average, including inflation
Discount rate	2.0 percent
Healthcare cost trend rates	Actual first year increase, then 6.50% decreasing by 0.10% down to 5.00% and level thereafter
Retirees' share of benefit-related costs	Retirees are responsible for the full (100%) amount of premiums

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

Mortality rates were based on the Wisconsin 2018 Mortality Table adjusted for future mortality improvements using the MP-2018 fully generated improvement scaled (multiplied 60%).

The actuarial assumptions used in the December 31, 2021 valuation were based on a study conducted in 2018 using the Wisconsin Retirement System (WRS) experience from 2015-2017.

Changes in the Total OPEB Liability

	<u>Total OPEB Liability</u>
Balance at 12/31/2020	<u>\$ 261,775</u>
Changes for the year:	
Service cost	25,618
Interest	6,144
Changes of benefit terms	-
Differences between expected and actual experience	(25,533)
Changes in assumptions or other inputs	(23,423)
Benefit payments	<u>(2,956)</u>
Net Changes	<u>(20,150)</u>
 Balance at 12/31/2021	 <u><u>\$ 241,625</u></u>

There were no changes of benefit terms.

CITY OF EVANSVILLE
Notes to Financial Statements
December 31, 2022

B. OTHER POSTEMPLOYMENT BENEFITS (Continued)

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate. The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.0 percent) or 1-percentage-point higher (3.0 percent) than the current discount rate:

		1% Decrease 1.00%	Current Discount Rate 2.00%	1% Increase 3.00%
Total OPEB Liability	12/31/2021	\$ 260,212	\$ 241,625	\$ 224,207

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates. The following represents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (actual first year increase, then 5.5 percent decreasing to 4.0 percent) or 1-percentage-point higher (actual first year increase, then 7.5 percent decreasing to 6.0 percent) than the current healthcare cost trend rates:

		1% Decrease (Actual first year increase, then 5.5% decreasing to 4.0%)	Healthcare Cost Trend Rates (Actual first year increase, then 6.5% decreasing to 5.0%)	1% Increase (Actual first year increase, then 7.5% decreasing to 6.0%)
Total OPEB Liability	12/31/2021	\$ 213,435	\$ 241,625	\$ 275,463

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

For the year ended December 31, 2021, the City recognized OPEB expense of \$25,316.

\$3,265 is reported as deferred outflows related to OPEB resulting from City contributions subsequent to the measurement date and will be recognized as a reduction of the total OPEB liability in the year ended December 31, 2022. There are no other amounts reported as deferred outflows of resources or deferred inflows of resources related to OPEB that will be recognized in OPEB expense in future years.

C. 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. All of these risks are covered through the purchase of commercial insurance, with minimal deductibles. Settled claims have not exceeded the commercial coverage in any of the past three years. There were no significant reductions in coverage compared to the prior year.

CITY OF EVANSVILLE
Notes to Financial Statements
December 31, 2022

D. REGULATORY CREDIT

In 2004 the Public Service Commission of Wisconsin required regulated utilities to create a deferred regulatory credit account. The amount of the credit was equal to the estimated accumulated depreciation on contributed utility plant as of December 31, 2003. The credit has the effect of reducing the rate base used by the Commission in approving user rates charged by the utilities. The credit is reported in the statement of net position as a liability. The credit is being amortized to non-operating income over a period of 20 years. As of December 31, 2022, the balance was \$28,373.

E. PURCHASED POWER CONTRACT

The Evansville Water and Light has a long-term contract and purchases its power from WPPI, Wisconsin Public Power Incorporated. Purchased power expenses were \$6,415,511.

F. EVANSVILLE FIRE DISTRICT

The City of Evansville is a participant in the Evansville Fire Protection District (“District”), along with the townships of Brooklyn, Magnolia, Porter and Union. The entire city is within the district. Only portions of the aforementioned townships are included. The District was created on January 1, 1996. The District Board consists of 6 trustees; one from each township and two from the City. The District owns the Fire equipment. A budget is adopted annually by the District and each municipality contributes to the District based on the respective portion of equalized value within the District.

For 2022, the City contributed \$278,871 to the District for dues. The City’s portion of the District’s 2023 budget is \$286,613. The District issues separate financial statements.

The City had a residual non-equity interest of approximately 58% in the District in 2022.

G. EVANSVILLE MEDICAL EMERGENCY SERVICES

The City of Evansville provides emergency medical services to the City and portions of the Towns of Union, Brooklyn, Porter and Magnolia. The contract with the participating townships requires a payment of \$20 per capita. For 2022, the City received payments from the townships in the amount of \$64,701.

H. EFFECT OF NEW ACCOUNTING STANDARDS ON CURRENT PERIOD FINANCIAL STATEMENTS

The Governmental Accounting Standards Board (GASB) has adopted GASB Statement No. 96, *Subscription Based Information Technology Arrangements*. When this become effective, application of this standard may restate portions of these financial statements.

CITY OF EVANSVILLE
Notes to Financial Statements
December 31, 2022

I. COMMITMENTS AND SUBSEQUENT EVENTS

The City has the following commitments :

- Housing Extension in Tax Incremental District 7 - The TIF was terminated in 2023
- The City has a commitment for a dump truck of approximately \$278,000
- The City is in the process of completing its park improvements with bids totaling \$13,452,486. To date, the City has spent about \$3.15 million

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REQUIRED SUPPLEMENTARY INFORMATION

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City of Evansville, Wisconsin

Schedules of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (with Variances)
General Fund
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Property Taxes	\$ 2,023,972	\$ 2,023,972	\$ 1,793,493	\$ (230,479)
Other Taxes	3,400	3,400	4,184	784
Intergovernmental	763,403	763,403	775,551	12,148
License and Permits	226,760	226,760	291,320	64,560
Fines, Forfeits and Penalties	66,000	70,636	56,220	(14,416)
Public Charges for Services	467,480	467,480	460,153	(7,327)
Interest Income	2,500	2,500	26,152	23,652
Miscellaneous Income	45,875	43,195	59,849	16,654
Total Revenues	<u>3,599,390</u>	<u>3,601,346</u>	<u>3,466,922</u>	<u>(134,424)</u>
EXPENDITURES				
Current:				
General Government	393,371	398,007	397,016	991
Public Safety	1,951,899	1,951,899	1,953,233	(1,334)
Public Works	1,008,800	1,008,800	1,005,099	3,701
Health and Human Services	38,760	38,760	37,662	1,098
Culture, Recreation and Education	311,939	311,939	282,787	29,152
Conservation and Development	150,260	150,260	133,722	16,538
Total Expenditures	<u>3,855,029</u>	<u>3,859,665</u>	<u>3,809,519</u>	<u>50,146</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(255,639)</u>	<u>(258,319)</u>	<u>(342,597)</u>	<u>(84,278)</u>
OTHER FINANCING SOURCES (USES)				
Transfers In (including tax equivalent)	<u>479,450</u>	<u>479,450</u>	<u>421,733</u>	<u>(57,717)</u>
Total Other Financing Sources and Uses	<u>479,450</u>	<u>479,450</u>	<u>421,733</u>	<u>(57,717)</u>
Net Change in Fund Balances	223,811	221,131	79,136	(141,995)
Fund Balances - Beginning	2,276,640	2,276,640	2,276,640	-
Fund Balances - Ending	<u>\$ 2,500,451</u>	<u>\$ 2,497,771</u>	<u>\$ 2,355,776</u>	<u>\$ (141,995)</u>

See accompanying notes to the required supplementary information.

**CITY OF EVANSVILLE
WISCONSIN RETIREMENT SYSTEM
December 31, 2022**

**SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)
AS OF THE MEASUREMENT DATE**

Year ended December 31,	Proportion of the net pension liability (asset)	Proportionate share of the net pension liability (asset)	Covered- employee payroll	Collective share of the net pension liability (asset) as a percentage of its covered-employee payroll	Plan fiduciary net position as a percentage of the total pension liability (asset)
2021	(0.01870805%)	\$ (1,507,904)	\$ 2,728,963	(55.26%)	106.02%
2020	(0.01856156%)	(1,158,823)	2,564,075	(45.19%)	105.26%
2019	0.01848869%	(596,159)	2,572,717	(23.17%)	102.96%
2018	0.01787635%	635,984	2,478,433	25.66%	96.45%
2017	(0.01711788%)	(508,250)	2,302,788	(22.07%)	102.93%
2016	0.01675753%	138,122	2,145,280	6.44%	99.12%
2015	0.01676696%	272,460	2,099,883	12.98%	98.20%
2014	(0.01669259%)	(409,903)	2,109,101	(19.43%)	102.74%

**SCHEDULE OF CITY'S CONTRIBUTIONS
FOR THE YEAR ENDED**

Year ended December 31,	Contractually required contributions	Contributions in relation to the contractually required contributions	Contribution deficiency (excess)	Covered-employee payroll	Contributions as a percentage of covered- employee payroll
2022	\$ 230,919	\$ (230,919)	\$ -	\$ 2,906,575	7.94%
2021	223,506	(223,506)	-	2,728,963	8.19%
2020	208,517	(208,517)	-	2,564,075	8.13%
2019	192,927	(192,927)	-	2,572,717	7.50%
2018	194,559	(194,559)	-	2,478,433	7.85%
2017	183,611	(183,611)	-	2,302,788	7.97%
2016	163,344	(163,344)	-	2,145,280	7.61%
2015	169,557	(169,557)	-	2,099,883	8.07%

See accompanying notes to the required supplementary information

**CITY OF EVANSVILLE
LOCAL RETIREE LIFE INSURANCE FUND SCHEDULES
December 31, 2022**

**SCHEDULE OF PROPORTIONATE SHARE OF THE NET OPEB LIABILITY (ASSET)
AS OF THE MEASUREMENT DATE**

Year ended December 31,	Proportion of the net OPEB liability (asset)	Proportionate share of the net OPEB liability (asset)	Covered- employee payroll	Collective share of the net OPEB liability (asset) as a percentage of its covered- employee payroll	Plan fiduciary net position as a percentage of the total OPEB liability (asset)
2021	0.03438700%	\$ 203,241	\$ 2,478,000	8.20%	29.57%
2020	0.04451500%	244,865	2,414,000	10.14%	31.36%
2019	0.04101900%	174,667	2,212,000	7.90%	37.58%
2018	0.04140400%	106,836	2,358,390	4.53%	48.69%
2017	0.04210500%	126,676	1,770,636	7.15%	44.81%

**SCHEDULE OF CITY'S CONTRIBUTIONS
FOR THE YEAR ENDED**

Year ended December 31,	Contractually required contributions	Contributions in relation to the contractually required contributions	Contribution deficiency (excess)	Covered- employee payroll	Contributions as a percentage of covered- employee payroll
2022	\$ 4,963	\$ (4,963)	\$ -		#DIV/0!
2021	4,612	(4,612)	-	2,478,000	0.19%
2020	4,913	(4,913)	-	2,414,000	0.20%
2019	5,659	(5,659)	-	2,212,000	0.26%
2018	4,852	(4,852)	-	2,358,390	0.21%

See accompanying notes to the required supplementary information

CITY OF EVANSVILLE
SCHEDULE OF CHANGES IN THE CITY'S TOTAL OPEB LIABILITY
AND RELATED RATIOS
December 31, 2022

	2021	2020	2019	2018	2017
Total OPEB Liability					
Service Cost	\$ 25,618	\$ 23,269	\$ 19,623	\$ 21,069	\$ 21,069
Interest	6,144	6,548	9,348	7,575	6,735
Differences between expected and actual experience	(25,533)	-	(43,640)	-	-
Changes of assumptions or other inputs	(23,423)	9,148	22,137	(7,620)	-
Benefit payments	(2,956)	(7,354)	(2,378)	(3,679)	(3,926)
Net change in total OPEB	(20,150)	31,611	5,090	17,345	23,878
Total OPEB Liability - Beginning	261,775	230,164	225,074	207,729	183,851
Total OPEB Liability - Ending	<u>\$ 241,625</u>	<u>\$ 261,775</u>	<u>\$ 230,164</u>	<u>\$ 225,074</u>	<u>\$ 207,729</u>
Covered Employee Payroll	\$ 2,640,198	\$ 2,253,487	\$ 2,253,478	\$ 2,349,378	\$ 2,349,378
Total OPEB Liability as a Percentage of Covered-Employee Payroll	9.15%	11.62%	10.21%	9.58%	8.84%

See accompanying notes to the required supplementary information

CITY OF EVANSVILLE
Notes to Required Supplementary Information
December 31, 2022

A. BUDGETARY INFORMATION

A budget has been adopted for all governmental funds of the City.

The budgeted amounts include any amendments made. Transfers between departments and changes to the overall budget must be approved by City Council. Appropriations lapse at year-end unless specifically carried over. There were carryovers in the capital projects fund shown as assigned fund balance.

B. EXCESS EXPENDITURES OVER APPROPRIATIONS

Some individual expenditure line items experienced expenditures which exceeded appropriations. The detail of those items can be found in the City's year-end budget to actual report. Overall, the City departmental expenditures were less than budget.

C. WISCONSIN RETIRMENT SYSTEM SCHEDULES

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

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

Changes of assumptions.

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

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

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

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

CITY OF EVANSVILLE
Notes to Required Supplementary Information
December 31, 2022

C. WISCONSIN RETIREMENT SYSTEM SCHEDULES (Continued)

Significant methods and assumptions used in calculating Wisconsin Retirement System Actuarially Determined Contributions:

	2021	2020	2019	2018	2017
Valuation Date:	December 31, 2019	December 31, 2018	December 31, 2017	December 31, 2016	December 31, 2015
Actuarial Cost Method:	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age
Amortization Method:	Level Percent of Payroll- Closed Amortization Period	Level Percent of Payroll- Closed Amortization Period	Level Percent of Payroll- Closed Amortization Period	Level Percent of Payroll- Closed Amortization Period	Level Percent of Payroll- Closed Amortization Period
Amortization Period:	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS
Asset Valuation Method:	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)
Actuarial Assumptions					
Net Investment Rate of Return:	5.4%	5.4%	5.5%	5.5%	5.5%
Weighted based on assumed rate for:					
Pre-retirement:	7.0%	7.0%	7.2%	7.2%	7.2%
Post-retirement:	5.0%	5.0%	5.0%	5.0%	5.0%
Salary Increases					
Wage Inflation:	3.0%	3.0%	3.2%	3.2%	3.2%
Seniority/Merit:	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%
Post-retirement Benefit Adjustments*:	1.9%	1.9%	2.1%	2.1%	2.1%
Retirement Age:	Experience - based table of rates that are specific to the type of eligibility condition. Last updated for the 2018 valuation pursuant to an experience study of the period 2015-2017.	Experience - based table of rates that are specific to the type of eligibility condition. Last updated for the 2018 valuation pursuant to an experience study of the period 2015 - 2017.	Experience -based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2012 - 2014.	Experience - based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2012 - 2014.	Experience - based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2012 - 2014.
Mortality:	Wisconsin 2018 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2018 fully generational improvement scale (multiplied by 60%).	Wisconsin 2018 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2018 fully generational improvement scale (multiplied by 60%).	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2015 fully generational improvement scale (multiplied by 50%).	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2015 fully generational improvement scale (multiplied by 50%).	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2015 fully generational improvement scale (multiplied by 50%).

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

CITY OF EVANSVILLE
Notes to Required Supplementary Information
December 31, 2022

C. WISCONSIN RETIRMENT SYSTEM SCHEDULES (Continued)

Significant methods and assumptions used in calculating Wisconsin Retirement System Actuarially Determined Contributions:

	2016	2015	2014	2013
Valuation Date:	December 31, 2014	December 31, 2013	December 31, 2012	December 31, 2011
Actuarial Cost Method:	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age
Amortization Method:	Level Percent of Payroll-Closed Amortization	Level Percent of Payroll-Closed Amortization	Level Percent of Payroll-Closed Amortization	Level Percent of Payroll-Closed Amortization
Amortization Period:	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS
Asset Valuation Method:	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)
Actuarial Assumptions				
Net Investment Rate of Return:	5.5%	5.5%	5.5%	5.5%
Weighted based on assumed rate for:				
Pre-retirement:	7.2%	7.2%	7.2%	7.2%
Post-retirement:	5.0%	5.0%	5.0%	5.0%
Salary Increases				
Wage Inflation:	3.2%	3.2%	3.2%	3.2%
Seniority/Merit:	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%
Post-retirement Benefit Adjustments*:	2.1%	2.1%	2.1%	2.1%
Retirement Age:	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period 2009 - Wisconsin 2012 Mortality Table. The rates based on actual WRS experience projected to 2017 with scale BB to all for future improvements (margin) in mortality	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period 2009 - Wisconsin 2012 Mortality Table. The rates based on actual WRS experience projected to 2017 with scale BB to all for future improvements (margin) in mortality	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period 2009 - Wisconsin 2012 Mortality Table. The rates based on actual WRS experience projected to 2017 with scale BB to all for future improvements (margin) in mortality	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period 2006 - Wisconsin Projected Experience Table - 2005 for women and 90% of the Wisconsin Projected Experience Table - 2005 for men.
Mortality:				

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

CITY OF EVANSVILLE
Notes to Required Supplementary Information
December 31, 2022

D. LOCAL RETIREE LIFE INSURANCE SCHEDULES

Governmental Accounting Standards Board Statement No. 75 requirements have been implemented prospectively, therefore, the illustrations do not present similar information for the 5 preceding years.

Benefit Terms. There were no recent changes in benefit terms.

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

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

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

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

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

E. CITY NET OPEB LIABILITY SCHEDULES – HEALTH PLAN

Governmental Accounting Standards Board Statement No. 75 requirements have been implemented prospectively, therefore, the illustrations do not present similar information for the 5 preceding years.

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

Changes of assumptions. The *Single Discount Rate* assumption used to develop Total OPEB Liability changed from the prior year. Please refer to the Actuarial Assumptions section in Note IV for additional detail.

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

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OTHER SUPPLEMENTARY INFORMATION

City of Evansville, Wisconsin
Combining Governmental Balance Sheet
Non-Major Funds
December 31, 2022

	Special Revenue Funds						Capital Projects Funds					Non-Major Funds	
	EMS	Library	Cemetery	Tourism Commission	Revolving Loan	K9	ARPA	Capital Projects Levy	TIF 6	TIF 7	TIF 8		TIF 9
ASSETS													
Cash and Cash Equivalents	\$ 409,668	\$ 450,403	\$ 159,861	\$ 62,611	\$ 378,514	\$ 1,909	\$ 576,611	\$ 34,159	\$ 157,732	\$ 356,646	\$ 48,322	\$ 79,522	\$ 2,715,958
Receivables:													
Taxes	121,688	278,524	71,455	-	-	-	-	-	78,288	139,250	37,720	34,386	761,311
Accounts	77,443	-	-	-	-	-	-	-	-	-	-	-	77,443
Prepaid Expenses	6,914	984	1,560	-	-	-	-	-	-	-	-	-	9,458
Total Assets	<u>\$ 615,713</u>	<u>\$ 729,911</u>	<u>\$ 232,876</u>	<u>\$ 62,611</u>	<u>\$ 378,514</u>	<u>\$ 1,909</u>	<u>\$ 576,611</u>	<u>\$ 34,159</u>	<u>\$ 236,020</u>	<u>\$ 495,896</u>	<u>\$ 86,042</u>	<u>\$ 113,908</u>	<u>\$ 3,564,170</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES													
Liabilities:													
Accrued Liabilities	1,323	1,141	329	-	-	-	-	-	-	-	-	-	2,793
Due to Other Funds	-	-	-	-	-	-	-	-	-	-	-	34,839	34,839
Grant Advance	-	-	-	-	-	-	569,397	-	-	-	-	-	569,397
Total Liabilities	<u>1,634</u>	<u>2,131</u>	<u>444</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>569,397</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>34,839</u>	<u>608,445</u>
Deferred Inflows of Resources	<u>151,892</u>	<u>347,656</u>	<u>89,191</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>99,071</u>	<u>176,231</u>	<u>47,729</u>	<u>43,520</u>	<u>955,290</u>
Fund Balance:													
Nonspendable	6,914	984	1,560	-	-	-	-	-	-	-	-	-	9,458
Restricted	-	-	-	62,611	-	-	7,214	-	136,949	319,665	38,313	35,549	600,301
Committed	455,273	379,140	141,681	-	378,514	1,909	-	34,159	-	-	-	-	1,390,676
Unassigned	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Fund Balance (Deficit)	<u>462,187</u>	<u>380,124</u>	<u>143,241</u>	<u>62,611</u>	<u>378,514</u>	<u>1,909</u>	<u>7,214</u>	<u>34,159</u>	<u>136,949</u>	<u>319,665</u>	<u>38,313</u>	<u>35,549</u>	<u>2,000,435</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 615,713</u>	<u>\$ 729,911</u>	<u>\$ 232,876</u>	<u>\$ 62,611</u>	<u>\$ 378,514</u>	<u>\$ 1,909</u>	<u>\$ 576,611</u>	<u>\$ 34,159</u>	<u>\$ 236,020</u>	<u>\$ 495,896</u>	<u>\$ 86,042</u>	<u>\$ 113,908</u>	<u>\$ 3,564,170</u>

City of Evansville, Wisconsin

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-Major Governmental Funds
For the Year Ended December 31, 2022

	Special Revenue Funds						Capital Projects Fund					Non-Major Funds	
	EMS	Library	Cemetery	Tourism Commission	Revolving Loan	K9	ARPA	Capital Projects Levy	TIF 6	TIF 7	TIF 8		TIF 9
REVENUES													
Property Taxes	\$ 116,275	\$ 298,524	\$ 89,477	\$ -	\$ -	\$ -	\$ -	\$ 109,850	\$ 130,411	\$ 237,445	\$ 64,033	\$ -	\$ 1,046,015
Other Taxes	-	-	-	19,658	-	-	-	-	-	-	-	53,873	73,531
Intergovernmental	106,425	71,108	-	-	-	-	-	39,251	9,351	42,263	1,685	-	270,083
Public Charges for Services	346,957	20,535	62,725	-	30,214	-	-	-	-	-	-	-	460,431
Interest Income	4,203	2,339	1,990	701	4,637	7	7,077	267	2,838	4,891	1,477	882	31,309
Miscellaneous Income	900	6,139	-	3,000	-	1,902	-	-	11,300	1,500	16,834	-	41,575
Total Revenues	574,760	398,645	154,192	23,359	34,851	1,909	7,077	149,368	153,900	286,099	84,029	54,755	1,922,944
EXPENDITURES													
Current:													
General Government	-	-	-	-	-	-	-	5,000	150	-	-	-	5,150
Public Safety	400,475	-	-	-	-	-	-	97,454	-	-	-	-	497,929
Health and Human Services	-	-	120,925	-	-	-	-	-	-	-	-	-	120,925
Culture, Recreation and Education	-	410,145	-	-	-	-	-	12,755	-	-	-	-	422,900
Conservation and Development	-	-	-	9,393	-	-	-	-	42,849	-	760	1,674	54,676
Capital Outlay	-	-	-	-	18,570	-	-	-	760	911	150	-	20,391
Debt Service:													
Principal Repayment	25,000	-	-	-	-	-	-	-	-	-	-	-	25,000
Interest Expense	282	-	-	-	-	-	-	-	-	-	-	-	282
Total Expenditures	425,757	410,145	120,925	9,393	18,570	-	-	115,209	43,759	911	910	1,674	1,147,253
Excess (Deficiency) of Revenues Over Expenditures	149,003	(11,500)	33,267	13,966	16,281	1,909	7,077	34,159	110,141	285,188	83,119	53,081	775,691
OTHER FINANCING SOURCES (USES)													
Transfers Out	-	-	-	-	-	-	-	-	(79,248)	(72,900)	(81,162)	-	(233,310)
Total Other Financing Sources and Uses	-	-	-	-	-	-	-	-	(79,248)	(72,900)	(81,162)	-	(233,310)
Net Change in Fund Balances	149,003	(11,500)	33,267	13,966	16,281	1,909	7,077	34,159	30,893	212,288	1,957	53,081	542,381
Fund Balances (Deficit)- Beginning	313,184	391,624	109,974	48,645	362,233	-	137	-	106,056	107,377	36,356	(17,532)	1,458,054
Fund Balances (Deficit) - Ending	\$ 462,187	\$ 380,124	\$ 143,241	\$ 62,611	\$ 378,514	\$ 1,909	\$ 7,214	\$ 34,159	\$ 136,949	\$ 319,665	\$ 38,313	\$ 35,549	\$ 2,000,435



APPLICATION FOR LAND DIVISION - STAFF REPORT

Application: LD-2022-0292

Applicant: RM Berg General Contractors

Parcel 6-27-559.5051

August 3, 2023

Prepared by: Colette Spranger, Community Development Director

Direct questions and comments to: colette.spranger@ci.evansville.wi.gov or 608-882-2263

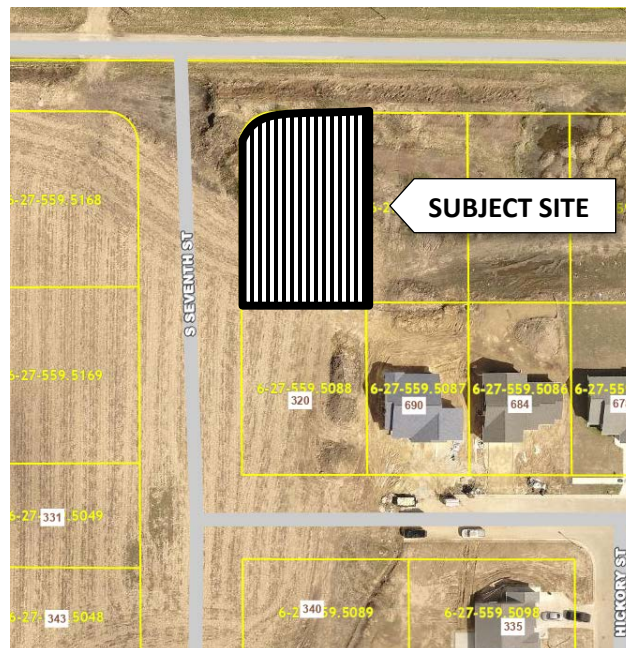


Figure 1 Approximate Location Map

Location: 699 Porter Road/308 South Seventh Street (Lot 51, Westfield Meadows), City of Evansville

Description of request: An application has been made to divide the lot along the shared wall of the duplex that is under construction. Common Council approved the ordinance rezoning of this property to the R-2 zoning district in February 2023.

Existing Uses: The existing 0.33 acre parcel has a duplex under construction. In order for the landowner to sell each unit separately, the units must be legally divided. This requires a Certified Survey Map.

Existing Zoning: R-2 Residential District Two

Proposed Land Division: The CSM will divide the parcel into two lots, using the common wall of the building as a lot line. This kind of land division is commonly referred to as a zero lot line CSM. Lot 1 is proposed to be 6,381 square feet (0.15 acres) and will include the dwelling unit with the address of 601 Porter Road. Lot 2 will contain the remaining 8,047 square feet (0.15 acres) and the dwelling unit addressed at 305 South Seventh Street. A joint cross-access and maintenance agreement has been submitted along with the land division application, as is required by Sec. 130-323(5) of the Municipal Code.

Consistency with the City of Evansville Comprehensive Plan and Municipal Code: The proposed land division and land uses are thoroughly consistent with the Future Land Use Map of the Comprehensive Plan. The proposal complies with the design standards and environmental considerations as set forth in the Land Division and Zoning Ordinances.

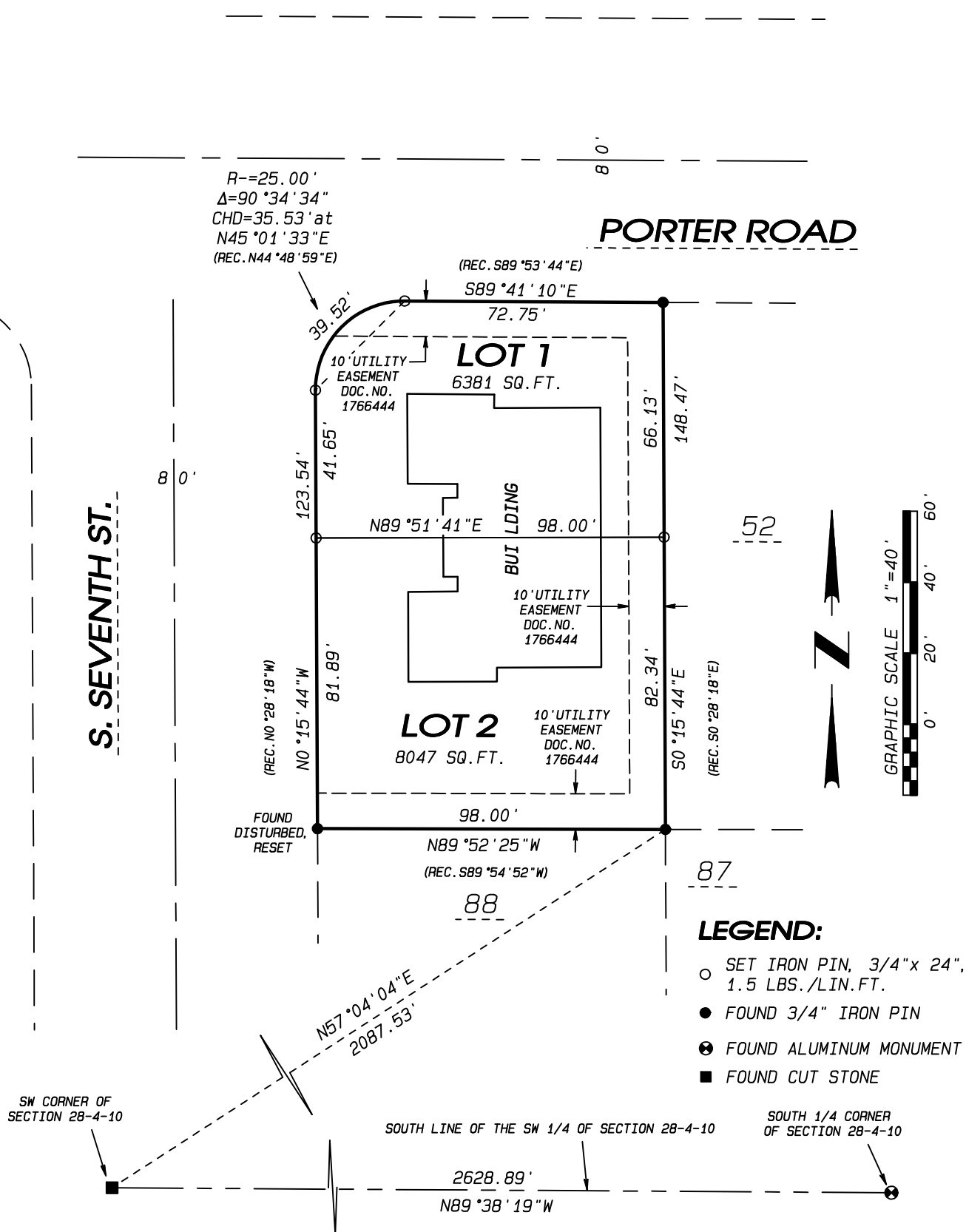
A public hearing was held at the regular Plan Commission meeting on August 1st, 2023. There were no comments. A motion was made at that meeting to recommend approval.

Recommended Motion:

Motion to approve a certified survey map to divide parcel 6-27-559.5051 into two lots for a two-family twin residence, located on Lot 51 Westfield Meadows, finding that the application is in the public interest and meets the objectives contained within Section 110-102(g) of city ordinances, with the condition the final CSM and joint cross maintenance and access agreement is recorded with Rock County Register of Deeds.

CERTIFIED SURVEY MAP

LOT 51, WESTFIELD MEADOWS AND BEING LOCATED IN THE SE 1/4 OF THE SW 1/4 OF SECTION 28, T.4N., R.10E. OF THE 4TH P.M., CITY OF EVANSVILLE, ROCK COUNTY, WISCONSIN.



Combs & Associates

- LAND SURVEYING
- LAND PLANNING
- CIVIL ENGINEERING

109 W. Milwaukee St.
Janesville, WI 53548
www.combsurvey.com

tel: 608 752-0575
fax: 608 752-0534

CERTIFIED SURVEY MAP

LOT 51, WESTFIELD MEADOWS AND BEING LOCATED IN THE SE 1/4 OF THE SW 1/4 OF SECTION 28, T.4N., R.10E. OF THE 4TH P.M., CITY OF EVANSVILLE, ROCK COUNTY, WISCONSIN.

OWNER'S CERTIFICATE - RM BERG GENERAL CONTRACTOR INC.

As owners, we hereby certify that we have caused the land described on this map to be surveyed, divided and mapped as represented hereon.

Authorized Signature x _____

State of Wisconsin
County of Rock SS. Personally came before me this _____ day of _____, 20____, (Print Name) _____

to me well known to be the person who executed the owner's certificate hereon shown and acknowledged the same.

Notary Public, Rock County, Wisconsin x _____

My Commission _____



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CERTIFIED SURVEY MAP

LOT 51, WESTFIELD MEADOWS AND BEING LOCATED IN THE SE 1/4 OF THE SW 1/4 OF SECTION 28, T.4N., R.10E. OF THE 4TH P.M., CITY OF EVANSVILLE, ROCK COUNTY, WISCONSIN.

CITY OF EVANSVILLE APPROVAL

Approved by the Common Council this ____ day of _____ 20 ____ .

Authorized Signature x _____

ROCK COUNTY TREASURER'S CERTIFICATE

I hereby certify that the Property Taxes on the parent parcel are current and have been paid as of _____ , 20____ .

Rock County Treasurer x _____



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CERTIFIED SURVEY MAP

LOT 51, WESTFIELD MEADOWS AND BEING LOCATED IN THE SE 1/4 OF THE SW 1/4 OF SECTION 28, T.4N., R.10E. OF THE 4TH P.M., CITY OF EVANSVILLE, ROCK COUNTY, WISCONSIN.

SURVEYOR'S CERTIFICATE

State of Wisconsin
County of Rock SS. I, RYAN M. COMBS, Professional Land Surveyor No.2677, do hereby certify that I have surveyed, divided and mapped:

LOT 51, WESTFIELD MEADOWS AND BEING LOCATED IN THE SE 1/4 OF THE SW 1/4 OF SECTION 28, T.4N., R.10E. OF THE 4TH P.M., CITY OF EVANSVILLE, ROCK COUNTY, WISCONSIN. CONTAINING 14428 SQ.FT.

That such map is a correct representation of all exterior boundaries of the land surveyed and the division of that land. That I have made such survey, division and map by the direction of JOE GEOFFRIAN and that I have fully complied with the provisions of Chapter 236.34 of the Wisconsin Statutes in surveying, dividing and mapping the same.

Given under his hand and seal this 24TH day of JULY, 2023 at Janesville, Wisconsin.

RECORDING DATA

No. _____ received for record this _____ day of _____,

20____, at _____ o'clock __.M., and recorded as _____,
of Certified Survey Maps of Rock County, Wisconsin.

Register of Deeds _____



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Janesville, WI 53548
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fax: 608 752-0534



LAND DIVISION APPLICATION- STAFF REPORT

Application: LD-2023-0199 Applicant: Tennyson Farms (Ed Arnold)

Parcel 6-20-117.1

August 3, 2023

Prepared by: Colette Spranger, Community Development Director

Direct questions and comments to: colette.spranger@ci.evansville.wi.gov or 608-882-2263



Figure 1 Approximate Location Map

Location: 14904 Bullard Road, Town of Union

Description of request: An application to create two parcels, Lot 1(10 acres) and Lot 2 (18.29 acres), from parent parcel 6-20-117.1 which currently measures 28.29 acres.

Existing Uses: This is the former site of Worthington Ag Parts. It is being converted into Big Barn Storage.

Staff Analysis of Request

This land division falls within the extraterritorial jurisdiction (ETJ) of the City of Evansville. Within this area, the City places limits on the size and number of land divisions. The intention is to preserve lands that may be suited to develop on City utility services in future years while preserve large tracts of land in the short term.

One of the exceptions to this rule is for land divisions creating no more than five lots with a minimum lot size of 10 acres. For all land divisions allowed under this exception, the subdivider must provide a preliminary plat or map for future replatting at higher density. No more than one land division created under this option may be created in a 20 year period for an original parcel or from contiguous parcels owned by the same landowner.

Lot 2 contains environmental constraints that are likely to constrain further subdivision, be it in the Town or the City. The applicant has provided a rough sketch outlining how Lot 1 could be further subdivided. This concept map will not be required to be followed when further subdivision occurs in the future. Its purpose is to show that further subdivision is possible.

Consistency with the City of Evansville Comprehensive Plan and Municipal Code: The proposed land division and land uses are thoroughly consistent with the Future Land Use Map of the Comprehensive Plan. The proposal complies with the requirements as set forth in Section 110-230(b)(3) of the Subdivision Ordinance.

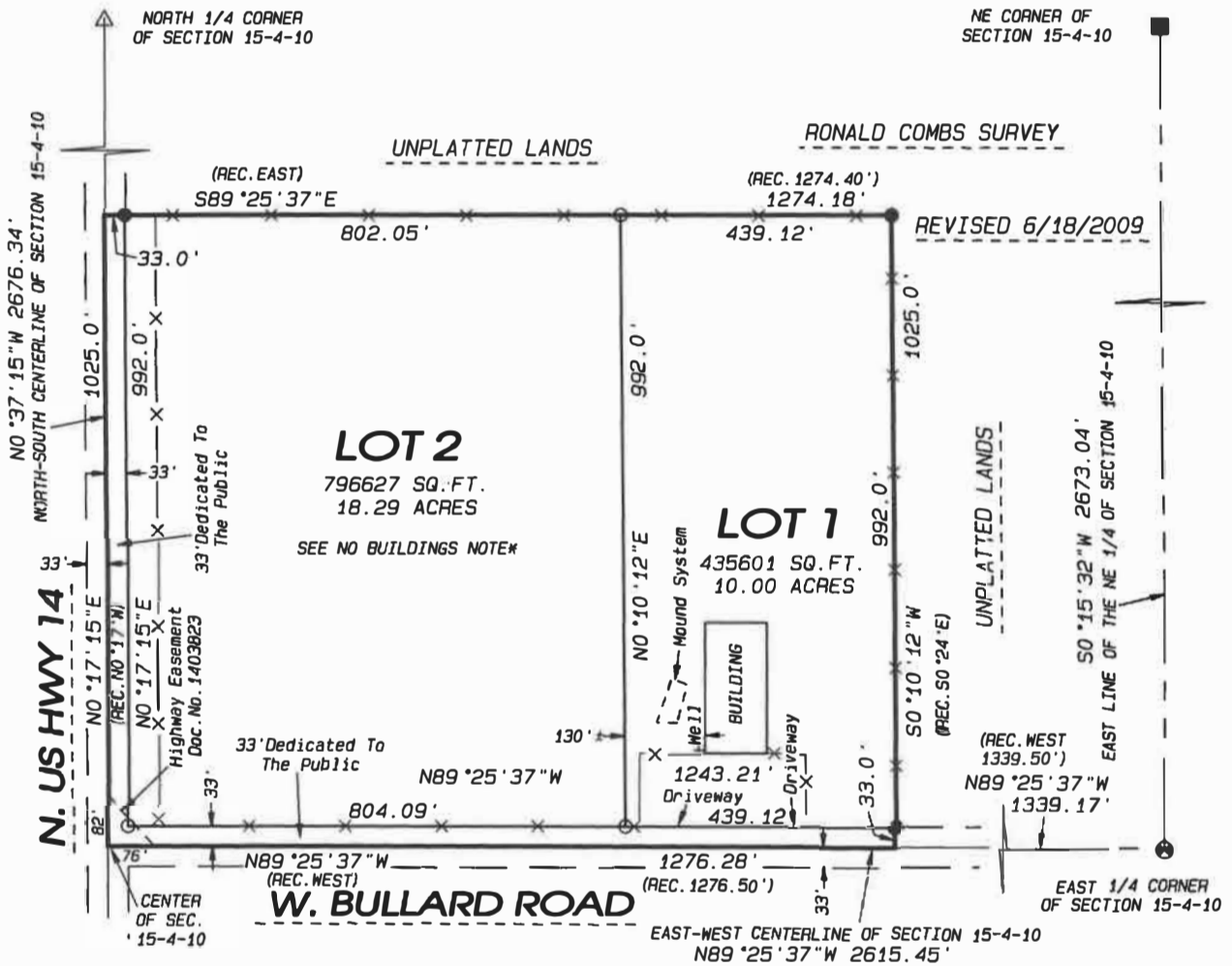
A public hearing was held at the August 1st regular meeting of the Plan Commission. A question was made by a neighbor regarding stormwater issues on Lot 2. City staff clarified that the City only has say over land divisions within the Town of Union and the matter would be better answered by Town or Rock County decision makers. Plan Commission recommended the application for approval.

Recommended Motion: *Motion to approve a certified survey map creating two lots from parent parcel 6-20-117.1 located at 14904 Bullard Road, Town of Union, finding that the application is in the public interest and meets the objectives contained within Sections 110-230 and 110-102(g) of city ordinances, with the following conditions:*

1. *The final certified survey map is recorded with Rock County Register of Deeds, along with the record of decision from the City outlining these conditions.*
2. *The applicant fulfills any other obligations set forth by the Town of Union and Rock County.*
3. *No further land division of these parcels occur prior to August 8, 2043 unless superseded by one or both of the following:*
 - a. *An update to Article VII of the City's Subdivision ordinance, last amended by Ordinance 2020-12; or*
 - b. *The Town of Union and City of Evansville enter a boundary agreement.*

CERTIFIED SURVEY MAP

PART OF THE SW 1/4 OF THE NE 1/4 OF SECTION 15, T.4N., R.10E. OF THE 4TH P.M., TOWN OF UNION, ROCK COUNTY, WISCONSIN.



LEGEND:

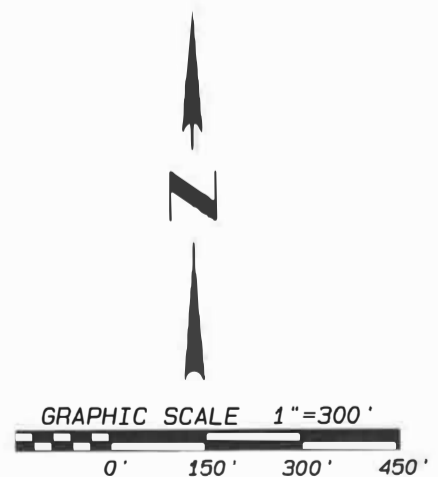
- SET IRON PIN, 3/4" x 24", 1.5 LBS./LIN.FT.
- FOUND 3/4" IRON PIN
- △ FOUND MAG NAIL
- ⊕ FOUND ALUMINUM MONUMENT
- FOUND CUT STONE
- x-x- FENCE

*NOTE: NO BUILDING WHICH PRODUCES WASTEWATER ALLOWED ON LOT 2 UNTIL ACCEPTABLE MEANS OF WASTEWATER DISPOSAL IS APPROVED BY THE NECESSARY GOVERNMENTAL AGENCIES.

NOTE: SINCE LOT 1 CONTAINS EXISTING BUILDINGS WHICH UTILIZE AN EXISTING PRIVATE SEWAGE SYSTEM, NO SOIL EVALUATION ON THE LOT WAS REQUIRED AT THE TIME OF THIS SURVEY. HOWEVER, SOILS ON THE LOT MAY BE RESTRICTIVE TO THE REPLACEMENT OF THE SYSTEM.

NOTE: FIELDWORK COMPLETED MAY 8, 2023.

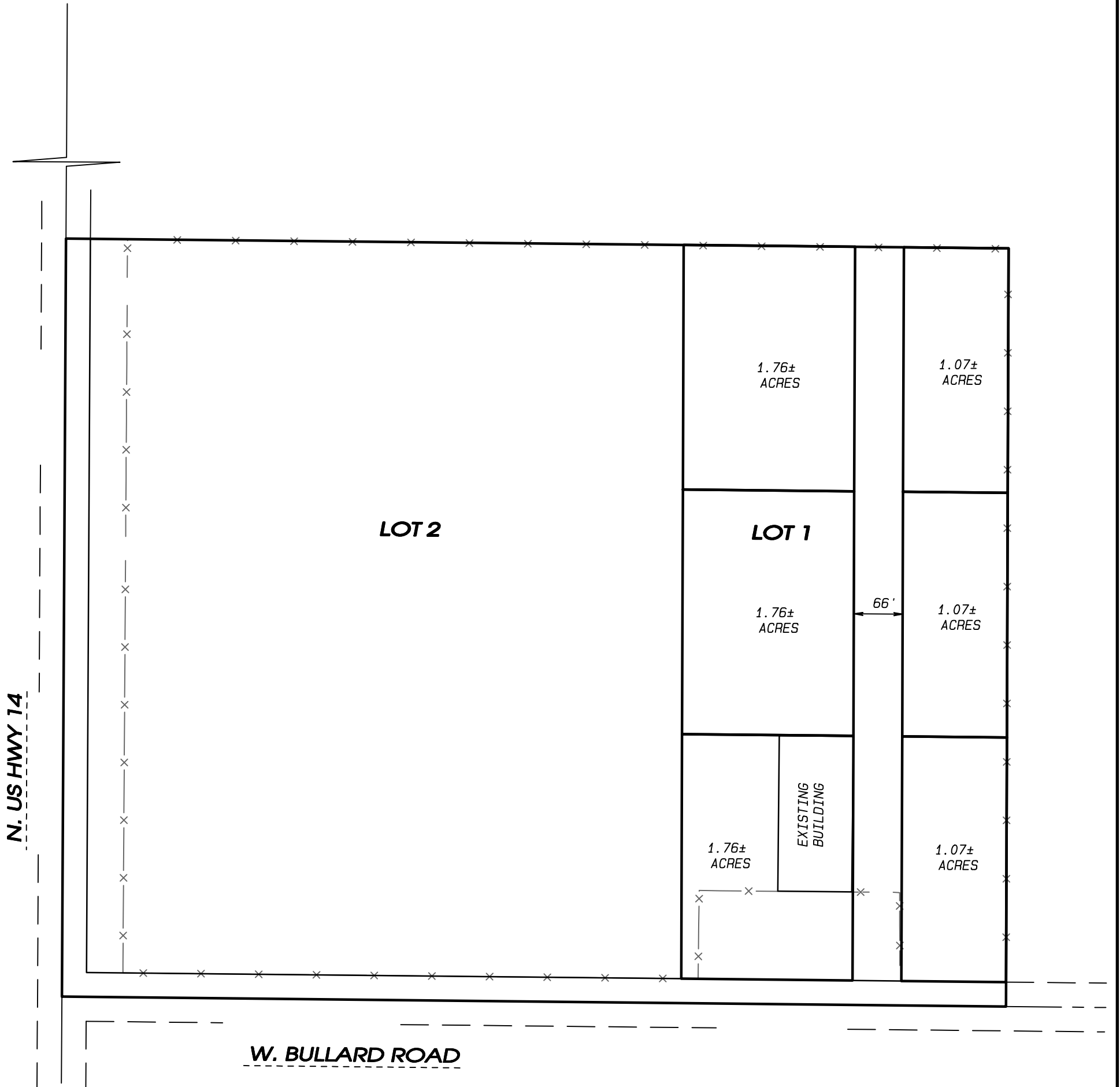
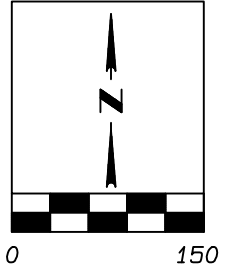
NOTE: ASSUMED S0°15'32"W ALONG THE EAST LINE OF THE NE 1/4 OF SECTION 15-4-10.



- LAND SURVEYING
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SKETCH MAP

PART OF THE SE 1/4 OF OF THE NE 1/4 OF SECTION 18, T.4N., R.12E.
OF THE 4TH P.M. TOWN OF FULTON, ROCK COUNTY, WISCONSIN.





LAND DIVISION APPLICATION – STAFF REPORT

Applications: LD-2023-0200

Applicant: Andy Phillips

Parcels: 6-20-340

Location: 8439 N Birdie Lane, Town of Union

August 3, 2023

Prepared by: Colette Spranger, Community Development Director

Direct questions and comments to: colette.spranger@ci.evansville.wi.gov or 608-882-2263



Figure 1 Location Map

Description of request: The applicant is seeking to create a conforming lot from an existing outlot. No new lots will be created.

Existing and Proposed Uses: Residential. A dwelling unit has already been built on site.

Staff Analysis of Request: The lot in question included part of an outlot for Golf Air Estates, which was platted in the 1980s/1990s. The Town issued a building permit and the County issued a septic permit before it was discovered that the lot's legal description still classified it as an outlot. The tax parcel for Rock County reflects the current boundaries of the lot proposed on the CSM. This certified survey map will bring the lot into conformity with the Town's zoning and land division ordinances. There is no land division occurring, thus there is no conflict between this request and Chapter 110 of the Municipal Code.

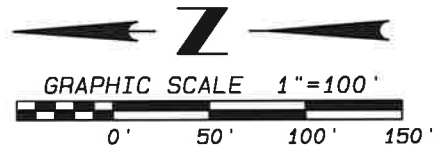
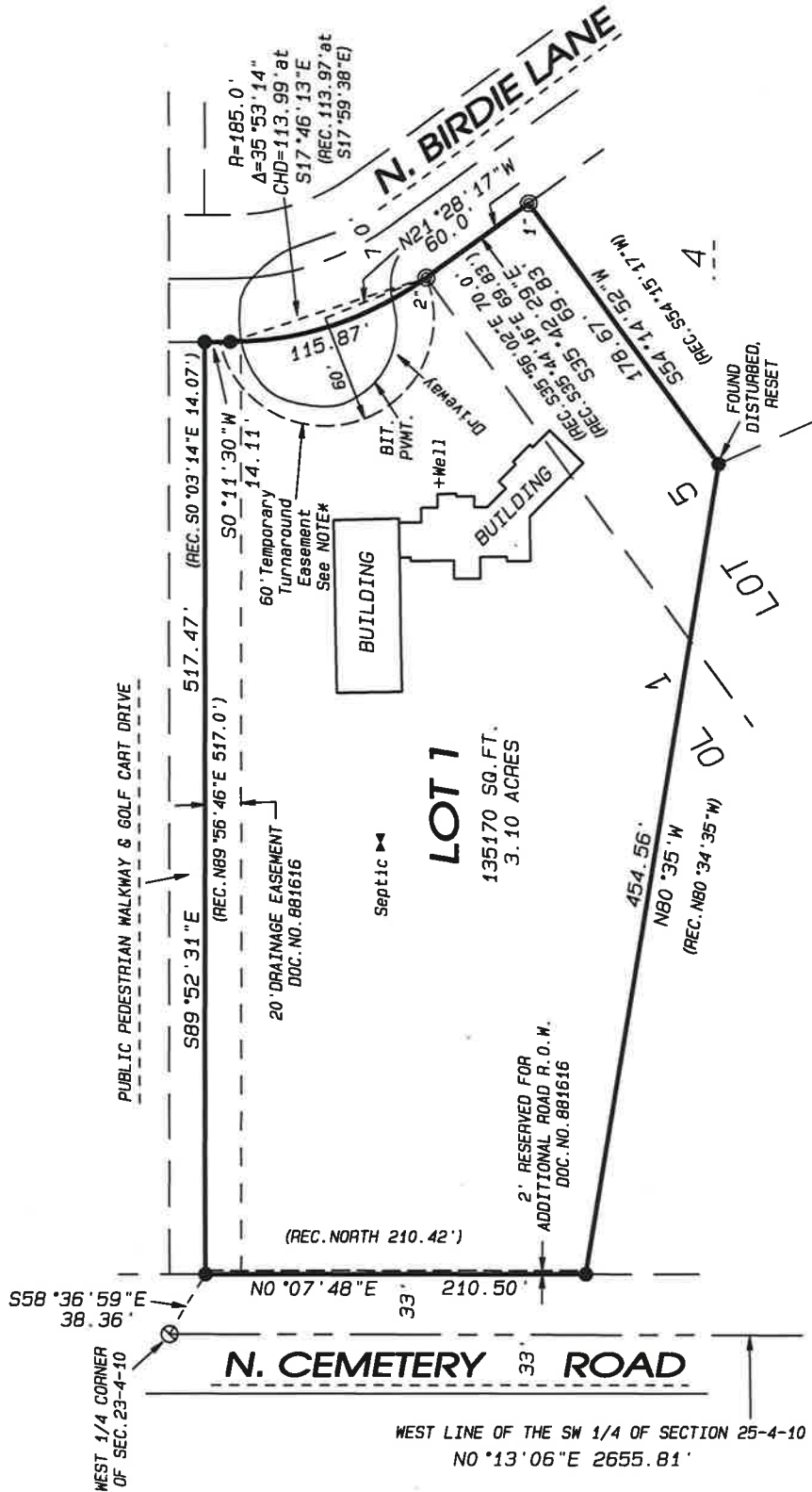
A public hearing was held on August 1st at the regular meeting of the Plan Commission. A comment was made questioning why other land divisions in the ETJ needed to leave 35 acres in order to create a new parcel. It was reiterated that there was no lot being created through this request. Plan Commission recommended the application for approval.

Recommended Motion:

Motion to a Certified Survey Map for parcel 6-20-340 in the Town of Union and finding that the application is in the public interest and meets the objectives contained within Section 110-102(g) of city ordinances with the condition the applicant files the final certified survey map with the Rock County Register of Deeds.

CERTIFIED SURVEY MAP

PART OF OUTLOT 1 AND PART OF LOT 5, GOLF AIR ESTATES AND BEING LOCATED IN THE NW 1/4 OF THE SW 1/4 OF SECTION 23, T.4N., R.10E. OF THE 4TH P.M., TOWN OF UNION, ROCK COUNTY, WISCONSIN.



LEGEND:

- SET IRON PIN, 3/4" x 24", 1.5 LBS./LIN. FT.
- FOUND 3/4" IRON PIN
- ⊙ FOUND IRON PIPE SIZE AS SHOWN
- ⊖ FOUND CAST IRON MONUMENT
- ⊗ FOUND COTTON GIN PIN

*NOTE: TEMPORARY TURNAROUND WILL REVERT BACK TO LOT 1 WHEN N. BIRDIE LANE IS EXTENDED NORTHERLY.

NOTE: SINCE LOT 1 CONTAINS EXISTING BUILDINGS WHICH UTILIZE AN EXISTING PRIVATE SEWAGE SYSTEM, NO SOIL EVALUATION ON THE LOT WAS REQUIRED AT THE TIME OF THIS SURVEY. HOWEVER, SOILS ON THE LOT MAY BE RESTRICTIVE TO THE REPLACEMENT OF THE SYSTEM.

NOTE: FIELDWORK COMPLETED JUNE 7, 2023.

NOTE: ASSUMED NO *13'06"E ALONG THE WEST LINE OF THE SW 1/4 OF SECTION 25-4-10.

NOTE: SEE DOCUMENT NO. 2013018 FOR RELEASE OF RESTRICTIONS REGARDING BUILDING AND SEWAGE SYSTEMS.

Project No. 123 - 231 For: PHILLIPS

Combs & Associates

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Janesville, WI 53548
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APPLICATION FOR PRELIMINARY LAND DIVISION – STAFF REPORT

Application: LD-2023-0192 **Applicant:** Grove Partners

Parcel 6-20-218.B

August 3, 2023

Prepared by: Colette Spranger, Community Development Director

Direct questions and comments to: colette.spranger@ci.evansville.wi.gov or 608-882-2263

Location: Conifer Hills Subdivision, 7000 block of Territorial Road, Town of Union

Description of request: Grove Partners has resubmitted an application for a preliminary plat to create 17 residential lots and one outlot from a 37.8 acre parent parcel. The plat itself is unchanged from the one denied by Common Council in May 2023. The only difference is that this application has acknowledged and provided covenants associated with prior phases of the subdivision.

Existing Uses: The parcel is largely wooded and undeveloped and surrounded by residences on large (1+ acre) lots.

Proposed Land Division:

This land division falls within the extraterritorial jurisdiction (ETJ) of the City of Evansville and the 2035 boundary outlined in City's Smart Growth Comprehensive Plan.

In 1999, the State of Wisconsin passed Act 9 which became known as the State's "Smart Growth" law. This required all municipalities to prepare plans outlining the intended land uses within their jurisdiction. These "smart growth areas" were defined as "an area that will enable the development and redevelopment of lands with existing infrastructure and municipal, state and utility services, where practicable, or that will encourage efficient development patterns that are both contiguous to existing development and at densities that have relatively low municipal, state governmental and utility cost." This is the reasoning the City maintains when engaging in future land use planning that is both thoughtful and cost-effective.

The City has done some form of smart growth planning since 1986. It most recently adopted an update of its Comprehensive Plan in September 2022. The current future land use designation for parcel 6-20-218.B is for Open Space and Conservation. The parcel has been planned as such since 2015. This is a land use reserved for areas with environmental limitations that are likely to have limited development potential. The Comprehensive Plan states that within this land use category "[t]he Plan Commission will direct development away from lakes, creeks, wetlands, floodplains, areas of severe slope (i.e. more than 12%), hydric soils, and wildlife habitat." This future land use category does not completely impede future development, but provides a cautious approach to allowing it. Namely, as a result of "site specific analysis, including field surveys and soil borings...it may be determined that some of the mapped areas are in fact developable."

County and USDA soil maps indicate that soils in this location are likely hydric. Both conditions would be impediments to a landowner receiving permission to install private on-site wastewater

systems to service a home. For this reason, delaying development to parts of this plat until City sewer and water can be extended to this location may be the only way some of the proposed lots of this preliminary plat could be properly serviced.

The City's Transportation Plan Map indicates this to be a potential location for a primary local road connection between County Highway M and Territorial Road. There is a connecting roadway to Morningridge Estates to the south, but none to the west as indicated on the map.

Additionally, the City's Subdivision ordinance allows for certain land divisions within the extraterritorial jurisdiction. The application as submitted does not meet any of the exceptions outlined in the Subdivision ordinance, but changes could be made to the preliminary plat that would result in a final plat that could both allow housing development within the Town of Union and meet the City's own subdivision standards and the provisions of its Comprehensive Plan. Namely: a cluster land division creating no more than 7 lots. This is sometimes referred to as a conservation subdivision. The lots need to average less than 2 acres, be contiguous, and leave at least 10 acres per lot of undivided and undeveloped land in reserve for future development. In this case, Lots 24 through 30 of the plat could be developed. This would leave 30 acres undeveloped from the parent parcel. The current landowner also owns the 40+ acre parcel across Territorial Road, which would meet the requirement for 10 acres of open land preserved for each lot allowed to be developed.

In order to accomplish this, the following steps would need to be taken by the applicant:

- Site specific analysis to determine the developability of the land.
- A Comprehensive Plan Amendment application to adjust the future land use of the site.
- Redrawn preliminary plat showing land reserved for a future local road connecting Territorial Road and County Highway M.

Section 110-102(g) enumerates the considerations Plan Commission and Common Council must make when reviewing preliminary plat applications. Those objectives follow on page 3 of this report.

(a) *General basis for plan commission's recommendation and city council's decision.* The plan commission's recommendation and the city council's decision to approve, conditionally approve, or deny an application shall be based on whether the application, preliminary plat, environmental assessment and public hearing, plan commission recommendation, if applicable, or additional information demonstrates that the proposed land division meets the following objectives:

1. Compliance with the standards of this chapter and the Wisconsin Statutes 236.45(1);
2. Consistent with the city's zoning regulations;
3. Consistent with the city's comprehensive plan;
4. Consistent with the city's official map;
5. Consistent with the city's floodplain management regulations;
6. Consistent with any adopted neighborhood or small-area plan applicable to the territory of the land division;
7. Consistent with any covenants on the territory of the land division; and
8. In the public interest.

Specifically, the application does not meet objectives 1, 3, 4, 7, and as a result, 8. The City has no extraterritorial zoning jurisdiction within the Town of Union, so objective 2 does not apply, nor do objectives 5 or 6.

Updated analysis for August 8, 2023 Common Council meeting

Covenants such as the ones submitted are agreements between private parties. The City cannot and will not enforce them; that is the job of the Architectural Control Committee outlined in the document. As a result, City staff stand by the original recommended motion to deny the application as it continues to violate the City's policies and regulations for land divisions in its Extraterritorial Jurisdiction, as detailed in Chapter 110 of the Municipal Code and its Comprehensive Plan.

A public hearing was held at the August 1st regular meeting of the Plan Commission. Staff reiterated comments received from neighbors prior to the meeting. Concerns were raised about the number and size of the lots being created and the developer's plan to preserve existing woodlands on site.

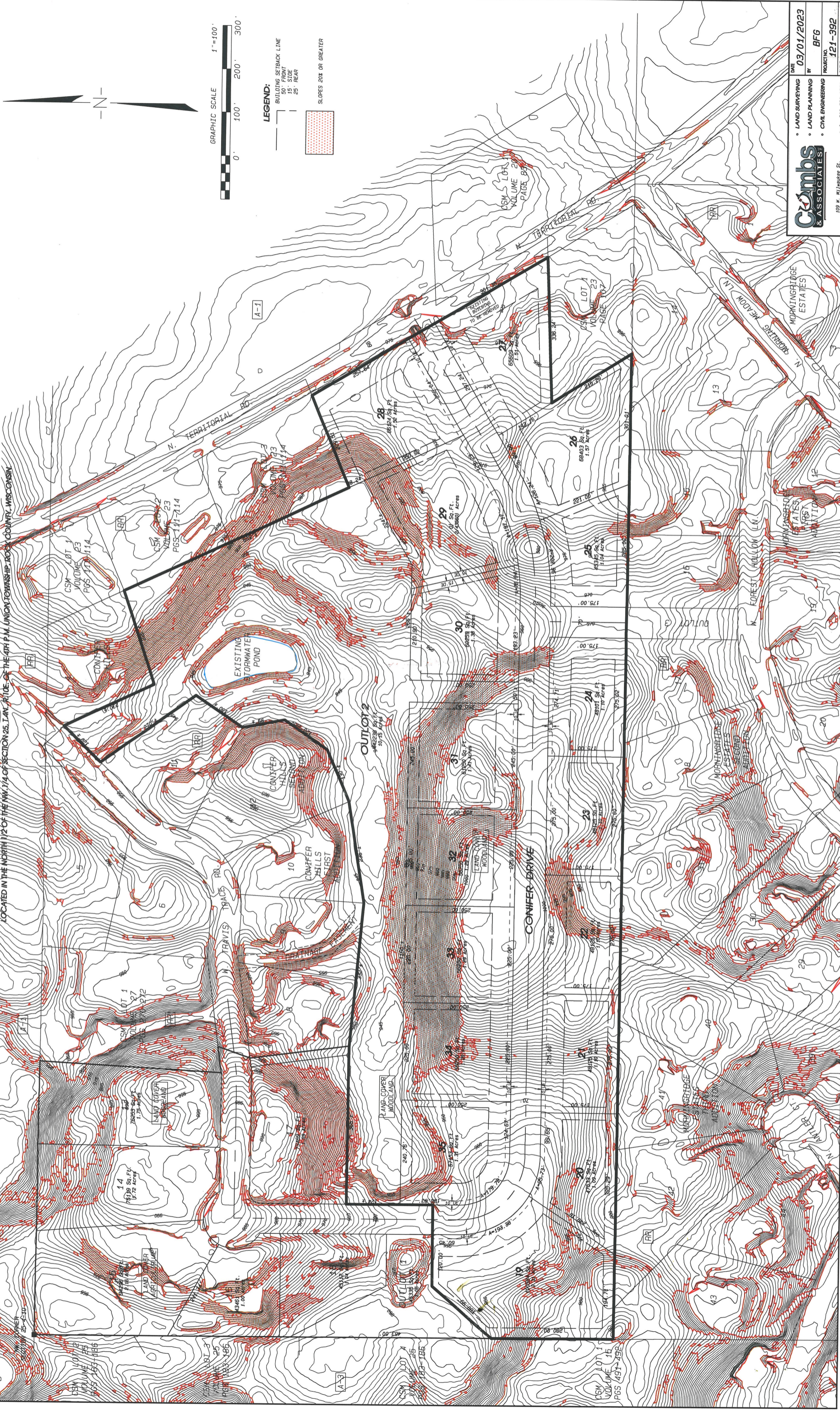
Staff Recommended Motion

Motion to deny application 2023-0192 for a preliminary plat on parcel 6-20-218.B, finding that the application is inconsistent with Chapter 110 of the Municipal Code and with the City of Evansville Comprehensive Plan.

PRELIMINARY PLAT OF

CONIFER HILLS FOURTH ADDITION

LOCATED IN THE NORTH 1/2 OF THE NW 1/4 OF SECTION 25, T.4N., R.10E. OF THE 4TH P.M. UNION TOWNSHIP, ROCK COUNTY, WISCONSIN



Combs & Associates
 108 W. Milwaukee St.
 PO Box 752-0575
 Wausau, WI 54981
 TEL: 608 752-0575
 FAX: 608 752-0534
 WWW.COMBSAPPLY.COM

DATE: 03/01/2023
 BY: BFG
 PROJECT NO.: 121-392
 DRAWING NO.: 121-392

• LAND SURVEYING
 • LAND PLANNING
 • CIVIL ENGINEERING

GROVE PARTNERS



APPLICATION FOR PETITION FOR ANNEXATION – STAFF REPORT

Application No.: A-2023-0194 Applicant: SEH Inc. (on behalf of landowners)

Parcel 6-20-219B (Tax ID: 040 04000302)

Parcel 6-20-318 (Tax ID: 040 064006)

Parcel 6-20-317.01 (Tax ID: 040 06400300101)

Parcel 6-20-305 (Tax ID: 040 062001)

Presented August 8, 2023

Prepared by: Colette Spranger, Community Development Director

Direct questions and comments to: colette.spranger@ci.evansville.wi.gov or 608-882-2263



Figure 1
Location Map

Concurrent Applications:

- **Land Division LD-2023-0196:** Reconfigures the six lots listed above to two lots. This site will sit on Lot 1 of that CSM.
- **Rezoning RZ-2023-0197:** rezones lands in Lot 1 to I-2 Heavy Industrial
- **Comprehensive Plan Amendment CP-2023-0198:** Adjusts future land use map to reflect new lot boundaries and expands industrial land uses further north. Potentially will address Transportation Plan Map and its potential connections.
- **Conditional Use Permit CUP-2023-0193:** allows for an Agricultural Service Use in the I-2 Heavy Industrial zoning district
- **Site Plan 2023-0195:** Site layout and design for buildings and infrastructure for soybean oilseed processing plant

Description of request: The applicant has submitted on behalf of the current landowners an annexation petition to bring in approximately 241.45 acres (10,517,678 square feet) from the Town of Union into the City of Evansville. The subject properties are generally located south of US Highway 14, west of Weary Road, and east of County Highway M as depicted in the map above. The lands are under contract between three separate owners and CHS Oilseed Processing. The success of the five applications described above is contingent on approval of this annexation.

Staff Analysis of Request: Approval of this annexation would enable a large industrial user to obtain approvals to build a soybean processing facility on site. This user has land control contracts with each of the owners of the current parcels. An annexation agreement will be in place and finalized at a later Common Council meeting regarding existing features on site and future taxes owed to the Town of Union. Some specific comments:

1. **Consistency with Comprehensive Plan:** The proposed annexation is largely consistent with the City's future land use map, which plans for the properties under discussion to be part of the City of Evansville and in industrial and mixed uses. Upon annexation and land control, the user intends to combine lots and readjust land uses to align with lot lines. See application CP-2023-0198 or Ordinance 2023-10 for more detail.
2. **Environmental constraints:** None identified.
3. **Man-made constraints:** The ALTA/NSPS land title survey submitted with the application indicates that none of the subject properties contain underground storage tanks or contaminated soils, or buried waste that would hinder development.
 - a. Parcel 6-20-317.01 contains an outbuilding and driveway adjacent to a residential parcel that is staying in the Town.
 - b. Parcel 6-20-305 contains a silo, two grain bins, four outbuildings, and a dwelling unit.
4. **Septic systems and wells:** Per the ALTA:
 - a. Parcel 6-20-219B: No septic system on site, but one well in use for irrigation.
 - b. Parcel 6-20-318: No private septic system or well on site
 - c. Parcel 6-20-317.01: No private septic system or well on site.
 - d. Parcel 6-20-305: Private septic system and well are on site to serve the dwelling unit.
5. **Payment to Town of Union:** The subject properties are currently located in the Town of Union. Pursuant to State law, the City must pay the Town the property taxes that would have been paid over the next five years. It is estimated that this amount is \$4,317.10. The applicant will pay this amount to the City to cover this expense as a condition of annexation.
6. **Proposed zoning:** The parcel is proposed to be zoned I-2 Heavy Industrial. See Application RZ-2023-0197 or Ordinance 2023-09.

7. **Wisconsin Department of Administration:** Consistent with State law, the petition must be forwarded to the Department of Administration (DOA) for its review. This is in progress.

Site Plan Summary: Planning staff feels the proposed annexation complies with state law, city ordinances and Comprehensive Plan. At the time of writing, the City was still waiting on DOA approval. Staff recommends approval of the annexation and annexation agreement with conditions.

Public Hearing and Plan Commission review: A public hearing was held at the August 1st regular meeting of the Plan Commission. Questions included:

- Did the City's Comprehensive Plan anticipate that there would be one user for this land? Answer: No. The Comprehensive Plan provides a general framework for future uses and does not identify specific uses or users for any land.)
- Why does the project need to be in the City? Answer: The user requires use of City water and wastewater facilities. The City does not allow users of these facilities to operate outside of City boundaries.
- Did the City pay for annexation costs for the applicant? Answer: no, those costs are always covered by the applicant.
- Is the wastewater plan big enough to handle what would be coming off the site? Answer: Unclear. Some upgrades to the system will likely be required. The extent to those upgrades is currently unknown, and the City and applicant are working together to think of a solution. No costs to the current system would be shouldered on current users; they would be transferred to the applicant. The applicant is also paying for the engineering studies on such upgrades.
- Is the applicant planning to use any of the high capacity wells currently on site, and is it known how that would impact the local water table and neighboring properties? Answer: Similar to wastewater, how the site is provided water is currently unclear and under discussion. The high-capacity well is under consideration, but ultimate approvals for its use would be dictated by the Wisconsin DNR.

Plan Commission voted unanimously to recommend approval of Ordinance 2023-08. Tonight's discussion will include a first reading of the ordinance. Common Council can take a motion regarding the ordinance at its September meeting.

Approval of the annexation enables the remaining applications under consideration by this applicant.

Recommended motion for September 12, 2023 meeting: *Finding the annexation is consistent with the Comprehensive Plan, motion to approve Ordinance 2023-08 and the Annexation agreement, annexing territory to the City of Evansville, with the following conditions:*

1. *The applicant signs and accepts the Annexation agreement.*
2. *Remove all dwellings, buildings, structures, private septic systems and wells unless otherwise agreed to through a development agreement with the City.*
3. *Back taxes for the Town of Union are reimbursed per Annexation agreement.*
4. *DOA reviews and deems annexation to be in the public interest.*

ANNEXATION EXHIBIT

SURVEYOR
KEITH A. KINDRED,
PLS.-2082
SEH, INC.
501 MAPLE AVE.
DELAFIELD, WI 53018
(414) 949-8919

SURVEY FOR
KFI ENGINEERS
670 COUNTY ROAD B
WEST
ST. PAUL, MN 55113

UNPLATTED
LANDS
STOUGHTON
TRAILERS INC

S 1/4 COR
SEC 26-4N-10E
LIMESTONE MON

UNPLATTED
LANDS
EVANSVILLE
MV/MHP LLC

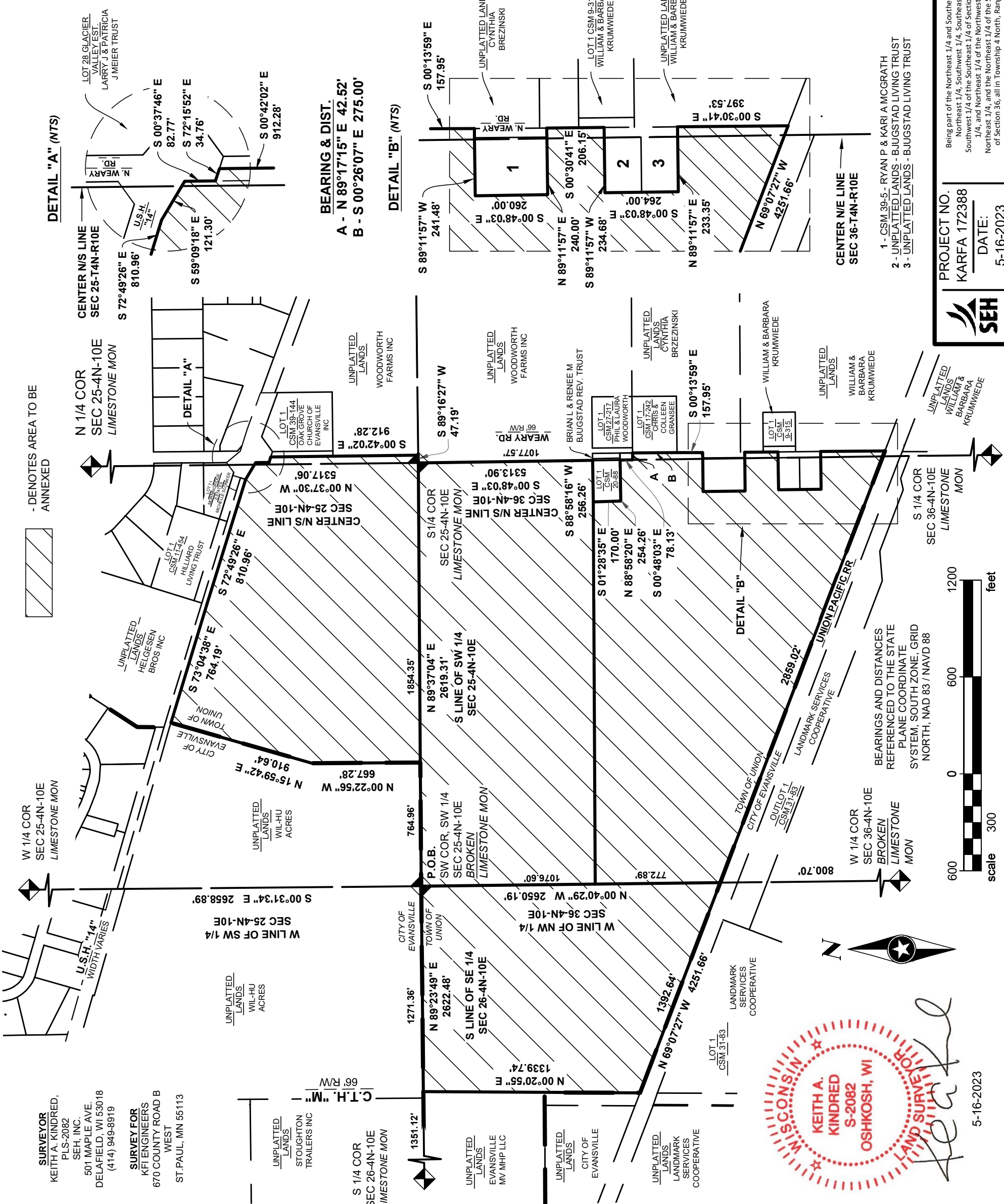
UNPLATTED
LANDS
CITY OF
EVANSVILLE

UNPLATTED
LANDS
LANDMARK
SERVICES
COOPERATIVE

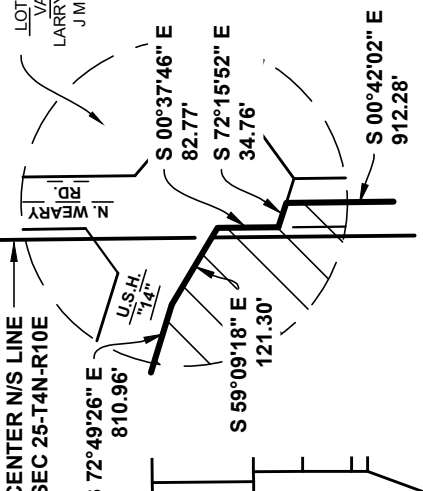


5-16-2023

- DENOTES AREA TO BE ANNEXED

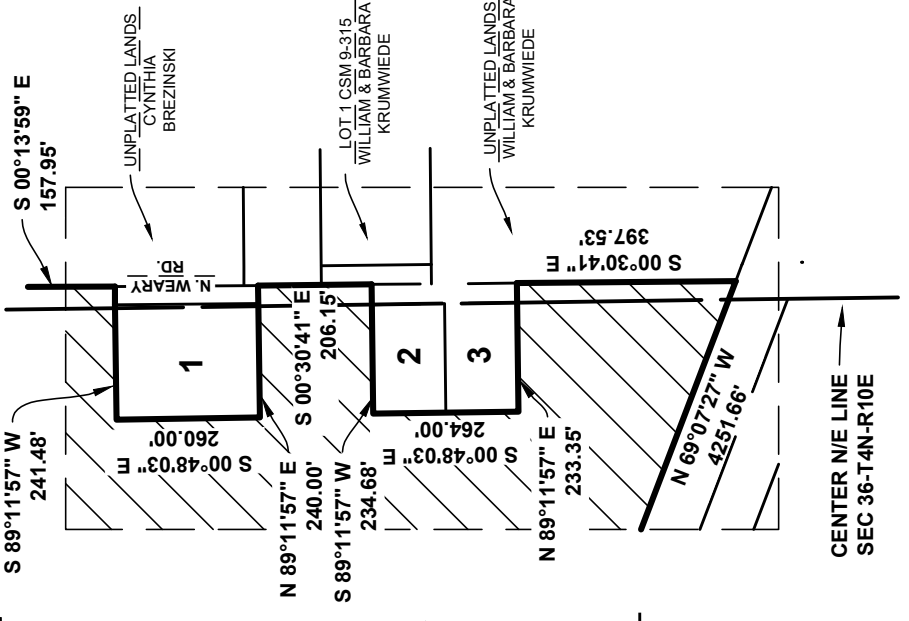


DETAIL "A" (NTS)



BEARING & DIST.
A - N 89°17'15\"/>

DETAIL "B" (NTS)



LEGAL DESCRIPTION

Being part of the Northeast 1/4 and Southeast 1/4 of the Northeast 1/4 of Section 35, and part of the Northeast 1/4, Southwest 1/4, Southeast 1/4 and Northeast 1/4 of the Southwest 1/4, and the Southwest 1/4 of the Southeast 1/4 of Section 25, and part of Northwest 1/4, Southwest 1/4, and the Northeast 1/4, and Southwest 1/4 of the Northeast 1/4, and the Northeast 1/4 of the Southwest 1/4, and the Northeast 1/4 of the Southeast 1/4 of Section 36, all in Township 4 North, Range 10 East, in the Town of Union, Rock County, Wisconsin, more particularly described as follows:

Beginning at the Southwest corner of the Southwest 1/4 of Section 25; thence North 89°37'04\"/>

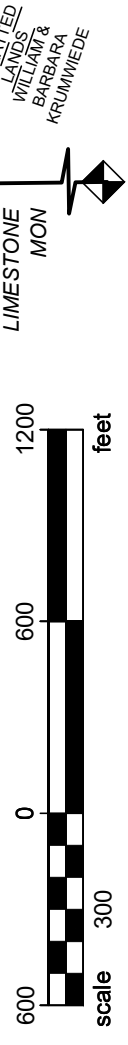
Said lands contain 10,517.678 square feet, 241.45 acres more or less.

PROJECT NO.
KARFA 172388

DATE:
5-16-2023

Being part of the Northeast 1/4 and Southeast 1/4 of the Northeast 1/4 of Section 35, and part of the Northeast 1/4, Southwest 1/4, Southeast 1/4 and Northeast 1/4 of the Southwest 1/4, and the Southwest 1/4 of the Southeast 1/4 of Section 25, and part of Northwest 1/4, Southwest 1/4, Southeast 1/4, and Northeast 1/4, and the Northeast 1/4 of the Southwest 1/4, and the Northeast 1/4 of the Southeast 1/4 of Section 36, all in Township 4 North, Range 10 East, in the Town of Union, Rock County, Wisconsin

1 - CSM 39-5 - RYAN P & KARI A MCGRATH
2 - UNPLATTED LANDS - BUJGSTAD LIVING TRUST
3 - UNPLATTED LANDS - BUJGSTAD LIVING TRUST



BEARINGS AND DISTANCES REFERENCED TO THE STATE PLANE COORDINATE SYSTEM, SOUTH ZONE, GRID NORTH, NAD 83 / NAVD 88

Being part of the Northeast 1/4 and Southeast 1/4 of the Northeast 1/4 of Section 35, and part of the Northeast 1/4, Southwest 1/4, Southeast 1/4 and Northeast 1/4 of the Southwest 1/4, and the Southwest 1/4 of the Southeast 1/4 of Section 25, and part of Northwest 1/4, Southwest 1/4, Southeast 1/4, and Northeast 1/4 of the Northwest 1/4, and the Northwest 1/4, and Southwest 1/4 of the Northeast 1/4, and the Northeast 1/4 of the Southwest 1/4, and the Northwest 1/4 of the Southeast 1/4 of Section 36, all in Township 4 North, Range 10 East, in the Town of Union, Rock County, Wisconsin, more particularly described as follows:

Beginning at the Southwest corner of the Southwest 1/4 of Section 25; thence North 89°37'04" East, along the South line of said Southwest 1/4, a distance of 764.96 feet; thence North 00°22'56" West, 667.28 feet; thence North 15°59'42" East, 910.64 feet so the Southerly Right of Way of U.S.H. "14"; thence the next 3 courses along said Southerly Right of Way; Thence South 73°04'38" East, 764.19 feet; Thence South 72°49'26" East, 810.96 feet; Thence South 59°09'18" East, 121.30 feet to the intersection of the Southerly Right of Way of U.S.H. "14" and North Weary Road; Thence South 00°37'46" East, along the Westerly Right of Way of said North Weary Road 82.77 feet; thence South 72°15'52" East, 34.76 feet to the Centerline of North Weary Road; thence South 00°42'02" East, along said centerline 912.28 feet to the South line of the Southeast 1/4 of Section 25; thence South 89°16'27" West, along said South line 47.19 feet to the South 1/4 Corner of said Section 25; Thence South 00°48'03" East, along the North / South Centerline of Section 36, a distance of 1077.57 feet to a point on the North line of Lot 1, of Certified Survey Map No. 20-88; thence South 88°58'16" West, along said North line 256.26 feet to the Northwest corner of said Lot 1; thence South 01°28'35" East, along the West line of said Lot 1, a distance of 170.00 feet to the Southeast corner of said Lot 1; thence North 88°58'20" East, along the South line of said Lot 1, a distance of 254.26 feet to the Center North / South line of said Section 36; thence South 00°48'03" East, along said North / South line, a distance of 78.13 feet; thence North 89°17'15" East, 42.52 feet to the Center line of North Weary Road; thence the next two courses along said Center line of North Weary Road; thence South 00°26'07" East, 275.00 feet; thence South 00°13'59" East, 157.95 feet; thence South 89°11'57" West, along the North line of CSM 39-5, a distance of 241.48 feet to the Northwest corner of said CSM 39-5; thence South 00°48'03" East, along the West line of said CSM 260.00 feet to the Southwest corner of said CSM; thence North 89°11'57" East, along the South line of said CSM, a distance of 240.00 feet to the Center line of North Weary Road; thence South 00°30'41" East, along said Center line 206.15 feet; thence South 89°11'57" West, 234.68 feet; thence South 00°48'03" East, 264.00 feet; thence North 89°11'57" East, 233.35 feet to the Center line of North Weary Road; South 00°30'41" East, along said Center line 397.53 feet; thence North 69°07'27" West, along the Northeasterly Right of Way of Union Pacific Railroad, 4251.66 feet to said Railroad's Northeasterly Right of Way intersection with the Easterly Right of Way of C.T.H. "M"; thence North 00°20'55" East, along said Easterly Right of Way 1339.74 feet to the South line of the Southeast 1/4 of Section 26; thence North 89°23'49" East, along said South line a distance of 1271.36 feet to the Point of Beginning.

Said lands contain 10,517,678 square feet, 241.45 acres more or less.

**Annexation Agreement with CHS Oilseed Processing LLC and the
City of Evansville, Rock County, Wisconsin**

THIS AGREEMENT is entered into between the City of Evansville (City), a Wisconsin municipal corporation, and CHS Oilseed Processing LLC (Developer), regarding annexation of the following described lands (subject property):

Being part of the Northeast 1/4 and Southeast 1/4 of the Northeast 1/4 of Section 35, and part of the Northeast 1/4, Southwest 1/4, Southeast 1/4 and Northeast 1/4 of the Southwest 1/4, and the Southwest 1/4 of the Southeast 1/4 of Section 25, and part of Northwest 1/4, Southwest 1/4, Southeast 1/4, and Northeast 1/4 of the Northwest 1/4, and the Northwest 1/4, and Southwest 1/4 of the Northeast 1/4, and the Northeast 1/4 of the Southwest 1/4, and the Northwest 1/4 of the Southeast 1/4 of Section 36, all in Township 4 North, Range 10 East, in the Town of Union, Rock County, Wisconsin, more particularly described as follows:

Beginning at the Southwest corner of the Southwest 1/4 of Section 25; thence North $89^{\circ}37'04''$ East, along the South line of said Southwest 1/4, a distance of 764.96 feet; thence North $00^{\circ}22'56''$ West, 667.28 feet; thence North $15^{\circ}59'42''$ East, 910.64 feet so the Southerly Right of Way of U.S.H. "14"; thence the next 3 courses along said Southerly Right of Way; Thence South $73^{\circ}04'38''$ East, 764.19 feet; Thence South $72^{\circ}49'26''$ East, 810.96 feet; Thence South $59^{\circ}09'18''$ East, 121.30 feet to the intersection of the Southerly Right of Way of U.S.H. "14" and North Weary Road; Thence South $00^{\circ}37'46''$ East, along the Westerly Right of Way of said North Weary Road 82.77 feet; thence South $72^{\circ}15'52''$ East, 34.76 feet to the Centerline of North Weary Road; thence South $00^{\circ}42'02''$ East, along said centerline 912.28 feet to the South line of the Southeast 1/4 of Section 25; thence South $89^{\circ}16'27''$ West, along said South line 47.19 feet to the South 1/4 Corner of said Section 25; Thence South $00^{\circ}48'03''$ East, along the North / South Centerline of Section 36, a distance of 1077.57 feet to a point on the North line of Lot 1, of Certified Survey Map No. 20-88; thence South $88^{\circ}58'16''$ West, along said North line 256.26 feet to the Northwest corner of said Lot 1; thence South $01^{\circ}28'35''$ East, along the West line of said Lot 1, a distance of 170.00 feet to the Southeast corner of said Lot 1; thence North $88^{\circ}58'20''$ East, along the South line of said Lot 1, a distance of 254.26 feet to the Center North / South line of said Section 36; thence South $00^{\circ}48'03''$ East, along said North / South line, a distance of 78.13 feet; thence North $89^{\circ}17'15''$ East, 42.52 feet to the Center line of North Weary Road; thence the next two courses along said Center line of North Weary Road; thence South $00^{\circ}26'07''$ East, 275.00 feet; thence South $00^{\circ}13'59''$ East, 157.95 feet; thence South $89^{\circ}11'57''$ West, along the North line of CSM 39-5, a distance of 241.48 feet to the Northwest corner of said CSM 39-5; thence South $00^{\circ}48'03''$ East, along the West line of said CSM 260.00 feet to the Southwest corner of said CSM; thence North $89^{\circ}11'57''$ East, along the South line of said CSM, a distance of 240.00 feet to the Center line of North Weary Road; thence South $00^{\circ}30'41''$ East, along said Center line 206.15 feet; thence South $89^{\circ}11'57''$ West, 234.68 feet; thence South $00^{\circ}48'03''$ East, 264.00 feet; thence North $89^{\circ}11'57''$ East, 233.35 feet to the Center line of North Weary Road; South $00^{\circ}30'41''$ East, along said Center line 397.53 feet; thence North $69^{\circ}07'27''$ West, along the Northeasterly Right of Way of Union Pacific Railroad, 4251.66 feet

to said Railroad's Northeasterly Right of Way intersection with the Easterly Right of Way of C.T.H. "M"; thence North 00°20'55" East, along said Easterly Right of Way 1339.74 feet to the South line of the Southeast 1/4 of Section 26; thence North 89°23'49" East, along said South line a distance of 1271.36 feet to the Point of Beginning.

Said lands contain 10,517,678 square feet, 241.45 acres more or less.

WHEREAS, the Developer wishes to annex the subject property into the City; and

WHEREAS, the Developer has entered into a letter of intent to purchase said lands from current land owners, listed as follows

- a. Parcel 6-20-219B (54.246 acres) and Parcel 6-20-318 (65 acres), owned by Whilden R. Hughes, dba Wil-Hu Acres LLC.
- b. Parcel 6-20-317.01 (74.78 acres), owned by Brian and Renee Bjugstad
- c. Parcel 6-20-305 (47.37 acres), owned by Donald Templeton dba as Templeton Farms

WHEREAS, those landowners have agreed to cede control of land until such a time that purchase is finalized;

NOW, THEREFORE, the parties agree that this agreement is binding on the Developer and all successors in interest as follows:

1. The Developer agrees to pay for the actual amount of \$4,317.10 in taxes that are to be paid to the Town of Union over the next five-year period as provided for in 66.0217(14)(a) of the Wisconsin Statutes. The Developer shall pay the \$4,317.10 in a lump sum upon annexation into the City.
2. A timeline and plan for upgrades, costs, and connections to City sanitary, water, and other utilities to be detailed and agreed upon by separate agreement between the City and Developer.
3. Within two months of connecting to the City's sanitary sewer system, , unless otherwise identified in development agreement, the Developer agrees to abandon any existing septic systems consistent with the requirements of SPS 383.33 of Wisconsin Administrative Code, and other state and federal laws that may apply.
4. Within two months of connecting to the City's water system, the Developer agrees to remove from service and seal any existing wells, as per NR 812.26 of Wisconsin Administrative Code, unless otherwise identified in development agreement.
5. The Developer agrees to reimburse the City for any costs incurred by the City for engineering, inspection, planning, legal, and administrative expenses in connection with this annexation and development.

IN WITNESS THEREOF, the parties have executed this Agreement on the ___ day of ___, 2023.

City of Evansville

Developer

Dianne Duggan, Mayor

Jim Graham, CHS Oilseed Processing

ATTEST: _____

Leah Hurtley, City Clerk

CITY OF EVANSVILLE
ORDINANCE # 2023-08

AN ORDINANCE ANNEXING TERRITORY FROM THE TOWN OF UNION TO THE
CITY OF EVANSVILLE, WISCONSIN
(Parcels 6-20-219B, 6-20-318, 6-20-317-01, and 6-20-305,
generally located south of US Highway 14, west of Weary Road, east of County Highway M,
and north of the Union Pacific Railroad)

The Common Council of the City of Evansville, Rock County, Wisconsin, do ordain as follows:

SECTION 1. Territory Annexed. In accordance with Sec. 66.0217(3)(a) of the Wisconsin Statutes and the Petition of Property Owners for Direct Annexation filed with the City Clerk on July 7, 2023, and the findings of the Common Council that such annexation is in the best interest of the City and all necessary notices having been given and the Department of Administration not stating the proposed annexation to be against public interest, and the plan commission having reviewed and recommended for approval the temporary zoning district classifications, the following described territory located in the Town of Union, Rock County, Wisconsin, with boundaries contiguous to the City as shown on the attached scale map, is hereby annexed to the City of Evansville, Rock County, Wisconsin, to wit:

Being part of the Northeast 1/4 and Southeast 1/4 of the Northeast 1/4 of Section 35, and part of the Northeast 1/4, Southwest 1/4, Southeast 1/4 and Northeast 1/4 of the Southwest 1/4, and the Southwest 1/4 of the Southeast 1/4 of Section 25, and part of Northwest 1/4, Southwest 1/4, Southeast 1/4, and Northeast 1/4 of the Northwest 1/4, and the Northwest 1/4, and Southwest 1/4 of the Northeast 1/4, and the Northeast 1/4 of the Southwest 1/4, and the Northwest 1/4 of the Southeast 1/4 of Section 36, all in Township 4 North, Range 10 East, in the Town of Union, Rock County, Wisconsin, more particularly described as follows:

Beginning at the Southwest corner of the Southwest 1/4 of Section 25; thence North 89°37'04" East, along the South line of said Southwest 1/4, a distance of 764.96 feet; thence North 00°22'56" West, 667.28 feet; thence North 15°59'42" East, 910.64 feet so the Southerly Right of Way of U.S.H. "14"; thence the next 3 courses along said Southerly Right of Way; Thence South 73°04'38" East, 764.19 feet; Thence South 72°49'26" East, 810.96 feet; Thence South 59°09'18" East, 121.30 feet to the intersection of the Southerly Right of Way of U.S.H. "14" and North Weary Road; Thence South 00°37'46" East, along the Westerly Right of Way of said North Weary Road 82.77 feet; thence South 72°15'52" East, 34.76 feet to the Centerline of North Weary Road; thence South 00°42'02" East, along said centerline 912.28 feet to the South line of the Southeast 1/4 of Section 25; thence South 89°16'27" West, along said South line 47.19 feet to the South 1/4 Corner of said Section 25; Thence South 00°48'03" East, along the North / South Centerline of Section 36, a distance of 1077.57 feet to a point on the North line of Lot 1, of Certified Survey Map No. 20-88; thence South 88°58'16" West, along said North line 256.26 feet to the Northwest corner of said Lot 1; thence South 01°28'35" East, along the West line of said Lot 1, a distance of 170.00 feet to the Southeast corner of said Lot 1; thence North 88°58'20" East, along the South line of said Lot 1, a distance of 254.26 feet to the Center North / South line of said Section 36; thence South 00°48'03" East, along said North / South line, a distance of 78.13 feet; thence North 89°17'15" East, 42.52 feet to the Center line of North Weary Road; thence the next two courses along said Center line of North Weary Road; thence South 00°26'07" East, 275.00 feet; thence South 00°13'59" East, 157.95 feet; thence South 89°11'57" West, along the North line of CSM 39-5, a distance of 241.48 feet to the Northwest corner of said CSM 39-5; thence South 00°48'03" East, along the West line of said CSM 260.00 feet to the

Southwest corner of said CSM; thence North 89°11'57" East, along the South line of said CSM, a distance of 240.00 feet to the Center line of North Weary Road; thence South 00°30'41" East, along said Center line 206.15 feet; thence South 89°11'57" West, 234.68 feet; thence South 00°48'03" East, 264.00 feet; thence North 89°11'57" East, 233.35 feet to the Center line of North Weary Road; South 00°30'41" East, along said Center line 397.53 feet; thence North 69°07'27" West, along the Northeasterly Right of Way of Union Pacific Railroad, 4251.66 feet to said Railroad's Northeasterly Right of Way intersection with the Easterly Right of Way of C.T.H. "M"; thence North 00°20'55" East, along said Easterly Right of Way 1339.74 feet to the South line of the Southeast 1/4 of Section 26; thence North 89°23'49" East, along said South line a distance of 1271.36 feet to the Point of Beginning.

Said lands contain 10,517,678 square feet, 241.45 acres more or less.

SECTION 2. Population of Territory. At the time the annexation petition was submitted to the city, the population of the territory was 1.

SECTION 3. Payments to Town of Union. Pursuant to Sec. 66.0217(14)(a) of the Wisconsin Statutes, the City of Evansville agrees to pay annually to the Town of Union, for five (5) years, an amount equal to the amount of property taxes levied by the Town of Union on the annexed territory, as shown by the tax roll, in the year in which the annexation is final. The City of Evansville intends to recover such payments from the property owner consistent with the annexation agreement with the City.

SECTION 4. Effect of Annexation. From and after the date of this ordinance, the territory described in Section 1 shall be part of the City of Evansville for any and all purposes provided by law and all persons coming or residing within such territory shall be subject to all ordinances, rules and regulations governing the City of Evansville and shall be exempt from further taxation and assessment by the Town of Union.

SECTION 5. Zoning Classification. Upon recommendation of the plan commission, the territory annexed to the City is temporarily designated as Agricultural until such time as a permanent zoning designation is made consistent with the City's comprehensive plan.

SECTION 6. Election District Designation. The territory annexed by this ordinance is hereby made part of Ward 8, Aldermanic District 4 subject to the ordinances and rules and regulations regarding such wards and districts.

SECTION 7. Severability. If any provision of this ordinance is invalid or unconstitutional, or if the application of the ordinance to any person or circumstances is invalid or unconstitutional, such invalidity or unconstitutionality shall not affect the other provisions or applications of this ordinance which can be given effect without the invalid or unconstitutional provision or application.

SECTION 8. Effective Date. This ordinance shall take effect upon its passage and publication

as provided by law.

Passed and adopted this 12th day of September, 2023

Dianne Duggan, Mayor

ATTEST:

Leah Hurlley, City Clerk

Introduced: 08/01/2023
Notices published: 07/12/2023 and 07/19/2023
Public hearing held: 08/01/2023
Adopted: 09/12/2023
Published: 09/XX/2023

*Sponsors: This is a citizen-initiated ordinance.
Drafted on July 21, 2023 by Colette Spranger, Community Development Director*



COMMON COUNCIL STAFF REPORT

Application: Land Division 2023-0196 | **Applicant:** CHS Oilseed Processing LLC

Location: 6726 County Highway M | **Presented:** August 8, 2023

Parcels:

6-27-958.07 (Tax ID 222 069030)

6-27-959.6 (Tax ID: 222 0730018)

6-20-219B (Tax ID: 040 04000302)

6-20-318 (Tax ID: 040 064006)

6-20-317.01 (Tax ID: 040 06400300101)

6-20-305 (Tax ID: 040 062001)

Prepared by: Colette Spranger, Community Development Director

Direct questions and comments to: colette.spranger@ci.evansville.wi.gov or 608-882-2263



Figure 1
Location Map

Concurrent Applications

- **Annexation 2023-0194:** brings four parcels totaling 241.45 acres from the Town of Union into the City.
- **Rezoning 2023-0197:** rezones lands in Lot 1 to I-2 Heavy Industrial
- **Comprehensive Plan Amendment 2023-0198:** Adjusts future land use map to reflect new lot boundaries and expands industrial land uses further north. Potentially will address Transportation Plan Map and its potential connections.
- **Conditional Use Permit 2023-0193:** allows for an Agricultural Service Use in the I-2 Heavy Industrial zoning district
- **Site Plan 2023-0195:** Site layout and design for buildings and infrastructure for soybean oilseed processing plant

Location: 6726 County Highway M (subject to change)

Description of request: An application to combine six parcels (cumulatively totaling 337.09 acres), adjust lot lines, and create two parcels: Lot 1 (311.49 acres) and Lot 2 (23.90 acres). See note below regarding acreage.

Existing Uses: All parcels are largely in agricultural use. There are private wells located on parcel 6-27-959.6 and 6-20-219B, which are in use for irrigation. Parcel 6-20-305 contains a dwelling unit (plus private well and septic) and several outbuildings. Parcel 6-20-317.01 contains an outbuilding.

Proposed Use: Plan Commission approved a conditional use permit for the applicant to operate an Agricultural Service Use on site. Plan Commission will be continuing its reviewing the site plan at its September meeting. A development agreement between the City and Developer will outline the continued uses of those buildings and continuation of private wells and septic systems. The conditional use and site plan will only be valid if Common Council approves this land division and other related applications/ordinances associated with the applicant. Site plan documents have been provided to inform members of Common Council.

Existing Zoning: Parcels 6-27-958.07 and 6-27-959.6 are zoned in the City for A Agriculture. Parcels 6-20-219B, 6-20-318, 6-20-317.01, and 6-20-305 are zoned in the Town for A-1 Farmland Preservation.

Proposed Zoning: Lot 1 is under consideration for rezoning. Lot 1 meets the bulk, lot dimensions, and intensity requirements for the I-2 zoning district. There is no maximum lot size for the I-2 zoning district. Lot 2 will remain zoned A Agriculture until a plan for further development is proposed.

Proposed Land Division: The six existing parcels total 337.09 acres. When combined, the applicant intends to have two parcels, Lot 1 (311.49 acres) and Lot 2 (23.90 acres).

Staff Comments

- The land division and rezoning will only be valid following Common Council approval of Ordinance 2023-08, which regarding annexation.
- Parcel 6-20-305 extends to the centerline of County Highway M. It is divided from the rest of the parcel by a narrow tax parcel, 6-20-305.01, which is owned by the City for utility

purposes. (n.b. On the ALTA survey dated 5-9-2023, this parcel is listed as D-1 or Document 1810804.) The City and applicant are working together to address this issue. Lot 2 should extend to the centerline of County Highway M in this location. See images below:

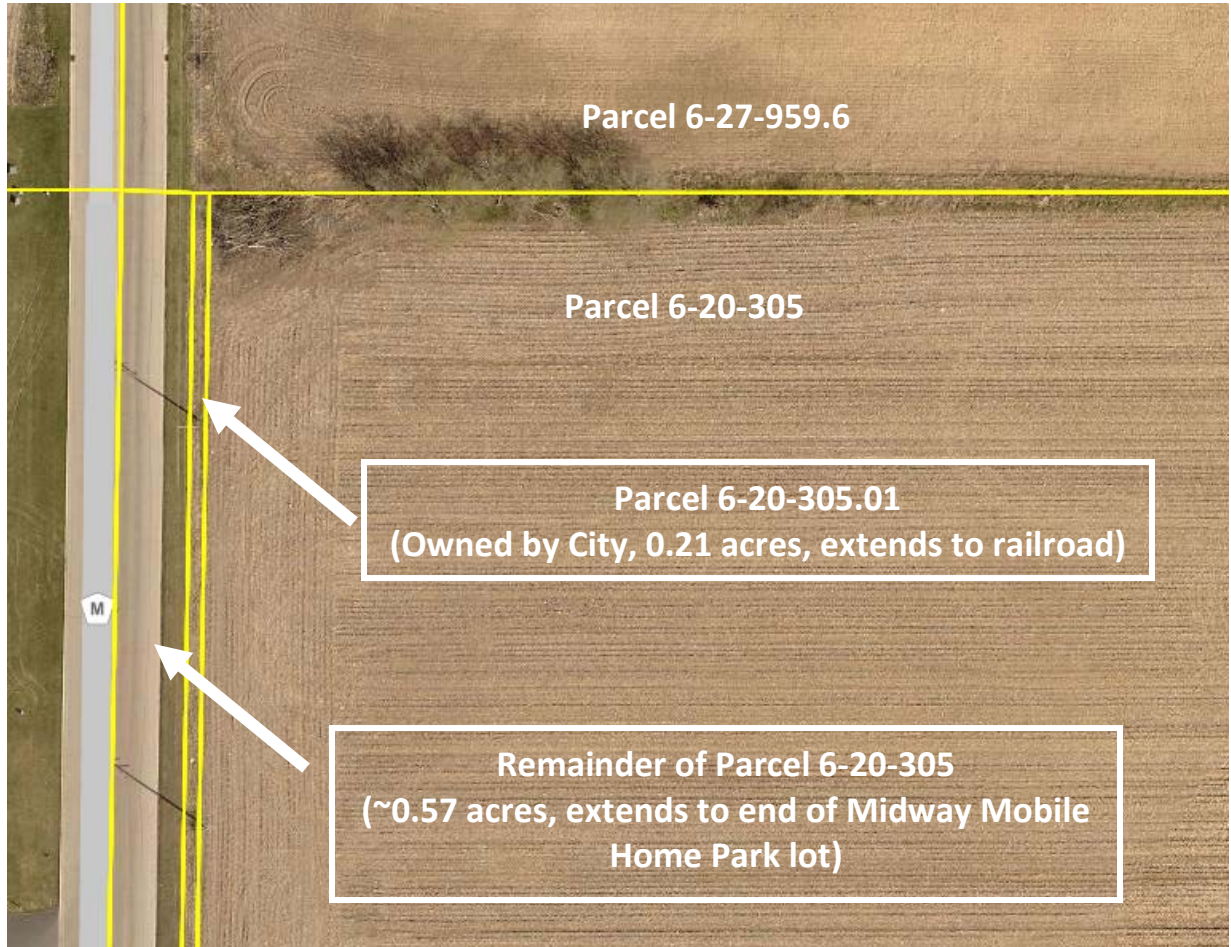


Figure 2
Parcel 6-20-305 divided by City easement strip

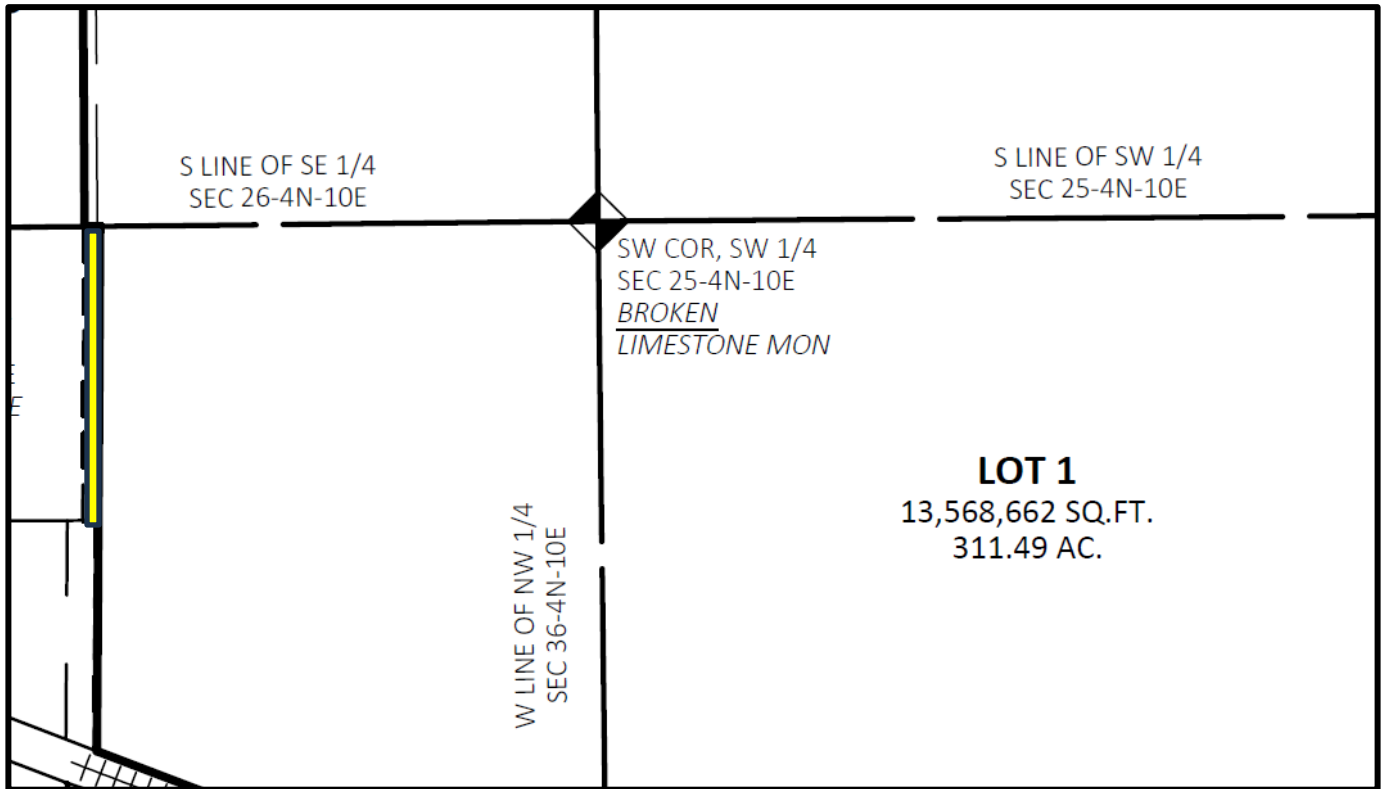


Figure 3
Area highlighted in yellow on Preliminary CSM inset

Consistency with the City of Evansville Comprehensive Plan and Municipal Code: The proposed land division is thoroughly consistent with the Future Land Use Map of the Comprehensive Plan. The proposed land use will involve an amendment to the Comprehensive Plan Future Land Use Map, which will extend lands planned for industrial and readjust the lot lines to reflect this land division. The proposal complies with the design standards and environmental considerations as set forth in the Land Division and Zoning Ordinances.

Public Hearing and Plan Commission Review: A public hearing was held on August 1st at the regular meeting of the Plan Commission. The following questions/comments were made concerning the site plan and use overall.

- Concern voiced for protecting Evansville Wildlife Area.
- Multiple concerns about increased traffic, especially during harvest season.
- Concerns about potential contamination to groundwater.
- Concerns regarding air quality/pollution and the process for cleaning the air on site, number of residences located near the proposed site. Applicant reply: their Mankato plant is directly adjacent to a dense, urban neighborhood.
- Question asking if the plant was going to process anything other than soy. Answer: no.
- Question was asked why other plans owned by CHS were closed in Kansas, Iowa. Answer: One was sold, the other was due to economic changes for the product.
- Question regarding the cost to build the plant. Answer: Approximately \$700 million, subject to change.

Plan Commission members discussed preferences for a traffic routing study, views on odors emitted from similar plants, ideas for landscaping in and around the plant. No action was taken on the site plan application. The applicant will return for final approval once site plans are finalized.

Plan Commission voted unanimously to recommend that Common Council approve this application.

Recommended Motion: *Motion to approve the preliminary certified survey map for parcels that include 6-27-958.07, 6-27-959.6, 6-20-219B, 6-20-318, 6-20-317.01, and 6-20-305, finding that the application is in the public interest and meets the objectives contained within Section 110-102(g) of city ordinances, with the following conditions:*

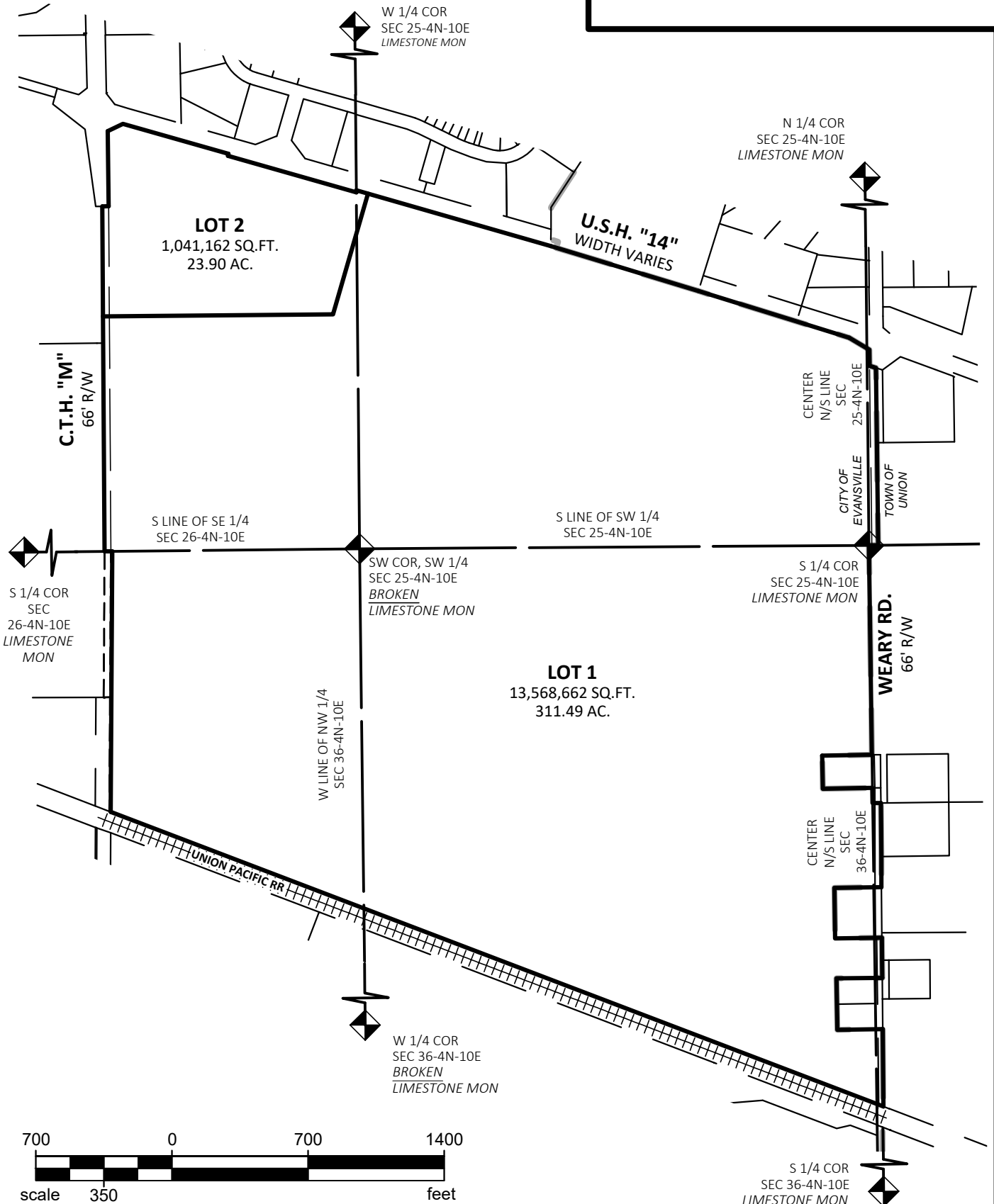
- 1) *Common Council approves Annexation Ordinance 2023-08.*
- 2) *Final Certified Survey Map adjusted to include corrected road right of way parcels, utility easements, or out lots as directed by the City.*
- 3) *The Final Certified Survey Map is approved by the City and recorded with Rock County Register of Deeds.*

CONCEPTUAL CERTIFIED SURVEY MAP NO. _____

PART OF THE SOUTHEAST 1/4, AND NORTHEAST 1/4, OF THE SOUTHEAST 1/4 OF SECTION 26, PART OF THE NORTHWEST 1/4, NORTHEAST 1/4, SOUTHWEST 1/4, AND SOUTHEAST 1/4 OF THE SOUTHWEST 1/4, AND THE SOUTHWEST 1/4 OF THE SOUTHEAST 1/4 OF SECTION 25, PART OF THE NORTHWEST 1/4, AND THE SOUTHWEST 1/4 OF THE NORTHEAST 1/4, AND PART OF THE NORTHWEST 1/4, NORTHEAST 1/4, SOUTHEAST 1/4, AND SOUTHWEST 1/4 OF THE NORTHWEST 1/4, AND PART OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4, AND THE NORTHWEST 1/4 OF THE SOUTHEAST 1/4 OF SECTION 36, AND PART OF THE NORTHEAST 1/4, AND THE SOUTHEAST 1/4 OF THE NORTHEAST 1/4 OF SECTION 35, TOWNSHIP 4 NORTH, RANGE 10 EAST, IN THE CITY OF EVANSVILLE, ROCK COUNTY, WISCONSIN

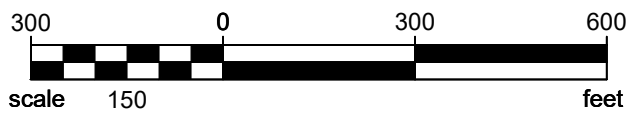
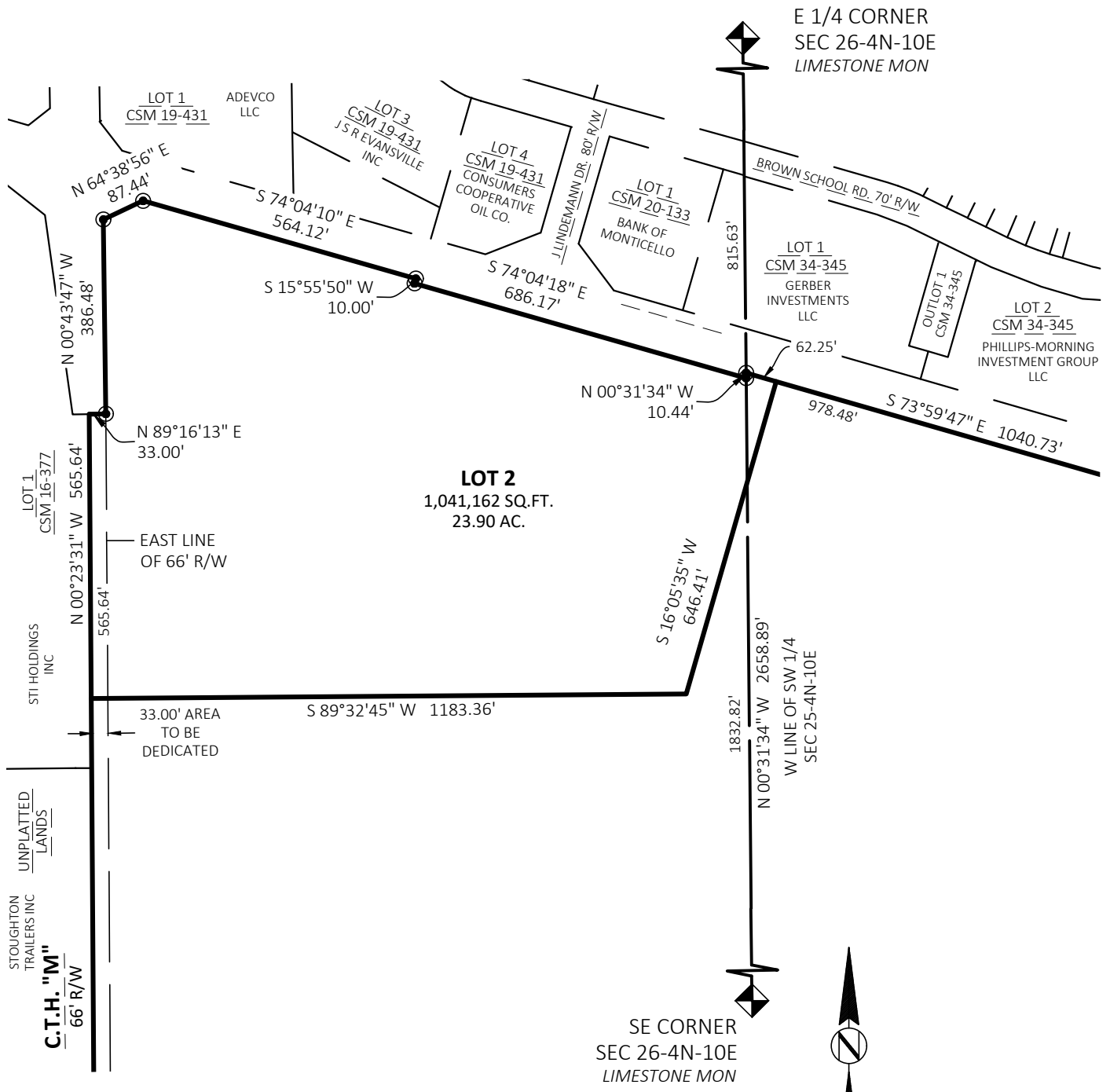


**OVERALL
DETAIL**



CONCEPTUAL CERTIFIED SURVEY MAP NO. _____

PART OF THE SOUTHEAST 1/4, AND NORTHEAST 1/4, OF THE SOUTHEAST 1/4 OF SECTION 26, PART OF THE NORTHWEST 1/4, NORTHEAST 1/4, SOUTHWEST 1/4, AND SOUTHEAST 1/4 OF THE SOUTHWEST 1/4, AND THE SOUTHWEST 1/4 OF THE SOUTHEAST 1/4 OF SECTION 25, PART OF THE NORTHWEST 1/4, AND THE SOUTHWEST 1/4 OF THE NORTHEAST 1/4, AND PART OF THE NORTHWEST 1/4, NORTHEAST 1/4, SOUTHEAST 1/4, AND SOUTHWEST 1/4 OF THE NORTHWEST 1/4, AND PART OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4, AND THE NORTHWEST 1/4 OF THE SOUTHEAST 1/4 OF SECTION 36, AND PART OF THE NORTHEAST 1/4, AND THE SOUTHEAST 1/4 OF THE NORTHEAST 1/4 OF SECTION 35, TOWNSHIP 4 NORTH, RANGE 10 EAST, IN THE CITY OF EVANSVILLE, ROCK COUNTY, WISCONSIN



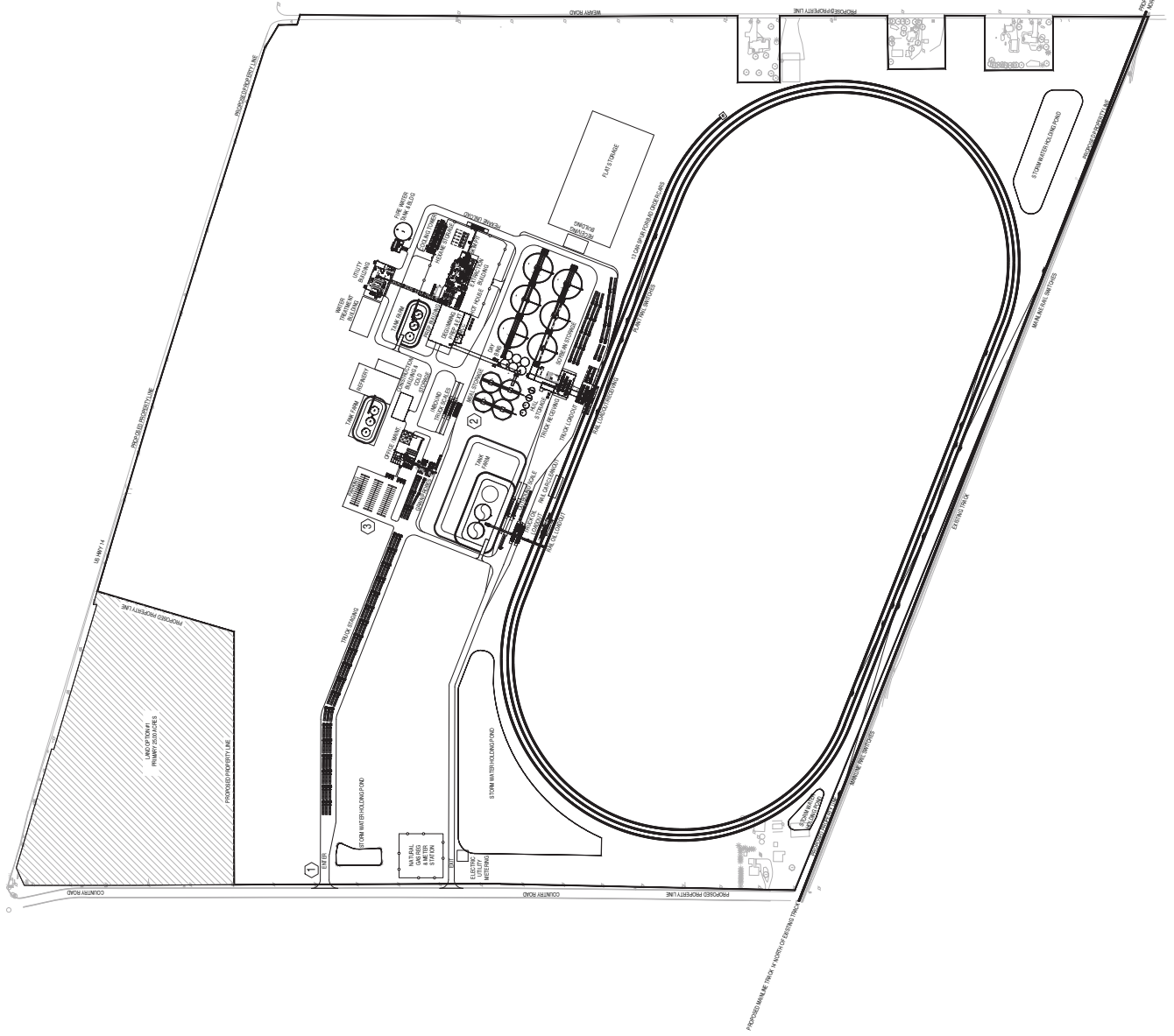
FLOOR AREA AND BUILDING HEIGHTS

BUILDING	FLOOR AREA (SF)	HEIGHT (FT)
PREPARATION	11,000	18
EXTRACTION	8,000	18
COOKING	10,000	18
UTILITIES	3,000	18
STORAGE	3,000	18
REAR WAREHOUSE	10,000	18
OFFICE	10,000	18
COOLING STORAGE	7,000	18
TRUCK REPAIR	2,000	18
TRUCK LOADING	2,000	18
TRUCK UNLOADING	7,500	18
WASTE WATER TREATMENT	3,000	18
FLAT STORAGE	15,000	18
PROJECT TOTAL	NA	28

SURFACE AREAS

AREA	FOOTAGE (SF)
PROPOSED LOT AREA	3,800,000
IMPROVED SURFACE AREA	1,500,000
TOTAL FLOOR AREA (TOTAL FLOOR AREA + IMPROVED SURFACE AREA)	5,300,000
LANDSCAPE SURFACE AREA (NO. 80.7%)	

- GENERAL NOTES:**
1. EXTERIOR LIGHT FIXTURES TO BE INSTALLED. ALL EXTERIOR LIGHT FIXTURES SHALL INCLUDE WALL MOUNTED GENERAL PLANT LIGHT LEVEL ASSIGNED TO BE 2' FOOT ABOVE FINISHED GRADE. SEE SPECIFICATIONS FOR REQUIREMENTS REGARDING DARKSKY COMPLIANCE.
 2. PROPOSED CRIS MONUMENT SIGN DIMENSIONS, TYPE AND LIGHTING TO BE DETERMINED.
 3. PROPOSED CRIS LOOD ON TOP OF MEAL STORAGE DIMENSIONS, TYPE AND LIGHTING TO BE DETERMINED.
 4. PARKING LOT DIMENSIONS ARE 215'0" X 138'0" WITH 10' SPACES AND 4' ADA SPACES.
- KEYED NOTES:**
1. PROPOSED CRIS MONUMENT SIGN DIMENSIONS, TYPE AND LIGHTING TO BE DETERMINED.
 2. PROPOSED CRIS LOOD ON TOP OF MEAL STORAGE DIMENSIONS, TYPE AND LIGHTING TO BE DETERMINED.
 3. PARKING LOT DIMENSIONS ARE 215'0" X 138'0" WITH 10' SPACES AND 4' ADA SPACES.



NO.	DATE	REVISION	BY
A	07/15/20	RELEASER FOR REVIEW	RF
B	07/15/20	RELEASER FOR REVIEW	RF
C			
D			
E			

NO.	DATE	REVISION	BY
A	07/15/20	RELEASER FOR REVIEW	RF
B	07/15/20	RELEASER FOR REVIEW	RF
C			
D			
E			

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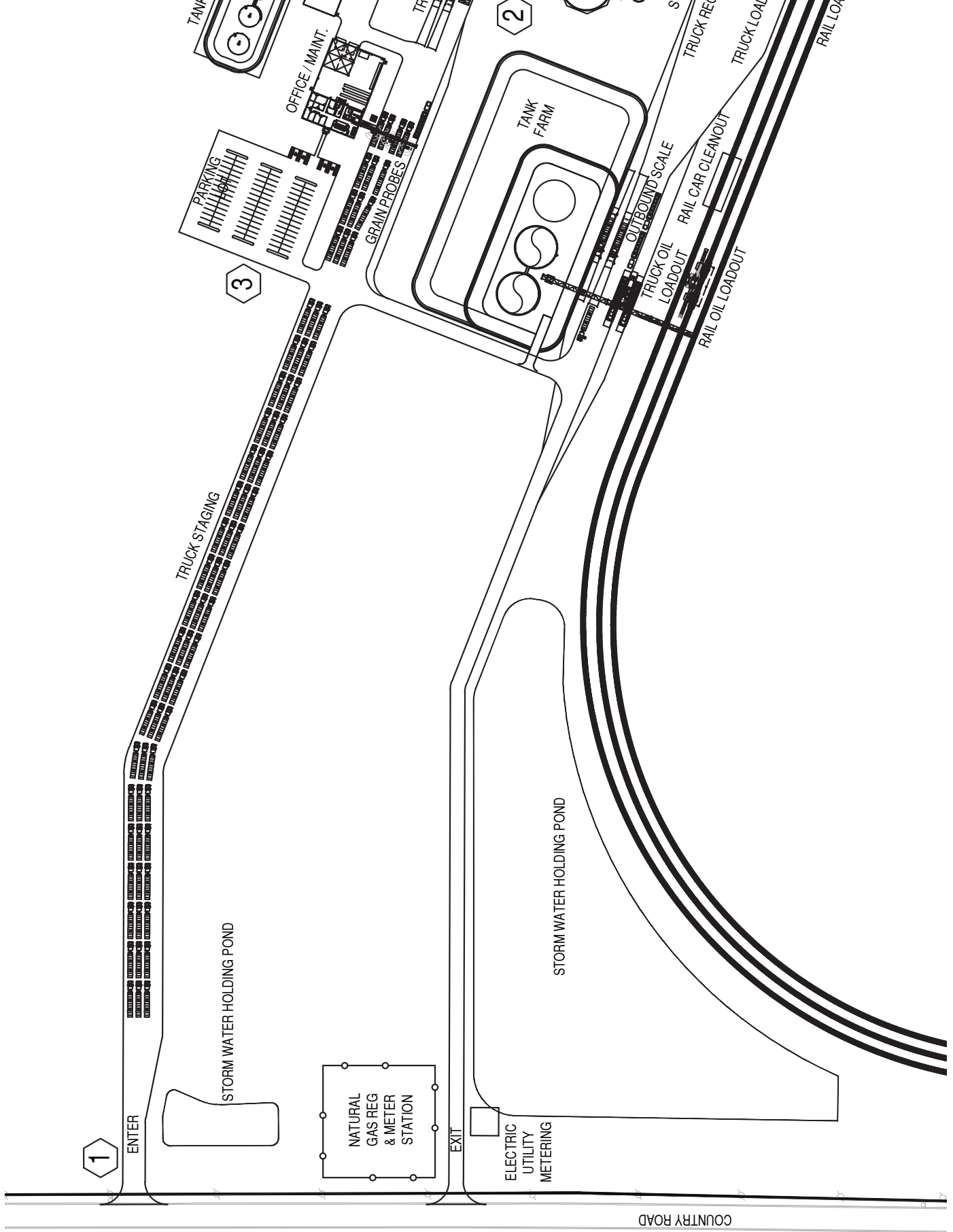
KFI ENGINEERS & ARCHITECTS
 10000 N. 10th Street, Suite 100
 Scottsdale, Arizona 85258
 Tel: (480) 771-0880 Fax: (480) 771-0878
 Email: kfi@kfi-engineers.com

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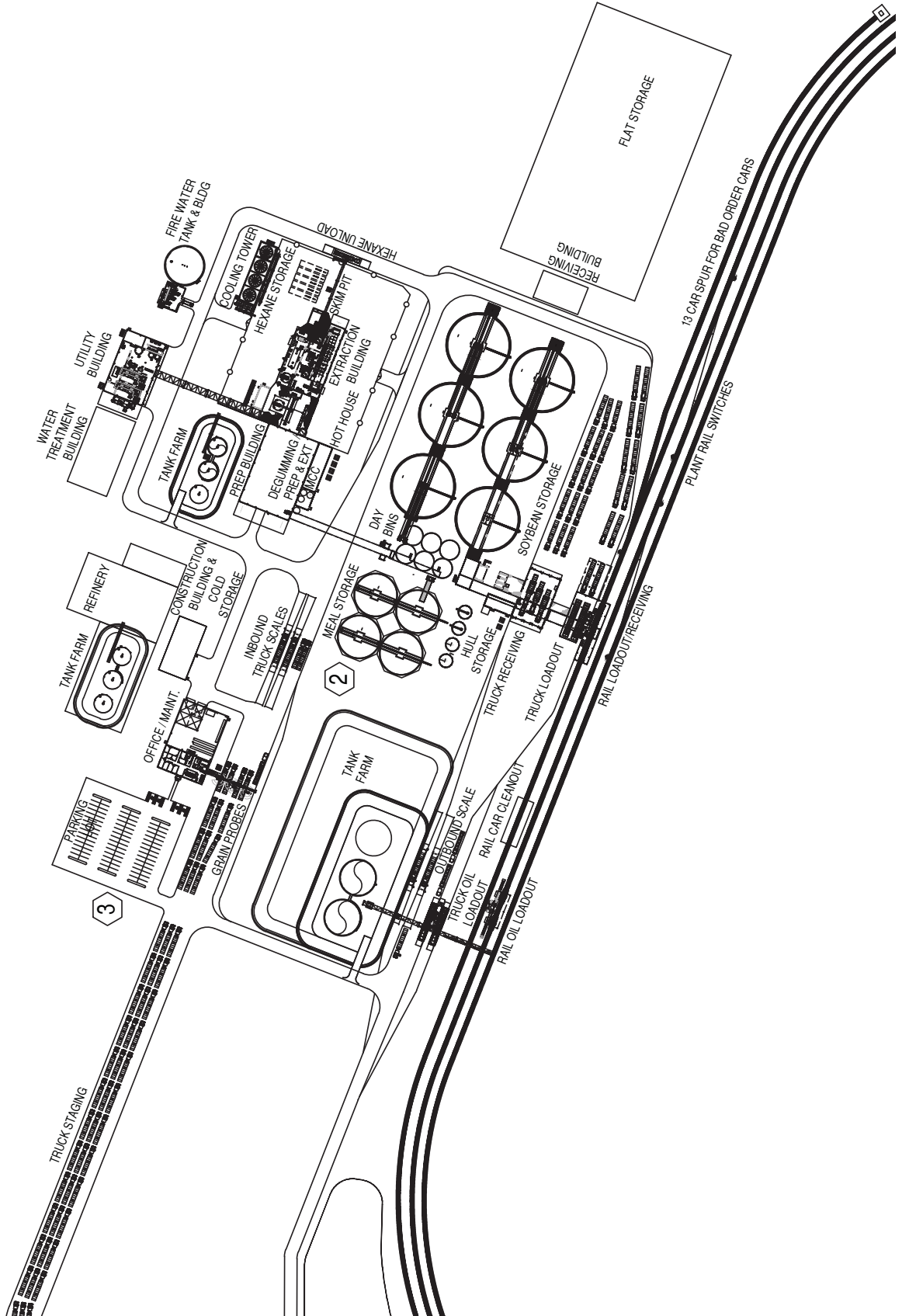
CITY APPLICATION SITE PROPERTY PLAN NO IMAGE - TRUE NORTH
 SCALE: 1"=50'0"

CITY APPLICATION SITE PROPERTY PLAN NO IMAGE - TRUE NORTH
 SCALE: 1"=50'0"



PROPOSED PROPERTY LINE

WEARY ROAD





Building a Better World
for All of Us®

MEMORANDUM

TO: Ross Baker, Senior Mechanical Engineer
KFI Engineers

FROM: Josh Woller, PE (Lic. WI, IL, IN)

DATE: July 13, 2023

RE: Project Orange Traffic Study
SEH No. 171784 14.00

KFI Engineers is developing plans for a processing plant located in the SE portion of the City of Evansville, WI. The site is located on CTH M, South of USH 14. The main purpose of the site is to serve as a processing center. Currently, site preparation work is anticipated to begin in 2024, and it is anticipated the agricultural processing plant will be fully operational by mid-2026.

Due to the anticipated increase in both passenger car and heavy truck traffic a traffic study has been conducted to review existing and proposed traffic operations. The traffic study includes data collection, evaluation of existing traffic operations, and evaluation of build traffic (operations) with the addition of the proposed site and access points.

The site is proposed to have two access points on CTH M north of Gunter Drive. The northern driveway will serve as a site entrance and the southern driveway will serve as a site exit.

See Figure 1 for a Project Location Map and Proposed Site Plan.

Study Area / Data Collection

In general, the overall study area includes USH 14, CTH M, and Weary Road. In order to analyze traffic operations turning movement counts were collected at the two (2) intersections throughout the study area. Per typical industry procedures, SEH utilized video camera equipment to collect and process 13-hour turning movement count data on Thursday, April 6, 2023, and Thursday, April 13, 2023, at the study intersections:

1. USH 14 & CTH M (Traffic Signal)
2. USH 14 & Weary Road (Two-way Stop Control)

The AM and PM peak hours varied slightly between intersections, but in general 7:00-8:00 AM and 3:45-4:45 PM captures the peak periods. Due to the PM peak hour traffic counts being higher the analysis in this memo focuses on the PM peak. See Figure 2 – Existing Traffic Counts for a summary of the traffic counts as well as a location of each count.

Evaluation of Existing Conditions

The study area intersections were analyzed using procedures set forth in the *Highway Capacity Manual 6th Edition (HCM)*. The *Highway Capacity Manual* is published by the Transportation Research Board and is the accepted procedure for analyzing intersection operations. Level of service (LOS) is the metric by

Engineers | Architects | Planners | Scientists

Short Elliott Hendrickson Inc., 6808 Odana Road, Suite 200, Madison, WI 53719-1137

608.620.6199 | 800.732.4362 | 888.908.8166 fax | sehinc.com

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which roadway operations are defined based on the delay/congestion experienced by users of the facility. LOS ranges from LOS A, little to no delay/congestion, to LOS F, significant delay/congestion. Generally, a LOS D or better indicates acceptable operating conditions during a peak hour. Descriptions of the various levels of service are as follows:

- *LOS A* is the highest level of service that can be achieved. Under this condition, intersection approaches appear quite open, turning movements are easily made, and nearly all drivers find freedom of operation. At signalized and unsignalized intersections, average delays are less than 10 seconds.
- *LOS B* represents stable operation. At signalized intersections, average vehicle delays are 10 to 20 seconds. At unsignalized intersections, average delays are 10 to 15 seconds.
- *LOS C* still represents stable operation, but periodic backups of a few vehicles may develop behind turning vehicles. Most drivers begin to feel restricted, but not objectionably so. At signalized intersections, average vehicle delays are 20 to 35 seconds. At unsignalized intersections, average delays are 15 to 25 seconds.
- *LOS D* represents increasing traffic restrictions as the intersection approaches instability. Delays to approaching vehicles may be substantial during short peaks within the peak period, but periodic clearance of long lines occurs, thus preventing excessive backups. At signalized intersections, average vehicle delays are 35 to 55 seconds. At unsignalized intersections, average delays are 25 to 35 seconds.
- *LOS E* represents the capacity of the intersection. At signalized intersections, average vehicle delays are 55 to 80 seconds. At unsignalized intersections, average delays are 35 to 50 seconds.
- *LOS F* represents jammed conditions where the intersection is over capacity and acceptable gaps for unsignalized intersections in the mainline traffic flow are minimal. At signalized intersections, average vehicle delays exceed 80 seconds. At unsignalized intersections, average delays exceed 50 seconds.

The existing traffic operations capacity analysis is based on the existing geometrics, turning movement counts, and the existing traffic control. Table 1 summarizes the weekday AM and PM peak hour traffic operating conditions for the existing traffic. All intersection movements currently operate at LOS C or better, and overall, all intersections operate at LOS B or better. Synchro / HCM outputs are included in Attachment A.

It should be noted that the EB bypass lane at Weary Road was modeled as a short-left turn lane to best imitate actual operations.

Table 1
Existing Conditions LOS, by Movement

Intersection	Traffic Control	Peak Hour	Level of Service (Delay sec/veh)										Overall Intersection		
			Eastbound			Westbound			Northbound			Southbound			
			Left	Thru	Right	Left	Thru	Right	Left	Thru	Right	Left		Thru	Right
Node 6: USH 14 & CTH M	Traffic Signal Control	PM	A (9.2)	A (6.8)	B (13.1)	B (16.2)	C (20.7)	B (18.4)	C (20.5)	B (18.8)			B (13.8)		
Node 3: USH 14 & Weary Road	Two-way Stop Control	PM	A (8.1)	A (0.0)	A (8.4)	A (0.0)	B (14.4)			C (16.5)			A (0.8)		

Site Traffic Forecasting

To address any potential future traffic impacts at the study area intersections, it is necessary to identify the hourly volume of traffic generated by the anticipated development. The traffic volumes expected to be generated are based on the size and type of the proposed use. Due to the uniqueness of the site, the anticipated number of trips and shift information was provided by KFI Engineers based on the operations of similar facilities.

Trip Generation

In order to examine a worst-case scenario analysis maximum anticipated peaks from the development were added to the existing peak periods. As noted, expected peak hour trips were provided by KFI Engineers. See Figure 3 for a summary of trips.

For final build operations a typical week, the development is anticipated to generate 3,036 truck per week with 95% of these trucks operating between Monday and Friday. Furthermore 95% of those trips are expected to occur over a 12-hour period with those trips being evenly distributed over that time. The remaining 5% of trips will occur during off-peak times. During a typical weekday hour, the development is anticipated to generate 90 truck trips (45 entering / 45 exiting).

Employee counts at the facility are expected to be minimal and the proposed shift changes at 6:00 AM and 6:00 PM do not align with the current roadway peak hours. For the purpose of this study, it is assumed that 40 employees (20 entering / 20 exiting) will be generated at shift changes, but since they are outside of the existing roadway peaks they were not included in the analysis.

Mode Split

The development area currently has no pedestrian accommodations and is in a rural area. Given this, no reduction in the number of vehicle trips to include walking and bicycle trips was applied.

Linked and Pass-by Trip Traffic

Due to the development type no reductions were applied for Linked Trips or Pass-by Trips.

Trip Distribution

Trip distribution was based on the existing traffic patterns, the proposed land use, and the location of population centers, as well as site access. Trips were assigned to the study area roadways in accordance with the following trip distribution:

- 33.3% to/from east on USH 14
- 33.3% to/from west on USH 14
- 33.3% to/from south on CTH M

Trip Assignment

Traffic generated by Project Orange was assigned to the existing roadway system based on the trip generation and distribution above for each access alternative that was discussed above. New development trips were assigned and reflect the above directional distributions. The new development trips are shown in Figure 3. The existing traffic volumes and site generated traffic were added together to generate the build total traffic volumes, which are included in Figure 4.

Build Conditions

The total build traffic (including Project Orange generated traffic) PM peak hour operating conditions based on the existing transportation system are summarized in Tables 2 below. The total traffic analysis was completed using existing intersection configurations and traffic control.

As can be seen in Table 2, under normal typical weekday operating conditions, access alternative 1, all intersection movements continue to operate at LOS C or better. Overall, all intersections continue to operate at LOS B.

Table 2
Existing Conditions (Build Traffic – Alternative 1) LOS, by Movement

Intersection	Traffic Control	Peak Hour	Level of Service (Delay sec/veh)									Overall Intersection			
			Eastbound			Westbound			Northbound				Southbound		
			Left	Thru	Right	Left	Thru	Right	Left	Thru	Right		Left	Thru	Right
Node 6: USH 14 & CTH M	Traffic Signal Control	PM	A (9.6)	A (7.3)	B (13.9)	B (16.8)	C (20.8)	B (18.4)	C (20.7)	B (18.2)	B (14.2)				
Node 3: USH 14 & Weary Road	Two-way Stop Control	PM	A (8.1)	A (0.0)	A (8.5)	A (0.0)	B (14.8)	C (17.2)	A (0.7)						
Node 9: CTH M & Project Orange West Driveway (Exit)	Two-way Stop Control	PM	--	B (10.9)	A (0.0)	A (0.0)	A (0.0)	A (1.4)							
Node 10: CTH M & Project Orange West Driveway (Entrance)	Two-way Stop Control	PM	--	A (0.0)	A (0.0)	A (7.6)	A (0.0)	A (0.6)							

Conclusion

Final Operations

Based on the current site plan layout and build operations all study intersections will continue to operate with acceptable LOS with the addition of Project Orange traffic with no additional roadway improvements needed.

jmw

Figure 1 – Project Location Map / Site Plan

Figure 2 – Existing Traffic Counts

Figure 3 – New Trips

Figure 4 – Build Traffic

Attachment A – Synchro Operational Outputs



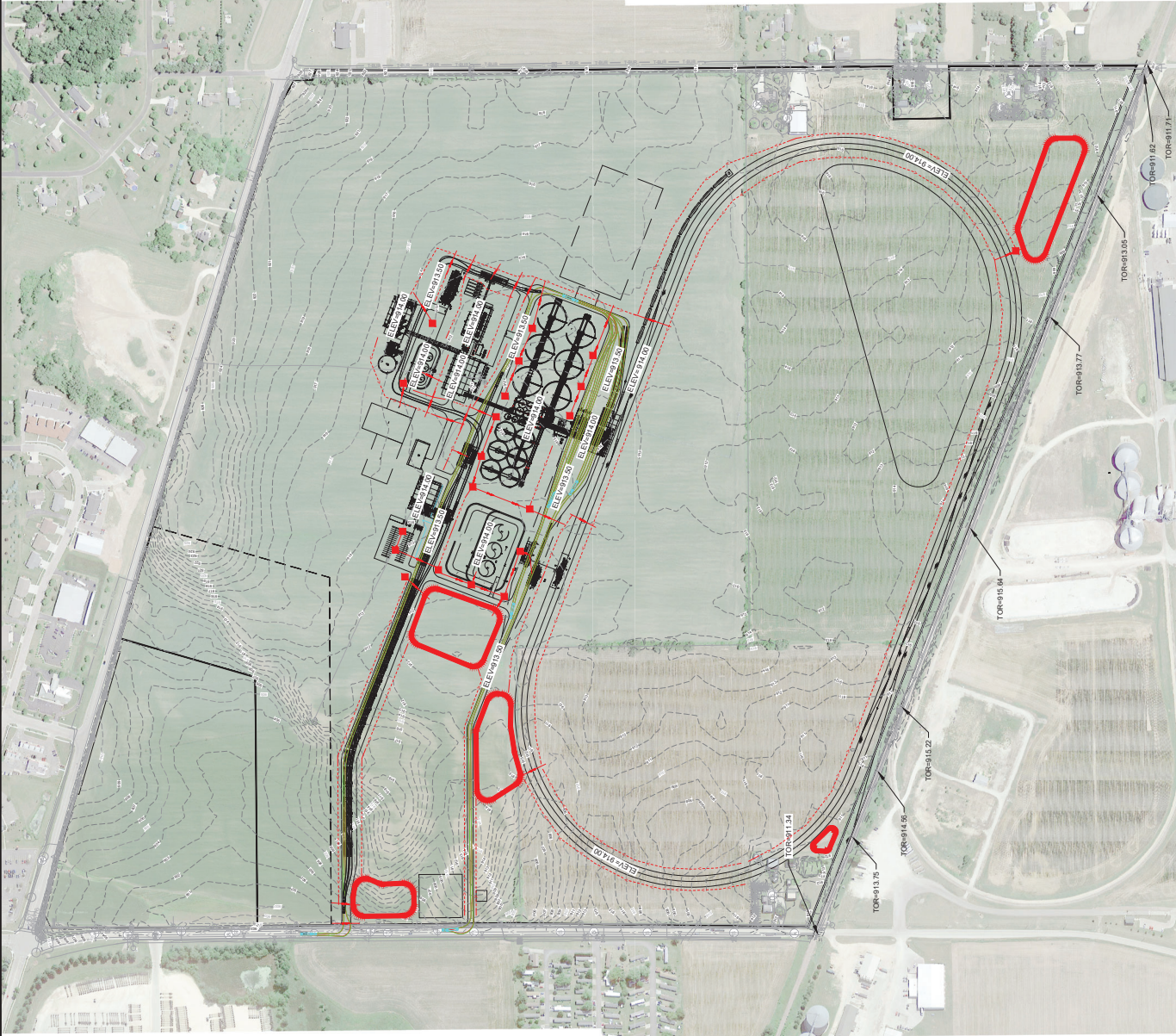
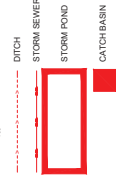
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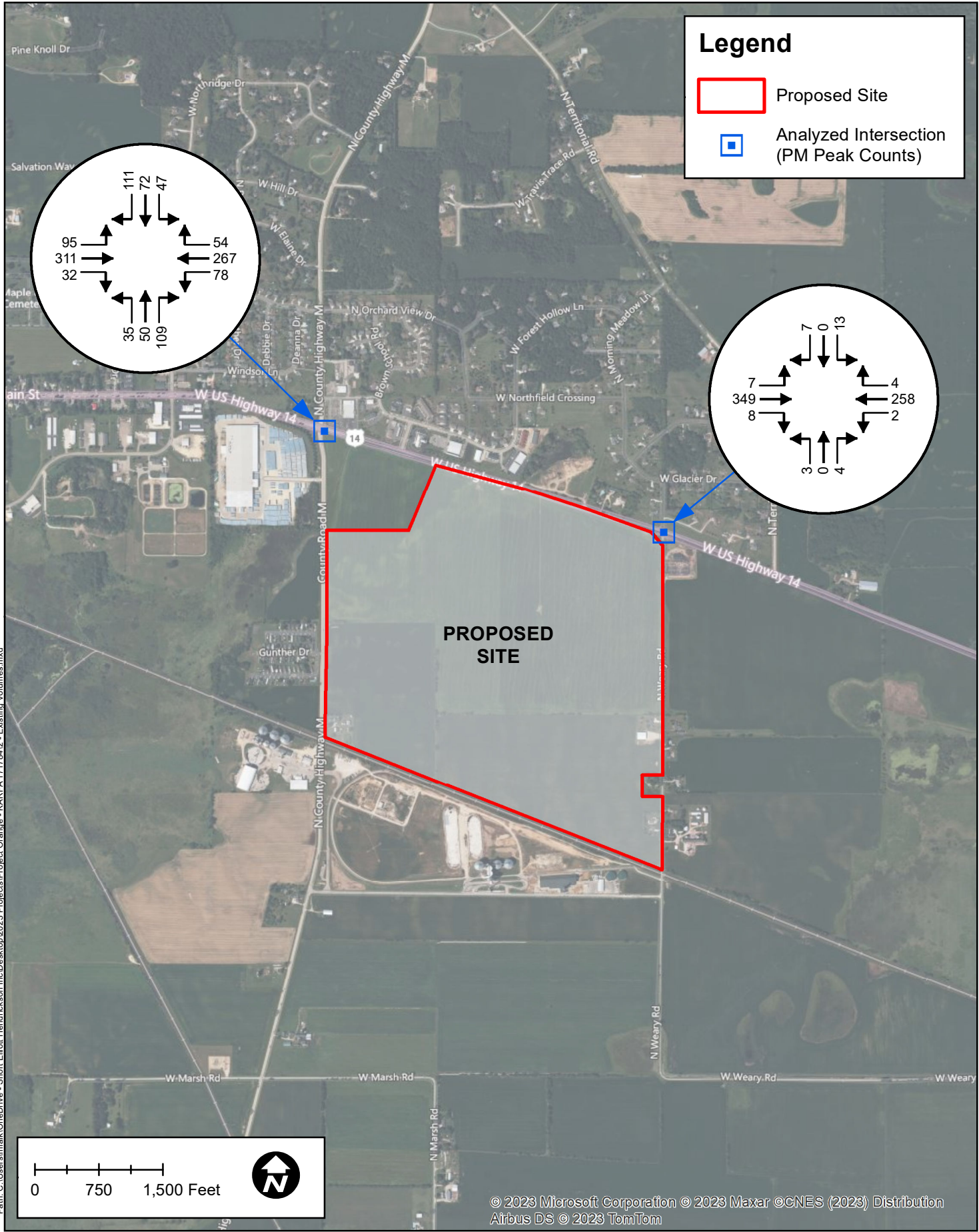
6808 Odana Road
Suite 200
Madison, WI 53719
(608) 620-6199

Project: KARFA 171784
Print Date: 6/15/2023
Map by: mfalk
Projection: WISCRS
Rock County (ft)

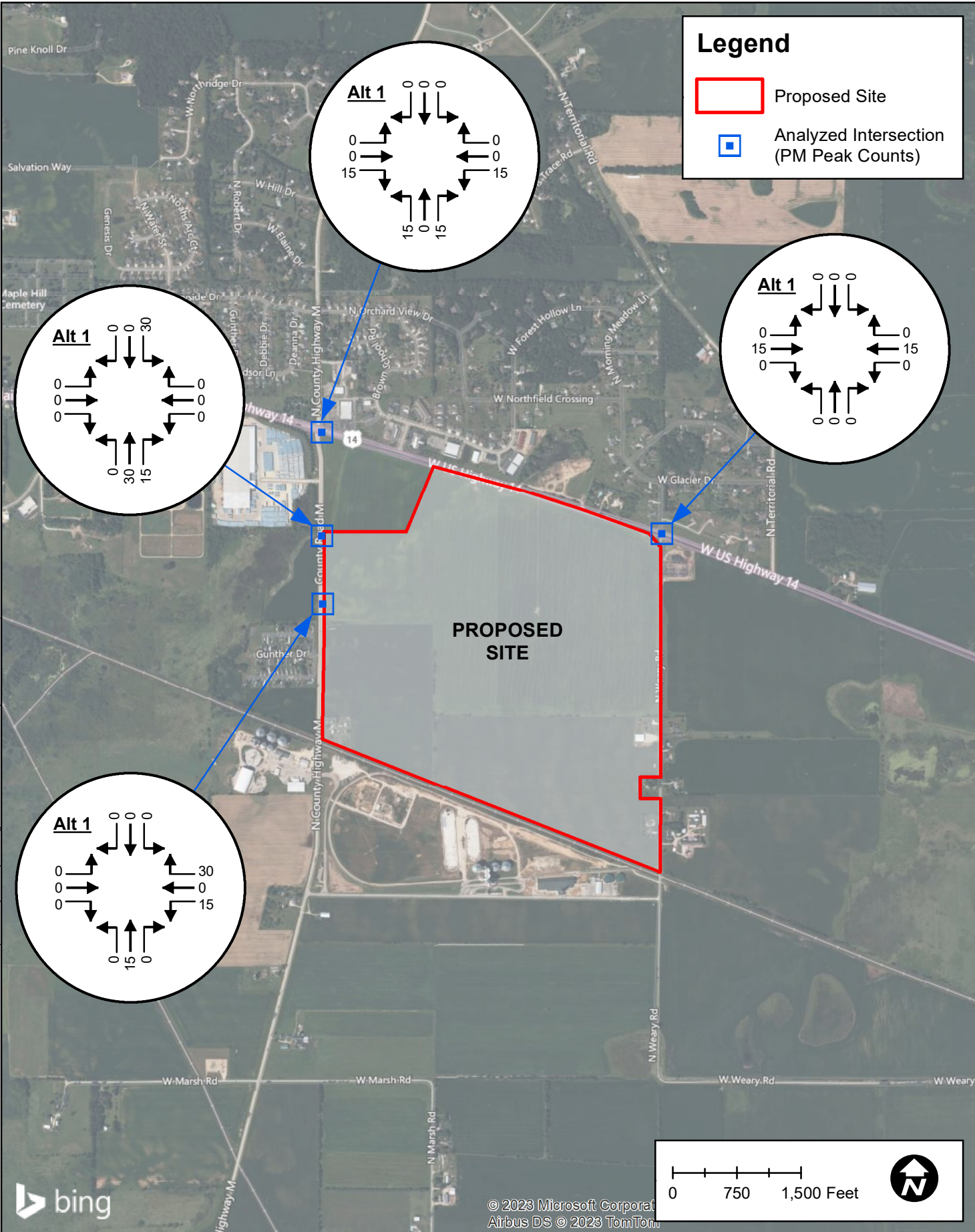
Exhibit 1 - Project Location Map
Project Orange TIA
City of Evansville, Rock County, WI



NO.	DATE	REVISION	BY	DATE	DESCRIPTION
			MMW	MMW	MMW
A	5/2/2023	ISSUED FOR REVIEW	MMW	MMW	MMW
B	01/7/2023	UPDATED SITE PLAN AND DRAINAGE PLAN	MMW	MMW	MMW
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<p>DATE: 01/7/2023 PROJECT: PROJECT ORANGE DRAWING NO.: CSV-0500 SHEET NO.: AS SHOWN</p>					
<p>KFI ENGINEERS 10000 Highway 101, Suite 100 St. Paul, Minnesota 55113 Tel: (651) 771-0880 Fax: (651) 771-0879 Email: kfi@kfi-eng.com</p>					
<p>SEH 10000 Highway 101, Suite 100 St. Paul, Minnesota 55113 Tel: (651) 771-0880 Fax: (651) 771-0879 Email: seh@seh-eng.com</p>					
<p>CONFIDENTIAL This drawing is the property of KFI and is subject to the provisions of the standard conditions of contract for professional services.</p>					
<p>PRELIMINARY NOT FOR CONSTRUCTION</p>					



Path: C:\Users\simfalk\OneDrive - Short Elliott Hendrickson Inc\Desktop\2023 Projects\Project Orange - KARFA.1717842 - Existing Volumes.mxd



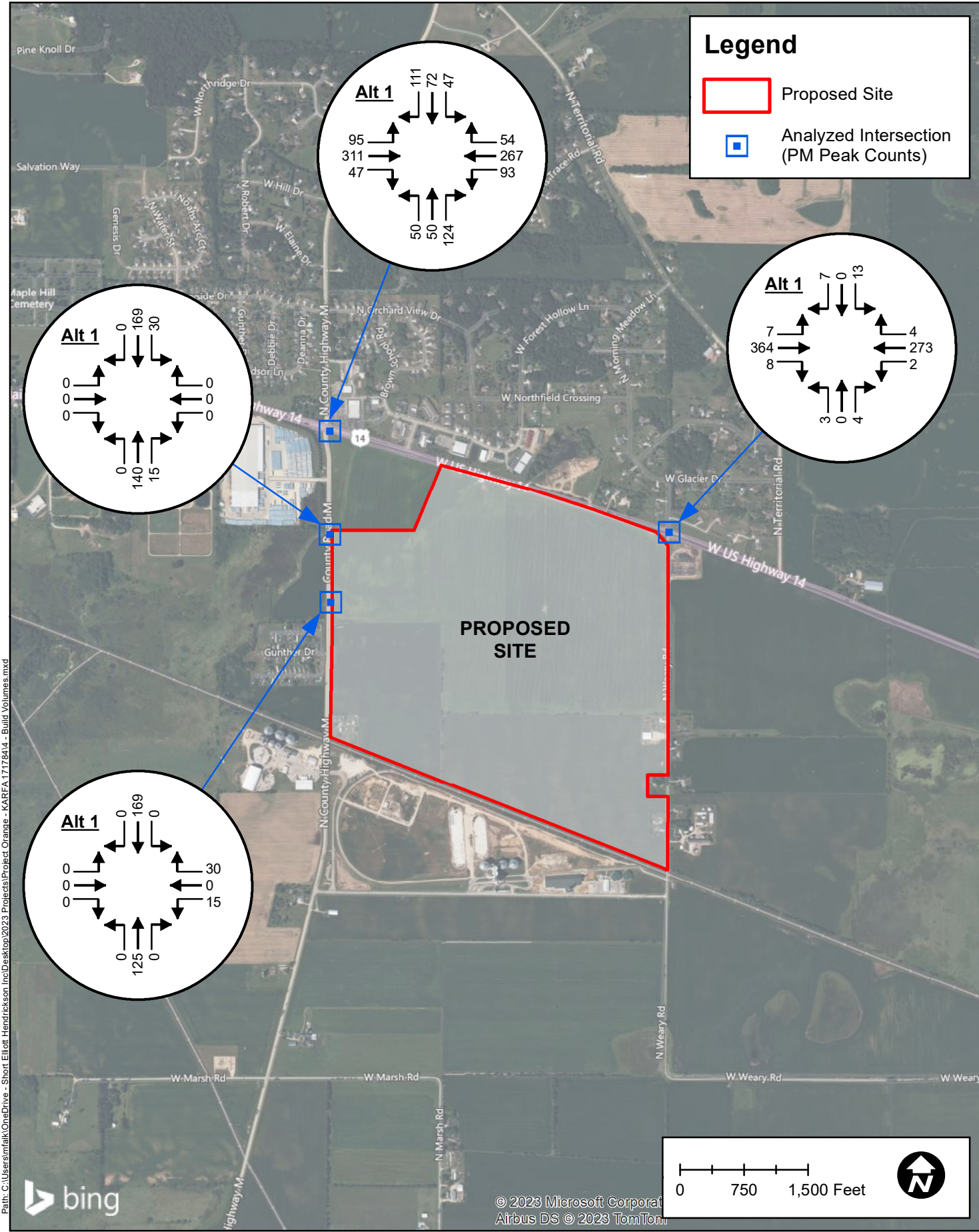
Path: C:\Users\simfalk\OneDrive - Short Elliott Hendrickson Inc\Desktop\2023 Projects\Project Orange - KARFA.171784\3 - New Trips.mxd



6808 Odana Road
Suite 200
Madison, WI 53719
(608) 620-6199

Project: KARFA 171784
Print Date: 7/13/2023
Map by: mfalk
Projection: WISCRS
Rock County (ft)

**Exhibit 3 - New Trips
Project Orange TIA
City of Evansville, Rock County, WI**



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ATTACHMENT A - SYNCHRO OPERATIONAL OUTPUTS

HCM 6th TWSC
3: Weary Road & USH 14

05/04/2023

Intersection												
Int Delay, s/veh	0.8											
Movement	EBL	EBT	EBR	WBL	WBT	WBR	NBL	NBT	NBR	SBL	SBT	SBR
Lane Configurations												
Traffic Vol, veh/h	7	349	8	2	258	4	3	0	4	13	0	7
Future Vol, veh/h	7	349	8	2	258	4	3	0	4	13	0	7
Conflicting Peds, #/hr	0	0	0	0	0	0	0	0	0	0	0	0
Sign Control	Free	Free	Free	Free	Free	Free	Stop	Stop	Stop	Stop	Stop	Stop
RT Channelized	-	-	None	-	-	None	-	-	None	-	-	None
Storage Length	100	-	-	-	-	100	-	-	-	-	-	-
Veh in Median Storage, #	-	0	-	-	0	-	-	0	-	-	0	-
Grade, %	-	0	-	-	0	-	-	0	-	-	0	-
Peak Hour Factor	74	74	74	74	74	74	74	74	74	74	74	74
Heavy Vehicles, %	5	5	5	6	6	6	0	0	0	7	7	7
Mvmt Flow	9	472	11	3	349	5	4	0	5	18	0	9

Major/Minor	Major1			Major2			Minor1			Minor2		
Conflicting Flow All	354	0	0	483	0	0	858	856	478	853	856	349
Stage 1	-	-	-	-	-	-	496	496	-	355	355	-
Stage 2	-	-	-	-	-	-	362	360	-	498	501	-
Critical Hdwy	4.15	-	-	4.16	-	-	7.1	6.5	6.2	7.17	6.57	6.27
Critical Hdwy Stg 1	-	-	-	-	-	-	6.1	5.5	-	6.17	5.57	-
Critical Hdwy Stg 2	-	-	-	-	-	-	6.1	5.5	-	6.17	5.57	-
Follow-up Hdwy	2.245	-	-	2.254	-	-	3.5	4	3.3	3.563	4.063	3.363
Pot Cap-1 Maneuver	1188	-	-	1059	-	-	279	297	591	274	290	683
Stage 1	-	-	-	-	-	-	559	549	-	652	621	-
Stage 2	-	-	-	-	-	-	661	630	-	545	534	-
Platoon blocked, %	-	-	-	-	-	-	-	-	-	-	-	-
Mov Cap-1 Maneuver	1188	-	-	1059	-	-	273	293	591	269	287	683
Mov Cap-2 Maneuver	-	-	-	-	-	-	273	293	-	269	287	-
Stage 1	-	-	-	-	-	-	555	545	-	647	619	-
Stage 2	-	-	-	-	-	-	649	627	-	536	530	-






















Approach	EB			WB			NB			SB		
HCM Control Delay, s	0.2			0.1			14.4			16.5		
HCM LOS							B			C		

Minor Lane/Major Mvmt	NBLn1	EBL	EBT	EBR	WBL	WBT	WBR	SBLn1
Capacity (veh/h)	394	1188	-	-	1059	-	-	341
HCM Lane V/C Ratio	0.024	0.008	-	-	0.003	-	-	0.079
HCM Control Delay (s)	14.4	8.1	-	-	8.4	0	-	16.5
HCM Lane LOS	B	A	-	-	A	A	-	C
HCM 95th %tile Q(veh)	0.1	0	-	-	0	-	-	0.3

HCM 6th Signalized Intersection Summary

6: CTH M & USH 14

05/04/2023

												
Movement	EBL	EBT	EBR	WBL	WBT	WBR	NBL	NBT	NBR	SBL	SBT	SBR
Lane Configurations												
Traffic Volume (veh/h)	95	311	32	78	267	54	35	50	109	47	72	111
Future Volume (veh/h)	95	311	32	78	267	54	35	50	109	47	72	111
Initial Q (Qb), veh	0	0	0	0	0	0	0	0	0	0	0	0
Ped-Bike Adj(A_pbT)	1.00		1.00	1.00		1.00	1.00		1.00	1.00		1.00
Parking Bus, Adj	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Work Zone On Approach		No			No			No			No	
Adj Sat Flow, veh/h/ln	1856	1856	1856	1841	1841	1841	1796	1796	1796	1885	1885	1885
Adj Flow Rate, veh/h	109	357	37	90	307	62	40	57	125	54	83	128
Peak Hour Factor	0.87	0.87	0.87	0.87	0.87	0.87	0.87	0.87	0.87	0.87	0.87	0.87
Percent Heavy Veh, %	3	3	3	4	4	4	7	7	7	1	1	1
Cap, veh/h	471	895	93	447	457	92	261	106	234	283	142	219
Arrive On Green	0.11	0.54	0.54	0.31	0.31	0.31	0.21	0.21	0.21	0.21	0.21	0.21
Sat Flow, veh/h	1767	1653	171	974	1486	300	1124	501	1098	1211	669	1031
Grp Volume(v), veh/h	109	0	394	90	0	369	40	0	182	54	0	211
Grp Sat Flow(s),veh/h/ln	1767	0	1825	974	0	1787	1124	0	1599	1211	0	1700
Q Serve(g_s), s	1.7	0.0	6.2	3.4	0.0	8.8	1.6	0.0	4.9	2.0	0.0	5.4
Cycle Q Clear(g_c), s	1.7	0.0	6.2	3.4	0.0	8.8	7.1	0.0	4.9	7.0	0.0	5.4
Prop In Lane	1.00		0.09	1.00		0.17	1.00		0.69	1.00		0.61
Lane Grp Cap(c), veh/h	471	0	988	447	0	549	261	0	340	283	0	361
V/C Ratio(X)	0.23	0.00	0.40	0.20	0.00	0.67	0.15	0.00	0.54	0.19	0.00	0.58
Avail Cap(c_a), veh/h	1000	0	1683	1047	0	1648	829	0	1147	894	0	1220
HCM Platoon Ratio	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Upstream Filter(I)	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00
Uniform Delay (d), s/veh	8.9	0.0	6.5	12.9	0.0	14.7	20.4	0.0	17.1	20.1	0.0	17.3
Incr Delay (d2), s/veh	0.2	0.0	0.3	0.2	0.0	1.4	0.3	0.0	1.3	0.3	0.0	1.5
Initial Q Delay(d3),s/veh	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
%ile BackOfQ(50%),veh/ln	0.5	0.0	1.7	0.7	0.0	3.2	0.4	0.0	1.7	0.5	0.0	2.0
Unsig. Movement Delay, s/veh												
LnGrp Delay(d),s/veh	9.2	0.0	6.8	13.1	0.0	16.2	20.7	0.0	18.4	20.5	0.0	18.8
LnGrp LOS	A	A	A	B	A	B	C	A	B	C	A	B
Approach Vol, veh/h		503			459			222			265	
Approach Delay, s/veh		7.3			15.6			18.8			19.1	
Approach LOS		A			B			B			B	
Timer - Assigned Phs	1	2		4		6		8				
Phs Duration (G+Y+Rc), s	11.4	21.0		16.4		32.4		16.4				
Change Period (Y+Rc), s	6.0	6.0		6.0		6.0		6.0				
Max Green Setting (Gmax), s	20.0	45.0		35.0		45.0		35.0				
Max Q Clear Time (g_c+I1), s	3.7	10.8		9.0		8.2		9.1				
Green Ext Time (p_c), s	0.2	3.0		1.4		2.7		1.2				
Intersection Summary												
HCM 6th Ctrl Delay				13.8								
HCM 6th LOS				B								

HCM 6th TWSC
3: Weary Road & USH 14

07/13/2023

Intersection												
Int Delay, s/veh	0.7											
Movement	EBL	EBT	EBR	WBL	WBT	WBR	NBL	NBT	NBR	SBL	SBT	SBR
Lane Configurations												
Traffic Vol, veh/h	7	364	8	2	273	4	3	0	4	13	0	7
Future Vol, veh/h	7	364	8	2	273	4	3	0	4	13	0	7
Conflicting Peds, #/hr	0	0	0	0	0	0	0	0	0	0	0	0
Sign Control	Free	Free	Free	Free	Free	Free	Stop	Stop	Stop	Stop	Stop	Stop
RT Channelized	-	-	None	-	-	None	-	-	None	-	-	None
Storage Length	100	-	-	-	-	100	-	-	-	-	-	-
Veh in Median Storage, #	-	0	-	-	0	-	-	0	-	-	0	-
Grade, %	-	0	-	-	0	-	-	0	-	-	0	-
Peak Hour Factor	74	74	74	74	74	74	74	74	74	74	74	74
Heavy Vehicles, %	5	5	5	6	6	6	0	0	0	7	7	7
Mvmt Flow	9	492	11	3	369	5	4	0	5	18	0	9

Major/Minor	Major1			Major2			Minor1			Minor2		
Conflicting Flow All	374	0	0	503	0	0	898	896	498	893	896	369
Stage 1	-	-	-	-	-	-	516	516	-	375	375	-
Stage 2	-	-	-	-	-	-	382	380	-	518	521	-
Critical Hdwy	4.15	-	-	4.16	-	-	7.1	6.5	6.2	7.17	6.57	6.27
Critical Hdwy Stg 1	-	-	-	-	-	-	6.1	5.5	-	6.17	5.57	-
Critical Hdwy Stg 2	-	-	-	-	-	-	6.1	5.5	-	6.17	5.57	-
Follow-up Hdwy	2.245	-	-	2.254	-	-	3.5	4	3.3	3.563	4.063	3.363
Pot Cap-1 Maneuver	1168	-	-	1041	-	-	262	282	576	257	274	666
Stage 1	-	-	-	-	-	-	546	538	-	636	608	-
Stage 2	-	-	-	-	-	-	645	617	-	531	523	-
Platoon blocked, %	-	-	-	-	-	-	-	-	-	-	-	-
Mov Cap-1 Maneuver	1168	-	-	1041	-	-	256	279	576	252	271	666
Mov Cap-2 Maneuver	-	-	-	-	-	-	256	279	-	252	271	-
Stage 1	-	-	-	-	-	-	542	534	-	631	606	-
Stage 2	-	-	-	-	-	-	633	615	-	522	519	-






















Approach	EB	WB	NB	SB
HCM Control Delay, s	0.1	0.1	14.8	17.2
HCM LOS			B	C

Minor Lane/Major Mvmt	NBLn1	EBL	EBT	EBR	WBL	WBT	WBR	SBLn1
Capacity (veh/h)	375	1168	-	-	1041	-	-	322
HCM Lane V/C Ratio	0.025	0.008	-	-	0.003	-	-	0.084
HCM Control Delay (s)	14.8	8.1	-	-	8.5	0	-	17.2
HCM Lane LOS	B	A	-	-	A	A	-	C
HCM 95th %tile Q(veh)	0.1	0	-	-	0	-	-	0.3

HCM 6th Signalized Intersection Summary

6: CTH M & USH 14

07/13/2023

												
Movement	EBL	EBT	EBR	WBL	WBT	WBR	NBL	NBT	NBR	SBL	SBT	SBR
Lane Configurations												
Traffic Volume (veh/h)	95	311	47	93	267	54	50	50	124	47	72	111
Future Volume (veh/h)	95	311	47	93	267	54	50	50	124	47	72	111
Initial Q (Qb), veh	0	0	0	0	0	0	0	0	0	0	0	0
Ped-Bike Adj(A_pbT)	1.00		1.00	1.00		1.00	1.00		1.00	1.00		1.00
Parking Bus, Adj	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Work Zone On Approach		No			No			No			No	
Adj Sat Flow, veh/h/ln	1856	1856	1856	1841	1841	1841	1796	1796	1796	1885	1885	1885
Adj Flow Rate, veh/h	109	357	54	107	307	62	57	57	143	54	83	128
Peak Hour Factor	0.87	0.87	0.87	0.87	0.87	0.87	0.87	0.87	0.87	0.87	0.87	0.87
Percent Heavy Veh, %	3	3	3	4	4	4	7	7	7	1	1	1
Cap, veh/h	460	839	127	435	449	91	275	102	257	281	151	233
Arrive On Green	0.11	0.53	0.53	0.30	0.30	0.30	0.23	0.23	0.23	0.23	0.23	0.23
Sat Flow, veh/h	1767	1575	238	959	1486	300	1124	454	1138	1192	669	1031
Grp Volume(v), veh/h	109	0	411	107	0	369	57	0	200	54	0	211
Grp Sat Flow(s),veh/h/ln	1767	0	1813	959	0	1787	1124	0	1591	1192	0	1700
Q Serve(g_s), s	1.8	0.0	6.8	4.3	0.0	9.0	2.3	0.0	5.5	2.1	0.0	5.4
Cycle Q Clear(g_c), s	1.8	0.0	6.8	4.3	0.0	9.0	7.8	0.0	5.5	7.6	0.0	5.4
Prop In Lane	1.00		0.13	1.00		0.17	1.00		0.71	1.00		0.61
Lane Grp Cap(c), veh/h	460	0	966	435	0	540	275	0	359	281	0	383
V/C Ratio(X)	0.24	0.00	0.43	0.25	0.00	0.68	0.21	0.00	0.56	0.19	0.00	0.55
Avail Cap(c_a), veh/h	978	0	1643	1015	0	1620	814	0	1122	853	0	1198
HCM Platoon Ratio	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Upstream Filter(I)	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00
Uniform Delay (d), s/veh	9.3	0.0	7.0	13.6	0.0	15.2	20.4	0.0	17.0	20.4	0.0	17.0
Incr Delay (d2), s/veh	0.3	0.0	0.3	0.3	0.0	1.5	0.4	0.0	1.4	0.3	0.0	1.2
Initial Q Delay(d3),s/veh	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
%ile BackOfQ(50%),veh/ln	0.6	0.0	2.0	0.8	0.0	3.4	0.6	0.0	1.9	0.5	0.0	2.0
Unsig. Movement Delay, s/veh												
LnGrp Delay(d),s/veh	9.6	0.0	7.3	13.9	0.0	16.8	20.8	0.0	18.4	20.7	0.0	18.2
LnGrp LOS	A	A	A	B	A	B	C	A	B	C	A	B
Approach Vol, veh/h		520			476			257			265	
Approach Delay, s/veh		7.8			16.1			18.9			18.7	
Approach LOS		A			B			B			B	
Timer - Assigned Phs	1	2		4		6		8				
Phs Duration (G+Y+Rc), s	11.4	21.0		17.2		32.4		17.2				
Change Period (Y+Rc), s	6.0	6.0		6.0		6.0		6.0				
Max Green Setting (Gmax), s	20.0	45.0		35.0		45.0		35.0				
Max Q Clear Time (g_c+I1), s	3.8	11.0		9.6		8.8		9.8				
Green Ext Time (p_c), s	0.2	3.1		1.4		2.9		1.4				
Intersection Summary												
HCM 6th Ctrl Delay				14.2								
HCM 6th LOS				B								

HCM 6th TWSC
 9: CTH M & Project Orange West Driveway (Exit)

07/13/2023

Intersection						
Int Delay, s/veh	1.4					
Movement	WBL	WBR	NBT	NBR	SBL	SBT
Lane Configurations	W		T			T
Traffic Vol, veh/h	15	30	125	0	0	169
Future Vol, veh/h	15	30	125	0	0	169
Conflicting Peds, #/hr	0	0	0	0	0	0
Sign Control	Stop	Stop	Free	Free	Free	Free
RT Channelized	-	None	-	None	-	None
Storage Length	0	-	-	-	-	-
Veh in Median Storage, #	0	-	0	-	-	0
Grade, %	0	-	0	-	-	0
Peak Hour Factor	85	85	85	85	85	85
Heavy Vehicles, %	66	66	20	20	20	20
Mvmt Flow	18	35	147	0	0	199

Major/Minor	Minor1	Major1	Major2			
Conflicting Flow All	346	147	0	0	147	0
Stage 1	147	-	-	-	-	-
Stage 2	199	-	-	-	-	-
Critical Hdwy	7.06	6.86	-	-	4.3	-
Critical Hdwy Stg 1	6.06	-	-	-	-	-
Critical Hdwy Stg 2	6.06	-	-	-	-	-
Follow-up Hdwy	4.094	3.894	-	-	2.38	-
Pot Cap-1 Maneuver	540	756	-	-	1332	-
Stage 1	746	-	-	-	-	-
Stage 2	703	-	-	-	-	-
Platoon blocked, %			-	-		-
Mov Cap-1 Maneuver	540	756	-	-	1332	-
Mov Cap-2 Maneuver	540	-	-	-	-	-
Stage 1	746	-	-	-	-	-
Stage 2	703	-	-	-	-	-

Approach	WB	NB	SB
HCM Control Delay, s	10.9	0	0
HCM LOS	B		

Minor Lane/Major Mvmt	NBT	NBRWBLn1	SBL	SBT
Capacity (veh/h)	-	-	667	1332
HCM Lane V/C Ratio	-	-	0.079	-
HCM Control Delay (s)	-	-	10.9	0
HCM Lane LOS	-	-	B	A
HCM 95th %tile Q(veh)	-	-	0.3	0

HCM 6th TWSC
 10: CTH M & Project Orange West Driveway (Entrance)

07/13/2023

Intersection						
Int Delay, s/veh	0.6					
Movement	WBL	WBR	NBT	NBR	SBL	SBT
Lane Configurations						
Traffic Vol, veh/h	0	0	140	15	30	169
Future Vol, veh/h	0	0	140	15	30	169
Conflicting Peds, #/hr	0	0	0	0	0	0
Sign Control	Stop	Stop	Free	Free	Free	Free
RT Channelized	-	None	-	None	-	None
Storage Length	0	-	-	-	-	-
Veh in Median Storage, #	0	-	0	-	-	0
Grade, %	0	-	0	-	-	0
Peak Hour Factor	92	92	92	92	92	92
Heavy Vehicles, %	2	2	2	2	2	2
Mvmt Flow	0	0	152	16	33	184

Major/Minor	Minor1	Major1	Major2		
Conflicting Flow All	410	160	0	0	168
Stage 1	160	-	-	-	-
Stage 2	250	-	-	-	-
Critical Hdwy	6.42	6.22	-	-	4.12
Critical Hdwy Stg 1	5.42	-	-	-	-
Critical Hdwy Stg 2	5.42	-	-	-	-
Follow-up Hdwy	3.518	3.318	-	-	2.218
Pot Cap-1 Maneuver	598	885	-	-	1410
Stage 1	869	-	-	-	-
Stage 2	792	-	-	-	-
Platoon blocked, %			-	-	-
Mov Cap-1 Maneuver	582	885	-	-	1410
Mov Cap-2 Maneuver	582	-	-	-	-
Stage 1	869	-	-	-	-
Stage 2	771	-	-	-	-

Approach	WB	NB	SB
HCM Control Delay, s	0	0	1.1
HCM LOS	A		

Minor Lane/Major Mvmt	NBT	NBRWBLn1	SBL	SBT
Capacity (veh/h)	-	-	1410	-
HCM Lane V/C Ratio	-	-	0.023	-
HCM Control Delay (s)	-	-	0	7.6
HCM Lane LOS	-	-	A	A
HCM 95th %tile Q(veh)	-	-	0.1	-



COMMON COUNCIL STAFF REPORT

Application: Rezoning 2023-0197 | **Applicant:** CHS Oilseed Processing LLC

Location: 6726 County Highway M | **Presented:** August 8, 2023

Current Parcels:

6-27-958.07 (Tax ID 222 069030)

6-27-959.6 (Tax ID: 222 0730018)

6-20-219B (Tax ID: 040 04000302)

6-20-318 (Tax ID: 040 064006)

6-20-317.01 (Tax ID: 040 06400300101)

6-20-305 (Tax ID: 040 062001)

(To be combined and redivided by pending CSM)

Prepared by: Colette Spranger, Community Development Director

Direct questions and comments to: colette.spranger@ci.evansville.wi.gov or 608-882-2263

Concurrent Applications:

- **Annexation 2023-0194:** brings 241.45 acres of Town lands into the City
- **Land Division 2023-0196:** Reconfigures the six lots listed above to two lots. The proposed oilseed processing plant will be located on Lot 1 of that CSM.
- **Comprehensive Plan Amendment 2023-0198:** Adjusts future land use map to reflect new lot boundaries and expands industrial land uses further north.
- **Conditional Use Permit 2023-0193:** allows for an Agricultural Service Use in the I-2 Heavy Industrial zoning district.
- **Site Plan 2023-0195:** Site layout and design for buildings and infrastructure for soybean oilseed processing plant

Location: 6726 County Highway M (subject to change)

Description of request: An application to rezone Lot 1 (311.49 acres) as proposed in Land Division Application 2023-0196 has been submitted for consideration by the Plan Commission. This rezone is contingent on successful annexation of Town parcels and approval and recording of the land division by the applicant.

Existing and Proposed Zoning: The parcels comprising the proposed Lot 1 include parts of all six existing parcels. Parcels 6-27-958.07 and 6-27-959.6 are zoned in the City for A Agriculture. Parcels 6-20-219B, 6-20-318, 6-20-317.01, and 6-20-305 are zoned in the Town for A-1 Farmland Preservation. Zoning for Lot 1 is proposed for the City's I-2 Heavy Industrial district. Lot 2 is comprised of lands currently within the City and will remain zoned in the City's A Agriculture district.

Consistency with the City of Evansville Comprehensive Plan and Municipal Code: The proposed land uses are largely consistent with the Future Land Use Map of the Comprehensive Plan. An

application to amend the Comprehensive Plan has been submitted by the applicant. See Application CP-2023-0198/Ordinance 2023-09.

Public Hearing and Plan Commission Review: A public hearing was held at the August 1, 2023 regular meeting of the Plan Commission. A number of questions/comments were received.

- Concerns about increased truck traffic were raised, specifically at the corner of East Main and USH 14/Union Street, where Casey's General Store is located.
- Noise concerns were raised. A comment was made regarding a plant operated by the applicant in Mankato, Minnesota, where sounds were documented to be around 50 decibels.
- Comment made regarding consistency between the Comprehensive Plan and plans for this area. Staff responded that for this very reason, the applicant also submitted an application to amend the Comprehensive Plan, which was discussed later at the same meeting.
- Question about where else in the City future industrial development could go. Answer: there are areas south of the Alcivia plant and along USH 14 in the City's north.
- Question on why the other lot owned by the applicant, adjacent to this one, was not being rezoned at the same time. Answer: the lot's current zoning designation as an agricultural zoning district is appropriate until a clearer development pattern emerges for uses on that corner lot.
- Is the applicant going to receive TIF? Answer: This is another item that is being discussed. TIF cannot be offered until the lands are officially within the City.

Plan Commission voted unanimously to recommend approval of Ordinance 2023-10. Tonight's discussion will include a first reading of the ordinance. Common Council can take a motion regarding the ordinance at its September meeting.

This application is contingent on approval of Ordinances 2023-08 and 2023-09 and approval of the land division application. Approval of this ordinance would validate and enable the uses requested in the site plan and conditional use permit applications under consideration by this applicant.

Recommended motion for September 12, 2023 meeting: *Motion to approve Ordinance 2023-10, Rezoning 311.49 acres of Territory from Agriculture (A) to Heavy Industrial (I-2) subject to the following conditions:*

1. *Common Council Approves Ordinance 2023-08.*
2. *Common Council Approves Ordinance 2023-09.*
3. *Common Council Approves Land Division Application 2023-0196.*
4. *Applicant records certified survey map with Rock County Register of Deeds.*

SECTION 2. Zoning Map Amendment. The official zoning map, City of Evansville, Wisconsin, is hereby amended to show the territory described in Section 1 as Heavy Industrial (I-2).

SECTION 3. Severability. If any provision of this Ordinance is invalid or unconstitutional, or if the application of the Ordinance to any person or circumstances is invalid or unconstitutional, such invalidity or unconstitutionality shall not affect the other provisions or applications of this Ordinance which can be given effect without the invalid or unconstitutional provision or application.

SECTION 4. Effective Date. This Ordinance shall take effect upon its passage and publication as provided by law.

Passed and adopted this 12th day of September, 2023

Dianne Duggan, Mayor

ATTEST:

Leah Hurtley, City Clerk

Introduced: 08/08/2023
Notices published: 07/12/2023 and 07/19/2023
Public hearing held: 08/01/2023
Adopted: 09/12/2023
Published: 08/XX/2023

*Sponsors: This is an applicant-initiated ordinance.
Drafted on July 21, 2023 by Colette Spranger, Community Development Director*



PLAN COMMISSION STAFF REPORT

Application: Comprehensive Plan Amendment 2023-0198

Applicant: CHS Oilseed Processing LLC

Location: 6726 County Highway M | **July 21, 2023**

Parcels:

6-27-958.07 (Tax ID 222 069030)

6-27-959.6 (Tax ID: 222 0730018)

6-20-219B (Tax ID: 040 04000302)

6-20-318 (Tax ID: 040 064006)

6-20-317.01 (Tax ID: 040 06400300101)

6-20-305 (Tax ID: 040 062001)

Prepared by: Colette Spranger, Community Development Director

Concurrent Applications

- **Annexation 2023-0194:** brings Town lands into the City
- **Land Division 2023-0196:** Reconfigures the six lots listed above to two lots. This site will sit on Lot 1 of that CSM.
- **Rezoning 2023-0197:** rezones lands in Lot 1 to I-2 Heavy Industrial
- **Comprehensive Plan Amendment 2023-0198:** Adjusts future land use map to reflect new lot boundaries and expands industrial land uses further north. Potentially will address Transportation Plan Map and its potential connections.
- **Conditional Use Permit 2023-0193:** allows for an Agricultural Service Use in the I-2 Heavy Industrial zoning district
- **Site Plan 2023-0195:** Site layout and design for buildings and infrastructure for soybean oilseed processing plant

Description of request: The applicant has made an application to change the future land use designation of proposed Lot 1 from a mixture of "Small Scale Industrial" and "Mixed Use" to "Large Scale Industrial". The parcels are currently zoned for agriculture and are awaiting annexation and land division approval before a Comprehensive Plan amendment can be formalized.

Staff Analysis of Request: Development is ripe for this area of the City. This change of future land use designation will solidify plans for proposed development. The attached ordinance recommends approval of the application and includes a condition that the northernmost 20 feet of the parcel be set aside for an easement to accommodate a possible future bike/ped path and city utilities.

Public Hearing and Plan Commission Review

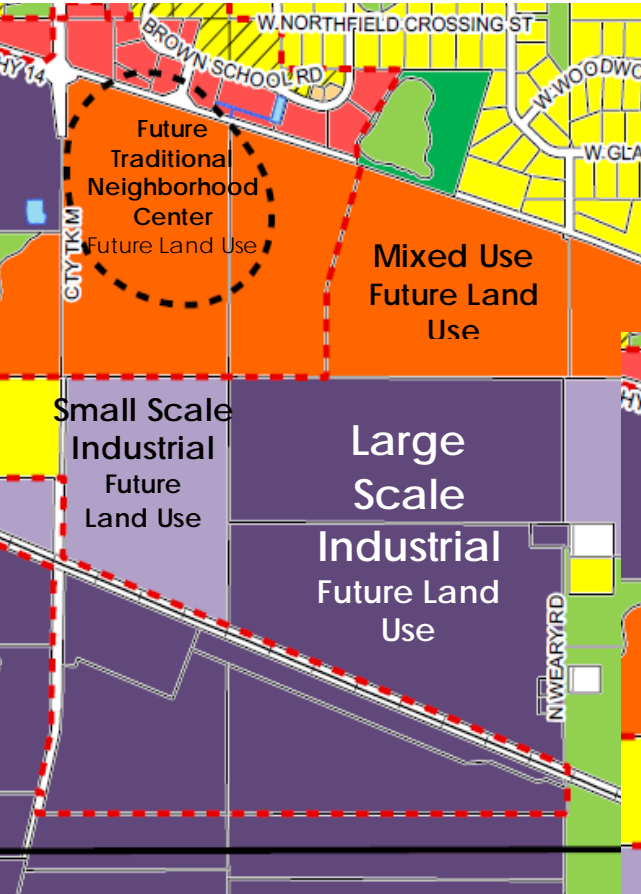
A public hearing was held at the August 1st regular Plan Commission meeting. There were no comments. Common Council may entertain adding conditions to the motion to approve limiting types of land uses on the parcel if members feel such limitations are warranted.

Plan Commission voted unanimously to recommend approval of Ordinance 2023-09. Tonight's discussion will include a first reading of the ordinance. Common Council can take a motion regarding the ordinance at its September meeting.

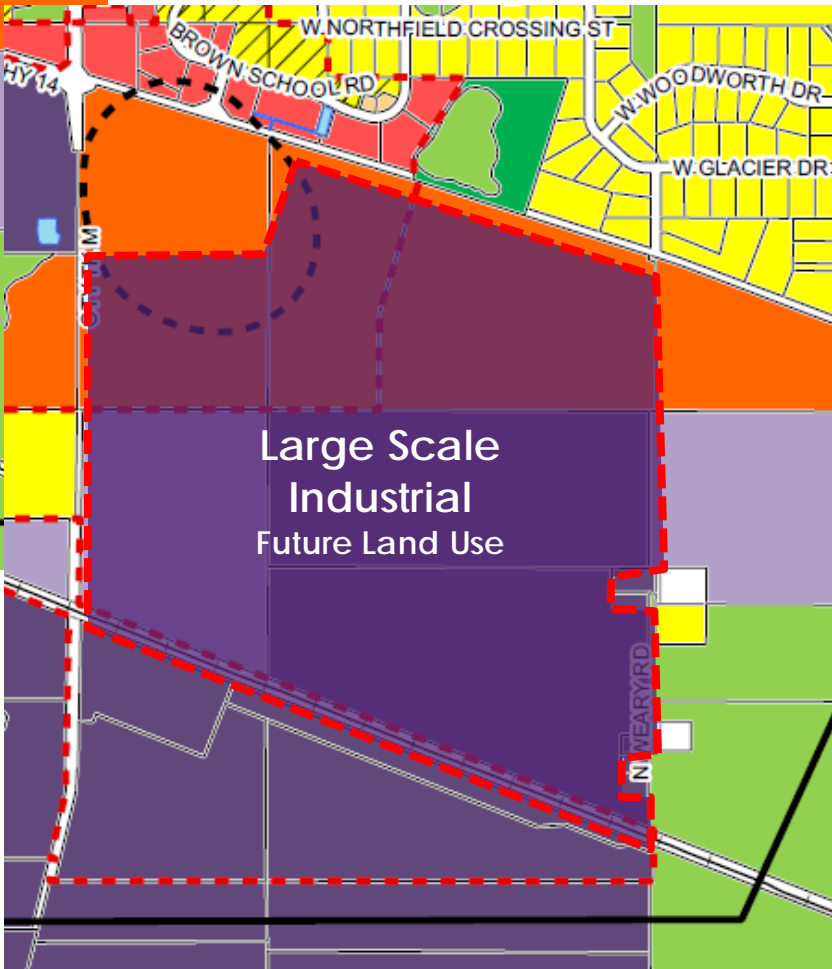
Approval of this ordinance enables the rezoning, conditional use permit, and site plans under consideration by this applicant to be consistent with the City's Comprehensive Plan. If the land division associated with this applicant is never recorded, then the changes associated with this ordinance will not be enacted.

Recommended motion for September 12, 2023 meeting: *Motion to approve Ordinance 2023-09.*

Current Comprehensive Plan Future Land Use Map



Proposed Comprehensive Plan Future Land Use Map With Lot Configuration



**CITY OF EVANSVILLE
ORDINANCE 2023-09**

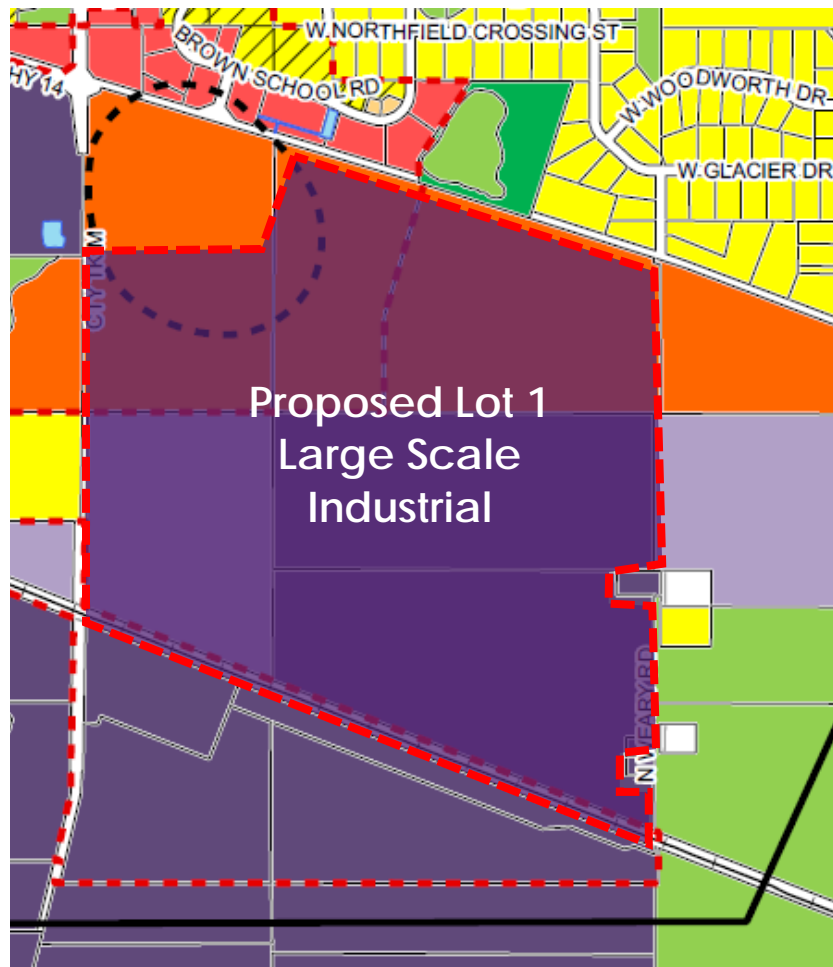
**AMENDING THE FUTURE LAND USE MAP AND TRANSPORTATION PLAN MAP OF
THE SMART GROWTH COMPREHENSIVE PLAN OF THE CITY OF EVANSVILLE,
WISCONSIN IN RESPONSE TO COMPREHENSIVE PLAN AMENDMENT APPLICATION
2023-0198**

The Common Council of the City of Evansville, Rock County, Wisconsin, do ordain as follows:

SECTION 1. The City of Evansville, Wisconsin, has adopted a comprehensive plan as defined in Sections 66.1001(1)(a) and 66.1001(2), Wis. Stats.

SECTION 2. CHS Oilseed Processing LLC has submitted applications to annex Town of Union lands and combine and adjust lot lines in the southeast of Evansville, generally located south of US Highway 14, west of Weary Road, north of the Union Pacific Railroad, and east of County Highway M.

SECTION 3. CHS Oilseed Processing LLC has submitted an application to change the future land use designation of proposed Lot 1 in the City of Evansville from “Small Scale Industrial” and “Mixed Use” to “Large Scale Industrial.” to reflect the changes approved through the applications described in Section 2.



SECTION 4. The Plan Commission reviewed the applications described in Sections 2 and 3 on August 1, 2023 and, by unanimous vote of the entire commission, has recommended Ordinance 2023-08 and Ordinance 2023-09 be approved by Common Council with a condition the northernmost 20' of the parcel be set aside for an easement to allow a future pedestrian walkway.

SECTION 5. The Evansville Plan Commission held a public hearing on August 1, 2023, in compliance with the requirements of Section 66.1001(d)(4), Wis. Stats., regarding the proposed amendment of the comprehensive plan.

SECTION 6. This amendment is consistent with the remaining sections of the city's adopted comprehensive plan.

SECTION 7. The Common Council hereby amends the comprehensive plan as described in Section 3.

SECTION 8. This ordinance is contingent on Common Council approval of Ordinance 2023-08 and Land Division Application 2023-0196.

SECTION 7. The city clerk/treasurer shall send a copy of this ordinance to neighboring jurisdictions and state agencies per Sections 66.1001 of Wis. Stats 10.

Passed and adopted this 12th day of September, 2023

Dianne Duggan, Mayor

ATTEST:

Leah Hurtley, Clerk

Introduced: 08/08/2023
Notices published: 07/12/2023 and 07/19/2023
Public hearing held: 08/01/2023
Adopted: 09/12/2023
Published: 09/XX/2023

*Sponsors: This is an applicant-initiated ordinance.
Drafted on July 21, 2023 by Colette Spranger, Community Development Director
Edited on August 3, 2023 by Colette Spranger, Community Development Director*

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
01-1000130	UTILITY CASH CLEARING	922872	AMY GRIBBLE	UTILITY REFUND	2023 REFUN	07/12/2023	317.24	50598	.00	0	
01-1000130	UTILITY CASH CLEARING	922872	JOHN & ELIZABETH SUET	UTILITY REFUND	2023 REFUN	07/12/2023	263.87	50624	.00	0	
01-1000130	UTILITY CASH CLEARING	922872	ALLIANT ENERGY	REFUND KAREN DAMALKA 879-700-3042	2023 REFUN	07/25/2023	98.00	50658	.00	0	
01-1000130	UTILITY CASH CLEARING	922872	ANTHONY WICHERSHAM	UTILITY REFUND	2023 REFUN	07/25/2023	108.89	50660	.00	0	
01-1000130	UTILITY CASH CLEARING	922872	EVANVILLE COMMUNITY	UTILITY REFUND	2023 REFUN	07/25/2023	280.38	50679	.00	0	
01-1000130	UTILITY CASH CLEARING	922872	JOSHUA & VANESSA GRA	UTILITY REFUND	2023 REFUN	07/25/2023	800.00	50735	.00	0	
01-1000130	UTILITY CASH CLEARING	922872	PAULETTE MORNING	UTILITY REFUND	2023 REFUN	07/25/2023	2.90	50747	.00	0	
01-1000130	UTILITY CASH CLEARING	922872	KYLE & KATIE HOLFORD	UTILITY REFUND	2023 REFUN	07/25/2023	23.62	50737	.00	0	
01-1000130	UTILITY CASH CLEARING	922872	RHETT & JENNA REUTER	UTILITY REFUND	2023 REFUN	07/25/2023	234.31	50752	.00	0	
Total 1011000130:							2,129.21		.00		
10-1650000	PREPAYMENTS	1850	COMPUTER KNOW HOW L	20 PRE PAID SERVICE HOURS	39153	07/25/2023	2,000.00	50672	.00	0	
Total 101650000:							2,000.00		.00		
10-2127500	REIMBURSABLE DEV COSTS	1885	CONSIGNY LAW FIRM SC	ATTY FEES-	57590	07/25/2023	726.00	50673	.00	0	
10-2127500	REIMBURSABLE DEV COSTS	4990	TOWN & COUNTRY ENGIN	2023 WESTFIELD MEADOWS SUPPORT	25365	07/12/2023	480.00	50648	.00	0	
10-2127500	REIMBURSABLE DEV COSTS	4990	TOWN & COUNTRY ENGIN	2023 SETTLER'S GROVE SUPPORT	25366	07/12/2023	1,000.00	50648	.00	0	
10-2127500	REIMBURSABLE DEV COSTS	4990	TOWN & COUNTRY ENGIN	PROJECT ORANGE REVIEW	25385	07/12/2023	340.00	50648	.00	0	
10-2127500	REIMBURSABLE DEV COSTS	9133	FORSTER ELECTRICAL E	E02-23C PROJECT ORANGE	24674	07/25/2023	320.00	50682	.00	0	
Total 102127500:							2,866.00		.00		
10-2127511	465 W MAIN STREET COSTS	1885	CONSIGNY LAW FIRM SC	ATTY FEES-	57591	07/25/2023	16.50	50673	.00	0	
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10-2131100	FEDERAL W/H TAX DEDUCTIO	2442	FICAFWT DEPOSIT - EFTP	SOC SEC/IMED/FWT FEDERAL WITHHOLDING TAX Pay Period: 6/30/2023	PR0630231	07/26/2023	11,311.67	20132087	.00	0	
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10-2131200	STATE W/H TAX DEDUCTION	5550	WI DEPT OF REVENUE-EF	SWT STATE WITHHOLDING TAX Pay Period: 6/30/2023	PR0630231	07/26/2023	5,008.84	20132091	.00	0	
10-2131200	STATE W/H TAX DEDUCTION	5550	WI DEPT OF REVENUE-EF	SWT STATE WITHHOLDING TAX Pay Period: 7/14/2023	PR0714231	07/26/2023	5,080.98	20132091	.00	0	
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Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
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10-2132110	HEALTH INSURANCE	1997	WI DEPT-EMPLOYEE TRU	HEALTH INS DED/EXP HEALTH INS - SINGLE (PRE TAX) Pay Period: 6/16/2023	PR0616231	07/26/2023	314.44	20132092	.00	0	
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10-2132120	DENTAL INSURANCE	1998	DELTA DENTAL OF WISCO	ADJUSTMENT	PR0630231-	07/25/2023	5.41-	50677	.00	0	
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Total 102132120:											
10-2132130	RETIREMENT PAYABLE	5610	WISCONSIN RETIREMENT	WIS RETIRE EXP WRS ELECTED Pay Period: 6/2/2023	PR0602230	07/26/2023	70.26	20132095	.00	0	
10-2132130	RETIREMENT PAYABLE	5610	WISCONSIN RETIREMENT	WIS RETIRE EXP WRS GENERAL Pay Period: 6/2/2023	PR0602230	07/26/2023	5,774.30	20132095	.00	0	
10-2132130	RETIREMENT PAYABLE	5610	WISCONSIN RETIREMENT	WIS RETIRE EXP WRS GENERAL							

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
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							39,530.80		.00		
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Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
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10-2134300	LIFE INS DEDUCTION	3515	SECURIAN FINANCIAL GR	ADJUSTMENT	PR0630233-	07/12/2023	.56-	50644	.00	0	
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10-2134300	LIFE INS DEDUCTION	3515	SECURIAN FINANCIAL GR	ADJUSTMENT	PR0630233-	07/12/2023	1.00-	50644	.00	0	
Total 102134300: 1,346.82											
10-2136100	UNION DUES DEDUCTIONS	5603	WI PROFESSIONAL POLIC	UNION DUES POLICE UNION DUES- POLICE Pay Period: 6/30/2023	PR0630231	07/12/2023	344.00	50653	.00	0	
Total 102136100: 344.00											
10-2137000	PAYROLL DEDUCTION MISC	5708	WI SCTF	CHILD SUPPORT DED CHILD SUPPORT Pay Period: 7/14/2023	PR0714232	07/26/2023	693.43	20132093	.00	0	
10-2137000	PAYROLL DEDUCTION MISC	5708	WISCONSIN SCTF	CHILD SUPPORT DED CHILD SUPPORT Pay Period: 7/14/2023	PR0714232-	07/26/2023	65.00	20132096	.00	0	
10-2137000	PAYROLL DEDUCTION MISC	5708	WISCONSIN SCTF	CHILD SUPPORT DED CHILD SUPPORT Pay Period: 7/14/2023	PR0714232-	07/26/2023	65.00	20132096	.00	0	
10-2137000	PAYROLL DEDUCTION MISC	5708	WI SCTF	CHILD SUPPORT DED CHILD SUPPORT Pay Period: 6/30/2023	PR0630232	07/26/2023	693.43	20132093	.00	0	
Total 102137000: 1,516.86											
10-2138000	ICMA RETIREMENT CORP DEF	2849	SECURITY BENEFIT LIFE I	DEF COMP-SBG DEFERRED COMP - SBG-% OF AMT Pay Period: 6/30/2023	PR0630231	07/26/2023	1,554.21	20132089	.00	0	
10-2138000	ICMA RETIREMENT CORP DEF	2849	SECURITY BENEFIT	POLICE/IBA DEFERRED - SBG - AMOUNT Pay Period: 7/14/2023	PR0714230	07/26/2023	400.00	20132088	.00	0	
10-2138000	ICMA RETIREMENT CORP DEF	2849	SECURITY BENEFIT LIFE I	DEF COMP-SBG DEFERRED COMP - SBG-% OF AMT Pay Period: 7/14/2023	PR0714231	07/26/2023	1,573.25	20132089	.00	0	
10-2138000	ICMA RETIREMENT CORP DEF	2855	MISSION SQUARE RETIRE	DEF COMP DED DEFERRED COMP - ICMA - AMOUNT Pay Period: 6/30/2023	PR0630231	07/12/2023	250.00	50635	.00	0	
10-2138000	ICMA RETIREMENT CORP DEF	2855	MISSION SQUARE RETIRE	DEF COMP DED DEFERRED COMP - ICMA - AMOUNT Pay Period: 7/14/2023	PR0714231	07/25/2023	250.00	50743	.00	0	

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number	
Total 102138000:												
10-2140000	AFLAC ACC INS DEDUCTION	1065	AFLAC	ACC/MED/CCARE DED AFLAC ACCIDENT INSURANCE Pay Period: 7/14/2023	PR0714231	07/26/2023	12.42	20132085	.00	0	0	
10-2140000	AFLAC ACC INS DEDUCTION	1065	AFLAC	ACC/MED/CCARE DED AFLAC ACCIDENT INSURANCE Pay Period: 6/30/2023	PR0630231	07/26/2023	12.42	20132085	.00	0	0	
Total 102140000:												
10-2141000	AFLAC MED INS DEDUCTIONS	1065	AFLAC	ACC/MED/CCARE DED AFLAC Pay Period: 7/14/2023	PR0714231	07/26/2023	28.27	20132085	.00	0	0	
10-2141000	AFLAC MED INS DEDUCTIONS	1065	AFLAC	ACC/MED/CCARE DED AFLAC MEDICAL Pay Period: 6/30/2023	PR0630231	07/26/2023	28.28	20132085	.00	0	0	
Total 102141000:												
10-2142000	EMPLOYEES REIMBUR AFLAC	921882	MEGAN KLOECKNER	REIMB-AFLAC DEPENDENT CARE	2023-07	07/12/2023	1,465.00	50630	.00	0	0	
10-2142000	EMPLOYEES REIMBUR AFLAC	922879	MICHELLE NATROP	AFLAC REIMBURSMENTS	2023-07	07/12/2023	127.68	50632	.00	0	0	
Total 102142000:												
10-44122-510	MISC LICENSES (SUNDRY)	5725	EQUAL RIGHTS DIVISION	WORK PERMITS-JUN	2023-06 WP	07/12/2023	52.50	50612	.00	0	0	
Total 1044122510:												
10-45110-520	COURT PENALTIES & COSTS	4700	ST OF WIS CONTROLLER	COURT FINES/ASSES-	2023-06	07/12/2023	1,258.45	50645	.00	0	0	
Total 1045110520:												
10-51010-300	COUNCIL EXPENSES & SUPPL	2540	GORDON FLESCH CO INC	COPIER CHARGES	IN14277213	07/25/2023	7.95	50730	.00	0	0	
10-51010-300	COUNCIL EXPENSES & SUPPL	2540	GORDON FLESCH CO INC	ROUNDING ISSUE	IN14277213	07/25/2023	.02	50730	.00	0	0	
10-51010-300	COUNCIL EXPENSES & SUPPL	2540	GORDON FLESCH CO INC	COPIER CHARGES	IN14287569	07/25/2023	23.84	50730	.00	0	0	
10-51010-300	COUNCIL EXPENSES & SUPPL	9017	US BANK	GOOGLE GSUITE	6123-0601	07/26/2023	161.04	20132090	.00	0	0	
10-51010-300	COUNCIL EXPENSES & SUPPL	2763	QUADRIENT FINANCE USA I	MONTHLY POSTAGE	2023-06	07/25/2023	17.09	50750	.00	0	0	
Total 1051010300:												
10-51020-300	MAYOR EXPENSES	9017	US BANK	GOOGLE GSUITE	6123-0601	07/26/2023	26.84	20132090	.00	0	0	
10-51020-300	MAYOR EXPENSES	2763	QUADRIENT FINANCE USA I	MONTHLY POSTAGE	2023-06	07/25/2023	.06	50750	.00	0	0	
Total 1051020300:												
							26.90					

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
10-51030-251	COURT IT MAINT & REPAIR	1850	COMPUTER KNOW HOW L	COURT LAPTOPS W/MICROSOFT OFFICE 2019	39111	07/12/2023	999.00	50606	.00	0	
10-51030-251	COURT IT MAINT & REPAIR	1850	COMPUTER KNOW HOW L	LENOVO UNIVERSAL DOCKING STATION	39111	07/12/2023	209.00	50606	.00	0	
Total 1051030251:											
10-51030-281	MUNI COURT FINES/ASSESS	5160	CITY OF EVANSVILLE	NSF FEE FOR MATHIAS ETRINGER FROM 7-2011	2023-06 NSF	07/12/2023	25.00	50605	.00	0	
10-51030-281	MUNI COURT FINES/ASSESS	4320	ROCK COUNTY TREASUR	COURT FINES/ASSES-JUNE	2023-06 CO	07/12/2023	280.00	50643	.00	0	
10-51030-281	MUNI COURT FINES/ASSESS	4320	ROCK COUNTY TREASUR	COURT FINES/ASSES-JUNE	2023-06 CO	07/12/2023	13.00	50643	.00	0	
10-51030-281	MUNI COURT FINES/ASSESS	922628	KAETHER, MAX	REDIRECTED RESTITUTION	2023-06	07/12/2023	20.00	50627	.00	0	
10-51030-281	MUNI COURT FINES/ASSESS	922876	ALVERE PARKER	REFUND - OVERPAYMENT	2023 OVERP	07/12/2023	126.70	50597	.00	0	
10-51030-281	MUNI COURT FINES/ASSESS	922876	ERIC PETERSON	REFUND - OVERPAYMENT	2023 OVERP	07/12/2023	124.00	50613	.00	0	
10-51030-281	MUNI COURT FINES/ASSESS	922876	JORDY BARRANTES GALV	REFUND - OVERPAYMENT	2023 OVERP	07/12/2023	997.60	50626	.00	0	
10-51030-281	MUNI COURT FINES/ASSESS	922876	WILLIAM DREFAHL	REFUND - OVERPAYMENT	2023 OVERP	07/12/2023	10.00	50654	.00	0	
Total 1051030281:											
10-51030-300	MUNICIPAL COURT EXPENSE	2540	GORDON FLESCH CO INC	COPIER CHARGES	IN14277213	07/25/2023	.80	50730	.00	0	
10-51030-300	MUNICIPAL COURT EXPENSE	2540	GORDON FLESCH CO INC	COPIER CHARGES	IN14287569	07/25/2023	2.41	50730	.00	0	
10-51030-300	MUNICIPAL COURT EXPENSE	9017	US BANK	CC-ZOOM-T. ALISANKUS-MEETINGS	6004-0603	07/26/2023	15.99	20132090	.00	0	
10-51030-300	MUNICIPAL COURT EXPENSE	9017	US BANK	GOOGLE GSUITE	6123-0601	07/26/2023	26.84	20132090	.00	0	
10-51030-300	MUNICIPAL COURT EXPENSE	1090	AT&T	MONTHLY AT&T CHARGES	6088822281	07/25/2023	11.02	50663	.00	0	
10-51030-300	MUNICIPAL COURT EXPENSE	2763	QUADRIENT FINANCE USA I	MONTHLY POSTAGE	2023-06	07/25/2023	22.78	50750	.00	0	
Total 1051030300:											
10-51040-210	LEGAL SERVICES	1885	CONSIGNY LAW FIRM SC	ATTY FEES-	57591	07/25/2023	544.50	50673	.00	0	
Total 1051040210:											
10-51040-215	LEGAL SERVICES MUNI COUR	1885	CONSIGNY LAW FIRM SC	ATTY FEES-	57589	07/25/2023	1,845.70	50673	.00	0	
10-51040-215	LEGAL SERVICES MUNI COUR	1885	CONSIGNY LAW FIRM SC	ATTY FEES-	57592	07/25/2023	926.00	50673	.00	0	
Total 1051040215:											
10-51070-300	CLERK ELECTION EXP	9017	US BANK	LEAGUE OF WISCONSIN MUNIC	6887-0524-1	07/26/2023	230.00	20132090	.00	0	
Total 1051070300:											
10-51090-210	ACCOUNTING/AUDITING	2938	JOHNSON BLOCK & COMP	AUDITING SERVICES	509464	07/12/2023	3,500.00	50625	.00	0	

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Total 1051090210:											
10-51100-210	ASSESSOR SERVICES	1220	ASSOCIATED APPRAISAL	INTERNET POSTING OF PARCELS BY ASSESSMENT TECHNOLOGIES	169071	07/25/2023	43.20	50662	.00	0	0
10-51100-210	ASSESSOR SERVICES	1220	ASSOCIATED APPRAISAL	PROFESSIONAL SERVICES-JULY	169071	07/25/2023	1,783.33	50662	.00	0	0
Total 1051100210:											
10-51100-310	ASSESSOR SUPPLIES	2540	GORDON FLESCH CO INC	COPIER CHARGES	IN14277213	07/25/2023	2.48	50730	.00	0	0
10-51100-310	ASSESSOR SUPPLIES	2540	GORDON FLESCH CO INC	COPIER CHARGES	IN14287569	07/25/2023	7.43	50730	.00	0	0
Total 1051100310:											
10-51110-180	RECOGNITION PROGRAM	9017	US BANK	PIGGLY WIGGLY	6038-0525	07/26/2023	8.48	20132090	.00	0	0
Total 1051110180:											
10-51110-250	FINANCE OFFICE EQUIP CON	2540	GORDON FLESCH CO INC	COPIER CHARGES	IN14277213	07/25/2023	18.70	50730	.00	0	0
10-51110-250	FINANCE OFFICE EQUIP CON	2540	GORDON FLESCH CO INC	COPIER CHARGES	IN14287569	07/25/2023	56.06	50730	.00	0	0
Total 1051110250:											
10-51110-251	FINANCE - IT MAINT & REPAIR	1850	COMPUTER KNOW HOW L	BDR BACKUP SYSTEM	BDR-073023	07/25/2023	54.82	50672	.00	0	0
Total 1051110251:											
10-51110-252	FINANCE- IT EQUIP	1810	CIVIC SYSTEMS LLC	SEMI-ANNUAL SUPPORT FEE	CVC23428	07/25/2023	3,024.45	50671	.00	0	0
Total 1051110252:											
10-51110-290	FINANCE PUBLISHING CONTR	2380	THE EVANSVILLE REVIEW	MONTHLY PUBLICATION CHARGE	702	07/12/2023	675.00	50646	.00	0	0
Total 1051110290:											
10-51110-300	FINANCE ADMIN EXPENSE	9017	US BANK	MAIN ST CAFE	6887-0613	07/26/2023	22.46	20132090	.00	0	0
Total 1051110300:											
10-51110-310	FINANCE OFFICE SUPPLIES &	2540	GORDON FLESCH CO INC	COPIER CHARGES	IN14277213	07/25/2023	.28	50730	.00	0	0
10-51110-310	FINANCE OFFICE SUPPLIES &	2540	GORDON FLESCH CO INC	COPIER CHARGES	IN14287569	07/25/2023	.84	50730	.00	0	0
10-51110-310	FINANCE OFFICE SUPPLIES &	4430	SCHWAAB INC	EMBOSSER 2" LONG DESK SEAL	8370947	07/25/2023	30.50	50757	.00	0	0
10-51110-310	FINANCE OFFICE SUPPLIES &	9017	US BANK	NOTARY APPLICATION FEE	0981-0526	07/26/2023	20.00	20132090	.00	0	0

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10-51110-310	FINANCE OFFICE SUPPLIES &	9017	US BANK	BULLETIN BOARD STRIPS	0981-0609	07/26/2023	44.89	20132090	.00	0	
10-51110-310	FINANCE OFFICE SUPPLIES &	9017	US BANK	CC-BOUNCIE	6123-0603	07/26/2023	8.00	20132090	.00	0	
10-51110-310	FINANCE OFFICE SUPPLIES &	4600	STAPLES BUSINESS CRE	SUPPLIES-CITY HALL	1649567722-	07/25/2023	408.81	50759	.00	0	
10-51110-310	FINANCE OFFICE SUPPLIES &	3956	PROFESSIONAL BUSINES	#10 REGULAR ENVELOPE - PRINT 2 SIDES	119189	07/25/2023	125.70	50748	.00	0	
10-51110-310	FINANCE OFFICE SUPPLIES &	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE	2023-06	07/25/2023	194.18	50750	.00	0	
10-51110-310	FINANCE OFFICE SUPPLIES &	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE	2023-06	07/25/2023	165.87	50750	.00	0	
Total 1051110310:							999.07		.00		
10-51110-330	FINANCE PROFESSIONAL DE	9017	US BANK	KWIK TRIP	6887-0608	07/26/2023	61.85	20132090	.00	0	
10-51110-330	FINANCE PROFESSIONAL DE	9017	US BANK	RESIDENCE INN	6123-0519	07/26/2023	1,965.10	20132090	.00	0	
10-51110-330	FINANCE PROFESSIONAL DE	9017	US BANK	HY-VEE GAS	6123-0605	07/26/2023	53.55	20132090	.00	0	
10-51110-330	FINANCE PROFESSIONAL DE	9017	US BANK	NOLABELLE KITCHEN	6123-0605-1	07/26/2023	54.61	20132090	.00	0	
10-51110-330	FINANCE PROFESSIONAL DE	9017	US BANK	COURTYARD BY MARRIOTT	6123-0605-2	07/26/2023	159.66	20132090	.00	0	
10-51110-330	FINANCE PROFESSIONAL DE	9017	US BANK	COURTYARD BY MARRIOTT	6123-0605-3	07/26/2023	159.66	20132090	.00	0	
10-51110-330	FINANCE PROFESSIONAL DE	9017	US BANK	COURTYARD BY MARRIOTT	6123-0605-4	07/26/2023	159.66	20132090	.00	0	
10-51110-330	FINANCE PROFESSIONAL DE	9017	US BANK	COURTYARD BY MARRIOTT	6123-0605-5	07/26/2023	159.66	20132090	.00	0	
10-51110-330	FINANCE PROFESSIONAL DE	9017	US BANK	KWIK TRIP	6123-0606	07/26/2023	68.93	20132090	.00	0	
10-51110-330	FINANCE PROFESSIONAL DE	9017	US BANK	COURTYARD BY MARRIOTT	6123-0606-1	07/26/2023	27.80	20132090	.00	0	
10-51110-330	FINANCE PROFESSIONAL DE	9017	US BANK	COURTYARD BY MARRIOTT	6123-0606-2	07/26/2023	18.88	20132090	.00	0	
10-51110-330	FINANCE PROFESSIONAL DE	1810	CIVIC SYSTEMS LLC	NEW EMPLOYEE TRAINING	CVC23752	07/25/2023	600.00	50671	.00	0	
10-51110-330	FINANCE PROFESSIONAL DE	1810	CIVIC SYSTEMS LLC	NEW EMPLOYEE TRAINING	CVC23752	07/25/2023	600.00	50671	.00	0	
Total 1051110330:							4,089.36		.00		
10-51110-361	FINANCE COMMUNICATIONS	1240	THRUV	ADVERTISING/WHITE PAGES-CITY HALL	800370190-0	07/25/2023	29.00	50760	.00	0	
10-51110-361	FINANCE COMMUNICATIONS	9017	US BANK	GOOGLE GSUITE	6123-0601	07/26/2023	120.78	20132090	.00	0	
10-51110-361	FINANCE COMMUNICATIONS	9017	US BANK	ROUNDING ISSUES	6123-0601	07/26/2023	.05	20132090	.00	0	
10-51110-361	FINANCE COMMUNICATIONS	1730	CHARTER COMMUNICATI	MONTHLY CHARTER SERVICE	0052351070	07/25/2023	103.49	50668	.00	0	
Total 1051110361:							253.22		.00		
10-51120-355	MUNICIPAL BUILDINGS	1060	EVANSVILLE HARDWARE	OCCUPANCY SENSOR WHT	200030-0630	07/12/2023	23.99	50614	.00	0	
10-51120-355	MUNICIPAL BUILDINGS	1230	ARAMARK	MAT_NYLON/RUBBER 3X10/4X6/SERVICE CHARGE	6140206024	07/12/2023	71.55	50599	.00	0	
10-51120-355	MUNICIPAL BUILDINGS	1230	ARAMARK	MAT_NYLON/RUBBER 3X10/4X6/SERVICE CHARGE	6140213990	07/25/2023	71.55	50661	.00	0	
10-51120-355	MUNICIPAL BUILDINGS	5160	CITY OF EVANSVILLE	ELEC/WATER-CITY HALL	2023-06	07/26/2023	618.18	20132086	.00	0	
10-51120-355	MUNICIPAL BUILDINGS	3955	PROFESSIONAL PEST CO	MONTHLY PEST CONTROL-CITY HALL	630343	07/25/2023	53.00	50749	.00	0	
10-51120-355	MUNICIPAL BUILDINGS	1090	AT&T	MONTHLY AT&T CHARGES	6088822281	07/25/2023	11.02	50663	.00	0	
10-51120-355	MUNICIPAL BUILDINGS	1940	CULLIGAN / COMPLETE W	BOTTLED WATER	0201350	07/12/2023	39.50	50610	.00	0	
10-51120-355	MUNICIPAL BUILDINGS	1940	CULLIGAN / COMPLETE W	BOTTLED WATER	0203600	07/25/2023	30.00	50676	.00	0	

Check Issue Dates: 7/1/2023 - 7/31/2023

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10-51120-355	MUNICIPAL BUILDINGS	1940	CULLIGAN / COMPLETE W	FUEL SURCHARGE	0203600	07/25/2023	2.00	50676	.00	0	
10-51120-355	MUNICIPAL BUILDINGS	1940	CULLIGAN / COMPLETE W	COOLER RENTAL	1010672	07/12/2023	8.00	50610	.00	0	
Total 1051120355:											
							928.79		.00		
10-51140-285	DOG & CAT EXPENSE	4320	ROCK COUNTY TREASUR	DOG LICENSES - JUN	2023-06 DO	07/25/2023	47.00	50753	.00	0	
10-51140-285	DOG & CAT EXPENSE	4259	HUMANE SOCIETY OF SO	ANIMAL R&B / PICK UP CHARGE	199	07/12/2023	308.33	50621	.00	0	
Total 1051140285:											
							355.33		.00		
10-52200-210	PROFESSIONAL SERVICES	9017	US BANK	DOJ EPAY RECORDS CHECK	7376-0524	07/26/2023	14.00	20132090	.00	0	
10-52200-210	PROFESSIONAL SERVICES	9017	US BANK	DOJ EPAY RECORDS CHECK	7376-0524-1	07/26/2023	7.00	20132090	.00	0	
10-52200-210	PROFESSIONAL SERVICES	9017	US BANK	DOJ EPAY RECORDS CHECK	7376-0531	07/26/2023	7.00	20132090	.00	0	
10-52200-210	PROFESSIONAL SERVICES	9017	US BANK	DOJ EPAY RECORDS CHECK	7376-0531-1	07/26/2023	7.00	20132090	.00	0	
10-52200-210	PROFESSIONAL SERVICES	9017	US BANK	DOJ EPAY RECORDS CHECK	7376-0605	07/26/2023	98.00	20132090	.00	0	
10-52200-210	PROFESSIONAL SERVICES	9017	US BANK	DOJ EPAY RECORDS CHECK	7376-0613-1	07/26/2023	14.00	20132090	.00	0	
10-52200-210	PROFESSIONAL SERVICES	9017	US BANK	DOJ EPAY RECORDS CHECK	7376-0613-2	07/26/2023	14.00	20132090	.00	0	
10-52200-210	PROFESSIONAL SERVICES	9017	US BANK	DOJ EPAY RECORDS CHECK	7376-0613-3	07/26/2023	7.00	20132090	.00	0	
10-52200-210	PROFESSIONAL SERVICES	9017	US BANK	DOJ EPAY RECORDS CHECK	7376-0616	07/26/2023	7.00	20132090	.00	0	
10-52200-210	PROFESSIONAL SERVICES	9017	US BANK	DOJ EPAY RECORDS CHECK	7376-0619	07/26/2023	14.00	20132090	.00	0	
10-52200-210	PROFESSIONAL SERVICES	9017	US BANK	DOJ EPAY RECORDS CHECK	7376-0623	07/26/2023	7.00	20132090	.00	0	
10-52200-210	PROFESSIONAL SERVICES	9017	US BANK	DOJ EPAY RECORDS CHECK	7376-19-1	07/26/2023	14.00	20132090	.00	0	
10-52200-210	PROFESSIONAL SERVICES	4107	TRANS UNION RISK AND A	CREDIT CHECKS	5729311-202	07/12/2023	113.00	50649	.00	0	
10-52200-210	PROFESSIONAL SERVICES	922880	TIMELOCK PLUS, LLC	SCHEDULE ANYWHERE LICENSE	INV0028331	07/25/2023	675.00	50761	.00	0	
Total 1052200210:											
							988.00		.00		
10-52200-251	POLICE - IT MAINT & REPAIR	1850	COMPUTER KNOW HOW L	BDR BACKUP SYSTEM	BDR-073023	07/25/2023	149.00	50672	.00	0	
Total 1052200251:											
							149.00		.00		
10-52200-252	POLICE- IT EQUIP	3532	MOTOROLA SOLUTIONS I	EVIDENCE LIBRARY FOR PD	1411018886	07/12/2023	5.91	50636	.00	0	
Total 1052200252:											
							5.91		.00		
10-52200-310	POLICE OFFICE SUPPLIES	1776	CINTAS	RESTOCK MEDICINE CABINETTE	8406316615	07/12/2023	78.21	50604	.00	0	
10-52200-310	POLICE OFFICE SUPPLIES	2540	GORDON FLESCH CO INC	COPIER CHARGES	IN14277213	07/25/2023	17.53	50730	.00	0	
10-52200-310	POLICE OFFICE SUPPLIES	2540	GORDON FLESCH CO INC	COPIER CHARGES	IN14287569	07/25/2023	52.54	50730	.00	0	
10-52200-310	POLICE OFFICE SUPPLIES	9017	US BANK	UPS	9978-0625-0	07/26/2023	17.84	20132090	.00	0	
10-52200-310	POLICE OFFICE SUPPLIES	9017	US BANK	UPS	9978-0625-0	07/26/2023	13.00	20132090	.00	0	
10-52200-310	POLICE OFFICE SUPPLIES	9017	US BANK	AMAZON TONER	2472-0613	07/26/2023	187.49	20132090	.00	0	
10-52200-310	POLICE OFFICE SUPPLIES	9380	THE UPS STORE	EPD-BUSINESS CARDS	7062	07/12/2023	64.17	50647	.00	0	

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
10-52200-310	POLICE OFFICE SUPPLIES	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE	2023-06	07/25/2023	75.52	50750	.00	0	
Total 1052200310:											
10-52200-330	POLICE PROFESSIONAL DEV	9017	US BANK	GLOCK PROFESSIONAL	7376-0612	07/26/2023	250.00	20132090	.00	0	
Total 1052200330:											
10-52200-343	POLICE VEHICLE FUEL	9017	US BANK	KWIK TRIP	7376-0612-1	07/26/2023	25.11	20132090	.00	0	
10-52200-343	POLICE VEHICLE FUEL	9017	US BANK	KWIK TRIP	7376-0613	07/26/2023	14.14	20132090	.00	0	
10-52200-343	POLICE VEHICLE FUEL	9017	US BANK	KWIK TRIP	7376-0615	07/26/2023	27.50	20132090	.00	0	
Total 1052200343:											
10-52200-350	POLICE EQUIP MAINTENANCE	1230	ARAMARK	MAT_NYLON/RUBBER	6140213989	07/25/2023	36.73	50661	.00	0	
10-52200-350	POLICE EQUIP MAINTENANCE	3007	KAYSER FORD INC	3X10/4X6/SERVICE CHARGE	745299	07/25/2023	564.06	50736	.00	0	
10-52200-350	POLICE EQUIP MAINTENANCE	9017	US BANK	1FMSK8AB1MGA96339	9978-0607	07/26/2023	3.60	20132090	.00	0	
10-52200-350	POLICE EQUIP MAINTENANCE	2630	GENERAL COMMUNICATI	CITY OF MADISON PARKING	321473	07/12/2023	70.00	50615	.00	0	
10-52200-350	POLICE EQUIP MAINTENANCE	3600	NAPA OF OREGON	EPD-EF JOHNSON - VP5230F2	381117	07/12/2023	35.94	50637	.00	0	
10-52200-350	POLICE EQUIP MAINTENANCE	4350	RT'S AUTOMOTIVE PERFO	RAIN X WINDOW WASH	2023-07	07/25/2023	63.69	50755	.00	0	
10-52200-350	POLICE EQUIP MAINTENANCE	3751	PAPA DUKES-WHO'S CRAZ	17' FORD POLICE INTERCEPTER	2023-06	07/12/2023	43.80	50639	.00	0	
Total 1052200350:											
10-52200-355	POLICE BLDG MAINT	1230	ARAMARK	MAT_NYLON/RUBBER	6140206023	07/12/2023	36.73	50599	.00	0	
Total 1052200355:											
10-52200-360	POLICE BLDG UTILITIES EXPE	5160	CITY OF EVANSVILLE	ELEC/WATER-EPD	2023-06	07/26/2023	436.05	20132086	.00	0	
10-52200-360	POLICE BLDG UTILITIES EXPE	5600	WE ENERGIES	MONTHLY GAS SERVICE	00005-0623	07/12/2023	13.78	50652	.00	0	
10-52200-360	POLICE BLDG UTILITIES EXPE	5035	U S CELLULAR	MONTHLY CELL PHONE SERVICE	0590299951	07/25/2023	443.90	50763	.00	0	
Total 1052200360:											
10-52200-361	POLICE COMMUNICATIONS	9017	US BANK	GOOGLE GSUITE	6123-0601	07/26/2023	254.98	20132090	.00	0	
10-52200-361	POLICE COMMUNICATIONS	1730	CHARTER COMMUNICATI	CHARTER SPECTRUM POLICE	0052351070	07/25/2023	103.49	50668	.00	0	
Total 1052200361:											
10-52240-251	BLDG INSP - IT MAINT & REPAI	1850	COMPUTER KNOW HOW L	BDR BACKUP SYSTEM	BDR-073023	07/25/2023	8.30	50672	.00	0	

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
Total 1052240251:											
10-52240-300	BLDG INSP - MISC EXP	2540	GORDON FLESCH CO INC	COPIER CHARGES	IN14277213	07/25/2023	.08	50730	.00	0	0
10-52240-300	BLDG INSP - MISC EXP	2540	GORDON FLESCH CO INC	COPIER CHARGES	IN14287569	07/25/2023	.25	50730	.00	0	0
10-52240-300	BLDG INSP - MISC EXP	1681	CASEY'S BUSINESS MAST	BUILDING INSPECTOR FUEL W/ DISCOUNT	QN366-0723	07/25/2023	32.69	50667	.00	0	0
10-52240-300	BLDG INSP - MISC EXP	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE	2023-06	07/25/2023	17.65	50750	.00	0	0
Total 1052240300:											
10-52240-361	BLDG INSP - COMMUNICATIO	9017	US BANK	GOOGLE GSUITE	6123-0601	07/26/2023	13.42	20132090	.00	0	0
Total 1052240361:											
10-53300-210	PROFESSIONAL SERVICES	4990	TOWN & COUNTRY ENGIN	TDS FIBER BUILDOUT SUPPORT	25477	07/25/2023	216.25	50762	.00	0	0
Total 1053300210:											
10-53300-300	DPW STREET MAINT& REPAIR	2020	DIAMOND VOGEL PAINTS	WHITE FED HB TRF FD	255205286	07/12/2023	959.40	50611	.00	0	0
10-53300-300	DPW STREET MAINT& REPAIR	2020	DIAMOND VOGEL PAINTS	YELLOW FED HB TRF FD	255205286	07/12/2023	225.15	50611	.00	0	0
10-53300-300	DPW STREET MAINT& REPAIR	9170	FORMECOLOGY LLC	PERFORM LANDSCAPE CARE	23-177	07/25/2023	1,000.00	50681	.00	0	0
Total 1053300300:											
10-53300-303	DMV REGISTRATION USEAGE	4165	ROCK ROAD COMPANIES I	2023 STREET IMPROVEMENTS	24638	07/25/2023	121,417.65	50754	.00	0	0
Total 1053300303:											
10-53300-310	DPW OFFICE SUPPLIES & EX	1776		RESTOCK MEDICINE CABINET	8406316614	07/25/2023	35.18	50656	.00	0	0
10-53300-310	DPW OFFICE SUPPLIES & EX	2540	GORDON FLESCH CO INC	COPIER CHARGES	IN14277213	07/25/2023	.27	50730	.00	0	0
10-53300-310	DPW OFFICE SUPPLIES & EX	2540	GORDON FLESCH CO INC	COPIER CHARGES	IN14287569	07/25/2023	.81	50730	.00	0	0
10-53300-310	DPW OFFICE SUPPLIES & EX	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE	2023-06	07/25/2023	3.41	50750	.00	0	0
Total 1053300310:											
10-53300-343	DPW VEHICLE FUEL	9017	US BANK	SHELL OIL	1069-0601-3	07/26/2023	71.16	20132090	.00	0	0
10-53300-343	DPW VEHICLE FUEL	1681	CASEY'S BUSINESS MAST	DPW FUEL W/ DISCOUNT	QN366-0723	07/25/2023	510.06	50667	.00	0	0
Total 1053300343:											
10-53300-355	DPW BLDG MAINT & SUPPLIE	9017	US BANK	AMAZON BLOCKS RODENTICIDE	3774-0525	07/26/2023	40.03	20132090	.00	0	0
10-53300-355	DPW BLDG MAINT & SUPPLIE	2831	GH HEATING & AIR LLC	SERVICE FURNACE - REPLACE ECM							

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
	Total 1053300355:			BLOWER MOTOR	5148	07/12/2023	635.00	50616	.00	0	
10-53300-360	DPW BLDG UTILITIES EXP-HE	5160	CITY OF EVANSVILLE	ELEC/WATER-DPW GARAGE	2023-06	07/26/2023	597.86	20132086	.00	0	
	Total 1053300360:						597.86				
10-53300-361	DPW COMMUNICATIONS	9017	US BANK	GOOGLE GSUITE	6123-0601	07/26/2023	40.26	20132090	.00	0	
10-53300-361	DPW COMMUNICATIONS	1730	CHARTER COMMUNICATI	CHARTER SPECTRUM W&L	0068456062	07/12/2023	116.97	50603	.00	0	
10-53300-361	DPW COMMUNICATIONS	5035	U S CELLULAR	MONTHLY CELLULAR SERVICE	0590373527	07/25/2023	96.99	50763	.00	0	
	Total 1053300361:						254.22				
10-53300-390	DPW MISC EXPENSE	9017	US BANK	BP	1069-0601	07/26/2023	47.50	20132090	.00	0	
	Total 1053300390:						47.50				
10-53310-290	Recycling & Refuse Collection	1295	LRS-BADGERLAND DISPO	FUEL SURCHARGE	0003817600	07/25/2023	527.04	50739	.00	0	
10-53310-290	Recycling & Refuse Collection	1295	LRS-BADGERLAND DISPO	MONTHLY TRASH SERVICE/WEEKLY	0003817600	07/25/2023	6,636.93	50739	.00	0	
10-53310-290	Recycling & Refuse Collection	1295	LRS-BADGERLAND DISPO	MONTHLY RECYCLE SERVICE/BI-WEEKLY	0003817600	07/25/2023	3,067.20	50739	.00	0	
10-53310-290	Recycling & Refuse Collection	1295	LRS-BADGERLAND DISPO	MONTHLY RECYCLE SERVICE/BI-WEEKLY	0003817600	07/25/2023	3,288.72	50739	.00	0	
10-53310-290	Recycling & Refuse Collection	1295	LRS-BADGERLAND DISPO	MONTHLY TRASH SERVICE/WEEKLY	0003817600	07/25/2023	6,341.43	50739	.00	0	
10-53310-290	Recycling & Refuse Collection	1295	LRS-BADGERLAND DISPO	MONTHLY RECYCLE SERVICE/BI-WEEKLY	0003817600	07/25/2023	2,999.04	50739	.00	0	
10-53310-290	Recycling & Refuse Collection	1295	LRS-BADGERLAND DISPO	FOUR YARD FRONT LOAD TRASH SERVICE/WEEKLY	0003817600	07/25/2023	103.32	50739	.00	0	
	Total 1053310290:						22,963.68				
10-53420-300	DPW FLEET MAINTENANCE	1555	BOWEN OIL CO INC	SUPPLIES-CHEVRON AW46	2023-06	07/12/2023	666.25	50602	.00	0	
10-53420-300	DPW FLEET MAINTENANCE	9173	UTILITY SALES & SERVICE	UNIT #DPW 2	0075760-IN	07/12/2023	3,453.08	50651	.00	0	
	Total 1053420300:						4,121.33				
10-53470-300	DPW STREET LIGHTING EXP	5160	CITY OF EVANSVILLE	ELEC-ORN LIGHTS/OVHD LIGHTS/STOP LIGHT/HIST SIGN LIGHTS	2023-06	07/26/2023	5,242.49	20132086	.00	0	
	Total 1053470300:						5,242.49				
10-54620-210	SENIOR CITIZENS PROGRAM	2239	CREEKSIDE PLACE INC	SENIOR CITIZEN PROGRAM	2023-07	07/12/2023	900.00	50608	.00	0	

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
Total 1054620210:											
10-54620-212	SENIOR TRANS & SERVICES	2239	CREEKSIDE PLACE INC	SENIOR TRANSPORTATION SERVICES	2023-07	07/12/2023	1,925.84	50608	.00		0
Total 1054620212:											
10-55720-300	PARK MAINT EXPENSES	1060	EVANSVILLE HARDWARE	M18 2 SPEED GREASE GUN	200030-0630	07/12/2023	239.99	50614	.00		0
10-55720-300	PARK MAINT EXPENSES	1060	EVANSVILLE HARDWARE	AIR COMPRESSOR OIL, BIT DRILL PERCUS	200030-0630	07/12/2023	26.97	50614	.00		0
10-55720-300	PARK MAINT EXPENSES	1060	EVANSVILLE HARDWARE	ACE POTTING SOIL, FASTNERS	200030-0630	07/12/2023	35.76	50614	.00		0
10-55720-300	PARK MAINT EXPENSES	1060	EVANSVILLE HARDWARE	FASTENERS, GLUE LIQ NAILS	200030-0630	07/12/2023	16.34	50614	.00		0
10-55720-300	PARK MAINT EXPENSES	1060	EVANSVILLE HARDWARE	LYSOL AVD, MULTI PURPOSE CLEANER, CLN GLOVE, SPLIT LOCKWASH, FIN HX, CARR SCREW	200030-0630	07/12/2023	82.40	50614	.00		0
10-55720-300	PARK MAINT EXPENSES	1060	EVANSVILLE HARDWARE	RAIN X, WIPES, FLOW THRU WASH BRUSH	200030-0630	07/12/2023	39.57	50614	.00		0
10-55720-300	PARK MAINT EXPENSES	1060	EVANSVILLE HARDWARE	RYL EXT SAT	200030-0630	07/12/2023	41.99	50614	.00		0
10-55720-300	PARK MAINT EXPENSES	1060	EVANSVILLE HARDWARE	CABLE TIE	200037-0630	07/12/2023	19.98	50614	.00		0
10-55720-300	PARK MAINT EXPENSES	2540	GORDON FLESH CO INC	COPIER CHARGES	IN14277213	07/25/2023	.30	50730	.00		0
10-55720-300	PARK MAINT EXPENSES	2540	GORDON FLESH CO INC	COPIER CHARGES	IN14287569	07/25/2023	.90	50730	.00		0
10-55720-300	PARK MAINT EXPENSES	3435	MENARD'S-JANESVILLE	FOUR WHEEL HOSE CART, LYSOL DISNFE, CLOROX WIPES	29098	07/12/2023	216.89	50631	.00		0
10-55720-300	PARK MAINT EXPENSES	3435	MENARD'S-JANESVILLE	2X10-8' FIR	29099	07/12/2023	142.05	50631	.00		0
10-55720-300	PARK MAINT EXPENSES	3456	MID-STATE EQUIPMENT	JNSVL PARTS	138089	07/12/2023	277.99	50633	.00		0
10-55720-300	PARK MAINT EXPENSES	9017	US BANK	AMAZON FINAL BLOCKS RODENTICIDE	3774-0525	07/26/2023	80.00	20132090	.00		0
10-55720-300	PARK MAINT EXPENSES	9017	US BANK	DEPT OF AGRONOMY	1069-0607	07/26/2023	52.75	20132090	.00		0
10-55720-300	PARK MAINT EXPENSES	3640	NELSON YOUNG LUMBER	2X10 08 HEM FIR/SPF	149429-1	07/12/2023	167.00	50638	.00		0
10-55720-300	PARK MAINT EXPENSES	3640	NELSON YOUNG LUMBER	4x8 3/4" CDX	151242-1	07/12/2023	45.60	50638	.00		0
10-55720-300	PARK MAINT EXPENSES	3931	PLEASANT PRAIRIE GREE	SUPPLIES-FLOWERS/PERRENIAL GRASS	2023-06	07/12/2023	403.70	50640	.00		0
10-55720-300	PARK MAINT EXPENSES	5560	WISCONSIN DEPT OF REV	SALES USE TAX- SHELTER	2023-06 SAL	07/26/2023	3.65	20132094	.00		0
10-55720-300	PARK MAINT EXPENSES	2763	QUADIJENT FINANCE USA I	RENTAL/PICNIC TABLES	2023-06	07/25/2023	3.50	50750	.00		0
10-55720-300	PARK MAINT EXPENSES	1295	LRS-BADGERLAND DISPO	WEEKLY STANDARD RESTROOM - SOCCER	0003828810	07/12/2023	124.30	50628	.00		0
Total 1055720300:											
10-55720-343	PARKS FUEL	1681	CASEYS BUSINESS MAST	PARK FUEL W/ DISCOUNT	QN366-0723	07/25/2023	192.28	50667	.00		0
Total 1055720343:											
10-55720-360	PARK UTILITIES EXPENSE	5160	CITY OF EVANSVILLE	ELEC/WATER-PARK SHELTERS	2023-06	07/26/2023	1,148.58	20132086	.00		0

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Total 1055720360:											
10-55720-361	PARKS COMMUNICATION EXP	5035	U S CELLULAR	MONTHLY CELL PHONE SERVICE	0590373527	07/25/2023	45.99	50763	.00	0	
Total 1055720361:											
10-55720-362	BALLFIELD LIGHTING EXP	5160	CITY OF EVANSVILLE	ELEC/WATER-BALLFIELD LIGHTS	2023-06	07/26/2023	10,051.49	20132086	.00	0	
Total 1055720362:											
10-55730-300	SWIMMING POOL EXPENSES	2540	GORDON FLESH CO INC	COPIER CHARGES	IN14277213	07/25/2023	.24	50730	.00	0	
10-55730-300	SWIMMING POOL EXPENSES	2540	GORDON FLESH CO INC	COPIER CHARGES	IN14287569	07/25/2023	.73	50730	.00	0	
10-55730-300	SWIMMING POOL EXPENSES	2942	JEFF'S PLUMBING & HEAT	FIXED 2 LEAKS ON POOL DECK WHERE HOSES HOOK UP	2023-07 - PO	07/12/2023	296.00	50623	.00	0	
10-55730-300	SWIMMING POOL EXPENSES	3460	MIDWEST POOL SUPPLY	5 GAL MURIATIC ACID	107200	07/12/2023	215.92	50634	.00	0	
10-55730-300	SWIMMING POOL EXPENSES	3460	MIDWEST POOL SUPPLY	5 GAL ACID CARBOY DEPOSIT	107200	07/12/2023	40.00	50634	.00	0	
10-55730-300	SWIMMING POOL EXPENSES	3460	MIDWEST POOL SUPPLY	5 GAL MURIATIC ACID	107651	07/25/2023	188.93	50741	.00	0	
10-55730-300	SWIMMING POOL EXPENSES	3460	MIDWEST POOL SUPPLY	5 GAL ACID CARBOY DEPOSIT	107651	07/25/2023	140.00	50741	.00	0	
10-55730-300	SWIMMING POOL EXPENSES	5160	CITY OF EVANSVILLE	ELEC/WATER-POOL	2023-06	07/26/2023	3,006.65	20132086	.00	0	
10-55730-300	SWIMMING POOL EXPENSES	9017	US BANK	LITEWIRE INTERNET SVS	4877-0606	07/26/2023	79.95	20132090	.00	0	
10-55730-300	SWIMMING POOL EXPENSES	9017	US BANK	DOA WISGLP RAFFLE LICENSE	4877-0612	07/26/2023	25.50	20132090	.00	0	
10-55730-300	SWIMMING POOL EXPENSES	9017	US BANK	GOOGLE GSUITE	6123-0601	07/26/2023	26.84	20132090	.00	0	
10-55730-300	SWIMMING POOL EXPENSES	3231	LITEWIRE INTERNET SER	*BASIC - CITY POOL & LEASE FEE: MONTHLY EQUIPMENT LEASE	2023-07	07/25/2023	44.95	50738	.00	0	
10-55730-300	SWIMMING POOL EXPENSES	5560	WISCONSIN DEPT OF REV	SALES USE TAX-POOL	2023-06 SAL	07/26/2023	824.22	20132094	.00	0	
10-55730-300	SWIMMING POOL EXPENSES	1090	AT&T	MONTHLY AT&T CHARGES	6088822281	07/25/2023	11.02	50663	.00	0	
10-55730-300	SWIMMING POOL EXPENSES	3516	MONROE AREA SWIM TEA	DR. STILES SWIM MEET	2023-07	07/25/2023	100.00	50744	.00	0	
10-55730-300	SWIMMING POOL EXPENSES	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE	2023-06	07/25/2023	6.83	50750	.00	0	
10-55730-300	SWIMMING POOL EXPENSES	922877	ALLISON HORGEN	REIMB - LIFE GUARD TRAINING AND MILEAGE	2023 - 06	07/12/2023	445.00	50596	.00	0	
Total 1055730300:											
10-55740-300	PARK STORE EXPENSES	2800	HOLIDAY WHOLESAL INC	SUPPLIES-FOOD/BEVERAGES	1450857	07/12/2023	2,180.55	50620	.00	0	
10-55740-300	PARK STORE EXPENSES	5160	CITY OF EVANSVILLE	ELEC/WATER-PARK STORE	2023-06	07/26/2023	119.85	20132086	.00	0	
10-55740-300	PARK STORE EXPENSES	5560	WISCONSIN DEPT OF REV	SALES USE TAX-PARK STORE	2023-06 SAL	07/26/2023	140.81	20132094	.00	0	
Total 1055740300:											
10-55750-210	YOUTH CENTER PROF SERVI	2540	GORDON FLESH CO INC	COPIER CHARGES	IN14277213	07/25/2023	.04	50730	.00	0	
10-55750-210	YOUTH CENTER PROF SERVI	2540	GORDON FLESH CO INC	COPIER CHARGES	IN14287569	07/25/2023	.11	50730	.00	0	
10-55750-210	YOUTH CENTER PROF SERVI	3955	PROFESSIONAL PEST CO	MONTHLY PEST CONTROL-YOUTH CTR	626031	07/12/2023	38.00	50641	.00	0	

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Total 1055750210:											
10-55750-300	YOUTH CENTER OPER EXPE	5600	WE ENERGIES	MONTHLY GAS SERVICE	00010-0623	07/12/2023	9.90	50652	.00	0	
10-55750-300	YOUTH CENTER OPER EXPE	9017	US BANK	GOOGLE GSUITE	6123-0601	07/26/2023	13.42	20132090	.00	0	
10-55750-300	YOUTH CENTER OPER EXPE	1730	CHARTER COMMUNICATI	CHARTER SPECTRUM YOUTH CENTER	0084271061	07/12/2023	137.96	50603	.00	0	
10-55750-300	YOUTH CENTER OPER EXPE	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE	2023-06	07/25/2023	.12	50750	.00	0	
Total 1055750300:											
10-55750-355	YOUTH CNTR REPAIRS& MAIN	5160	CITY OF EVANSVILLE	ELEC/WATER-YOUTH CTR/AWARE	2023-06	07/26/2023	221.26	20132086	.00	0	
Total 1055750355:											
10-55760-300	BASEBALL/RECREATON EXPE	2540	GORDON FLESCH CO INC	COPIER CHARGES	IN14277213	07/25/2023	1.05	50730	.00	0	
10-55760-300	BASEBALL/RECREATON EXPE	2540	GORDON FLESCH CO INC	COPIER CHARGES	IN14287569	07/25/2023	3.15	50730	.00	0	
10-55760-300	BASEBALL/RECREATON EXPE	9017	US BANK	BASEBALL FIRST AID KITS/ICE PACKS	0981-0619	07/26/2023	82.87	20132090	.00	0	
10-55760-300	BASEBALL/RECREATON EXPE	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE	2023-06	07/25/2023	4.81	50750	.00	0	
10-55760-300	BASEBALL/RECREATON EXPE	2758	HAYDEN GRAYS PHOTOG	BASEBALL PICTURES	1017	07/12/2023	2,014.20	50619	.00	0	
Total 1055760300:											
10-56820-210	PROFESSIONAL SERVICES	1885	CONSIGNY LAW FIRM SC	ATTY FEES-	57591	07/25/2023	132.00	50673	.00	0	
10-56820-210	PROFESSIONAL SERVICES	4990	TOWN & COUNTRY ENGIN	PROJECT ORANGE REVIEW	25489	07/25/2023	7,387.00	50762	.00	0	
Total 1056820210:											
10-56820-300	ECONOMIC DEVELOPMENT E	2540	GORDON FLESCH CO INC	COPIER CHARGES	IN14277213	07/25/2023	.36	50730	.00	0	
10-56820-300	ECONOMIC DEVELOPMENT E	2540	GORDON FLESCH CO INC	COPIER CHARGES	IN14287569	07/25/2023	1.08	50730	.00	0	
10-56820-300	ECONOMIC DEVELOPMENT E	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE	2023-06	07/25/2023	1.76	50750	.00	0	
Total 1056820300:											
10-56840-210	PROFESSIONAL SERVICES	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE	2023-06	07/25/2023	.11	50750	.00	0	
Total 1056840210:											
10-56840-251	COMM DEVL - IT MAINT & REP	1850	COMPUTER KNOW HOW L	BDR BACKUP SYSTEM	BDR-073023	07/25/2023	1.24	50672	.00	0	
10-56840-251	COMM DEVL - IT MAINT & REP	1850	COMPUTER KNOW HOW L	BDR BACKUP SYSTEM	BDR-073023	07/25/2023	8.30	50672	.00	0	
Total 1056840251:											
							9.54				

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10-56840-300	COMMUNITY DEVELOP EXPE	2540	GORDON FLESCH CO INC	COPIER CHARGES	IN14277213	07/25/2023	7.08	50730	.00	0	
10-56840-300	COMMUNITY DEVELOP EXPE	2540	GORDON FLESCH CO INC	COPIER CHARGES	IN14287569	07/25/2023	21.22	50730	.00	0	
10-56840-300	COMMUNITY DEVELOP EXPE	9017	US BANK	GOOGLE GSUJTE	6123-0601	07/26/2023	26.84	20132090	.00	0	
10-56840-300	COMMUNITY DEVELOP EXPE	5035	U S CELLULAR	MONTHLY CELLULAR SERVICE-ECON. DEV	0590387064	07/25/2023	254.92	50763	.00	0	
10-56840-300	COMMUNITY DEVELOP EXPE	2763	QUADRIENT FINANCE USA I	MONTHLY POSTAGE	2023-06	07/25/2023	24.19	50750	.00	0	
Total 1056840300:							334.25		.00		
10-56880-300	HISTORIC PRESERVATION EX	2540	GORDON FLESCH CO INC	COPIER CHARGES	IN14277213	07/25/2023	3.03	50730	.00	0	
10-56880-300	HISTORIC PRESERVATION EX	2540	GORDON FLESCH CO INC	COPIER CHARGES	IN14287569	07/25/2023	9.08	50730	.00	0	
10-56880-300	HISTORIC PRESERVATION EX	2763	QUADRIENT FINANCE USA I	MONTHLY POSTAGE	2023-06	07/25/2023	20.71	50750	.00	0	
Total 1056880300:							32.82		.00		
11-56820-210	PROFESSIONAL SERVICES	922144	MARIAH CALLEY	CHAMBER LOCATIONS	071123A	07/25/2023	60.00	50740	.00	0	
11-56820-210	PROFESSIONAL SERVICES	922144	MARIAH CALLEY	TOURISUM LOCATIONS	071123A	07/25/2023	150.00	50740	.00	0	
Total 1156820210:							210.00		.00		
20-52220-210	EMS PROFESSIONAL SERVIC	3955	PROFESSIONAL PEST CO	MONTHLY PEST CONTROL-EMS BLDG	626032	07/12/2023	32.00	50641	.00	0	
Total 2052220210:							32.00		.00		
20-52220-251	EMS - IT MAINT & REPAIR	1850	COMPUTER KNOW HOW L	BDR BACKUP SYSTEM	BDR-073023	07/25/2023	1.24	50672	.00	0	
20-52220-251	EMS - IT MAINT & REPAIR	1850	COMPUTER KNOW HOW L	BDR BACKUP SYSTEM	BDR-073023	07/25/2023	8.30	50672	.00	0	
20-52220-251	EMS - IT MAINT & REPAIR	2859	IMAGE TREND INC	FIELD BRIDGE LICENSE/SUPPORT-ANNUAL SUPPORT & UPGRADES	143756	07/25/2023	800.00	50731	.00	0	
Total 2052220251:							809.54		.00		
20-52220-310	EMS OFFICE SUPPLIES	2540	GORDON FLESCH CO INC	COPIER CHARGES	IN14277213	07/25/2023	.06	50730	.00	0	
20-52220-310	EMS OFFICE SUPPLIES	2540	GORDON FLESCH CO INC	COPIER CHARGES	IN14287569	07/25/2023	.19	50730	.00	0	
20-52220-310	EMS OFFICE SUPPLIES	9017	US BANK	STAPLES DIRECT	6903-0606	07/26/2023	98.87	20132090	.00	0	
20-52220-310	EMS OFFICE SUPPLIES	2763	QUADRIENT FINANCE USA I	MONTHLY POSTAGE	2023-06	07/25/2023	19.34	50750	.00	0	
Total 2052220310:							118.46		.00		
20-52220-330	EMS PROFESSIONAL DEVL	9017	US BANK	CULVERS	6903-0525	07/26/2023	25.87	20132090	.00	0	
20-52220-330	EMS PROFESSIONAL DEVL	9017	US BANK	RADISON HOTEL & CONFE	6903-0525-0	07/26/2023	220.00	20132090	.00	0	
20-52220-330	EMS PROFESSIONAL DEVL	9017	US BANK	RADISON HOTEL & CONFE	6903-0525-0	07/26/2023	220.00	20132090	.00	0	

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Total 2052220330:											
20-52220-340	EMS MED SUPPLIES & EQUIP	9017	US BANK	LIFE ASIST INC	6903-0602	07/26/2023	37.42	20132090	.00	0	
20-52220-340	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	SUPPLIES-NALOXONE, SUCTION CUPS, ASSURE PRISM, CURAPLEX FOAM, EXTRICATION COLLAR	85009567	07/12/2023	1,286.89	50601	.00	0	
20-52220-340	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	CURAPLEX SUCTION CATHETER, FLEX-ALL SPINT, I-GEL-02 RESUS PACK	85024705	07/25/2023	103.52	50665	.00	0	
Total 2052220340:											
20-52220-341	EMS MED EQUIP MAINT	1060	EVANSVILLE HARDWARE	PEAK BLUEDEF 2.5GAL	200032-0611	07/12/2023	35.98	50614	.00	0	
20-52220-341	EMS MED EQUIP MAINT	6900	ZOLL MEDICAL CORP GPO	1 YEAR PM ONLY - ZOLL X SERIES	00038921	07/12/2023	620.00	50655	.00	0	
Total 2052220341:											
20-52220-343	EMS AMBULANCE FUEL	922831	CONSUMERS COOP OIL C	EMS - FUEL	154781-07	07/25/2023	721.58	50674	.00	0	
20-52220-343	EMS AMBULANCE FUEL	922831	CONSUMERS COOP OIL C	EMS - FUEL	154781-2023	07/12/2023	954.61	50607	.00	0	
Total 2052220343:											
20-52220-350	EMS AMBULANCE MAINTENA	2542	GORDIE BOUCHER OF JA	SERVICE-2012 AMBULANCE	647344	07/12/2023	260.10	50617	.00	0	
20-52220-350	EMS AMBULANCE MAINTENA	2542	GORDIE BOUCHER OF JA	EMS-OIL CHANGE/REPLACE FUEL FILTER	647815	07/12/2023	289.61	50617	.00	0	
Total 2052220350:											
20-52220-361	EMS COMMUNICATIONS	9017	US BANK	GOOGLE GSUITE	6123-0601	07/26/2023	26.84	20132090	.00	0	
20-52220-361	EMS COMMUNICATIONS	1090	AT&T	MONTHLY AT&T CHARGES	6088822281	07/25/2023	22.04	50663	.00	0	
Total 2052220361:											
20-52220-362	EMS UTILITIES	5160	CITY OF EVANSVILLE	ELEC/WATER-EMS	2023-06	07/26/2023	234.82	20132086	.00	0	
20-52220-362	EMS UTILITIES	5600	WE ENERGIES	MONTHLY GAS SERVICE	00003-0623	07/12/2023	13.78	50652	.00	0	
20-52220-362	EMS UTILITIES	1730	CHARTER COMMUNICATI	CHARTER SPECTRUM EMS	0035901062	07/12/2023	65.87	50603	.00	0	
Total 2052220362:											
20-52220-380	EMS ACT 102 EXPENSES-AIDS	1548	BOUND TREE MEDICAL LL	TYPE 123 LITHIUM BATTERIES, ZOLLE AED PLUS DEFIBRILLATOR 10 PK	85009567	07/12/2023	293.98	50601	.00	0	
Total 2052220380:											

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21-55700-312	LIBRARY COPIER SUPPLIES	2540	GORDON FLESCH CO INC	COPIER CHARGES	IN14277213	07/25/2023	27.01	50730	.00	0	
21-55700-312	LIBRARY COPIER SUPPLIES	2540	GORDON FLESCH CO INC	COPIER CHARGES	IN14287569	07/25/2023	80.96	50730	.00	0	
21-55700-312	LIBRARY COPIER SUPPLIES	4600	STAPLES BUSINESS CRE	LIBRARY-COPY PAPER	1649567722-	07/25/2023	138.90	50759	.00	0	
Total 2155700312:											
21-55700-313	LIBRARY POSTAGE	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE	2023-06	07/25/2023	1.31	50750	.00	0	
Total 2155700313:											
21-55700-355	BLDG MAINTENANCE & REPAI	5600	WE ENERGIES	MONTHLY GAS SERVICE	00001-0623-	07/12/2023	685.00	50652	.00	0	
Total 2155700355:											
21-55700-361	LIBRARY COMMUNICATIONS	1730	CHARTER COMMUNICATI	CHARTER SPECTRUM LIBRARY	0073605070	07/25/2023	88.93	50668	.00	0	
21-55700-361	LIBRARY COMMUNICATIONS	1090	AT&T	MONTHLY AT&T CHARGES	6088822281	07/25/2023	22.02	50663	.00	0	
Total 2155700361:											
21-55700-362	LIBRARY UTILITIES	5160	CITY OF EVANSVILLE	ELEC/WATER-LIBRARY	2023-06	07/26/2023	1,255.57	20132086	.00	0	
Total 2155700362:											
21-55700-376	LIBRARY PROGRAMMING SUP	9017	US BANK	OTC BRANDS INC	6038-0524-1	07/26/2023	21.97	20132090	.00	0	
21-55700-376	LIBRARY PROGRAMMING SUP	9017	US BANK	SCHOLASTIC EDUCATION	6038-0526-1	07/26/2023	8.42	20132090	.00	0	
21-55700-376	LIBRARY PROGRAMMING SUP	9017	US BANK	BOOKDEPOT	6038-0526-2	07/26/2023	116.65	20132090	.00	0	
21-55700-376	LIBRARY PROGRAMMING SUP	9017	US BANK	TEMU - WALL-E, PRJECTOR FLASHLIGHT,	6038-0608	07/26/2023	85.94	20132090	.00	0	
21-55700-376	LIBRARY PROGRAMMING SUP	9017	US BANK	AMAZON TEA LIGHTS, PRESSED FLOWERS, TWINE, JIGSAW, WILDFLOWER SEEDS	6038-0612	07/26/2023	268.44	20132090	.00	0	
21-55700-376	LIBRARY PROGRAMMING SUP	9017	US BANK	ARTIST & CRAFTSMAN SUPP	2394-0609	07/26/2023	27.70	20132090	.00	0	
21-55700-376	LIBRARY PROGRAMMING SUP	9017	US BANK	FAMILY DOLLAR OFFICE SUPPLIES	2394-0614	07/26/2023	10.95	20132090	.00	0	
21-55700-376	LIBRARY PROGRAMMING SUP	9017	US BANK	SEW MANY THREADS REPLACEMENT THREADS FOR KIT	2394-0622	07/26/2023	4.16	20132090	.00	0	
Total 2155700376:											
21-55700-380	LIBRARY GIFT EXPENDITURE	9017	US BANK	WAL MART RUBLOX	2394-0616	07/26/2023	50.00	20132090	.00	0	
Total 2155700380:											
22-54640-210	PROFESSIONAL SERVICES	1885	CONSIGNY LAW FIRM SC	ATTY FEES-	57591	07/25/2023	49.50	50673	.00	0	

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Total 2254640210:											
22-54640-251	CEMETERY IT SERVICES & EQ	4990	TOWN & COUNTRY ENGIN	2023 GIS SUPPORT	25364	07/12/2023	815.00	50648	.00	0	
Total 2254640251:											
22-54640-350	CEMETERY MAINT EXP	1060	EVANSVILLE HARDWARE	SUPER GLUE ULTRA, ULTRA GEL SUPER GLUE	200030-0630	07/12/2023	11.98	50614	.00	0	
22-54640-350	CEMETERY MAINT EXP	1060	EVANSVILLE HARDWARE	FASTENERS	200030-0630	07/12/2023	1.94	50614	.00	0	
22-54640-350	CEMETERY MAINT EXP	2540	GORDON FLESCH CO INC	COPIER CHARGES	IN14277213	07/25/2023	.39	50730	.00	0	
22-54640-350	CEMETERY MAINT EXP	2540	GORDON FLESCH CO INC	COPIER CHARGES	IN14287569	07/25/2023	1.18	50730	.00	0	
22-54640-350	CEMETERY MAINT EXP	3456	MID-STATE EQUIPMENT	PAD, DECK WEAR	138177	07/12/2023	32.62	50633	.00	0	
22-54640-350	CEMETERY MAINT EXP	3456	MID-STATE EQUIPMENT	18 CUT BLADE	138177	07/12/2023	137.46	50633	.00	0	
22-54640-350	CEMETERY MAINT EXP	3456	MID-STATE EQUIPMENT	PAD, DECK WEAR	138387	07/12/2023	65.24	50633	.00	0	
22-54640-350	CEMETERY MAINT EXP	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE	2023-06	07/25/2023	.78	50750	.00	0	
Total 2254640350:											
22-54640-360	CEMETERY UTILITIES EXPEN	5160	CITY OF EVANSVILLE	ELEC/WATER-CEMETERY	2023-06	07/26/2023	96.25	20132086	.00	0	
Total 2254640360:											
22-54640-361	CEMETERY COMMUNICATION	9017	US BANK	ANCESTRY.COM	6887-0613-1	07/26/2023	23.20	20132090	.00	0	
22-54640-361	CEMETERY COMMUNICATION	5035	U S CELLULAR	MONTHLY CELL PHONE SERVICE	0590373527	07/25/2023	61.49	50763	.00	0	
Total 2254640361:											
23-57960-821	ARPA CITY HALL BUILDING UP	5160	CITY OF EVANSVILLE	CITY HALL REMODEL BREAKEROOM	BUILDING P	07/25/2023	125.00	50670	.00	0	
Total 2357960821:											
23-57960-833	APRA DIGITAL UPGRADES CH	3457	MID-WEST TREE & EXCAV	BORE EMS TO CITY HALL 11 W CHURCH	21435	07/25/2023	825.00	50742	.00	0	
Total 2357960833:											
25-57900-210	Professional Services	2938	JOHNSON BLOCK & COMP	AUDITING SERVICES	509464	07/12/2023	350.00	50625	.00	0	
Total 2557900210:											
25-57900-801	Land Acquisition/Right of Way	5160	CITY OF EVANSVILLE	W&L FOR 170 E CHURCH/12193001	12-1930-01-0	07/25/2023	7.39	50670	.00	0	
25-57900-801	Land Acquisition/Right of Way	5160	CITY OF EVANSVILLE	W&L FOR 170 E CHURCH/12195001	12-1950-01-0	07/25/2023	16.31	50670	.00	0	

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
25-57900-801	Land Acquisition/Right of Way	5160	CITY OF EVANSVILLE	W&L FOR 170 E CHURCH/30250001	30-2500-01-0	07/25/2023	44.95	50670	.00	0	
Total 2557900801:											
26-57900-210	Professional Services	2938	JOHNSON BLOCK & COMP	AUDITING SERVICES	509464	07/12/2023	350.00	50625	.00	0	
Total 2657900210:											
27-57900-210	Professional Services	2938	JOHNSON BLOCK & COMP	AUDITING SERVICES	509464	07/12/2023	350.00	50625	.00	0	
Total 2757900210:											
28-57900-210	Professional Services	2938	JOHNSON BLOCK & COMP	AUDITING SERVICES	509464	07/12/2023	350.00	50625	.00	0	
Total 2857900210:											
29-57900-210	Professional Services	2938	JOHNSON BLOCK & COMP	AUDITING SERVICES	509464	07/12/2023	300.00	50625	.00	0	
Total 2957900210:											
40-53300-802	DPW Landscaping/Sidewalk Pro	4990	TOWN & COUNTRY ENGIN	2023 SIDEWALK REPAIR	25472	07/25/2023	2,608.45	50762	.00	2023013	
Total 4053300802:											
40-53300-860	DPW Road Construction	4990	TOWN & COUNTRY ENGIN	2022 STREET & UTILITY IMPROVEMENTS	25363	07/12/2023	643.53	50648	.00	2022301	
40-53300-860	DPW Road Construction	4990	TOWN & COUNTRY ENGIN	2022 STREET & UTILITY IMPROVEMENTS	25476	07/25/2023	462.98	50762	.00	2022301	
Total 4053300860:											
40-55720-803	Park Improvements	5760	MSA PROFESSIONAL SER	PROJECT-R09342007.0, PARK & POOL DESIGN	R09342007.0	07/25/2023	2,660.64	50745	.00	2022001	
40-55720-803	Park Improvements	922777	CORPORATE CONTRACT	WEST SIDE PARK	22423-8	07/25/2023	327,198.68	50675	.00	2022001	
40-55720-803	Park Improvements	922777	CORPORATE CONTRACT	WEST SIDE PARK	22423-9	07/25/2023	182,450.93	50675	.00	2022001	
Total 4055720803:											
40-55730-803	POOL Improvements	5760	MSA PROFESSIONAL SER	PROJECT-R09342007.0, PARK & POOL DESIGN	R09342007.0	07/25/2023	4,941.17	50745	.00	2022002	
40-55730-803	POOL Improvements	922777	CORPORATE CONTRACT	POOL RENOVATION	22423-8	07/25/2023	607,654.70	50675	.00	2022002	
40-55730-803	POOL Improvements	922777	CORPORATE CONTRACT	POOL RENOVATION	22423-9	07/25/2023	338,837.45	50675	.00	2022002	

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Total 4055730803:											
40-57960-830	CITY HALL BUILDING	5160	CITY OF EVANSVILLE	CITY HALL REMODEL BREAKROOM	BUILDING P	07/25/2023	125.00	50670	.00	2023018	
40-57960-830	CITY HALL BUILDING	922666	CTW ABBEY CARPET & FL	BALANCE DUE ON CITY HALL FLOORING	66360	07/12/2023	2,358.95	50609	.00	0	
40-57960-830	CITY HALL BUILDING	922878	GORDON MILLER WOODW	CONSTRUCTION LABOR	252311	07/12/2023	1,260.00	50618	.00	2023018	
Total 4057960830:											
43-52200-840	LEVY POLICE EQUIPMENT	2630	GENERAL COMMUNICATI	FIXING THE BDA ON THE RADIOS	322024	07/25/2023	1,425.70	50729	.00	0	
Total 4352200840:											
60-53500-210	WWTP PROFESSIONAL SERVI	2988	JOHNSON BLOCK & COMP	AUDITING SERVICES	509464	07/12/2023	1,000.00	50625	.00	0	
Total 6053500210:											
60-53500-214	WWTP LABORATORY SERVIC	8901	AGSOURCE COOP SERVI	BOD-5DAY/CHLORIDE/LAB FILTRATION/NITROGEN PHOSPHORU S, SOLIDS	PS-INV2815	07/25/2023	154.05	50657	.00	0	
Total 6053500214:											
60-53500-215	SLUDGE HAULING	5104	UNITED LIQUID WASTE RE	CAKE WASTE PICK UP	42624	07/12/2023	2,240.00	50650	.00	0	
Total 6053500215:											
60-53500-251	WWTP IT MAINT & REPAIR	1850	COMPUTER KNOW HOW L	BDR BACKUP SYSTEM	BDR-073023	07/25/2023	16.05	50672	.00	0	
Total 6053500251:											
60-53500-295	WWTP ACCOUNTING & COLLE	1810	CIVIC SYSTEMS LLC	SEMI-ANNUAL SUPPORT FEE	CVC23428	07/25/2023	1,099.80	50671	.00	0	
Total 6053500295:											
60-53500-310	WWTP GEN OFFICE SUPPLIE	2540	GORDON FLESCH CO INC	COPIER CHARGES	IN14277213	07/25/2023	.01	50730	.00	0	
60-53500-310	WWTP GEN OFFICE SUPPLIE	2540	GORDON FLESCH CO INC	COPIER CHARGES	IN14287569	07/25/2023	.02	50730	.00	0	
60-53500-310	WWTP GEN OFFICE SUPPLIE	3435	MENARD'S-JANESVILLE	48X48 CDLS 2" FW OAK	28991	07/12/2023	59.97	50631	.00	0	
60-53500-310	WWTP GEN OFFICE SUPPLIE	3435	MENARD'S-JANESVILLE	48X48 CDLS 2" FW OAK	29122	07/12/2023	119.94	50631	.00	0	
Total 6053500310:											
60-53500-340	WWTP GENERAL PLANT SUPP	1060	EVANSVILLE HARDWARE	GARDEN HOSE	200030-0630	07/12/2023	44.99	50614	.00	0	

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
60-53500-340	WWTP GENERAL PLANT SUPP	4487	SOLENIS LLC	PRAESTOL K 274 FLX DRUM 200L	132349642	07/25/2023	8,740.31	50758	.00	0	
60-53500-340	WWTP GENERAL PLANT SUPP	4487	SOLENIS LLC	RAW MTSPLY SURCHARGE	132349642	07/25/2023	756.01	50758	.00	0	
Total 6053500340:											
60-53500-343	WWTP FUEL	922831	CONSUMERS COOP OIL C	DPW - FUEL	154771-06	07/25/2023	1,362.79	50674	.00	0	
Total 6053500343:											
60-53500-355	WWTP PLANT MAINT & REPAI	1060	EVANSVILLE HARDWARE	SW DRILL/DRIVE SET, SCISSOR PERFORMANCE	200030-0630	07/12/2023	39.98	50614	.00	0	
60-53500-355	WWTP PLANT MAINT & REPAI	1060	EVANSVILLE HARDWARE	PLUGIN OIL CLN LINEN, COTTONELLE UTR MEGA	200030-0630	07/12/2023	26.98	50614	.00	0	
60-53500-355	WWTP PLANT MAINT & REPAI	1060	EVANSVILLE HARDWARE	PAIL, KITCHEN SNK STRAINER, WIPES, HANDI WIPES, LOOPED MOPHEAD	200030-0630	07/12/2023	39.93	50614	.00	0	
60-53500-355	WWTP PLANT MAINT & REPAI	1060	EVANSVILLE HARDWARE	BLOWER FAN	200030-0630	07/12/2023	69.99	50614	.00	0	
60-53500-355	WWTP PLANT MAINT & REPAI	921929	JC CROSS CO	TEN002533 FAN 250MM, 120V, 60HZ	69387	07/12/2023	477.25	50622	.00	0	
Total 6053500355:											
60-53500-361	WWTP COMMUNICATIONS	9017	US BANK	GOOGLE GSUITE	6123-0601	07/26/2023	40.26	20132090	.00	0	
60-53500-361	WWTP COMMUNICATIONS	5035	U S CELLULAR	MONTHLY CELL PHONE SERVICE	0590373527	07/25/2023	42.20	50763	.00	0	
Total 6053500361:											
60-53500-362	WWTP ELECTRIC/WATER EXP	5160	CITY OF EVANSVILLE	ELEC/WATER-DISPOSAL PLANT	2023-06	07/26/2023	4,618.98	20132086	.00	0	
Total 6053500362:											
60-53510-850	STREET RECONSTRUCTION	4990	TOWN & COUNTRY ENGIN	2022 STREET & UTILITY IMPROVEMENTS	25363	07/12/2023	1,097.78	50648	.00	2022301	
60-53510-850	STREET RECONSTRUCTION	4990	TOWN & COUNTRY ENGIN	2022 STREET & UTILITY IMPROVEMENTS	25476	07/25/2023	789.78	50762	.00	2022301	
Total 6053510850:											
60-53520-360	LIFT STATION UTILITIES	5160	CITY OF EVANSVILLE	ELEC/WATER-LIFT STATIONS	2023-06	07/26/2023	1,177.34	20132086	.00	0	
Total 6053520360:											
60-53520-850	LIFT STATION CIP	4990	TOWN & COUNTRY ENGIN	LIFT STATION SCADA-ELECTRICAL	25488	07/25/2023	355.00	50762	.00	2022018	
Total 6053520850:											

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61-53580-180	RECOGNITION PROGRAM	9017	US BANK	TWO BROTHERS REST.	1069-0602	07/26/2023	118.32	20132090	.00	0	
Total 6153580180:											
61-53580-200	MAINTENANCE AND REPAIRS	1060	EVANSVILLE HARDWARE	POND&STONE SEALANT 12OZ	200030-0630	07/12/2023	31.98	50614	.00	0	
Total 6153580200:											
61-53580-210	PROFESSIONAL SERVICES	1810	CIVIC SYSTEMS LLC	SEMI-ANNUAL SUPPORT FEE	CVC23428	07/25/2023	549.90	50671	.00	0	
61-53580-210	PROFESSIONAL SERVICES	2938	JOHNSON BLOCK & COMP	AUDITING SERVICES	509464	07/12/2023	700.00	50625	.00	0	
Total 6153580210:											
61-53580-301	WATERWAY MAINTENANCE	9433	JEWELL ASSOC ENGINEE	LAKE LEOTA DAM REPAIRS	14740	07/25/2023	825.00	50734	.00	2023020	
Total 6153580301:											
61-53580-850	STWT ROAD CONSTRUCTION	4990	TOWN & COUNTRY ENGINE	2022 STREET & UTILITY IMPROVEMENTS	25363	07/12/2023	757.09	50648	.00	2022301	
61-53580-850	STWT ROAD CONSTRUCTION	4990	TOWN & COUNTRY ENGINE	2022 STREET & UTILITY IMPROVEMENTS	25476	07/25/2023	544.68	50762	.00	2022301	
Total 6153580850:											
62-2221000	Current Portion, L-T Debt	5520	WPPI ENERGY	AMI PROJECT LOAN PAYMENT	42-62023	07/26/2023	2,536.72	20132097	.00	0	
Total 622221000:											
62-2228011	DNR LEAD REPLACEMENT GR	4422	SCHLITTLER CONSTRUCT	SERVICE MAINT-132 W LIBERTY ST	11581	07/25/2023	3,495.00	50756	.00	0	
Total 622228011:											
62-2238010	FEDERAL WITHHOLDING TAX	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT FEDERAL WITHHOLDING TAX Pay Period: 7/14/2023	PR0714231	07/26/2023	60.01	20132087	.00	0	
62-2238010	FEDERAL WITHHOLDING TAX	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT FEDERAL WITHHOLDING TAX Pay Period: 6/30/2023	PR0630231	07/26/2023	21.03	20132087	.00	0	
Total 622238010:											
62-2238040	OASI (FICA)	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT SOCIAL SECURITY Pay Period: 7/14/2023	PR0714231	07/26/2023	72.50	20132087	.00	0	
62-2238040	OASI (FICA)	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT SOCIAL SECURITY Pay Period: 7/14/2023	PR0714231	07/26/2023	767.76	20132087	.00	0	
62-2238040	OASI (FICA)	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT MEDICARE Pay			81.04		.00		

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62-2238040	OASI (FICA)	2442	FICAFWT DEPOSIT - EFTP	Period: 7/14/2023 SOC SEC/MED/FWT MEDICARE Pay	PR0714231	07/26/2023	179.56	20132087	.00	0	
62-2238040	OASI (FICA)	2442	FICAFWT DEPOSIT - EFTP	Period: 7/14/2023 SOC SEC/MED/FWT SOCIAL SECURITY Pay	PR0714231	07/26/2023	179.56	20132087	.00	0	
62-2238040	OASI (FICA)	2442	FICAFWT DEPOSIT - EFTP	Period: 6/30/2023 SOC SEC/MED/FWT SOCIAL SECURITY Pay	PR0630231	07/26/2023	48.33	20132087	.00	0	
62-2238040	OASI (FICA)	2442	FICAFWT DEPOSIT - EFTP	Period: 6/30/2023 SOC SEC/MED/FWT SOCIAL SECURITY Pay	PR0630231	07/26/2023	894.88	20132087	.00	0	
62-2238040	OASI (FICA)	2442	FICAFWT DEPOSIT - EFTP	Period: 6/30/2023 SOC SEC/MED/FWT MEDICARE Pay	PR0630231	07/26/2023	209.29	20132087	.00	0	
62-2238040	OASI (FICA)	2442	FICAFWT DEPOSIT - EFTP	Period: 6/30/2023 SOC SEC/MED/FWT MEDICARE Pay	PR0630231	07/26/2023	209.29	20132087	.00	0	
Total 622238040:							2,561.17		.00		
62-2238050	WIS WITHHOLDING TAX	5550	WI DEPT OF REVENUE-EF	SWT STATE WITHHOLDING TAX Pay	PR0630231	07/26/2023	14.71	20132091	.00	0	
62-2238050	WIS WITHHOLDING TAX	5550	WI DEPT OF REVENUE-EF	Period: 6/30/2023 SWT STATE WITHHOLDING TAX Pay	PR0714231	07/26/2023	33.68	20132091	.00	0	
Total 622238050:							48.39		.00		
62-51921-001	OPER OFFICE SUPPLIES & EX	4430	SCHWAAB INC	Embosser 2" Long Desk Seal	8370947	07/25/2023	20.13	50757	.00	0	
62-51921-001	OPER OFFICE SUPPLIES & EX	3956	PROFESSIONAL BUSINES	#10 REGULAR ENVELOPE - PRINT 2 SIDES	119189	07/25/2023	82.97	50748	.00	0	
Total 6251921001:							103.10		.00		
62-51930-001	MISC GENERAL EXPENSES	9017	US BANK	AMAZON PAPER PLATES, KNIFE,	9139-0613	07/26/2023	67.52	20132090	.00	0	
62-51930-001	MISC GENERAL EXPENSES	9017	US BANK	AMAZON PENETRATING LUBRICANT AEROSOL	9139-0613-1	07/26/2023	124.99	20132090	.00	0	
62-51930-001	MISC GENERAL EXPENSES	9017	US BANK	MUNI SERVICE JOB AD	0981-0613	07/26/2023	425.00	20132090	.00	0	
Total 6251930001:							617.51		.00		
62-51930-330	PROFESSIONAL DEVELOPME	9017	US BANK	OPC*WISCONSIN RURAL WTR	9139-0621-1	07/26/2023	110.00	20132090	.00	0	
62-51930-330	PROFESSIONAL DEVELOPME	9017	US BANK	OPC*WISCONSIN RURAL WTR	9139-0621-2	07/26/2023	6.35	20132090	.00	0	
Total 6251930330:							116.35		.00		
62-52622-002	OPER POWER PURCHASED F	5160	CITY OF EVANSVILLE	ELEC/WATER-WELL #1/#2/WATER TOWER	2023-06	07/26/2023	3,269.61	20132086	.00	0	
Total 6252622002:							3,269.61		.00		
62-52625-002	MAINT PUMP BUILDINGS & EQ	1060	EVANSVILLE HARDWARE	AIR FRESH CARBIN, FEBREZE SS, TOLT BWL, LYSONL, PAPER TWL	200037-0630	07/12/2023	26.55	50614	.00	0	

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Total 6252625002:											
62-52631-002	OPER WATER TREATMENT CH	3658	NORTHERN LAKE SERVIC	RESAMPLE/RECOLLECTION CHARGE	2309315	07/25/2023	26.55	50746	.00		0
62-52631-002	OPER WATER TREATMENT CH	3658	NORTHERN LAKE SERVIC	SAMPLE TRANSPORT	2309315	07/25/2023	25.00	50746	.00		0
62-52631-002	OPER WATER TREATMENT CH	9218	WI STATE LABORATORY O	GROSS ALPHA & BETA, RADIUM, FLORIDE, VOCS IN WATER	747229	07/25/2023	1,211.00	50767	.00		0
62-52631-002	OPER WATER TREATMENT CH	3342	MARTELLE WATER TREAT	SODIUM HYPOCHLORITE BULK	25330	07/12/2023	838.30	50629	.00		0
62-52631-002	OPER WATER TREATMENT CH	3342	MARTELLE WATER TREAT	HYDROFLUOROSILICIC ACID BULK	25330	07/12/2023	311.00	50629	.00		0
62-52631-002	OPER WATER TREATMENT CH	3342	MARTELLE WATER TREAT	AQUA MAG BULK	25330	07/12/2023	1,553.40	50629	.00		0
62-52631-002	OPER WATER TREATMENT CH	3342	MARTELLE WATER TREAT	FUEL SURCHARGE	25330	07/12/2023	30.00	50629	.00		0
62-52631-002	OPER WATER TREATMENT CH	90802	USA BLUE BOOK	HACH FLUORIDE REAGENT	INV0006143	07/25/2023	348.55	50764	.00		0
62-52631-002	OPER WATER TREATMENT CH	8901	AGSOURCE COOP SERVI	BOD-5DAY/CHLORIDE/LAB FILTRATION/NITROGEN,PHOSPHORU S, SOLIDS	PS-INV2789	07/25/2023	283.60	50657	.00		0
62-52631-002	OPER WATER TREATMENT CH	8901	AGSOURCE COOP SERVI	BOD-5DAY/CHLORIDE/LAB FILTRATION/NITROGEN,PHOSPHORU S, SOLIDS	PS-INV2829	07/25/2023	196.60	50657	.00		0
Total 6252631002:											
62-52641-002	WATER INVESTIGATIONS	4990	TOWN & COUNTRY ENGIN	LEAD SERVICE LATERAL REPLACEMENT	25471	07/25/2023	1,201.25	50762	.00		0
Total 6252641002:											
62-52651-002	MAINT MAINS	4990	TOWN & COUNTRY ENGIN	2022 STREET & UTILITY IMPROVEMENTS	25363	07/12/2023	1,287.05	50648	.00	2022301	
62-52651-002	MAINT MAINS	4990	TOWN & COUNTRY ENGIN	2022 STREET & UTILITY IMPROVEMENTS	25476	07/25/2023	925.96	50762	.00	2022301	
Total 6252651002:											
62-52902-002	OPER ACCOUNTING & COLLE	2938	JOHNSON BLOCK & COMP	AUDITING SERVICES	509464	07/12/2023	1,000.00	50625	.00		0
Total 6252902002:											
62-52903-002	OPER READING & COLLECTIN	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE	2023-06	07/25/2023	8.49	50750	.00		0
Total 6252903002:											
62-52921-002	OPER OFFICE SUPPLIES & EX	2540	GORDON FLESCH CO INC	COPIER CHARGES	IN14277213	07/25/2023	4.57	50730	.00		0
62-52921-002	OPER OFFICE SUPPLIES & EX	2540	GORDON FLESCH CO INC	COPIER CHARGES	IN14287569	07/25/2023	13.71	50730	.00		0
62-52921-002	OPER OFFICE SUPPLIES & EX	4430	SCHWAAB INC	Embosser 2" Long Desk Seal	8370947	07/25/2023	10.37	50757	.00		0
62-52921-002	OPER OFFICE SUPPLIES & EX	9196	ANSER SERVICES	ANSWERING SERVICE-WATER	10395-07172	07/25/2023	192.91	50659	.00		0
62-52921-002	OPER OFFICE SUPPLIES & EX	9209	DIGGERS HOTLINE INC	CREDIT PREPAYMENT	230 347501	07/25/2023	353.04	50678	.00		0

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62-52921-002	OPER OFFICE SUPPLIES & EX	9209	DIGGERS HOTLINE INC	SEMI-ANNUAL PREPAY FEES	230 7 47501	07/25/2023	675.20	50678	.00	0	
62-52921-002	OPER OFFICE SUPPLIES & EX	1090	AT&T	MONTHLY AT&T CHARGES	6088822281	07/25/2023	11.02	50663	.00	0	
62-52921-002	OPER OFFICE SUPPLIES & EX	3956	PROFESSIONAL BUSINES	#10 REGULAR ENVELOPE - PRINT 2 SIDES	119189	07/25/2023	42.74	50748	.00	0	
62-52921-002	OPER OFFICE SUPPLIES & EX	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE	2023-06	07/25/2023	139.43	50750	.00	0	
Total 6252921002:							736.91		.00		
62-52930-002	OPER MISC GENERAL EXPEN	2380	THE EVANSVILLE REVIEW	MONTHLY PUBLICATION CHARGE	702	07/12/2023	78.75	50646	.00	0	
62-52930-002	OPER MISC GENERAL EXPEN	5160	CITY OF EVANSVILLE	ELEC/WATER-W&L-WATER	2023-06	07/26/2023	344.18	20132086	.00	0	
62-52930-002	OPER MISC GENERAL EXPEN	9017	US BANK	GOOGLE GSUITE	6123-0601	07/26/2023	53.68	20132090	.00	0	
Total 6252930002:							476.61		.00		
62-52930-251	IT SERVICE & EQUIP	1810	CIVIC SYSTEMS LLC	SEMI-ANNUAL SUPPORT FEE	CVC23428	07/25/2023	1,099.80	50671	.00	0	
62-52930-251	IT SERVICE & EQUIP	1850	COMPUTER KNOW HOW L	BDR BACKUP SYSTEM	BDR-073023	07/25/2023	16.05	50672	.00	0	
Total 6252930251:							1,115.85		.00		
62-52935-002	MAINT MAINTENANCE OF GE	1060	EVANSVILLE HARDWARE	CIRC SWA BLD	200037-0630	07/12/2023	15.99	50614	.00	0	
62-52935-002	MAINT MAINTENANCE OF GE	1230	ARAMARK	MAY RUG SERVICE	6140202373	07/25/2023	47.95	50661	.00	0	
62-52935-002	MAINT MAINTENANCE OF GE	1230	ARAMARK	MAT_NYLON/RUBBER 3X10/4X6/SERVICE CHARGE	6140210627	07/25/2023	53.70	50661	.00	0	
62-52935-002	MAINT MAINTENANCE OF GE	1776		RESTOCK MEDICINE CABINET	8406316614	07/25/2023	48.40	50656	.00	0	
Total 6252935002:							166.04		.00		
63-1107001	CONSTRUCTION WIP	3457	MID-WEST TREE & EXCAV	BORE N. DOHNS RD.	21427	07/25/2023	660.00	50742	.00	0	23-11-0044-C-1
Total 631107001:							660.00		.00		
63-1143010	Other Accts Rec.-Solar Buyback	5520	WPPI ENERGY	RENEWABLE ENERGY VOLUME DISCOUNT	42-62023	07/26/2023	60.00	20132097	.00	0	
Total 631143010:							60.00		.00		
63-1150001	INVENTORY - ELECTRIC	2545	FOOTVILLE ROCK & LIME	ROAD ROCK OR GRAVEL	22/23-673	07/25/2023	430.02	50680	.00	0	
63-1150001	INVENTORY - ELECTRIC	9149	RESCO	WIRE, #4 TRIPLEX PERIWINKLE	868689-01	07/25/2023	1,631.58	50751	.82	0	
63-1150001	INVENTORY - ELECTRIC	9149	RESCO	URD 1/0 EXTENDED ELBOW	892473-00	07/12/2023	458.68	50642	.00	0	
63-1150001	INVENTORY - ELECTRIC	9149	RESCO	COLD SHRINK FOLDBACK JACKET KIT 1/0STR	899245-00	07/25/2023	370.04	50751	.00	0	
63-1150001	INVENTORY - ELECTRIC	9149	RESCO	MB4 BRACKET	899661-00	07/12/2023	489.40	50642	.00	0	
63-1150001	INVENTORY - ELECTRIC	9149	RESCO	STICKERS, HI VOLTAGE	899661-00	07/12/2023	718.00	50642	.00	0	
63-1150001	INVENTORY - ELECTRIC	9149	RESCO	WIRE, 1/0-1/0-2 AL BRENAU	900907-00	07/25/2023	1,829.08	50751	.92	0	

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63-1150001	INVENTORY - ELECTRIC	9149	RESCO	COLD SHRINK FOLDBACK JACKET KIT 1/OSTR	900907-00	07/25/2023	1,100.03	50751	.55	0	
63-1150001	INVENTORY - ELECTRIC	9149	RESCO	CU #4 SOLID SOFT DRAWN	900907-00	07/25/2023	707.65	50751	.35	0	
63-1150001	INVENTORY - ELECTRIC	90092	BORDER STATES ELECTRI	TERM KIT, 7642 3M TERM COLD SHRINK 1/0 URD	926484074	07/12/2023	355.85	50600	.00	0	
63-1150001	INVENTORY - ELECTRIC	90092	BORDER STATES ELECTRI	URD 200AMP LOAD BREAK ELBOW	926484074	07/12/2023	1,095.00	50600	.00	0	
63-1150001	INVENTORY - ELECTRIC	90092	BORDER STATES ELECTRI	FAULT INDICATOR UG	926603304	07/25/2023	2,451.90	50664	.00	0	
Total 631150001:							11,637.23		2.64		
63-1368041	LINE TRANSFORMERS-M	9149	RESCO	10KVA CONV DB 7.2 X 124/240NT: ER52212764052	89966000	07/12/2023	1,099.00	50642	.00	0	
Total 631368041:							1,099.00		.00		
63-1368051	LINE TRANSFORMERS-P	9149	RESCO	10KVA CONV DB 7.2 X 124/240NT: ER52212764050	89966000	07/12/2023	1,099.00	50642	.00	0	
Total 631368051:							1,099.00		.00		
63-1368061	LINE TRANSFORMERS-U	9149	RESCO	10KVA CONV DB 7.2 X 124/240NT: ER1212172888	89966000	07/12/2023	1,099.00	50642	.00	0	
Total 631368061:							1,099.00		.00		
63-2238080	WI SALES TAX	5560	WISCONSIN DEPT OF REV	SALES USE TAX	2023-06 SAL	07/26/2023	25,195.47	20132094	.00	0	
Total 632238080:							25,195.47		.00		
63-2253021	DFD CREDITS-PB-ENERGY C	5160	CITY OF EVANSVILLE	REBATES - TIMOTHY KRAMER MAGIC CHEF	2023 - 07 RE	07/25/2023	50.00	50670	.00	0	
63-2253021	DFD CREDITS-PB-ENERGY C	5160	CITY OF EVANSVILLE	REBATES - CAROL ARTEAGA DEHUMIDIFIER	2023 - 07 RE	07/25/2023	25.00	50670	.00	0	
63-2253021	DFD CREDITS-PB-ENERGY C	5160	CITY OF EVANSVILLE	REBATES - JASON SERGEANT DEHUMIDIFIER	2023 - 07 RE	07/25/2023	25.00	50670	.00	0	
63-2253021	DFD CREDITS-PB-ENERGY C	5160	CITY OF EVANSVILLE	REBATES - LIBBY POLICH DISHWASHER	2023 - 07 RE	07/25/2023	25.00	50670	.00	0	
63-2253021	DFD CREDITS-PB-ENERGY C	5160	CITY OF EVANSVILLE	REBATES - JOHN JONES DISHWASHER	2023 - 07 RE	07/25/2023	25.00	50670	.00	0	
63-2253021	DFD CREDITS-PB-ENERGY C	5160	CITY OF EVANSVILLE	REBATES - RONALD BENNETT DEHUMIDIFIER	2023 - 07 RE	07/25/2023	25.00	50670	.00	0	
63-2253021	DFD CREDITS-PB-ENERGY C	5160	CITY OF EVANSVILLE	REBATES - KIMBERLY MUEENCH WASHER	2023 - 07 RE	07/25/2023	25.00	50670	.00	0	
63-2253021	DFD CREDITS-PB-ENERGY C	5160	CITY OF EVANSVILLE	REBATES - JACOB ENGLEHART DISHWASHER	2023 - 07 RE	07/25/2023	25.00	50670	.00	0	
63-2253021	DFD CREDITS-PB-ENERGY C	5160	CITY OF EVANSVILLE	REBATES - LISA ECKEL WASHER/DRYER	2023 - 07 RE	07/25/2023	50.00	50670	.00	0	
63-2253021	DFD CREDITS-PB-ENERGY C	5160	CITY OF EVANSVILLE	REBATES - CLAUDIA LAAK REFRIGERATOR	2023 - 07 RE	07/25/2023	25.00	50670	.00	0	

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63-2253021	DFD CREDITS-PB-ENERGY C	5160	CITY OF EVANSVILLE	REBATES - ERRIN SCHLAPBACH DRYER	2023 - 07 RE	07/25/2023	25.00	50670	.00	0	
63-2253021	DFD CREDITS-PB-ENERGY C	5160	CITY OF EVANSVILLE	REBATES - MANDY KLEIN WASHER/DRYER	2023 - 07 RE	07/25/2023	50.00	50670	.00	0	
63-2253021	DFD CREDITS-PB-ENERGY C	5160	CITY OF EVANSVILLE	REBATES - KAREN FISHER AIR CONDITIONER	2023 - 07 RE	07/25/2023	25.00	50670	.00	0	
63-2253021	DFD CREDITS-PB-ENERGY C	5160	CITY OF EVANSVILLE	REBATES - GERALD & BARB BUTTCHEN REFRIGERATOR/DISH WASHER	2023 - 07 RE	07/25/2023	50.00	50670	.00	0	
63-2253021	DFD CREDITS-PB-ENERGY C	5160	CITY OF EVANSVILLE	REBATES - SEAN & JENNA MANGOLD REFRIGERATOR	2023 - 07 RE	07/25/2023	25.00	50670	.00	0	
63-2253021	DFD CREDITS-PB-ENERGY C	5160	CITY OF EVANSVILLE	REBATES - MELISSA PREUSS WASHER/DRYER	2023 - 07 RE	07/25/2023	50.00	50670	.00	0	
63-2253021	DFD CREDITS-PB-ENERGY C	5160	CITY OF EVANSVILLE	REBATES - MIKE & STACY WAGNER WASHER/DRYER	2023 - 07 RE	07/25/2023	50.00	50670	.00	0	
63-2253021	DFD CREDITS-PB-ENERGY C	5160	CITY OF EVANSVILLE	REBATES - SHAWN MILLER DRYER	2023 - 07 RE	07/25/2023	25.00	50670	.00	0	
63-2253021	DFD CREDITS-PB-ENERGY C	5160	CITY OF EVANSVILLE	REBATES - SHARON SAROW WASHER	2023 - 07 RE	07/25/2023	25.00	50670	.00	0	
63-2253021	DFD CREDITS-PB-ENERGY C	5160	CITY OF EVANSVILLE	REBATES - SHARON SAROW DEHUMIDIFIER	2023 - 07 RE	07/25/2023	25.00	50670	.00	0	
63-2253021	DFD CREDITS-PB-ENERGY C	5160	CITY OF EVANSVILLE	REBATES - JUDY MCKAY DISHWASHER/REFRIGERATOR	2023 - 07 RE	07/25/2023	50.00	50670	.00	0	
63-2253021	DFD CREDITS-PB-ENERGY C	5160	CITY OF EVANSVILLE	REBATES - DARYL LINCICUM WASHER	2023 - 07 RE	07/25/2023	25.00	50670	.00	0	
63-2253021	DFD CREDITS-PB-ENERGY C	922872	CHRIS EAGER	ELECTRIC VEHICLE CHARGER REBATE	2023 REFUN	07/25/2023	250.00	50669	.00	0	
Total 632253021:							975.00				
63-2253031	PUBLIC BENEFIT REVENUE	5460	WIS DEPT OF ADMINISTR	PUBLIC BENEFIT FEES-Q4	505-0000081	07/25/2023	7,085.89	50768	.00	0	
Total 632253031:							7,085.89				
63-41400-001	OPERATING & OTHER REVEN	5560	WISCONSIN DEPT OF REV	SALES USE TAX-DISCOUNT	2023-06 SAL	07/26/2023	130.82-	20132094	.00	0	
Total 6341400001:							130.82-				
63-41442-062	MUNICIPAL GREEN POWER	5520	WPPI ENERGY	GREEN POWER	42-62023	07/26/2023	530.00	20132097	.00	0	
Total 6341442062:							530.00				
63-51555-300	POWER PURCHASED	5520	WPPI ENERGY	PURCHASED POWER	42-62023	07/26/2023	538,534.09	20132097	.00	0	
Total 6351555300:							538,534.09				
63-51582-300	OPER SUBSTATION EXPENSE	9133	FORSTER ELECTRICAL E	E02-22C EVA WEST & EAST BAY IMPROVE	24672	07/25/2023	7,618.90	50682	.00	2023023	
63-51582-300	OPER SUBSTATION EXPENSE	9133	FORSTER ELECTRICAL E	E02-22D UTL ADDITION PLANNING	24677	07/25/2023	2,762.50	50682	.00	2023023	

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
63-51582-300	OPER SUBSTATION EXPENSE	9133	FORSTER ELECTRICAL E	E02-23G TECHNICAL ASSISTANCE	24679	07/25/2023	580.00	50682	.00	2023023	
Total 6351582300:							10,961.40		.00		
63-51584-300	OPER UG LINE	9133	FORSTER ELECTRICAL E	E02-21C ELECTRIC CONSTRUCTION	24671	07/25/2023	2,537.50	50682	.00	2023024	
Total 6351584300:							2,537.50		.00		
63-51586-300	OPER METER EXPENSE	90092	BORDER STATES ELECTRI	BUR-YAV10 BOX 1210 RING LUG	926484074	07/12/2023	18.89	50600	.00	0	
Total 6351586300:							18.89		.00		
63-51588-300	MISC DISTRIBUTION EXPENS	5035	U S CELLULAR	MONTHLY CELL PHONE SERVICE	0590464629	07/25/2023	155.69	50763	.00	0	
Total 6351588300:							155.69		.00		
63-51592-210	SUBSTATION MAINT PROF SE	9133	FORSTER ELECTRICAL E	E02-20E LARSON FARMS GENERATIONAL OPTIONS	24676	07/25/2023	6,494.40	50682	.00	0	
63-51592-210	SUBSTATION MAINT PROF SE	9133	FORSTER ELECTRICAL E	E02-23D 5 YEAR PLAN SUMMARY	24678	07/25/2023	330.00	50682	.00	0	
Total 6351592210:							6,824.40		.00		
63-51594-300	UG LINE MAINEANANCE	1060	EVANSVILLE HARDWARE	CLIP BATTERY	200037-0630	07/12/2023	7.18	50614	.00	0	
63-51594-300	UG LINE MAINEANANCE	1060	EVANSVILLE HARDWARE	FAUCT SUPLY LINE PVC	200037-0630	07/12/2023	17.18	50614	.00	0	
63-51594-300	UG LINE MAINEANANCE	9209	DIGGERS HOTLINE INC	CREDIT PREPAYMENT	230 347501	07/25/2023	655.66	50678	.00	0	
63-51594-300	UG LINE MAINEANANCE	9209	DIGGERS HOTLINE INC	SEMI-ANNUAL PREPAY FEES	230 7 47501	07/25/2023	675.20	50678	.00	0	
63-51594-300	UG LINE MAINEANANCE	3457	MID-WEST TREE & EXCAV	BORE WINDSOR LANE	21427	07/25/2023	1,914.00	50742	.00	0	
63-51594-300	UG LINE MAINEANANCE	922881	USIC LOCATING SERVICE	AFTER HOURS	577839	07/25/2023	40.00	50765	.00	0	
63-51594-300	UG LINE MAINEANANCE	922881	USIC LOCATING SERVICE	PER TICKET	577839	07/25/2023	525.00	50765	.00	0	
63-51594-300	UG LINE MAINEANANCE	922881	USIC LOCATING SERVICE	PROJECT TIME	577839	07/25/2023	75.00	50765	.00	0	
63-51594-300	UG LINE MAINEANANCE	922881	USIC LOCATING SERVICE	AFTER HOURS	583884	07/25/2023	40.00	50765	.00	0	
63-51594-300	UG LINE MAINEANANCE	922881	USIC LOCATING SERVICE	EMERGENCY NORMAL HOURS	583884	07/25/2023	80.00	50765	.00	0	
63-51594-300	UG LINE MAINEANANCE	922881	USIC LOCATING SERVICE	PER TICKET	583884	07/25/2023	1,974.00	50765	.00	0	
63-51594-300	UG LINE MAINEANANCE	922881	USIC LOCATING SERVICE	PROJECT TIME	583884	07/25/2023	120.00	50765	.00	0	
63-51594-300	UG LINE MAINEANANCE	922881	USIC LOCATING SERVICE	FUEL SURCHARGE	583884FS	07/25/2023	57.30	50765	.00	0	
63-51594-300	UG LINE MAINEANANCE	922881	USIC LOCATING SERVICE	EMERGENCY NORMAL HOURS	590541	07/25/2023	120.00	50765	.00	0	
63-51594-300	UG LINE MAINEANANCE	922881	USIC LOCATING SERVICE	PER TICKET	590541	07/25/2023	2,740.50	50765	.00	0	
63-51594-300	UG LINE MAINEANANCE	922881	USIC LOCATING SERVICE	PROJECT TIME	590541	07/25/2023	1,065.00	50765	.00	0	
Total 6351594300:							8,794.70		.00		
63-51902-210	ACCT & COLLETING PROF SE	1810	CIVIC SYSTEMS LLC	SEMI-ANNUAL SUPPORT FEE	CVC23428	07/25/2023	3,391.05	50671	.00	0	
63-51902-210	ACCT & COLLETING PROF SE	2938	JOHNSON BLOCK & COMP	AUDITING SERVICES	509464	07/12/2023	2,000.00	50625	.00	0	

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
Total 6351902210:											
63-51902-361	COMMUNICATION EXPENSE	9017	US BANK	GOOGLE GSUITE	6123-0601	07/26/2023	134.20	20132090	.00	0	
Total 6351902361:											
63-51903-300	BILLING SUPPLIES AND EXPEN	5520	WPPI ENERGY	SUPPORT SERVICES MAY	42-62023	07/26/2023	2,289.52	20132097	.00	0	
63-51903-300	BILLING SUPPLIES AND EXPEN	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE	2023-06	07/25/2023	30.19	50750	.00	0	
Total 6351903300:											
63-51920-210	ADMINISTRATIVE PRO SERVI	4990	TOWN & COUNTRY ENGIN	TDS FIBER BUILDOUT SUPPORT	25477	07/25/2023	216.25	50762	.00	0	
63-51920-210	ADMINISTRATIVE PRO SERVI	9133	FORSTER ELECTRICAL E	E02-23E SPECTRUM UNION STREET POLE ATTACHMENTS	24675	07/25/2023	290.00	50682	.00	0	
Total 6351920210:											
63-51921-300	OFFICE SUPPLIES & EXPENS	2540	GORDON FLESCH CO INC	COPIER CHARGES	IN 14277213	07/25/2023	4.65	50730	.00	0	
63-51921-300	OFFICE SUPPLIES & EXPENS	2540	GORDON FLESCH CO INC	COPIER CHARGES	IN 14287569	07/25/2023	13.94	50730	.00	0	
63-51921-300	OFFICE SUPPLIES & EXPENS	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE	2023-06	07/25/2023	244.52	50750	.00	0	
Total 6351921300:											
63-51921-361	COMMUNICATION EXPENSE	1730	CHARTER COMMUNICATI	MONTHLY CHARTER SERVICE	0052351070	07/25/2023	23.00	50668	.00	0	
63-51921-361	COMMUNICATION EXPENSE	9196	ANSER SERVICES	ANSWERING SERVICE-ELECTRIC	10395-07172	07/25/2023	368.26	50659	.00	0	
Total 6351921361:											
63-51928-300	REGULATORY EXPENSE	2801	INKWORKS INC	MISC-NOTICE FOR UTIL BILL	32562	07/25/2023	267.20	50732	.00	0	
Total 6351928300:											
63-51930-251	IT SERVICE AND EQUIPMENT	1860	COMPUTER KNOW HOW L	BDR BACKUP SYSTEM	BDR-073023	07/25/2023	59.60	50672	.00	0	
Total 6351930251:											
63-51930-300	MISC GENERAL EXPENSES	2380	THE EVANSVILLE REVIEW	MONTHLY PUBLICATION CHARGE	702	07/12/2023	146.25	50646	.00	0	
Total 6351930300:											
63-51930-340	TOOL AND EQUIPMENT	1060	EVANSVILLE HARDWARE	PACKOUT BACKPACK	200037-0630	07/12/2023	139.99	50614	.00	0	
63-51930-340	TOOL AND EQUIPMENT	1060	EVANSVILLE HARDWARE	FASTENERS	200037-0630	07/12/2023	5.00	50614	.00	0	

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
63-51930-340	TOOL AND EQUIPMENT	1060	EVANSVILLE HARDWARE	PENCIL TIRE GAUGE, AIR PLUG, INFLATOR GUN	200037-0630	07/12/2023	33.37	50614	.00	0	0
63-51930-340	TOOL AND EQUIPMENT	9017	US BANK	FORUM THE LINE JUNK COMPANY	9139-0621	07/26/2023	170.99	20132090	.00	0	0
63-51930-340	TOOL AND EQUIPMENT	90123	C&M HYDRAULIC TOOL S	BUG WRENCH	0177563-IN	07/25/2023	169.68	50666	.00	0	0
Total 6351930340:											
63-51930-343	TRANSPORTATION FUEL	9017	US BANK	SHELL OIL	1069-0601-2	07/26/2023	83.31	20132090	.00	0	0
63-51930-343	TRANSPORTATION FUEL	922831	CONSUMERS COOP OIL C	W&I - FUEL	154798-06	07/25/2023	1,720.40	50674	.00	0	0
Total 6351930343:											
63-51930-350	TRANSPORTATION MAINTENA	1060	EVANSVILLE HARDWARE	18-8 FLAT WASH, FASTENERS	200037-0630	07/12/2023	119.13	50614	.00	0	0
63-51930-350	TRANSPORTATION MAINTENA	1060	EVANSVILLE HARDWARE	MTL CUT WHEL, THREAD SEAL TAPE, PIPE ADAPTERHOSE	200037-0630	07/12/2023	5.97	50614	.00	0	0
63-51930-350	TRANSPORTATION MAINTENA	9173	UTILITY SALES & SERVICE	GUIDE ROPE WINCH DRUM	0213005-IN	07/25/2023	93.27	50766	.00	0	0
Total 6351930350:											
63-51930-392	PUBLIC RELATIONS AND ADV	1240	THRYV	AT&T YEL PAGES ADVERTISING-W&L	800370196-0	07/25/2023	15.50	50760	.00	0	0
Total 6351930392:											
63-51932-360	BUILDING & PLANT UTILITY C	5160	CITY OF EVANSVILLE	ELEC/WATER-W&L-ELECTRIC	2023-06	07/26/2023	796.61	20132086	.00	0	0
63-51932-360	BUILDING & PLANT UTILITY C	5600	WE ENERGIES	MONTHLY GAS SERVICE	00004-0623	07/12/2023	11.18	50652	.00	0	0
63-51932-360	BUILDING & PLANT UTILITY C	1730	CHARTER COMMUNICATI	CHARTER SPECTRUM W&L	0052369070	07/25/2023	116.97	50668	.00	0	0
Total 6351932360:											
63-51932-821	BUILDING & PLANT IMPROVE	1060	EVANSVILLE HARDWARE	CABLE TIE, TERM RNG	200037-0630	07/12/2023	19.98	50614	.00	0	0
63-51932-821	BUILDING & PLANT IMPROVE	1060	EVANSVILLE HARDWARE	FASTENERS	200037-0630	07/12/2023	2.19	50614	.00	0	0
63-51932-821	BUILDING & PLANT IMPROVE	1060	EVANSVILLE HARDWARE	PAPER TOWEL	200037-0630	07/12/2023	13.99	50614	.00	0	0
Total 6351932821:											
Grand Totals:										2,563,721.07	2.64



DRAFT

~~YOUTH AND~~ RECREATION COORDINATOR (PART-TIME TO FULL-TIME) POSITION DESCRIPTION

General Statement of Duties:

The ~~Youth and~~ Recreation Coordinator will develop, organize, schedule, supervise, and directly staff youth programs/activities for residents and students and is responsible for the operations of the Evansville Youth Center (EYC). The ~~Youth and~~ Recreation Coordinator provides reports to the Evansville Youth Center Board and Evansville Park and Recreation Board respectively and is under the supervision of the City Administrator/ Finance Director. The coordinator supervises the EYC staff and Aquatic Center Supervisor(s).

Distinguishing Features of the Position:

The ~~Youth and~~ Recreation Coordinator hours may vary depending on seasonal programming and annual budget allocations. Minimum work will include managing the Youth Center, with additional work including planning youth sports and community recreation activities ~~and youth sports~~. Full-time work will include the supervision of park facilities and aquatic center.

Examples of work (illustrative only):

Evansville Youth Center (part-time):

- Provide onsite staffing at the Youth Center and other scheduled programs. Assist and provide staff guidance for Youth Center volunteers.
- Maintain safe, clean, & secure environment at the Youth Center.
- Determine facility and program needs.
- Plan, develop, organize, and implement Youth Center onsite/offsite programs and activities (i.e. field trips, health living programs, first aid, and personal interests).
- Manage budget for programs responsibly
- Manage and organize all fundraising activities for the Youth Center as directed by the EYC Committee.
- Handles customer relations with the public, including youth, parents and city staff. Takes immediate action to resolve conflicts and informs the appropriate supervisory staff of any incidents.
- Market, promotion, and conduct public relations of EYC programs.

Youth Sports Programs (3/4 time):

- Manage and promote youth sports programs such as *T-ball* and *Coach Pitch*
- Collect fees, registrations, develop rosters, draft schedules, place orders, and assign coaches.
- Coordinate with aquatic center, school district, soccer, and other baseball programs to understand and fill in gaps in youth sports via City efforts.

Recreation Programs (full-time):

- Identify and prioritize the creation of community recreation programs outlined in the Park and Outdoor Recreation Plan of the City.
- Develop new activities and programs for residents that focus on social interactions, health, and well-being.
- Responsible for advertising, scheduling, facility preparation, budgeting, staffing, supplies preparation, registration, fees collection, and post evaluations for recreation program activities.
- Oversee the daily operations of summer recreation programs, including the supervision of any summer program staff
- Coordinate with school district, library, Building a Safer Evansville, and Creekside Place on implementing programs and activities for youth and adults
- Lead and supervise activities, monitor behaviors
- Plan, develop, and implement curriculum for the summer camp programs
- Order supplies/snacks and monitor and adhere to program budget
- Coordinate a positive and consistent communication and marketing strategy for City recreation programs
- Presents periodic program updates to the Evansville Park Board.
- Handles customer relations with the public. As conflicts arise with staff or customers, takes immediate action to resolve the problem and informs the appropriate supervisory staff of the incident.

Recreation Management (full-time):

- Provides general oversight and management of aquatic and park facilities throughout the City.
- Manage Aquatic Center Supervisor(s) as well as Parks Custodian
- Monitor and coordinate with Public Works Superintendent and public works staff general maintenance needs of parks and facilities.
- Monitor and coordinate with Public Works Superintendent and City Administrator budget/CIP needs for park facilities.

Miscellaneous:

- Exhibit cheerful and friendly attitude and show respect and concern for others.
- This position may require after hours work as needed for special events and attending board meetings
- The position functions with a great deal of independence.
- Other similar duties as may be assigned consistent with the organization and operation of EYC and recreation programs.
- Report matters of attendance, budget, discipline, and other pertinent matters to the Administrator
- [Performs other duties as may be assigned](#)

Required Knowledge, Skills, and Abilities:

- Knowledge and experience in recreation programming.
- Bachelor's degree in recreation administration is desirable.

- Strong organizational and problem-solving skills, as well as the ability to demonstrate good judgment.
- Verbal and written communication skills with the ability to effectively communicate with and to work well with youth, other employees, volunteers, and members of the community.
- Possess strong computer skills to effectively utilize current software like Word and Excel to communicate and inform to students, parents, schools, and boards. Generate flyers and other informational materials for the community.

Work Environment:

Works primarily inside the EYC building. Activities areas within the building include pool table, air hockey, video games, lounge area, kitchen and more. This position may have to operate or assist students operating an oven and stove making snacks. This position may also have to work outside monitoring students and residents outdoors. This position may chaperone students or residents on a field trip or walking to other community locations.

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 see and hear the children being monitored. The employee is required to walk, sit, talk, or hear. The employee may be required to lift, pull and/or move up to 50 pounds infrequently and for limited periods.

Selection Guidelines:

Formal applications, rating of education and experience, and an interview and reference check. Job-related tests may be required.

Compensation:

The City of Evansville’s Pay Philosophy categorizes this position in a pay grade of 5

The duties listed above are intended only as illustrations of the various types of work that may be performed. The omission of specific statements of duties does not exclude them from the position if the work is similar, related, or a logical assignment to the position.

This position description does not constitute an employment agreement between the employer and employee and is subject to change by the employer as the needs of the employer and requirements of the job change. No individual City official has authority to enter into an oral or written promise or contract of employment with any individual or group of employees. Any employment contract must be approved by a majority of the Common Council.

Reviewed by the Parks & recreation Board 07/17/2023, Reviewed by the Municipal Services Committee 7/25/2023. Approved by Finance and Labor Relations Committee on 08/03/2023.

City of Evansville

Compensation Philosophy

Definition and Purpose

The Compensation Philosophy is a statement that guides the design of the compensation system and strategy. The statement aligns total rewards (cash compensation and benefits) with the goals for recruitment and retention of employees. The philosophy takes a comprehensive, long term focus and explains the compensation program's goals and how the program supports the employer's long-range strategic goals. Without a compensation philosophy, compensation decisions tend to be viewed from a short-term tactical standpoint apart from the City's overall goals.

Objectives

The City of Evansville recognizes that its employees play a unique and significant role in the provision of services in the community. The City endeavors to recruit, train and develop cohesive, high quality professional staff that will excel in providing public services. It is the compensation philosophy of the City to provide a total compensation package (salary and benefits) based on individual employee performance as a component of the City's compensation system. The City has identified the following objectives in its compensation philosophy and program:

- Provide fair and equitable rates of pay to employees within the City's market
- Develop a system that establishes a "market rate" for each position and states the minimum wage and maximum rates that the City will pay individual employees in a position
- Establish rates of pay that allow the City to successfully compete for, recruit and retain qualified employees with a higher level of prior related work experience
- Establish a market position that is fiscally responsible with public resources
- Ensure that pay rates for existing employees are based on individual performance that meets or exceeds expectations and reflects changing economic conditions
- Develop a pay system that allows employees to progress through the pay range as long as their performance consistently meets expectations
- Develop pay administration policies and procedures that ensure their consistent application throughout the City
- Ensure that the compensation program is understandable to employees, managers, the Common Council, and the public
- Allow the City to recruit and retain experienced employees

Position Descriptions

The basis of the compensation program is the position descriptions. The position descriptions outline the primary purpose of the position, the essential functions, the knowledge skills and abilities required to perform the job, as well as minimum and desired qualifications. The organization will review position descriptions at any time there is a major change in the composition of a position or to ensure that position descriptions remain accurate and up to date. The content of the position descriptions remains the responsibility of the City Administrator and Finance and Labor Relations Committee.

Job Evaluation System

To ensure an internally equitable compensation system, job evaluation points will be assigned to each position. The organization uses the SAFE method, or similar, of job evaluation. The position description is the basis for our job value points. This method of evaluating and classifying positions is based on the assumption that job performance meets acceptable standards. The evaluation process examines the way work is expected to be done. The actual performance and the characteristics of the employee involved in the work are excluded from the process. This method does not measure an individual's effectiveness or need for development, but rather focuses solely on the content of the job.

Reclassification

Occasionally a job within the organization may be newly created or undergo a significant change in job duties in order to meet the needs of the organization. In that case, the position description will be reviewed and when applicable, updated with new areas of responsibility. When amended, a position description is reviewed using the SAFE method, or similar, and the assigned grade in the pay scale may be changed. Based on the total points the City will determine if a change in salary is required. Reclassifications may be initiated by the City Administrator. When reclassification occurs separation between pay rates among staff within departments and across the city should remain.

External Market Analysis

In order for the organization to attract and retain employees it is necessary to evaluate the "market" to determine if our total compensation package is appropriate. To remain competitive it is the intent of the City to review the external market every three to five years (or more frequently when so determined by the Common Council). The cities selected for comparables as a part of the City's compensation philosophy include cities similar to the City of Evansville, cities located near and around the City geographically and cities which will be comparable as the City grows. This group includes cities close to the City's current population and the projected population at the time of the next expected review of the external market.

Internal Equity Analysis

The organization strives to maintain a pay structure that keeps internal equity among

positions based on their job value points. Positions are assigned to a grade using the SAFE method, or similar, to create a total point profile for new and existing job classifications. Separation between pay rates within departments and across the city should remain

Compensation Plan

The compensation system for the City has three pay scales, one for general government and public safety positions, one for library positions and one for electric utility positions. The compensation plans for the City include 25 pay grades with a 6% spread between grades. Each grade has 9 steps with 2.75% between steps. Full-time employees shall move through the wage schedule based on experience, years of service, and satisfactory performance. Employees with performance ratings of meeting expectations or higher shall receive a step increase on their anniversary date. Employees with performance ratings of below standards or needs improvement shall not receive a step increase until the performance rating improves to meeting expectations or higher.

Annually, the Common Council will review the compensation plan and may provide a compensation plan or base adjustment to the salary schedules based on cost of living and other factors such as recruitment and retention issues. The recommendation shall be based on the combination of an index as established by the Common Council and the fiscal position of the City. Any adjustment to the compensation plan or base adjustment will apply to all employees.

The Council reserves the right to deviate from the compensation plan when, in sole judgment of the Council, market conditions or other circumstances dictate such a decision.

Compensation Plan Adjustment Implementation

Effective the date of implementation as determined by the Common Council, employees in positions where the salary grade is adjusted upward as a result of a market study or pay equity review shall be placed on the salary step that is closest to their current rate of pay resulting in an increase in base rate. Employees whose salary grade is adjusted downward are not eligible for base rate increases but shall not suffer a pay cut. Instead, the employees' base rates shall be frozen until such time as their salary grade maximum exceeds their current base rate of pay.

In the event of a compensation plan or base adjustment to the salary schedule, employees in positions where their current base rate does not exceed the maximum of the salary grade shall receive the adjustment in the form of a base increase.

Approved by Common Council March 8, 2022 and revised August 8, 2023

**City of Evansville, Wisconsin
Pay Scale-Gen**

2024 General Pay Scale

Grade	Step								
	1	2	3	4	5	6	7	8	9
1	38,368.24	39,423.37	40,507.51	41,621.47	42,766.06	43,942.13	45,150.54	46,392.17	47,667.96
2	40,670.34	41,788.77	42,937.96	44,118.76	45,332.02	46,578.65	47,859.57	49,175.71	50,528.04
3	43,110.56	44,296.10	45,514.24	46,765.88	48,051.95	49,373.37	50,731.14	52,126.25	53,559.72
4	45,697.19	46,953.86	48,245.10	49,571.84	50,935.06	52,335.78	53,775.01	55,253.82	56,773.30
5	48,439.02	49,771.10	51,139.80	52,546.15	53,991.17	55,475.92	57,001.51	58,569.05	60,179.70
6	51,345.36	52,757.36	54,208.19	55,698.92	57,230.64	58,804.48	60,421.60	62,083.19	63,790.48
7	54,426.09	55,922.80	57,460.68	59,040.85	60,664.47	62,332.75	64,046.90	65,808.19	67,617.91
8	57,691.65	59,278.17	60,908.32	62,583.30	64,304.34	66,072.71	67,889.71	69,756.68	71,674.99
9	61,153.15	62,834.86	64,562.82	66,338.30	68,162.60	70,037.07	71,963.09	73,942.08	75,975.49
10	64,822.34	66,604.95	68,436.59	70,318.60	72,252.36	74,239.30	76,280.88	78,378.60	80,534.01
11	68,711.68	70,601.25	72,542.79	74,537.71	76,587.50	78,693.66	80,857.73	83,081.32	85,366.06
12	72,834.38	74,837.33	76,895.35	79,009.98	81,182.75	83,415.28	85,709.20	88,066.20	90,488.02
13	77,204.44	79,327.57	81,509.07	83,750.57	86,053.72	88,420.19	90,851.75	93,350.17	95,917.30
14	81,836.71	84,087.22	86,399.62	88,775.61	91,216.94	93,725.40	96,302.85	98,951.18	101,672.34
15	86,746.91	89,132.45	91,583.60	94,102.15	96,689.95	99,348.93	102,081.02	104,888.25	107,772.68
16	91,951.73	94,480.40	97,078.61	99,748.27	102,491.35	105,309.86	108,205.88	111,181.55	114,239.04
17	97,468.83	100,149.23	102,903.33	105,733.17	108,640.83	111,628.46	114,698.24	117,852.44	121,093.38
18	103,316.96	106,158.18	109,077.53	112,077.16	115,159.28	118,326.16	121,580.13	124,923.59	128,358.98
19	109,515.98	112,527.67	115,622.18	118,801.79	122,068.84	125,425.73	128,874.94	132,419.00	136,060.52
20	116,086.94	119,279.33	122,559.51	125,929.90	129,392.97	132,951.28	136,607.44	140,364.14	144,224.16
21	123,052.16	126,436.09	129,913.08	133,485.69	137,156.55	140,928.35	144,803.88	148,785.99	152,877.60
22	130,435.28	134,022.25	137,707.87	141,494.83	145,385.94	149,384.05	153,492.12	157,713.15	162,050.26
23	138,261.40	142,063.59	145,970.34	149,984.52	154,109.10	158,347.10	162,701.64	167,175.94	171,773.28
24	146,557.09	150,587.41	154,728.56	158,983.59	163,355.64	167,847.92	172,463.74	177,206.49	182,079.67
25	155,360.51	159,622.65	164,012.27	168,522.61	173,156.98	177,918.80	182,811.57	187,838.88	193,004.45

City of Evansville, Wisconsin
Pay Scale-Elec

2024 Electric Pay Scale

Grade	Step								
	1	2	3	4	5	6	7	8	9
1	45,760.93	47,019.35	48,312.38	49,640.97	51,006.10	52,408.77	53,850.01	55,330.88	56,852.48
2	48,506.58	49,840.51	51,211.13	52,619.43	54,066.47	55,553.29	57,081.01	58,650.74	60,263.63
3	51,416.98	52,830.94	54,283.79	55,776.60	57,310.45	58,886.49	60,505.87	62,169.78	63,879.45
4	54,501.99	56,000.80	57,540.82	59,123.19	60,749.08	62,419.68	64,136.22	65,899.97	67,712.22
5	57,772.11	59,360.85	60,993.27	62,670.58	64,394.03	66,164.86	67,984.40	69,853.97	71,774.95
6	61,238.44	62,922.50	64,652.87	66,430.82	68,257.67	70,134.75	72,063.46	74,045.20	76,081.45
7	64,912.75	66,697.85	68,532.04	70,416.67	72,353.13	74,342.84	76,387.27	78,487.92	80,646.33
8	68,807.51	70,699.72	72,643.96	74,641.67	76,694.32	78,803.41	80,970.50	83,197.19	85,485.11
9	72,935.96	74,941.70	77,002.60	79,120.17	81,295.97	83,531.61	85,828.73	88,189.02	90,614.22
10	77,312.12	79,438.20	81,622.75	83,867.38	86,173.73	88,543.51	90,978.46	93,480.36	96,051.07
11	81,950.85	84,204.50	86,520.12	88,899.42	91,344.16	93,856.12	96,437.16	99,089.19	101,814.14
12	86,867.90	89,256.77	91,711.33	94,233.39	96,824.81	99,487.49	102,223.39	105,034.54	107,922.99
13	92,079.97	94,612.17	97,214.01	99,887.39	102,634.29	105,456.74	108,356.80	111,336.61	114,398.37
14	97,604.77	100,288.90	103,046.85	105,880.63	108,792.35	111,784.14	114,858.21	118,016.81	121,262.27
15	103,461.06	106,306.24	109,229.66	112,233.47	115,319.89	118,491.19	121,749.70	125,097.81	128,538.00
16	109,668.72	112,684.61	115,783.44	118,967.48	122,239.09	125,600.66	129,054.68	132,603.68	136,250.28
17	116,248.84	119,445.69	122,730.44	126,105.53	129,573.43	133,136.70	136,797.96	140,559.90	144,425.30
18	123,223.77	126,612.43	130,094.27	133,671.86	137,347.84	141,124.90	145,005.84	148,993.50	153,090.82
19	130,617.20	134,209.17	137,899.93	141,692.17	145,588.71	149,592.40	153,706.19	157,933.11	162,276.27
20	138,454.23	142,261.72	146,173.92	150,193.70	154,324.03	158,567.94	162,928.56	167,409.10	172,012.85
21	146,761.49	150,797.43	154,944.36	159,205.33	163,583.47	168,082.02	172,704.27	177,453.64	182,333.62
22	155,567.18	159,845.27	164,241.02	168,757.65	173,398.48	178,166.94	183,066.53	188,100.86	193,273.63
23	164,901.21	169,435.99	174,095.48	178,883.10	183,802.39	188,856.96	194,050.52	199,386.91	204,870.05
24	174,795.28	179,602.15	184,541.21	189,616.09	194,830.53	200,188.37	205,693.55	211,350.13	217,162.25
25	185,282.99	190,378.28	195,613.68	200,993.06	206,520.37	212,199.68	218,035.17	224,031.13	230,191.99

**City of Evansville, Wisconsin
Pay Scale-Lib**

Grade	Step								
	1	2	3	4	5	6	7	8	9
1	28,074.33	28,846.37	29,639.64	30,454.73	31,292.24	32,152.78	33,036.98	33,945.49	34,879.00
2	29,758.78	30,577.15	31,418.02	32,282.02	33,169.77	34,081.94	35,019.20	35,982.22	36,971.74
3	31,544.31	32,411.78	33,303.10	34,218.94	35,159.96	36,126.86	37,120.35	38,141.16	39,190.04
4	33,436.97	34,356.49	35,301.29	36,272.08	37,269.56	38,294.47	39,347.57	40,429.63	41,541.44
5	35,443.19	36,417.88	37,419.37	38,448.40	39,505.73	40,592.14	41,708.42	42,855.41	44,033.93
6	37,569.78	38,602.95	39,664.53	40,755.31	41,876.08	43,027.67	44,210.93	45,426.73	46,675.96
7	39,823.97	40,919.13	42,044.40	43,200.62	44,388.64	45,609.33	46,863.58	48,152.33	49,476.52
8	42,213.41	43,374.27	44,567.07	45,792.66	47,051.96	48,345.89	49,675.40	51,041.47	52,445.11
9	44,746.21	45,976.73	47,241.09	48,540.22	49,875.08	51,246.64	52,655.92	54,103.96	55,591.82
10	47,430.98	48,735.33	50,075.56	51,452.63	52,867.58	54,321.44	55,815.28	57,350.20	58,927.33
11	50,276.84	51,659.45	53,080.09	54,539.79	56,039.64	57,580.73	59,164.20	60,791.21	62,462.97
12	53,293.45	54,759.02	56,264.89	57,812.18	59,402.01	61,035.57	62,714.05	64,438.68	66,210.75
13	56,491.06	58,044.56	59,640.79	61,280.91	62,966.13	64,697.70	66,476.89	68,305.00	70,183.39
14	59,880.52	61,527.24	63,219.24	64,957.76	66,744.10	68,579.57	70,465.50	72,403.31	74,394.40
15	63,473.35	65,218.87	67,012.39	68,855.23	70,748.75	72,694.34	74,693.43	76,747.50	78,858.06
16	67,281.75	69,132.00	71,033.13	72,986.54	74,993.67	77,056.00	79,175.04	81,352.35	83,589.54
17	71,318.66	73,279.92	75,295.12	77,365.74	79,493.29	81,679.36	83,925.54	86,233.50	88,604.92
18	75,597.78	77,676.72	79,812.83	82,007.68	84,262.89	86,580.12	88,961.08	91,407.50	93,921.21
19	80,133.65	82,337.32	84,601.60	86,928.14	89,318.67	91,774.93	94,298.74	96,891.96	99,556.48
20	84,941.67	87,277.56	89,677.69	92,143.83	94,677.79	97,281.42	99,956.66	102,705.47	105,529.87
21	90,038.17	92,514.21	95,058.36	97,672.46	100,358.45	103,118.31	105,954.06	108,867.80	111,861.67
22	95,440.45	98,065.07	100,761.86	103,532.81	106,379.96	109,305.41	112,311.31	115,399.87	118,573.37
23	101,166.88	103,948.97	106,807.57	109,744.78	112,762.76	115,863.73	119,049.99	122,323.86	125,687.77
24	107,236.90	110,185.91	113,216.02	116,329.46	119,528.52	122,815.56	126,192.99	129,663.29	133,229.03
25	113,671.11	116,797.06	120,008.98	123,309.23	126,700.23	130,184.49	133,764.56	137,443.09	141,222.77



City of Evansville

Community Development Department

www.ci.evansville.wi.gov
31 S Madison St
PO Box 529
Evansville, WI 53536
(608) 882-2266

DRAFT

May 16, 2023

Jason Tish, CLG Coordinator
816 State Street
Madison, WI 53705

Mr. Tish,

On behalf of the City of Evansville's Historic Preservation Commission, please accept this letter of intent for the upcoming Certified Local Government grant cycle. The City intends to submit two separate applications: one for a survey of the City's carriage houses as well as an application to establish design guidelines for property owners with contributing properties within any of the City's four historic district.

The first project the City intends to apply for would be a survey of carriage houses. Increasingly, our local commission has been receiving requests to demolish carriage houses. Some of these structures are in good repair; others have passed their useful life; others may be structures built in the style of carriage houses. The City has attempted to incentivize restoration of carriage houses by allowing property owners to renovate their carriage houses into an Accessory Dwelling Unit. To date no property owner has taken on this task. The Commission knows these buildings are significant contributions to the city's historic district, but finds that a survey of these structures would provide a useful tool as it evaluates requests for demolition and encourages property owners to maintain and use their outbuildings.

A survey of the City's carriage houses would provide:

- A photographic inventory of the number of remaining carriage houses City-wide (including those outside established historic districts)
- An assessment of the physical condition of each carriage house in order to determine if the carriage house is a contributing or non-contributing resource to the property

The result of the survey would be to increase resident and property owner knowledge about these historically significant structures, identify significant carriage houses at risk of further deterioration, and to increase property owner use of the federal and state historic tax credits. The City estimates such a survey would cost around \$25,000.

The second project would be to establish design guidelines for work done on properties within the historic districts. There are 384 historic properties throughout Evansville, the majority of which are owner-occupied residences. The Historic Preservation Commission's preference in approving applications for Certificates of Appropriateness follow the standards established by the Secretary of the Interior in order: preserve if possible, rehabilitate with like materials, restore with similar materials, followed by rebuilding if necessary. This has led to some consternation among residents. Many of the projects requested do not qualify for tax credits. The Commission envisions clear and simple design guidelines that can assure a property owner that if they bring in an

application that follows the design guidelines, their application will be approved with little to no discussion. The City estimates such an effort to cost \$15,000.

Thank you for your consideration. On behalf of the City of Evansville Historic Preservation Commission, we look forward to submitting our applications.

Sincerely,

Colette Spranger
Community Development Director

DRAFT

CITY OF EVANSVILLE RESOLUTION 2023-20

A RESOLUTION AUTHORIZING THE DIRECT CHARGE OF PUBLIC FIRE PROTECTION

WHEREAS, the City of Evansville, Rock County Wisconsin (the "Municipality") owns and operates City of Evansville Water and Light (PSC ID# 1880) (the "Utility") as a public utility; and

WHEREAS, the Municipality provides fire protection for the benefit of the public health, safety, and well-being of its residents; and

WHEREAS, the Utility is authorized by the Wisconsin Public Service Commission (the "PSC") to recover the cost of providing and maintaining water system infrastructure including but not limited to fire hydrants used for public protection; and

WHEREAS, the Municipality has determined it is in the public interest to change the portion in the manner in which public fire protection charges are paid from a municipal charge (via tax roll) basis, to a direct charge on water bills based on an equivalent meter basis, thus, allowing for the collection of public fire protection charges from property owners not presently subject to property taxes; and

WHEREAS, the Municipality has determined to shift the entire municipal charge amount of \$175,000 to a direct charge on water bills based on an equivalent meter basis; and

WHEREAS, the direct charge will be applicable to general and non-general service customers who own property that is located both within the municipal limits and in an area where the Utility has an obligation to provide water for public fire protection; and

WHEREAS, \$175,000, plus the current direct charges, of Public Fire Protection charges shall be a direct charge on water bills as of January 1, 2024; and

WHEREAS, Wis. Stat. Sec. 196.03(3)(b), allows the Municipality to collect the Public Fire Protection charge either through the tax levy or as a direct charge on the Utility bills; and

NOW, THEREFORE, BE IT RESOLVED, that the City Council, requests that Evansville Water and Light (PSC ID# 1880) apply to the PSC for authority to establish all Public Fire Protection charges be a direct charge on water bills to collect Public Fire Protection Charges for the City; and

NOW, THEREFORE, BE IT ALSO RESOLVED, that this change shall be effective upon review and approval by the PSC.

ADOPTED by the City Council of the City of Evansville, Rock County, Wisconsin on the 8th day of August, 2023.

BY:

Dianne C. Duggan, Mayor

ATTEST:

Leah L Hurlley, Clerk

Form
AT-106

**Original Alcohol Beverage
License Application**

FOR CLERKS ONLY	
Municipality	
License Period	

License(s) Requested

- Class "A" Beer \$ _____ "Class A" Liquor \$ _____
- Class "B" Beer \$ 100 "Class B" Liquor \$ 500
- "Class C" Wine \$ _____ "Class A" Liquor (Cider Only) \$ 0
- Reserve "Class B" Liquor \$ _____ "Class B" (Wine Only) Winery \$ _____

License Fees	\$ <u>600.00</u>
Publication Fee	\$ <u>15.00</u>
Background Check	\$ _____
Total Fees	\$ <u>615.00</u>

Part A: Premises/Business Information

1. Legal Business Name (registered entity name or individual's name if sole proprietorship) <u>Lovegood's LLC</u>		
2. Trade Name or DBA <u>Lovegood's Coffee + Cocktails</u>		
3. Premises Address <u>16 W Main St Evansville WI 53536</u>		
4. County <u>Rock</u>	5. Municipality <u>Evansville</u>	6. Aldermanic District
7. Mailing Address (if different from premises address) <u>524 Stonewood Ct Evansville WI 53536</u>		
8. FEIN <u>93-2145905</u>	9. Wisconsin Seller's Permit Number	
10. Premises Phone <u>715 630 7626</u>	11. Premises Email <u>lovegoodsce@gmail.com</u>	
12. Entity Type (check one) <input type="checkbox"/> Sole Proprietor <input type="checkbox"/> Partnership <input checked="" type="checkbox"/> Limited Liability Company <input type="checkbox"/> Corporation <input type="checkbox"/> Nonprofit Organization		
13. Premises Description - Describe the building or buildings where alcohol beverages are to be sold and stored. Describe all rooms including living quarters, if used, for the sales, service, consumption, and/or storage of alcohol beverages and records. Alcohol beverages may be sold and stored ONLY on the premises described in this application. Attach additional sheets if necessary. <u>2 story historic building upstairs is a separate 2-bed apartment. 1st floor is commercial space with patio out front, patio space is approx 50 sq ft with outdoor seating, locked cabinets & refrigerators for alcohol storage, a utility closet and handicap accessible Restroom.</u>		

Part B: Questions

1. Have the partners, agent, or sole proprietor satisfied the responsible beverage server training requirement for this license period? Submit a copy of Responsible Beverage Server Training Course Certificate. Yes No
2. Does the applicant business or its partners, officers, directors, managing members, or agent hold a direct or indirect interest in any alcohol beverage wholesaler or producer (e.g., brewer, brewpub, winery, distillery)? Yes No
If yes, please explain using the space below. Attach additional sheets if necessary.

Part C: For Corporate/LLC Applicants Only		
1. State of Registration Wisconsin	2. Date of Registration 6/29/23	
3. Is the applicant business owned by another corporation or LLC? If yes, please provide the name and FEIN of the parent company below, include parent company members in Part D, and attach Form AT-103 for all of the parent company's principal members, managers, officers, or directors <input type="checkbox"/> Yes <input type="checkbox"/> No		
Name of Parent Company	FEIN of Parent Company	
4. Does the parent company or any of its officers, directors, managing members, or agent hold any direct or indirect interest in any other alcohol beverage wholesaler or producer (e.g., brewer, brewpub, winery, distillery)? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please explain using the space below. Attach additional sheets if necessary.		
5. Agent's Last Name	Agent's First Name	Phone

Part D: Individual Information
 A Supplemental Questionnaire, Form AT-103, must be completed and attached to this application for each person involved in the applicant business and any parent company as indicated in Part C. Persons in the applicant business include: sole proprietor, all officers, directors, and agent of a corporation or nonprofit organization, all partners of a partnership, and all managing members and agent of a limited liability company.

List the full name, title, and phone number for each person below. Attach additional sheets if necessary.

Last Name	First Name	Title	Phone
O'Brien	Hannah	CO-OWNER	7156307626
O'Brien	Logan	CO-OWNER	6084384196

Part E: Attestation			
Who must sign this application? • sole proprietor • one general partner of a partnership • one corporate officer • one managing member of an LLC			
READ CAREFULLY BEFORE SIGNING: Under penalty of law, I have answered each of the above questions completely and truthfully. I agree that I am acting solely on behalf of the applicant business and not on behalf of any other individual or entity seeking the license. Further, I agree that the rights and responsibilities conferred by the license(s), if granted, will not be assigned to another individual or entity. I agree to operate this business according to the law, including but not limited to, purchasing alcohol beverages from state authorized wholesalers. I understand that lack of access to any portion of a licensed premises during inspection will be deemed a refusal to allow inspection. Such refusal is a misdemeanor and grounds for revocation of this license. I understand that any license issued contrary to Wis. Stat. Chapter 125 shall be void under penalty of state law. I further understand that I may be prosecuted for submitting false statements and affidavits in connection with this application, and that any person who knowingly provides materially false information on this application may be required to forfeit not more than \$1,000 if convicted.			
Signature <i>Hannah O'Brien</i>	Date 6/30/23		
Name (Last, First, M.I.) O'Brien Hannah M			
Title CO-owner	Email lovegoodsgcc@gmail.com	Phone 7156307626	

Part F: For Clerk Use Only		
Date application was filed with clerk	Date reported to governing body	Date provisional license issued (if applicable)
Date license granted	License number	Date license issued
Signature of Clerk/Deputy Clerk		

Hannah

Schedule for Appointment of Agent by Corporation / Nonprofit Organization or Limited Liability Company

Submit to municipal clerk.

All corporations/organizations or limited liability companies applying for a license to sell fermented malt beverages and/or intoxicating liquor must appoint an agent. The following questions must be answered by the agent. The appointment must be signed by an officer of the corporation/organization or one member/manager of a limited liability company and the recommendation made by the proper local official.

To the governing body of: Town Village City of Evansville County of Rock

The undersigned duly authorized officer/member/manager of Lovegood's LLC
(Registered Name of Corporation / Organization or Limited Liability Company)

a corporation/organization or limited liability company making application for an alcohol beverage license for a premises known as Lovegood's Coffee & Cocktails
(Trade Name)

located at 116 W Main St Evansville WI 53536

appoints Hannah O'Brien
(Name of Appointed Agent)
524 Stonewood Ct Evansville WI 53536
(Home Address of Appointed Agent)

to act for the corporation/organization/limited liability company with full authority and control of the premises and of all business relative to alcohol beverages conducted therein. Is applicant agent presently acting in that capacity or requesting approval for any corporation/organization/limited liability company having or applying for a beer and/or liquor license for any other location in Wisconsin?

Yes No If so, indicate the corporate name(s)/limited liability company(ies) and municipality(ies).

Is applicant agent subject to completion of the responsible beverage server training course? Yes No
How long immediately prior to making this application has the applicant agent resided continuously in Wisconsin? 27 years

Place of residence last year 524 Stonewood Ct Evansville WI 53536

For: Lovegood's LLC
(Name of Corporation / Organization / Limited Liability Company)

By: [Signature]
(Signature of Officer / Member / Manager)

Any person who knowingly provides materially false information in an application for a license may be required to forfeit not more than \$1,000.

ACCEPTANCE BY AGENT

I, Hannah O'Brien, hereby accept this appointment as agent for the
(Print / Type Agent's Name)

corporation/organization/limited liability company and assume full responsibility for the conduct of all business relative to alcohol beverages conducted on the premises for the corporation/organization/limited liability company.

[Signature] 6/30/23 Agent's age 27
(Signature of Agent) (Date)
524 Stonewood Ct Evansville WI 53536 Date of birth 1/15/96
(Home Address of Agent)

APPROVAL OF AGENT BY MUNICIPAL AUTHORITY (Clerk cannot sign on behalf of Municipal Official)

I hereby certify that I have checked municipal and state criminal records. To the best of my knowledge, with the available information, the character, record and reputation are satisfactory and I have no objection to the agent appointed.

Approved on 7/12/23 by [Signature] Title Police Chief
(Date) (Signature of Proper Local Official) (Town Chair, Village President, Police Chief)

Hannah

Date 10/30/23

Form AT-103

Alcohol Beverage License Application Supplemental Questionnaire

This form must be submitted to the municipal clerk, and be accompanied by one or more of the following forms: AT-104, AT-106, AT-108, AT-115, or AT-200. One Form AT-103 must be completed by each person involved in the applicant business or parent company including:

- sole proprietor
• all partners of a partnership
• all officers, directors, and agent of a corporation or nonprofit organization
• managing members and agent of a limited liability company

Your alcohol beverage application or renewal is not complete until all required Supplemental Questionnaires are submitted.

Part A: Premises/Business Information
1. Registered Entity Name (or individual name if sole proprietor) Lovegood's LLC
2. Trade Name or DBA Lovegood's Coffee & Cocktails
3. Entity Type (check one) [X] Limited Liability Company

Part B: Individual Information
1. Name (Last, First, M.I.) O'Brien Hannah M
2. Relationship to Registered Entity (Title) CO-Owner
3. Email lovegoodsc@gmail.com
4. Phone 4156307626
5. Home Address 524 Stonewood Ct Evansville WI
6. City Evansville
7. State WI
8. Zip Code 53536
9. Date of Birth [Redacted]
10. Drivers License/State ID Number [Redacted]
11. Drivers License/State ID State of Issuance Wisconsin

Part C: Address History
List in chronological order your last two residence addresses within the last 5 years.
Previous Address 1 9618 Watts Rd
Previous City, State, Zip Verona, WI 53590
Dates (MM/YYYY - MM/YYYY) 08/19 - 02/20
Previous Address 2 524 Stonewood Ct
Previous City, State, Zip Evansville WI 53536
Dates (MM/YYYY - MM/YYYY) 02/20 - present

Part D: Employment History
List in chronological order your last two employers within the last 5 years.
Employer's Name Healthy Executives Cooper Spransky
Employer's Address 5940 Seminole Centre Ct, Madison
Dates Employed (MM/YYYY - MM/YYYY) 09-19 - present
Employer's Name Celebrations on the River
Employer's Address 2100 Dawson Ave La Crosse WI
Dates Employed (MM/YYYY - MM/YYYY) 11/2018 - June 2019

Part E: Criminal History

1. Have you ever been convicted of any offenses (other than traffic offenses unrelated to alcohol beverages) for violation of any federal, Wisconsin, or another state's laws or of any county or municipal ordinances? Yes No

If yes to question 1, please list details of each conviction below. Attach additional sheets as needed.

Law/Ordinance Violated	Trial Date
Penalty Imposed	Was sentence completed? <input type="checkbox"/> Yes <input type="checkbox"/> No
Law/Ordinance Violated	Trial Date
Penalty Imposed	Was sentence completed? <input type="checkbox"/> Yes <input type="checkbox"/> No

2. Are charges for any offenses currently pending against you (other than traffic offenses unrelated to alcohol beverages) for violation of any federal, Wisconsin, or another state's laws or any county or municipal ordinances? Yes No

If yes to question 2, describe nature and status of pending charges using the space below. Attach additional sheets as needed.

Part F: Questions

1. Have you lived in any state other than Wisconsin as an adult? If yes, please list them in the space below. If no, continue to question 2. Yes No

2. How long have you continuously lived in Wisconsin prior to the date of application? Years 27 Months 6

3. Do you hold a direct or indirect interest in any alcohol beverage wholesaler or producer (e.g. brewer, brewpub, winery, distillery)? If yes, please explain using the space below. Attach additional sheets as needed. Yes No

Part G: Attestation

READ CAREFULLY BEFORE SIGNING: I understand that any license issued contrary to Wis. Stat. Chapter 125 shall be void under penalty of state law. I further understand that I may be prosecuted for submitting false statements and affidavits in connection with this application, and that any person who knowingly provides materially false information on this application may be required to forfeit not more than \$1,000 if convicted.

Signature *Amorah O'Brien* Date 6/30/23

Logan

Date 6/30/20

Form AT-103

Alcohol Beverage License Application Supplemental Questionnaire

This form must be submitted to the municipal clerk, and be accompanied by one or more of the following forms: AT-104, AT-106, AT-108, AT-115, or AT-200. One Form AT-103 must be completed by each person involved in the applicant business or parent company including:

- sole proprietor
• all partners of a partnership
• all officers, directors, and agent of a corporation or nonprofit organization
• managing members and agent of a limited liability company

Your alcohol beverage application or renewal is not complete until all required Supplemental Questionnaires are submitted.

Part A: Premises/Business Information
1. Registered Entity Name (or individual name if sole proprietor) Lovegoods LLC
2. Trade Name or DBA Lovegoods Coffee & Coddetails
3. Entity Type (check one) Sole Proprietor Partnership [X] Limited Liability Company Corporation Nonprofit Organization


Part B: Individual Information
1. Name (Last, First, M.I.) O'Brien, Logan J
2. Relationship to Registered Entity (Title) Co-Owner
3. Email mallek.lj@gmail.com
4. Phone (608) 438-4196
5. Home Address 524 Stonewood Ct
6. City Evansville
7. State WI
8. Zip Code 53536
9. Date of Birth [Redacted]
10. Drivers License/State ID Number [Redacted]
11. Drivers License/State ID State of Issuance 08/16/2022

Part C: Address History
List in chronological order your last two residence addresses within the last 5 years.
Previous Address 1: 524 Stonewood Ct, Evansville, WI 53536, 02/2020 - Present
Previous Address 2: 9618 Watts Rd, Verona, WI 53593, 08/2019 - 02/2020

Part D: Employment History
List in chronological order your last two employers within the last 5 years.
Employer's Name: Realty Executives Cooper Springsy
Employer's Address: 5940 Seminole Centre Ct St 310 Madison, WI 53711
Dates Employed: 08/2019 - Present
Employer's Name: Old Crow
Employer's Address: 100 3rd St S LaCrosse, WI 54601
Dates Employed: 02/2014 - 10/2019

Part E: Criminal History	
1. Have you ever been convicted of any offenses (other than traffic offenses unrelated to alcohol beverages) for violation of any federal, Wisconsin, or another state's laws or of any county or municipal ordinances? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes to question 1, please list details of each conviction below. Attach additional sheets as needed.	
Law/Ordinance Violated <i>Underage drinking</i>	Trial Date <i>N/A</i>
Penalty Imposed <i>County Fee/Fine</i>	Was sentence completed? <input type="checkbox"/> Yes <input type="checkbox"/> No
Law/Ordinance Violated	Trial Date
Penalty Imposed	Was sentence completed? <input type="checkbox"/> Yes <input type="checkbox"/> No
2. Are charges for any offenses currently pending against you (other than traffic offenses unrelated to alcohol beverages) for violation of any federal, Wisconsin, or another state's laws or any county or municipal ordinances? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If yes to question 2, describe nature and status of pending charges using the space below. Attach additional sheets as needed.	

Part F: Questions		
1. Have you lived in any state other than Wisconsin as an adult? If yes, please list them in the space below. If no, continue to question 2. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
2. How long have you continuously lived in Wisconsin prior to the date of application?	Years <i>28</i>	Months <i>10</i>
3. Do you hold a direct or indirect interest in any alcohol beverage wholesaler or producer (e.g. brewer, brewpub, winery, distillery)? If yes, please explain using the space below. Attach additional sheets as needed. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		

Part G: Attestation	
READ CAREFULLY BEFORE SIGNING: I understand that any license issued contrary to Wis. Stat. Chapter 125 shall be void under penalty of state law. I further understand that I may be prosecuted for submitting false statements and affidavits in connection with this application, and that any person who knowingly provides materially false information on this application may be required to forfeit not more than \$1,000 if convicted.	
Signature 	Date <i>06/30/2023</i>



Leah Hurtley <leah.hurtley@ci.evansville.wi.gov>

Love good's Coffee + Cocktails

Subject: Relinquishment of Class B Liquor License and Class B Beer License

1 message

Fri, Jun 30, 2023 at 9:37 AM

Shannon ARNDT <shannon@ceilicoffee.com>

To: leah <leah.hurtley@ci.evansville.wi.gov>, Jolene Klitzman <jolene.klitzman@ci.evansville.wi.gov>, Hannah O'Brien <hannah@theminterteam.com>

Shannon Arndt
Ceili LLC
DBA: Ceili Coffee and Wine Bar
16 West Main Street
Evansville, WI 53536
6/30/2023

Dear Sir/Madam,

I am writing to formally request the relinquishment of my Class B Liquor License and Class B Beer License for the state of Wisconsin. I am the current holder of the aforementioned licenses.

I have sold my business Ceili LLC.
DBA: Ceili Coffee and Wine Bar. Therefore, I am respectfully submitting this letter to initiate the process of relinquishing said licenses.

To ensure a smooth transition, I would like to relinquish the licenses on Sunday August 13th at 3pm. The closing date for the sale is Monday August 14th.

I am committed to cooperating fully with the City of Evansville to complete any necessary paperwork to ensure a seamless process. If there are any additional steps or requirements that I need to be aware of, please do not hesitate to communicate them to me.

I am grateful for the assistance and support provided so far. Should you require any further information or documentation from my end, please do not hesitate to contact me at 608-698-9298.

Thank you for your attention to this matter.

Sincerely,

Shannon Arndt

Ceili Coffee and Wine Bar
Shannon@ceilicoffee.com
608-698-9298

Is this what you are looking for?



State of Wisconsin • DEPARTMENT OF REVENUE

Personal Wallet Copy

Seller's Permit: 456-1031461851-02

Legal/Real Name: LOVEGOOD'S LLC

Signature

A handwritten signature in black ink, appearing to read 'Harsh O'Brien', written over a horizontal line.



City of Evansville

www.ci.evansville.wi.gov

Date: Monday, July 10, 2023
To: Police Department
From: Leah Hurtley
Number of pages (including cover sheet): 1
Phone: 608-882-2266
Fax: 608-882-2282
RE: Background Checks: Establishment License

31 S Madison St
PO Box 529
Evansville, WI 53536
(608) 882-2266 phone
(608) 882-2282 fax

Establishment DBA	Agent			Police Department Review		
	First	Last	DOB	Date	Approve/Deny w/ Initials	Notes
Lovegood's Coffee & Cocktails	Hannah	O'Brien O'Brian	1/15/1996	7/12/23	pk	Approve

CITY OF EVANSVILLE INSPECTION REPORT
(License Application)

Business Name: Lovegood's Coffee & Cocktails
 Business Address: 16 W. Main Street, Evansville, WI 53536
 Agent/Manager/Owner: Prakash Navadia

POLICE OFFICER NAME: _____

DATE: _____

- | | | |
|--|-----------|----------|
| 1. Is the current alcohol license properly posted? | _____ Yes | _____ No |
| 2. Is Agent listed on the license on premise? | _____ Yes | _____ No |
| 3. Does the operator have a valid license? | _____ Yes | _____ No |
| 4. Cigarettes being sold over the counter? | _____ Yes | _____ No |
| 5. Number of game machines _____ | | |
| 6. Was a current Wisconsin Sellers' Permit posted? | _____ Yes | _____ No |
| 7. Were the following licenses current and posted: | | |

Type of License	Description of License	(Circle one)	
		Yes	No
Class B	Beer	Yes	No
Class B	Liquor	Yes	No
		Yes	No
		Yes	No
		Yes	No

BUILDING INSPECTOR: _____

DATE: _____

In accordance with Chapter 18 of the Municipal Code, were Building Codes maintained? ___ Yes ___ No

Remarks _____

FIRE INSPECTOR: _____

DENNIS COOPER

DATE: _____

7-18-23

In accordance with Chapter 50 of the Municipal Code, were Fire Codes maintained? Yes ___ No

Remarks _____

The (please circle one) Fire / Police / Building Inspector / has inspected the premises and recommends Approval _____ Denial of the license application.

If applicable, this license is recommended subject to the following conditions: _____

Dennis Cooper EFD

Inspector Signature

7-18-23

Date of Inspection

CITY OF EVANSVILLE INSPECTION REPORT
(License Application)

Business Name: Lovegood's Coffee & Cocktails
 Business Address: 16 W. Main Street, Evansville, WI 53536
 Agent/Manager/Owner: Prakash Navadia

POLICE OFFICER NAME: _____

DATE: _____

- | | | |
|--|-----------|----------|
| 1. Is the current alcohol license properly posted? | _____ Yes | _____ No |
| 2. Is Agent listed on the license on premise? | _____ Yes | _____ No |
| 3. Does the operator have a valid license? | _____ Yes | _____ No |
| 4. Cigarettes being sold over the counter? | _____ Yes | _____ No |
| 5. Number of game machines _____ | | |
| 6. Was a current Wisconsin Sellers' Permit posted? | _____ Yes | _____ No |
| 7. Were the following licenses current and posted: | | |

Type of License	Description of License	(Circle one)	
Class B	Beer	Yes	No
Class B	Liquor	Yes	No
		Yes	No
		Yes	No
		Yes	No

BUILDING INSPECTOR: LARRY SCHALK **DATE:** 7-25-23

In accordance with Chapter 18 of the Municipal Code, were Building Codes maintained? Yes ___ No

Remarks: Building + Interior updated for code compliance with trailers removed

FIRE INSPECTOR: _____ **DATE:** _____

In accordance with Chapter 50 of the Municipal Code, were Fire Codes maintained? ___ Yes ___ No

Remarks _____

The (please circle one) Fire / Police / Building Inspector / has inspected the premises and recommends Approval ___ Denial of the license application.

If applicable, this license is recommended subject to the following conditions: _____

[Signature]
Inspector Signature

7/25/23
Date of Inspection



**STATE/MUNICIPAL FINANCIAL
AGREEMENT FOR A STATE- LET
HIGHWAY PROJECT**

Date: February 3, 2023
 I.D.: 5670-02-02/-72
 Road Name: STH 59
 Title: C Evansville, Madison Street
 Limits: Garrison Drive to USH 14
 County: Rock
 Roadway Length: 0.88 mile

The signatory **City of Evansville**, hereinafter called the Municipality, through its undersigned duly authorized officers or officials, hereby requests the State of Wisconsin Department of Transportation, hereinafter called the State, to initiate and affect the highway or street improvement hereinafter described.

The authority for the Municipality to enter into this agreement with the State is provided by Section 86.25(1), (2), and (3) of the Statutes.

NEEDS AND ESTIMATE SUMMARY:

Existing Facility - Describe and give reason for request: Existing urban roadway is a connecting highway with alligator cracking and a deteriorated centerline joint. The two-lane roadway width is variable. Parking is allowed between Church Street and Mill Street.

Proposed Improvement - Nature of work: Replace the existing pavement. Update curb ramps as needed to meet ADA compliance.

Describe non-participating work included in the project and other work necessary to finish the project completely which will be undertaken independently by the municipality: All construction costs associated with lanes utilized for parking will be 100% the responsibility of the municipality. Manhole and valve adjustments will be 100% the responsibility of the municipality.

TABLE 1: SUMMARY OF COSTS

Phase	Total Est. Cost	Federal/State Funds	%	Municipal Funds	%
Preliminary Engineering: Plan Development 5670-02-02	\$ 517,000	\$ 387,750	75%	\$ 129,250	25%
Real Estate Acquisition: Acquisition	\$ -	\$ -	100%	\$ -	
Construction:					
Roadway	\$ 3,200,000	\$ 3,200,000	100%	\$ -	
Parking Lanes	\$ 36,000	\$ -	0%	\$ 36,000	100%
Municipal Utility Adjustments	\$ 20,000			\$ 20,000	100%
subtotal 5670-02-72:	\$ 3,256,000	\$ 3,200,000		\$ 56,000	
Non-Participating:	\$ -	\$ -			

Total Cost Distribution \$ 3,773,000 \$ 3,587,750 \$ 185,250

1. Estimates include construction engineering.

This request shall constitute agreement between the Municipality and the State; is subject to the terms and conditions that follow (pages 3 – 4); is made by the undersigned under proper authority to make such request for the designated Municipality, upon signature by the State, and delivery to the Municipality. The initiation and accomplishment of the improvement will be subject to the applicable federal and state regulations. No term or provision of neither the State/Municipal Financial Agreement nor any of its attachments may be changed, waived or terminated orally but only by an instrument in writing executed by both parties to the State/Municipal Financial Agreement.

Signed for and in behalf of the City of Evansville (please sign in blue ink)	
Name (print)	Title
Signature	Date
Signed for and in behalf of the State (please sign in blue ink)	
Name Steve Flottmeyer	Title WisDOT Southwest Region Planning Chief
Signature	Date

TERMS AND CONDITIONS:

1. The Municipality shall pay to the State all costs incurred by the State in connection with the improvement which exceeds federal/state financing commitments or are ineligible for federal/state financing. Local participation shall be limited to the items and percentages set forth in the Summary of Costs table, which shows Municipal funding participation. In order to guarantee the Municipality's foregoing agreements to pay the State, the Municipality, through its above duly authorized officers or officials, agrees and authorizes the State to set off and withhold the required reimbursement amount as determined by the State from General Transportation Aids or any moneys otherwise due and payable by the State to the Municipality.
2. Funding of each project phase is subject to inclusion in an approved program and per the State's Facility Development Manual (FDM) standards. Federal aid and/or state transportation fund financing will be limited to participation in the costs of the following items as specified in the Summary of Costs:
 - (a) Design engineering and state review services.
 - (b) Real Estate necessitated for the improvement.
 - (c) Compensable utility adjustment and railroad force work necessitated for the project.
 - (d) The grading, base, pavement, curb and gutter, and structure costs to State standards, excluding the cost of parking areas.
 - (e) Storm sewer mains, culverts, laterals, manholes, inlets, catch basins, and connections for surface water drainage of the improvement; including replacement and/or adjustments of existing storm sewer manhole covers and inlet grates as needed.
 - (f) Construction engineering incidental to inspection and supervision of actual construction work, except for inspection, staking, and testing of sanitary sewer and water main.
 - (g) Signing and pavement marking necessitated for the safe and efficient flow of traffic, including detour routes.
 - (h) Replacement of existing sidewalks necessitated by construction.
 - (i) Replacement of existing driveways, in kind, necessitated by the project.
 - (j) New installations or alteration resulting from roadway construction of standard State street lighting and traffic signals or devices. Alteration may include salvaging and replacement of existing components.
3. Work necessary to complete the improvement to be financed entirely by the Municipality or other utility or facility owner includes the following items:
 - (a) New installations of or alteration of sanitary sewers and connections, water, gas, electric, telephone, telegraph, fire or police alarm facilities, parking meters, and similar utilities.
 - (b) New installation or alteration of signs not necessary for the safe and efficient flow of traffic.
 - (c) Roadway and bridge width in excess of standards.
 - (d) Construction inspection, staking, and material testing and acceptance for construction of sanitary sewer and water main.
 - (e) Provide complete plans, specifications, and estimates for sanitary sewer and water main work. The Municipality assumes full responsibility for the design, installation, inspection, testing, and operation of the sanitary sewer and water system. This relieves the State and all of its employees from the liability for all suits, actions, or claims resulting from the sanitary sewer and water system construction.
 - (f) Parking lane costs.

- (g) Coordinate, clean up, and fund any hazardous materials encountered during construction. All hazardous material cleanup work shall be performed in accordance to state and federal regulations.
 - (h) Damages to abutting property due to change in street or sidewalk widths, grades, or drainage
 - (i) Conditioning, if required, and maintenance of detour routes.
 - (j) Repair of damages to roads or streets caused by reason of their use in hauling materials incidental to the improvement.
4. As the work progresses, the Municipality will be billed for work completed which is not chargeable to federal/state funds. Upon completion of the project, a final audit will be made to determine the final division of costs.
 5. If the Municipality should withdraw the project, it shall reimburse the State for any costs incurred by the State in behalf of the project.
 6. The work will be administered by the State and may include items not eligible for federal/state participation.
 7. The Municipality shall assume general responsibility for all public information and public relations for the project and to make a fitting announcement to the press and such outlets as would generally alert the affected property owners and the community of the nature, extent, and timing of the project and arrangements for handling traffic within and around the projects.
 8. Basis for local participation:

(a) Design Engineering (5670-02-02)

The Municipality is responsible for 25% of the design engineering costs for improvements on a Connecting Highway. (See Attachment A.) The Municipality may be responsible for the design of decorative street lighting or other enhancement items.

(b) Roadway Construction (5670-02-72)

The construction estimate is preliminary for program scheduling only. As items are identified in design phase that require cost participation or are ineligible for Federal/ State funding, this agreement will be amended to reflect those costs.

Parking Lanes: In accordance with Wisconsin Statutes 86.32(4) and WisDOT policy, the Municipality is required to pay 100% of the construction costs for that part of the state trunk highway on which parking is permitted. Payment will be actual cost for the parking lanes and will be made by the Municipality at the time of construction.

Municipal Utility Adjustments: The Municipality shall pay 100% of the cost of adjusting water and sanitary covers and valves.

Comments and Clarification: This agreement is an active agreement that may need to be amended as the project is designed. It is understood that these amendments may be needed as some issues have not been fully evaluated or resolved. The purpose of this agreement is to specify the local and state involvement in funding the project. A signed agreement is required before the State will prepare or participate in the preparation of detailed designs, acquire right-of-way, or participate in construction of a project that merits local involvement.

Attachment A: 5670-02-02
Explanation of Invoicing for Design Engineering

Invoices are generated by the Department of Administration automatically. The Department of Transportation has no control over when the invoices will be sent.

However, it is anticipated that the DOT will not begin work on this project until the Fall of 2023, generating the first invoice to the Municipality for this project to arrive the second week of December 2023. Payment is not due for 30 days after receipt of the invoice.

The entirety of the design payment is not due in full but will be invoiced as work is completed.



NAMING GIFT AGREEMENT

This Naming Gift Agreement (“Agreement”), effective as of _____, 2023 (“Effective Date”), is made and entered into by and between **Larson Acres, Inc., with Michael Larson as President, 18218 W State Rd 59, Evansville, WI**, (“Donor”) and **The City of Evansville, WI** (the “City”), for the use and benefit of City of Evansville parks and recreation. Based upon the Recitals below, and in consideration of the mutual promises and benefits hereunder, the parties hereto hereby agree as follows:

RECITALS

Donor wishes to make a charitable gift to the City for the use and benefit of the park expansion on the west side of Evansville, WI, as set forth in this Agreement.

The City desires to accept such gift, subject to the terms and conditions set forth in this Agreement.

AGREEMENT

1. **Gift.** Donor hereby pledges to the City for the use and benefit of the park expansion the following gift: \$500,000 (“Gift”).
2. **Payment of the Gift.** It is agreed that the total gift of \$500,000 will be paid in \$50,000 installments, the first installment being due January 15, 2024 with option to pay December 31, 2023, and the next installments being due on the 15th last day of January (with option to pay December 31 of prior year) each year thereafter until the obligation is paid in full. Payments should be made in the form of a check, certified check, or money order.
3. **Use of the Gift.** The Gift shall be used to enhance and expand the city park west of South Sixth Street, South of West Main St, and North of West Porter Rd.
4. **Naming.** In consideration of the Gift referenced above, the City agrees to rename the park currently known as West Side Park as Larson Acres Park. Before signage is erected evidencing the park’s new name, the first installment of the Gift shall be received by the City. All naming and signage must be approved by the Donor and the City and meet city design standards. Signage will be placed at all street entrances to the park. A history of the land and park will be included in the place of recognition in the park along with “In honor of Donald and Virginia Larson.” All signage will be upkept and maintained by the City of Evansville.
5. **Duration of Naming.** The Naming shall be permanent for 20 years, beginning on January 1, 2024 (“Term”). ~~This Agreement shall automatically terminate upon expiration of the Term.~~



6. **Termination of Naming.** In addition to any rights and remedies available at law or pursuant to this Agreement's terms, the City may terminate this Agreement and all rights and benefits of the Donor hereunder, including terminating the Naming if the Payment of the Gift is not received in full by the date indicated herein or in accordance with the installment schedule indicated herein.

Upon any such termination of this Agreement and/or the Naming hereunder, the City, shall have no further obligation or liability to Donor, Donor's heirs, or Donor's estate.

7. **Removal of Naming.** The City reserves the right to rescind this Agreement if, during the Term, circumstances arise that lead the City (in their sole discretion) to determine that the Naming is inconsistent with or conflicts with the City's mission or may compromise the reputation of the City. The vote to rescind must be unanimous by the City Council members.

89. **Publicity.** For purposes of publicizing the Gift and the Naming, the City will have the right, without charge, to photograph the Donor or representatives of the corporation and use the names, likenesses, and images of the Donor or representatives of the corporation in photographic, audiovisual, digital or any other form of medium (the "Media Materials") and to use, reproduce, distribute, exhibit, and publish the Media Materials in any manner and in whole or in part, including in brochures, website postings, informational and marketing materials, and reports and publications describing the City's development and business activities.

910. **Assignment.** This Agreement and the rights and benefits hereunder may not be assigned by either party without the prior written consent of the other party, which consent shall be in the sole and absolute discretion of the non-assigning party.

101. **Notices.** All notices, payments, and communications shall be in writing and shall be delivered to the parties hereto by hand or by United States mail. All such communications shall be addressed at the following, or other such address as either may specify to the other in writing:

To Donor:

Larson Acres, Inc.

Attn: Mike Larson, President

18218 W State Rd 59

Evansville, WI 53536

To City:

Attn: City Administrator

31 S Madison Street

PO Box 529

Evansville, WI 53536

Checks should be made payable "City of Evansville Park Campaign"



11. **Entire Agreement.** This Agreement constitutes the entire agreement of the parties with regard to the matters referred to herein, and supersedes all prior oral and written agreement, if any, of the parties in respect hereto. This Agreement may not be modified or amended except by written agreement executed by both parties hereto. The captions inserted in this Agreement are for convenience only and in no way define, limit, or otherwise describe the scope or intent of this Agreement, or any provision hereof, or in any way affect the interpretation of this Agreement

123. **Governing Law and Venue.** This Agreement will be governed by and construed in accordance with the laws of the State of Wisconsin without regard to any conflict of laws rule or principle that might refer the governance or construction of this Agreement to the laws of another jurisdiction. Subject to the sovereign immunity of the State of Wisconsin, any legal proceeding brought in connection with disputes relating to or arising out of this Agreement will be filed and heard in Rock County, Wisconsin, and each party waives any objection that it might raise to such venue and any right it may have to claim that such venue is inconvenient.

135. **Common Council Approval.** This Agreement and the recognition and naming provided for herein are subject to the approval by the Common Council of Evansville, WI, and this Agreement will not be effective unless and until approved by the Council.

146. **Binding Agreement.** The parties, by signing below, agree and acknowledge that this Agreement is a binding and enforceable contract.

ACCEPTED AND AGREED TO:

DONOR NAME

Larson Acres, Inc., by Michael Larson, as President

By: _____

Name Printed: _____

Title: _____

THE CITY

The City of Evansville, WI

By: _____



Name Printed: _____

Title: _____

SECOND AMENDMENT TO
“FINAL LAND DIVIDER’S AGREEMENT” FOR SETTLER’S GROVE

WHEREAS, an agreement entitled “Final Land Divider’s Agreement – Settler’s Grove” between Grove Partners, LLC, and the City of Evansville was made the 14th day of April, 2022;

WHEREAS, an agreement entitled “AMENDMENT TO FINAL LAND DIVIDER’S AGREEMENT FOR SETTLER’S GROVE” between Grove Partners, LLC, and the City of Evansville was made the 10th day of May, 2022;

WHEREAS, certain responsibilities and obligations of both parties under the “Final Land Divider’s Agreement – Settler’s Grove” have not been completed;

WHEREAS, Grove Partners, LLC and the City of Evansville have had discussions to modify the “Final Divider’s Agreement – Settler’s Grove”;

WHEREAS, Grove Partners, LLC and the City of Evansville specifically incorporate into this Amendment, as if set forth fully herein, all the terms and obligations of the April 14th, 2022, “Land Divider’s Agreement – Settler’s Grove” now amended below;

WHEREAS, an existing stormwater pond and box culvert carrying the discharge of said pond is owned by the City of Evansville and that neither are sufficient to satisfy modern design and regulatory standards;

NOW, THEREFORE, in consideration of these recitals and the mutual covenants set forth below, Grove Partners, LLC, a Wisconsin corporation, and the City of Evansville, a municipal corporation of the State of Wisconsin, located in Rock County, Wisconsin, mutually agree this ___ day of ___, 2023, to amend the “Final Land Divider’s Agreement – Settler’s Grove” dated April 14th, 2022, a copy comprising of thirty-one (31) pages of which is attached hereto as ATTACHMENT A, as follows:

Article II.B.1 is amended to replace existing text with: For the first phase, as soon as the Developer has obtained all necessary approvals of the Plans and Specifications described in Article III or for the first phase, and has filed with the City Clerk all required documents, including but not limited to the irrevocable letter of credit reference in Article IV, Section C, and construction drawings for the entire plat or first and second phase have been submitted and approved.

Article II.B.3 is amended to replace existing text with: Development of Phases One and Two are the only current phases for which the Developer seeks approval. Temporary gravel base, “T” turnarounds, are to be constructed at the west ends of Winston Way and Morgan Drive at the onset of street construction. Subsequent phases may be planned and approved pursuant to amendments. If additional phases beyond Phases One and Two are not started by the end of the year 2029, Developer shall construct connecting sidewalk on Outlot 4 and provide a temporary paved connection between Morgan Drive and Winston Way. Developer, through zoning application for Phase One and Two, shall indicate and construct four R-2 duplexes in Phase One and/or Phase Two with the understanding that the original development agreement for a density minimum of 125 dwelling units remains unchanged.

Article III.G.9 is amended to replace existing text with: The Developer shall fully improve Porter Road to City standards to the western edge of Windmill Ridge on the north side and Westfield Meadows on the

south side. Developer is also responsible for continuing full Porter Road improvements (including culvert replacement) to the eastern edge of the Settlers Grove Plat on the north side and to the Union Township border on the south side. The City shall reimburse some costs related to stormwater collection, conveyance and management in and adjacent to the Settler's Grove plat. The City will reimburse said costs, not to exceed \$650,000, in 6 (six) annual payments corresponding to completion of target improvements, starting within 12 (twelve) months of the milestones outlined below and subject to an annual maximum payment amount of \$110,000. As phased development continues, Developer shall fully improve Porter Road (excluding curb and gutter and sidewalk on the Union Township/south side) to include all City required utilities and township specific road construction.

Targeted Improvement Milestones:

1. Completion of Porter Road culvert construction - \$110,000
2. Completion of Outlot 4 stormwater management area - \$110,000
3. Completion of Phase One infrastructure (not incl. residential sidewalks) - \$110,000
4. Completion of Phase Two infrastructure (not incl. residential sidewalks) - \$110,000
5. Completion of engineering and functional construction of water booster station - \$110,000
6. Completion of recreation trail between Eighth Street & Baker Drive - \$100,000

Article III.H.1 is amended to replace existing text with: Developer shall construct, furnish, install and provide five-foot wide concrete sidewalk on each lot as specified in the engineering drawings, within the public right-of-way in the Settler's Grove subdivision prior to granting occupancy to any home. The Developer or property owner is responsible for construction of sidewalks on any unsold (orphan) lots once the adjoining properties have sidewalks in place for 24 months or longer.

Settler's Grove Project

	Gross	Net
Single family home	\$80,000	\$70,000
Duplex	\$90,000	\$80,000
4 unit townhouse	\$120,000	\$110,000
8 unit townhouse	\$140,000	\$130,000

Cost

Phase 1	26 available lots	\$2,228,505
Land purchase		
Engineering & permits (Porter Rd & Settler's Grove)		
Engineering & permits (Culvert)		
Parkland fees		
Culvert (not incl. walking bridge)		
Porter Road (to end of Lot 46)		
Eighth St.		
Winston Way (to end of Lot 86)		
Pond (outlot 4)		
Electrical construction -phases 1 & 2		
Rec. trail (to Eighth St.)		
Sidewalks (Outlot 4 & connection to Rec. trail)		

Phase 1
24 single family homes
2 duplexes
Sell \$1,840,000

Phase 2	10 available lots	\$363,100
Land purchase		
Morgan Dr. (to end of Lot 58)		
Parkland fees		

Phase 2
6 single family homes
4 duplexes
Sell \$740,000

Phase 3	15 available lots	\$1,286,700
Land purchase		
Morgan Dr. (intersect w/Baker Ave.)		
Baker Ave. (Porter Rd. to north end of Lot 77)		
Parkland fees		
Pond (outlot 1)		
Electrical construction - phase 3		
Water Booster Station		
Neighborhood sidewalk (between Morgan & Winston)		
Sidewalks (Outlot 1)		

Phase 3
13 single family homes
2 duplexes
Sell \$1,070,000

Phase 4	15 available lots	\$788,000
Land purchase		
Winston Way, Baker Avenue & Pullen Drive		
Parkland fees		
Electrical construction -phase 4		
Neighborhood sidewalk (between lots 27 & 28)		

Phase 4
15 single family homes
Sell \$1,050,000

Phase 5	8 available lots	\$324,000
Land purchase		
Baker Ave. (to end of Lot 20)		
Parkland fees		
Electrical construction -phase 5		

Phase 5
8 single family homes
Sell \$560,000

Phase 6	14 available lots	\$692,000
Land purchase		
Baker Avenue & Winston Way		
Parkland fees		
Electrical construction -phase 6		
Surveyor staking of lots		

Phase 6
14 single family homes
Sell \$980,000

Phase 7	1 duplex (R2) and 4(R3) available lots	\$1,046,000
Land purchase		
Porter Road (connect Phase 1 to end of subdivision)		
Rec. trail (between Eighth St. & Baker Dr.)		
Sidewalk (connection between Lot 46 & Baker Ave)		
Sidewalk (Lot 48 & Lot 49)		
Parkland fees		
Electrical construction -phase 7		

Phase 7
1 duplex
1 - 4 unit
3 - 8 unit
Sell \$570,000

Grand Total \$6,728,305

All Phases		
Sell	\$6,810,000	
Cost	\$6,728,305	
Net	\$81,695	1.20%

All Phases - City Assist		
Sell	\$6,810,000	
Cost Adj.	\$6,078,305	
Net	\$731,695	10.74%